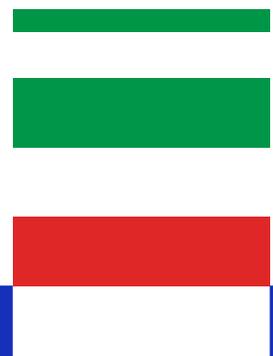




GRI Referenced Report

Prepared in accordance with Global Reporting Initiative (GRI) Guidelines

**UNITED
AS ONE**



16 MARCH 2018

This report covers the activities of the United Bid in bidding for the 2026 FIFA World Cup™. This GRI Referenced Report is the first sustainability reporting of the United Bid and covers the bidding process. While the bidding process began in May 2017 and will conclude June 2018, most KPIs are only available for the period May 2017 to December 2017. Consequently, this report covers May – December 2017.

If the United Bid is awarded the 2026 FIFA World Cup™, additional GRI reports will be released between 2018 and 2026.

This report is written with the support of Quantis (<https://quantis-intl.com>), a global consulting firm specializing in the development of intelligent environmental sustainability solutions.

Quantis led the collection and analysis of data and worked with the United Bid to complete the GRI, while acknowledging that the normal assessment criteria do not easily transfer to a bidding entity given the unique nature of the expedited bidding process. Nonetheless, the GRI assessment provided a very important foundation to the United Bid in preparing to transition from a bidding organization to the next phase of operations, should we be given that opportunity. This further enables the United Bid to reinforce its commitment to sustainability and ethical conduct, and further demonstrates our commitment to offer a transparent and comprehensive view of our operations.

A MESSAGE FROM UNITED BID EXECUTIVE DIRECTOR

The United Bid of Canada, Mexico, and United States is pleased to deliver this GR-referenced report to FIFA as part of our bid submission.

Canada, Mexico and the United States have joined together to deliver a United Bid that offers FIFA the power of Unity, the promise of Certainty, and the potential of extraordinary Opportunity – for the event, the game, the fans and the world.

The United Bid offers a compelling proposal for the first-ever 48-team FIFA World Cup™ across three countries. We propose to host this groundbreaking event through the work of a core of dedicated professionals and hundreds of volunteers. Our desire is to help to shape the FIFA World Cup™ for the 21st century, by supporting FIFA and showcasing the power of football to meaningfully impact the world through a shared commitment to human rights, the environment, and other sustainable development areas.

As the United Bid does not require construction of any new stadiums, our focus is on building the game, staging a fantastic 2026 FIFA World Cup™ that embeds sustainability to its core, and in doing so, leaving significant legacies for generations to come.

We have embedded sustainability, including respect for human rights and protection of the environment, into every aspect of our Bid vision and strategy. Our approach, which we call “Sustainability+” is designed to go beyond the requirements outlined by FIFA, creating a bid proposition that contributes measurably to

sustainable development in our three countries and shares what we have learned with the rest of the world. Our activities and plans are guided by Sustainable Event Management principles.

Our three proud countries are connected through history, culture, geography, and partnership. We have the full support of government officials at all levels and full participation from business, civic, and sports leaders in all our Host Countries and Candidate Host Cities. The unique combination of knowledge, imagination, and enthusiasm embedded into North America, and committed to this effort, is offered to FIFA in full service and support of this 2026 FIFA World Cup™ and its broader vision.

Based on our guiding principles of transparency, integrity, and responsibility, we have developed this report on our short-term bid operations. If we are awarded the honor of hosting, our commitment to sustainability will continue, and, as outlined in our hosting strategy, we will report further on our actions and performance.

Thank you.



John Kristick,
Executive Director

2026 United Bid for Canada, Mexico
and United States

UNIVERSAL STANDARDS

A. Organizational Profile

United Bid of Canada, Mexico, and United States, LLC (“United Bid”) is an organization formed and entrusted with organizing a bid to host the 2026 FIFA World Cup™ in Canada, Mexico, and the United States. It was established in June 2017 by the Canadian Soccer Association (CSA), the Federación Mexicana de Fútbol Asociación (FMF), and the United States Soccer Federation (USSF). It is headquartered in New York, with staff and support operations in Canada and Mexico. The United Bid’s primary activities are to prepare the Bid Book and associated supplements in accordance with the bidding requirements set forth by FIFA.

The United Bid’s submission to FIFA is due on March 16, 2018 and the FIFA Congress will meet June 12-13, 2018 in Moscow to vote on the bids to host the 2026 FIFA World Cup™. Following the decision by FIFA, the United Bid will either cease to operate or certain functions/personnel would be transitioned into a hosting entity that will work in partnership with FIFA to plan and stage the 2026 FIFA World Cup™.

B. Our Hosting Vision and Strategy

Hosting a FIFA World Cup™ is an extraordinary honor and opportunity. Under the expanded format of the FIFA World Cup™, with 48 teams and 80 matches, Host Countries will need to provide more stadiums and modern infrastructure, as well as the ability to support larger populations of fans, whether they are attending matches in person, participating in a FIFA Fan Fest™, or connecting from across the globe.

In establishing new standards for the FIFA World Cup™, FIFA outlined clear priorities with regard to ethical conduct and embedding human rights and environmental sustainability into every aspect of the Competition, raising the expectations on how Host Countries should operate, and what can be achieved through their efforts.

The United Bid embraces the vision that FIFA outlined and understands it is our responsibility to steward the newly expanded FIFA World Cup™, to promote the game and its positive impact, protect its integrity, and bring the game to all. That’s why Canada, Mexico, and the United States have come together – UNITED, AS ONE. We knew this important challenge would demand the resources, expertise and capacity of three Host Countries; that none of us could do this alone.

C. Ownership and Governance

The United Bid is a Delaware limited liability company, established by the three football member associations. Ownership is shared between the three-member associations, with the United States Soccer Federation as majority owner.

Mr. Steven Reed of Canada Soccer. Mr. Decio de María of the Federación Mexicana de Fútbol Asociación, and Mr. Carlos Cordeiro of the U.S. Soccer Federation.

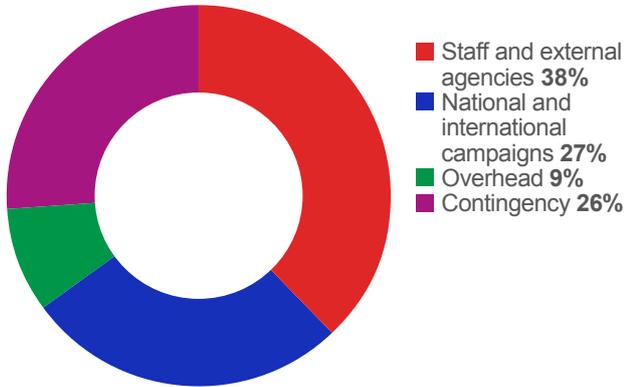
The Executive Director of the United Bid is John Kristick. The United Bid’s headquarters is in New York, including a small team of professionals. The Executive team has representatives in all three bidding countries, each group coordinating with their respective stakeholders including federal government authorities, Candidate Host Cities, and other partners, as well as FIFA. Peter Montopoli is the Bid Director for Canada, and Yon De Luisa is the Bid Director for Mexico. The management team works together through a defined management structure and reports into the United Bid Board of Directors.

The United Bid works with several external agencies and independent consultants.

The United Bid appointed a Director of Sustainability who reports directly to the Executive Director.

The following figure represents the composition of the United Bid's operations total budget, including salaries, contractors, expenses to external agencies and support for national and international campaign efforts.

Composition of United Bid budget



D. Stakeholder Inclusiveness, Sustainability Context and Materiality Assessment

(i) Stakeholder Inclusiveness and Stakeholder Groups

The United Bid has embedded a commitment to sustainability into its operations, including all dealings with stakeholders. We identified the following stakeholders for the bid, and the possible hosting of the 2026 FIFA World Cup™.

- FIFA
- Federal Governments (Canada, Mexico, and the United States)
- State/Provincial Governments
- Candidate Host City Governments
- United Nations and agencies
- Stadium and training site owners and operators
- Candidate Host City Airport owners and operators
- Candidate Host City transport and transit officials
- Candidate Host City hotel owners and operators

- United Bid staff and volunteers
- Canadian Soccer Association (CSA), Federación Mexicana de Fútbol Asociación (FMF), and United States Soccer Federation (U.S. Soccer)
- Corporate sponsors, suppliers, and licensees
- Domestic and international community and non-government organizations, including those dedicated to protecting human rights and the environment
- Canadian, Mexican, and American public, including fans
- Stakeholders representing groups whose human rights could be adversely affected
- International agencies defining international conventions, standards, and norms including the International Labor Organization
- Media

(ii) Approach to Stakeholder Engagement

The United Bid engaged many of the above stakeholders during the bidding process in accordance with the AA1000 Stakeholder Engagement Standard. Our purpose for engaging with stakeholders was to help develop key aspects of the United Bid's proposed sustainability strategy. This included assisting with our assessment of risks, identifying standards, best practices and processes to address them, refinement of ongoing processes, and more.

Our stakeholder engagement included:

- **One-on-one consultations** with individuals with expertise on a variety of bid-related issues, including environmental sustainability, as well as representatives from our Host Country governments.
- **Consultations with leadership from all Candidate Host Cities** to solicit specific information from them with respect to environmental sustainability and other related issues already being addressed at the city-level.

- **Involvement and collaboration via multi-stakeholder workshops.** We organized a series of workshops with all 32 Candidate Host Cities, facilitated multi-stakeholder forums with Human Rights experts, and similar.

Key topics raised included stakeholder expectations (bidding process and thereafter), discussion on standards and best practices in a variety of key sustainability areas, ongoing due diligence processes, grievance mechanisms, and opportunities for legacy.

The input from our stakeholders has been integrated into our bid submission and informs our daily operations during the bidding process.

(iii) Sustainability Context and Materiality Assessment

The United Bid engaged Quantis, a sustainability consulting firm, to conduct a materiality assessment to help ensure the United Bid is focused on the key issues that are most material to its stakeholders. Quantis provided a robust method for filtering a number of topics that come under the sustainability umbrella and that we believe are most critical to our organization and, therefore, addressed in this report.

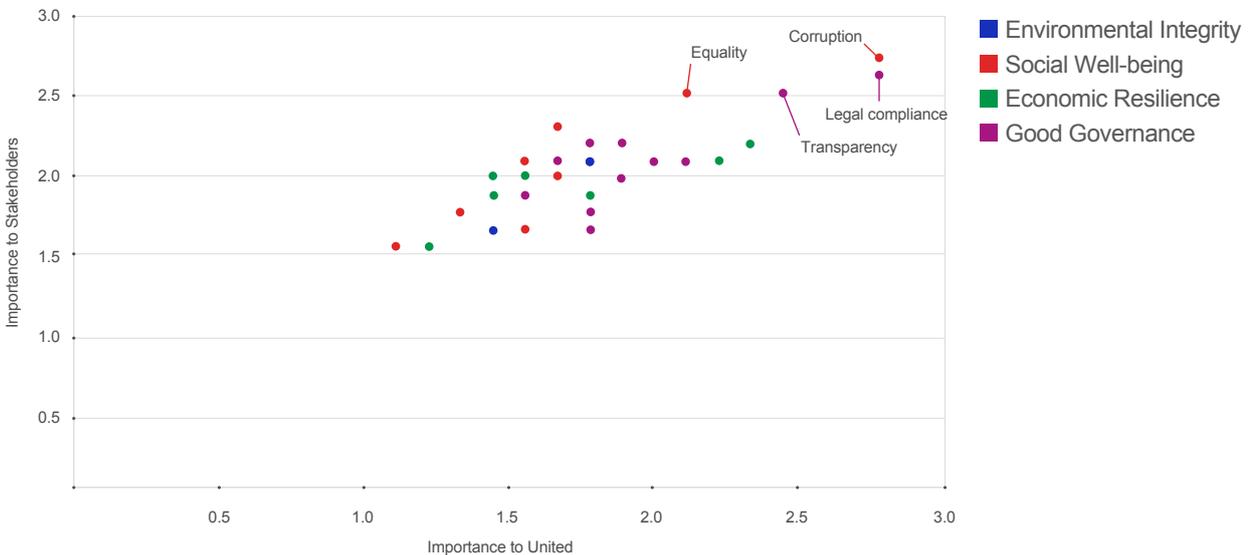
A select number of stakeholders were surveyed based on their familiarity with the bid and the insights they could provide at this early stage. We plan to include our full list of stakeholders in the second phase of assessment should we be awarded the opportunity to host.

Surveys were sent to nine internal and external stakeholders to identify material aspects for the United Bid. The survey participants included: the United Bid’s Executive Director, Bid Directors including the Director of Sustainability, and Office Manager, as well as leaders of the member associations in Canada and Mexico, and Grant Thornton LLP. Each stakeholder was requested to rate, on a scale of 0-3 (0 = Not important at all, 3 = Very Important) the importance of specific sustainability issues by:

1. Importance to the United Bid organization
2. Importance to them as a stakeholder of the United Bid

A total of 39 issues were included in the survey, covering areas of economic resilience (8), environmental integrity (7), social well-being (12), and good governance (12). Results were averaged and plotted to identify the relative importance of each issue. In the four sustainability areas, four issues stood out as being most important: corruption, legal compliance, transparency, and equality.

United 2026 Materiality Assessment



United Bid Team

Given the magnitude of scope for the bid process and its time-limited nature, it has been essential to employ a global team with a strong working knowledge of the FIFA World Cup™. The United Bid team is constructed primarily of consultants, whose contracts are handled by the three partner federations, with the primary leadership staff in the United States working as contractors for the U.S. Soccer Federation. The Federations in Canada and Mexico seconded staff to support the bid. Our workforce grew progressively from the launch of the project to reach 23 consultants by January 2018, including both full-time and part-time contracts.

In addition to staff from Canada, Mexico, and the United States, members of the team hail from France, England, Germany, and Argentina. Many of the staff have worked in the past for member associations, FIFA, and/or other international sport and related organizations.

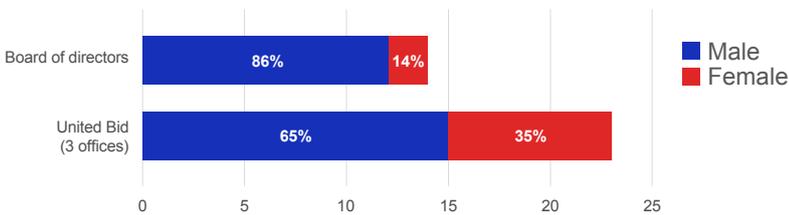
The United Bid also developed a mentoring program including the use of interns, providing experience for those wanting to explore sports administration or marketing careers in the future.

All team members are aware and informed that their contract will end in or before June 2018. If the United Bid is successful, the current team will be well positioned to apply for a suitable role in the next stage of the project.

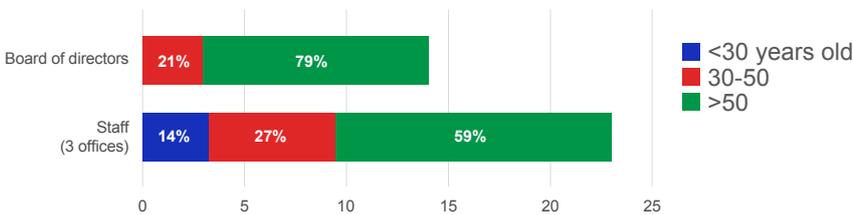
The core team members are supported by a network of external agencies and individual consultants in various fields, including public relations, communications, venue design and planning, finance, legal, sustainability, and graphic design. In all cases, a formal bid process was followed to ensure transparency and consistency with the Bid's objectives. Board approval has been required for all agency hires.

The working conditions for staff in each of the countries are compliant with local and national legislative requirements.

Staff Composition by Gender



Staff Composition by Age group



Additional indicators

Number of staff in the United States (New York)	11
Number of staff in Canada	6
Number of staff in Mexico	6
Agencies under contract	16
Individual consultants under contracts	12

Source of information: United Bid 2026

ECONOMIC

Due to the short-term nature of the United Bid, and the operation's sole focus on developing and advocating for the bid submission, the sections of the GRI Report focused on Economic Performance, Market Presence, Indirect Economic Impacts, and Procurement are not applicable.

A. Anti-Corruption and Legal Compliance

The materiality assessment revealed that anti-corruption, legal compliance, and transparency as the most important issues to the United Bid and its stakeholders.

The United Bid is operating at the forefront of the global movement toward responsible and ethical organizational conduct. This is the product of the resolute commitment of its internal team and Grant Thornton LLP. The United Bid has committed significant resources to retain Grant Thornton LLP - a firm of worldwide renown - to act as its independent compliance and ethics officer firm and maintain its position as a standard bearer of principled conduct. The United Bid is collaborating with Grant Thornton LLP, Grant Thornton Canada, and Salles Sainz-Grant Thornton, S.C.

The United Bid strives to ensure the ethical business conduct of its employees, representatives, and bid consultants and third parties and relies on Grant Thornton to assist with the planning and execution of its compliance and ethics program. During the bid phase, the program is composed of a variety of activities and measures that include the following:

- 1.** All Bid members are subject to the FIFA Bid Rules of Conduct;
- 2.** All Bid representatives and external consultants are required to sign the FIFA Declaration of Compliance;
- 3.** FIFA code of ethics;
- 4.** Whistle-blower protection policy;
- 5.** Controls and processes that prevent and detect potential conflicts of interest; and
- 6.** A direct line of communication between Grant Thornton LLP and FIFA's Ethics Committee.

ENVIRONMENTAL

The environmental footprint for an organization like the United Bid traditionally takes into account travel as well as office products and operations, including energy use. We have therefore limited our scope to these priority issues.

A. Travel (Emissions)

The main source of GHG emissions is due to business travel, in particular air travel. We established a set practices to reduce and offset the GHG emissions of our trips:

- The number of trips was limited by making an intensive use of conference/video calls solutions. Site visits to the original 32 Candidate Host Cities were not performed.
- Short distance trips (< 500 km) were done by train instead of airplane, where possible.
- 77% of airplane trips were made in economy class. Business class is utilized for long-haul trips only. Economy class allows to save more than 50% of GHG emissions compared to business class, as business class requires more space on an aircraft.
- Our air travel GHG emissions have been monitored and offset. In 2018, we offset our air travel emission through VCS-verified carbon offsetting projects. Among them, we chose an innovative solution to replace SF6 – among the worst synthetic gas in term of global warming potential – in industrial applications, as well as U.S. Wind Energy projects.
- The United Bid headquarters are located in the heart of New York City. 100% of our staff either walk or use public transport to commute.

B. Offices Operations and Products

The United Bid headquarters maintains temporary space in the offices of Major League Soccer (MLS). Both MLS and the building owner practice environmental sustainability in the following ways:

- **Energy use:** Use of low-electricity solutions, including LED lights and occupancy sensors and energy-efficient hand-dryers; and 100% of the electricity consumption in our office in New York is renewable, due to the purchase of Green-e certified renewable electricity certificates (REC), from photovoltaic and wind power plants based in North America.
- **Waste:** Single stream recycling bins at desks and centrally located waste collection areas help to maintain the separation of materials and increase the recovery rates of recyclable materials. In order to limit the use of paper and paper waste, low paper settings are in place such as default double-sided printing on corporate printers. Waste production and recycling rate are partially monitored for internal awareness purposes.
- **Green cleaning policy:** The cleaning company follows a comprehensive green cleaning policy. This policy tackles several aspects. Indoor air quality is improved by using non-toxic products. Safety is ensured through a clear storage and handling procedure. Sustainable or certified cleaning products are selected.
- **Water reduction:** Filtered water dispensers offer employees access to healthy water without the need for plastic bottles; low water usage toilets and motion-sensor water faucets in restrooms also reduce water consumption.
- **Accessibility:** The offices are compliant with the Americans with Disabilities Act (ADA). This includes accessibility by wheelchairs, automatic door openings, and support bars in disabled stalls to enable transfer.

C. Environmental Indicators

Air travel, economy class	77%
Air travel, business class	23%
Train travel return trips	35
GHG emissions of air travel (2017)*	60 tCO ₂ -eq
GHG offsetting of air travel	100%
Electricity consumption in New York office (extrapolated to June 2018)**	9,500 kWh
Share of renewable electricity (wind) in New York office (purchase of REC)	100%

* Calculated by Quantis based on 2017 DEFRA emission factors database for air travel

** Estimated and extrapolated until June 2018 based on monthly electricity invoices

SOCIAL

A. Employment Policies or Practices

The majority of the staff working to support the United Bid operate as consultants. The United Bid does include a handful of staff who are directly employed by the U.S. Soccer Federation in order to fulfill benefits requirements. They are governed by the U.S. Soccer Federation Handbook. The Federations in Canada and Mexico have seconded staff for the purposes of supporting the United Bid. The respective staff are governed by their own staff policies and procedures. The United Bid does not have its own independent policies and procedures.

B. Equal Employment Opportunity/ Anti-Discrimination

All three Federations include provisions in their policies and procedures to encourage equal opportunity in employment to all employees and applicants for employment, as well as protections against discrimination on the basis of race, religion, color, sex, age, national origin, disability, military status, sexual orientation, marital status, or any other status protected by law.

Prohibited Conduct Policy

All three Federations have their own policies and procedures regarding harassment and other forms of prohibited conduct. The policies and procedures manuals are available upon request.

During the reporting period, there were no reports of discrimination, including harassment.

C. Social Responsibility

The United Bid's commitment to social responsibility goes beyond planning for the bid. The United Bid has explored a variety of options for staff and partners to get involved in local initiatives that align with the United Bid's goals. Bid Committee Board staff have attended and/or supported events in their communities. In addition, United Bid serve on several non-profit boards, including those dedicated to social and environmental development.

As a full organizational social initiative, the United Bid organized an effort to raise funds to help the people of Houston and Mexico City with their recovery from the devastating effects of Hurricane Harvey and the earthquake last September. The football federations in Canada, Mexico, and the United States each pledged financial support and, separately, the United Bid invited its Candidate Host Cities to independently support the effort. Each Candidate Host City was advised that the best option was to donate directly to help support these causes.

The Candidate Host Cities were informed that providing support was not a requirement for any city taking part in the bid process and that each Candidate Host City was expected to make its own decision based on its local priorities and in full compliance with its ethics and compliance, donations, and contributions policies.

ACTIVITIES FOLLOWING A SUCCESSFUL BID

If given the privilege of hosting the 2026 FIFA World Cup™, the United Bid will have a greater opportunity to demonstrate its commitment to sustainability and social responsibility. Our sustainability strategy for the 2026 FIFA World Cup™ addresses good governance for environmental protection, social responsibility, particularly human rights and labor standards, and economic development. In all three topics, our focus is to provide positive outcomes.

As such, the United Bid is committed to implementing a “Sustainability+” strategy, which means meeting and going beyond what is required from international and domestic regulations for human rights and social responsibility, economic development and environmental protection.

As part of **Sustainability+**, the United Bid will work with FIFA (as “United 2026”) to deliver lasting, positive environmental, social, and economic benefits to our three host nations, and the world. The United Bid offers a vision for putting human rights at the heart of the FIFA World Cup™ and using the event and the sport to connect the world in a way that celebrates human dignity and further engages with other sustainability areas.

Our three countries have already taken actions to ensure the 2026 FIFA World Cup™ will be inclusive, sustainable, and well managed in accordance with Sustainable Event Management principles.

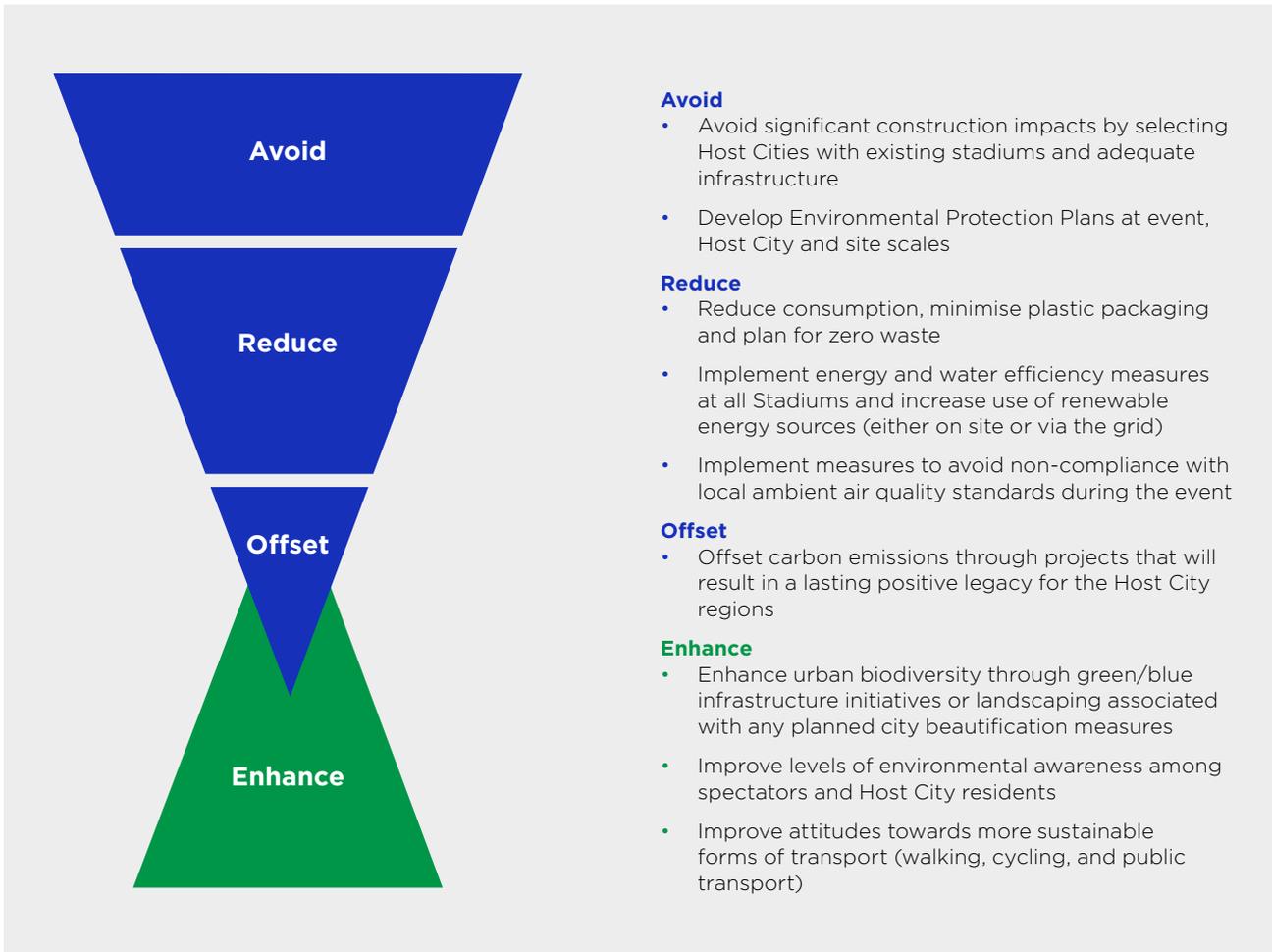
Our **Sustainability+** strategy is focused on:

1. Environmental Protection & Enhancement.

No new construction is required as part of the United Bid. We are therefore able to host the 2026 FIFA World Cup™ without the environmental impact from new permanent construction, and will focus our efforts on driving environmental performance. We would be the first to stage 100% of matches in stadiums with a sustainable building certification. United 2026 will embed material reuse, sustainable waste, and water management and renewable energy solutions throughout our event operations. And, we will strive to deliver a carbon neutral tournament with no net loss of biodiversity.

Our **Sustainability+** strategy plans for not only environmental protection but also enhancement, which will be guided by the environmental goals linked to our future operations.

To further demonstrate the United Bid’s commitment to environmental protection, we have hired Arup, a third-party expert with global experience in environmental assessment and management, as well as the design and delivery of large scale, complex infrastructure and urban projects. In collaboration with Arup, we have developed the following summary of our proposed process towards environmental protection and enhancement:



2. Human Rights, Labor Standards, and Social Responsibility. The bidding requirements for the 2026 FIFA World Cup™ prescribe detailed requirements concerning protecting human rights and labor standards. Accordingly, the United Bid will embed respect for human rights to the core of our operations, seeking to provide protections against discrimination, safeguarding children, promoting labor rights, and ensuring freedom of expression and assembly among them. Our United Human Rights Strategy, including robust stakeholder engagement, is submitted as part of this Bid.

3. Economic Development and Ethical Business Conduct. The hosting of the 2026 FIFA World Cup™ will provide great economic opportunities as well as challenges. Through consultation and partnering with FIFA and our Host City

partners, United 2026 aims to deliver economic development goals. Together with industry and trade associations, community development organizations, and representatives of the broader event supply chain, United 2026 will be able to apply its decision-making and purchasing power to deliver direct opportunities for job creation, business development, innovation, tourism, trade, and brand development associated with staging and hosting the Competition. We envisage significant economic development, investments, the creation of new businesses and jobs, and long-term tourism opportunities that will benefit our United communities and countries through hosting the 2026 FIFA World Cup™. The United 2026 Sustainable Event Management will also strive to ensure ethical business and fair marketing practices, including anti-corruption policies for organizers and all parties linked to the event.

According to a study by the Boston Consulting Group (BCG), a leading global management consulting firm, the 2026 FIFA World Cup™ could create more than USD \$5 billion in economic activity for North America. This activity translates to a net benefit of USD \$3-4 billion after factoring in potential public costs, with individual Host Cities benefiting up to USD \$480 million. It would support approximately 40,000 jobs and more than USD \$1 billion in incremental worker earnings across North America. The study further estimates that individual Host Cities could expect to see approximately USD \$160-620 million in incremental economic activity. That translates to a net benefit of approximately USD \$90-w0 million per city after accounting for potential public costs.

Moreover, the United Bid, comprising of Canada, Mexico, and the United States, represents the largest commercial market in the world, offering the opportunity for substantial economic benefit for our Host Cities and for FIFA, providing the stability needed to propel global football forward for years to come. Our unique feature relying on pre-built infrastructure significantly reduces the cost of hosting and is a key enabler of the projected net economic benefit for Host Countries.

We can achieve transformational legacies by planning for enduring and positive sustainable development outcomes now. Through the unity of our three host nations, our culture of seizing opportunity, and combined business acumen, we can bring certainty to the goal of successfully delivering measurable sustainable development outcomes.

GRI REPORT SUMMARY

	About this Report	Message from Executive Director	About the United Bid	Ownership and Governance	Materiality Assessment	Our People	Environmental Sustainability	Economy and Society	In case of win	GRI Content Index
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102-3			X							
102-4			X	X		X				
102-5				X						
102-6			X							
102-7				X		X				
102-10				X		X				
102-13				X						
Strategy										
102-14		X								
Ethics and Integrity										
102-17								X		
Governance										
102-18				X						
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Stakeholder Engagement										
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Reporting Practice										
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102-50	X									
102-52	X									
102-53	X									
102-54										
102-55	X									X
Disclose on Management Approach										
103-1					X					
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Other										
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