

MICE INDUSTRY EMISSIONS CALCULATION AND REPORTING MANUAL



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Preface

The meetings industry is undergoing a period of transformation driven by the evolution of European and national regulatory frameworks relating to sustainability, climate policy and corporate transparency. In the coming years, a growing number of companies will be subject to new obligations concerning the measurement, management and reporting of environmental impacts, particularly those associated with greenhouse gas emissions. This context directly affects the meetings sector, impacting organisers, venues, suppliers and all businesses within the value chain.

Meetings generate significant environmental impacts linked, among other factors, to energy consumption, mobility, the use of materials and waste management. Until now, the methods used to measure and report these impacts have varied greatly across the sector, with inconsistent approaches and differing levels of detail. However, increasing regulatory pressure, together with the expectations of corporate clients and public administrations, makes it essential to move towards more consistent, rigorous and comparable practices.

In this context, Madrid Convention Bureau (MCB) has developed this guide to support companies within the meetings sector in understanding and applying both current and emerging requirements related to environmental measurement and reporting. This document has been conceived as a practical tool to facilitate the sector's adaptation to existing legislation as well as to that which will be implemented progressively over the coming years, providing a shared framework that helps incorporate these requirements into the day-to-day planning and delivery of meetings.

The guide also aims to promote responsible and coherent practices across the sector, offering clear criteria and references aligned with recognised standards and with the European and national regulatory context. Its approach is fundamentally practical: to help organisations understand what may be required of them, how to prepare, and how measurement and reporting can become useful management tools that go beyond mere formal compliance.

With this document, the Madrid Convention Bureau seeks to ensure that companies operating in the meetings industry have a common foundation from

which to address forthcoming sustainability challenges, supporting a gradual transition towards more transparent, accountable and regulation-aligned management models.

Madrid Convention Bureau
Committed to sustainability and climate action in the MICE industry



Contents

1. Introduction to the Manual.....	1
2. Context: Sustainability in the MICE sector.....	3
2.1 The role of convention bureaus in climate action	3
2.2 Global, European and Spanish context: Sustainability trades in meetings, events and tourism.....	3
3. Understanding the Carbon Footprint	5
3.1 What is the Carbon Footprint?	5
3.2 How is the Carbon Footprint Measured? -	5
3.3 Scopes and Types of Emissions.....	6
3.4 Actors in the Meeting Sector and Their Contribution to the Carbon Footprint	9
3.5 Measurement and calculation of emissions	12
3.6 Interpretation and use of results	16
3.7 Summary of obligations and reporting requirement by category.....	17
4. Legislative and regulatory framework.....	20
4.1 Presentation of the global legislative framework	21
4.3 Presentación de legislación española	30
4.4 Regional and Municipal Regulation in the Madrid Region ...	36
5. Sources of Reference and Information.....	38
5.1 Resources and Guides from the European Commission	38
5.2 National Resources	38
6. Glosarry.....	40
6.1 Key Terms and Definitions	40
6.2 Acronyms and Abbreviations	41



1. Introduction to the Manual

The present manual, prepared by the Madrid Convention Bureau, is intended to support our member companies in understanding and adapting to the evolving regulatory framework in Spain and across Europe, helping them progress towards increasingly responsible and sustainable management models.

Given the significant increase in sustainability requirements, driven by new climate policies, greater reporting obligations and growing market demand, it has become essential to translate these complex requirements into a practical, clear and accessible guide.

This document has been created with the aim of helping professionals in the meetings sector understand which aspects of the new European legislation will govern the measurement of the carbon footprint generated by both their operations and the events they organise, offering guidance on what must be measured, how to measure it and how it should be reported.

The following sections present the key concepts, a summary of reporting obligations according to the type of member, a detailed description of emission sources and the environmental impact of the

sector by category, as well as the recommended methodology for determining what to measure and how to do so. The relevant regulatory framework specific to the meetings industry is also contextualised.

Thanks to this manual, our member companies will be able to clearly understand their reporting responsibilities, assess their level of preparedness and define an action plan that will enable them to comply with current legislation and continuously improve their environmental performance.



2. Context: Sustainability in the MICE sector

2.1 The role of convention bureaus in climate action

In this context, marked by the growing need to align the activity of the meetings sector with global environmental objectives, convention bureaus are progressively expanding their strategic role, establishing themselves as facilitating agents and coordination hubs within the MICE ecosystem.

Through the development of specific tools and the creation of collaborative spaces involving public

administrations, industry businesses and international clients, convention bureaus promote knowledge exchange, the dissemination of resources and the adoption of good practices. In doing so, they actively contribute to more responsible management, aligned with regulatory frameworks and market expectations, strengthening the destination's competitiveness and sustainability.

2.2 Global, European and Spanish context: Sustainability trades in meetings, events and tourism

Given this context, many destinations are developing roadmaps towards climate neutrality, prioritising low-emission mobility, biodiversity protection and the creation of shared value for local communities.

Sustainability therefore ceases to be a complementary element and becomes a structural pillar in the positioning and competitiveness strategies of destinations.

At the European level, regulatory frameworks such as the European Green Deal, the Corporate Sustainability Reporting Directive (CSRD), the Taxonomy Regulation and forthcoming obligations relating to emissions reduction and reporting are accelerating this transition. These initiatives demand more rigorous measurement, greater transparency and a verifiable commitment to environmental responsibility throughout the sector's value chain.

At the same time, international demand is placing increasing importance on factors such as destinations' climate commitments, accessibility through sustainable transport and the existence of robust, verifiable sustainability frameworks. Likewise, hybrid formats, digitalisation and the strategic use of data in planning are becoming progressively integrated into the organisation of meetings, fostering inclusion and helping to reduce environmental impacts.

In Spain, the meetings and international congress sector continues

to rely on well-established infrastructure, specialised venues and networks of convention bureaus that support coordination and professionalisation within the industry.

Taken together, these dynamics are transforming how meetings are planned, managed and evaluated, giving increasing prominence to emissions management, social impact and the connection with the local environment as key decision-making criteria.



3. Understanding the Carbon Footprint

3.1 What is the Carbon Footprint?

The carbon footprint refers to the total amount of greenhouse gases—gases that trap heat in the atmosphere and contribute to climate change—generated because of an activity. These gases are normally expressed in tonnes of CO₂ equivalent (CO₂e).



In a **company**, the carbon footprint includes the emissions generated from energy consumption, the use of fuels, business travel and the purchase of goods and services, among other sources.



In a **meeting or event**, the carbon footprint includes, for example, the electricity used at the venue, participants' transport, accommodation, catering, and the waste generated.

3.2 How is the Carbon Footprint Measured? - The Greenhouse Gas (GHG) Protocol¹

The Greenhouse Gas Protocol (GHG Protocol) is the international reference standard for measuring and reporting greenhouse gas emissions. It provides a consistent framework for organisations to account for their emissions across three scopes: Scope 1, Scope 2 and Scope 3 (described below).

Aligning emission reporting with the GHG Protocol strengthens your organisation's sustainability credentials, enhances transparency with clients and positions your organisation competitively in a market that increasingly prioritises environmental responsibility.

¹ <https://ghgprotocol.org>

3.3 Scopes and Types of Emissions



Scope 1 – Direct Emissions

These are the emissions generated directly by the organisation through activities under its control. They occur, for example, when the company burns fuel or operates its own equipment powered by gas, diesel or petrol.

- ⇒ Example in a company: The fuel used by the organisation's own vehicles, or the gas used for heating in its offices.
- ⇒ Example in a meeting: The fuel consumed by a generator used during the meeting, or the gas used to climatise a venue if this is managed directly by the organising company.

Scope 2 – Indirect Energy Emissions

These are the emissions generated from the energy that the organisation purchases and consumes, such as electricity. Although the organisation does not produce these emissions directly, it is responsible for them because it uses that energy.

- ⇒ Example in a company: The electricity used in the offices for lighting, computers or air conditioning.
- ⇒ Example in a meeting: The electricity consumed at the venue for lighting, screens, audiovisual equipment or climatation.





Scope 3 – Other Indirect Emissions

These are the indirect emissions generated throughout the value chain, but which are not under the organisation's direct control. They include emissions related to suppliers, transport, purchasing, business travel and waste management, among others.

They are divided into 13 categories, depending on when they occur:

- ⇒ Upstream emissions are generated before our operations take place, such as the production and transport of materials, catering services or supplier activities.
- ⇒ Downstream emissions occur *after* our operations, such as participant transport, the use of delivered products or the management of waste.






Upstream emissions

1. Purchased goods and services: Everything you buy for your meeting or company: decoration, catering, office supplies, technological equipment.
2. Capital goods: Large or long-lasting equipment: staging, tables, chairs, computers, printers.
3. Fuel- and energy-related activities not included in Scope 1 or 2: Energy used by your suppliers to produce what you purchase.
4. Upstream transportation and distribution: How products and materials reach your company or the meeting venue.
5. Waste generated in operations: What your suppliers generate and dispose of (packaging, catering waste, construction materials, etc.).
6. Business travel: Travel undertaken by your team to meetings, suppliers or events.
7. Employee commuting / attendee travel prior to the event: If attendee transport is considered part of pre-operation activities (e.g., travel for accreditation or logistics).

8. Downstream transportation and distribution: How products or materials are moved after the meeting or event.
9. Processing of sold products: If you deliver products (souvenirs, kits, merchandising), how they are processed after being delivered.
10. Use of sold products: Emissions generated when the equipment, materials or products you provide are used throughout their useful life (e.g., conference materials, kits, promotional items that attendees take home).
11. End-of-life treatment of sold products: How the products or materials you provided are managed once their useful life ends.
12. Leased assets (downstream): If equipment or assets you own are leased to others (e.g., signage, staging, or other materials managed under your name).
13. Franchises and sold assets: When your brand or services are used by others (e.g., a venue operated by another organisation under your name).



Upstream emissions

3.4 Actors in the Meeting Sector and Their Contribution to the Carbon Footprint

Once the concept of the carbon footprint and its classification into Scopes 1, 2 and 3 is understood, it becomes essential to identify who generates these emissions within the meetings sector.

The environmental impact does not fall on a single organisation; rather, it is distributed across the entire value chain. This ecosystem includes organising agencies, exhibition centres and congress venues, hotels, catering companies, technical suppliers, transport companies and other specialised professionals. Each actor provides a different service and is therefore responsible for different types of emissions.

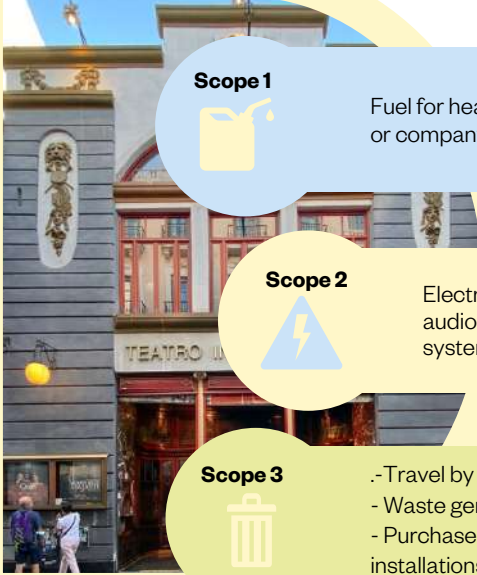
Depending on the type of company and the service it provides,

its impact will be more closely linked to energy consumption, mobility, food provision, the use of materials or waste generation. This differentiation is key to understanding how emissions are structured and how responsibilities are distributed across the sector.

Understanding this distribution enables each actor to identify which emissions they must measure, what data they need to provide and in which areas they can implement reduction measures. The following section presents a visual diagram linking each actor category with the various emission scopes (1, 2 and 3), including practical examples to support the understanding and application of the GHG Protocol in the meetings sector.



SPECIAL VENUES



Scope 1



Fuel for heating, cooking, emergency generators, or company transport vehicles.

Scope 2



Electricity for lighting, climate control, audiovisual equipment, and security systems.

Scope 3



- Travel by attendees to and from the venue.
- Waste generated during the events.
- Purchase of decorative items, furniture, and installations.

HOTELS

Scope 1



- Heating/cooling using natural gas or other fuels.
- Fleet vehicles used for guest transport or staff operations.

Scope 2



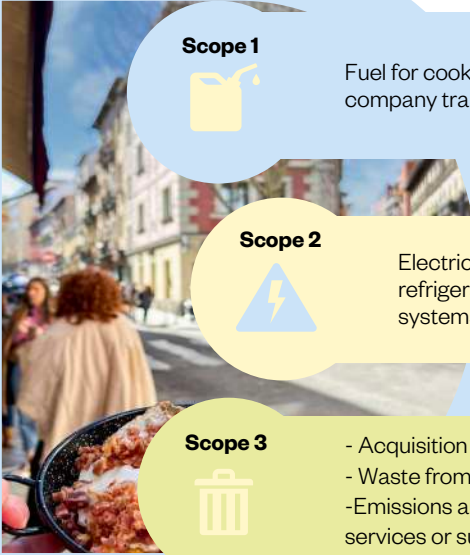
Electricity for guest rooms, lighting, lifts, laundry services, and dining areas.

Scope 3



- Guest travel (flights, taxis, etc.).
- Supply-chain emissions related to food and beverages, bed linen, guest amenities, and cleaning products.
- Waste management (rooms, restaurants, common areas).

RESTAURANTS & CATERING



Scope 1



Fuel for cooking (gas or biofuels), heating, or company transport vehicles.

Scope 2



Electricity for kitchen equipment, lighting, refrigeration, and heating and cooling systems.

Scope 3



- Acquisition of food and beverages.
- Waste from food preparation and leftovers.
- Emissions arising from the delivery of catering services or subcontracted transport.

SERVICE PROVIDERS

Scope 1



Fuel used for company transport for staff and equipment.

Scope 2



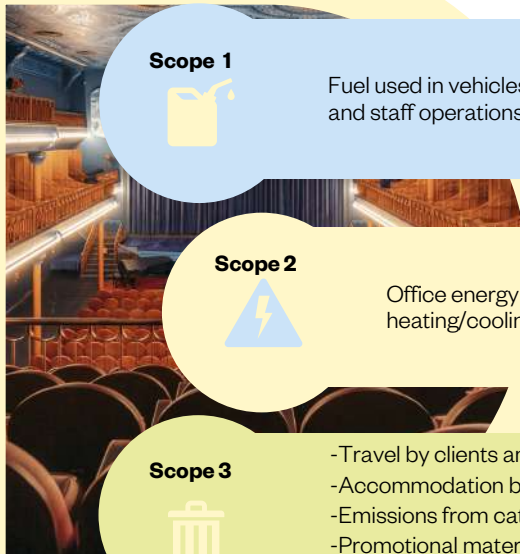
Electricity and heating for office facilities.

Scope 3



- Staff travel, meetings, and site visits.
- Contracted services and products (design, audiovisual equipment, printing, décor).
- Logistics for transporting event materials.

EVENTS AGENCIES, DMCs & PCOs



Scope 1



Fuel used in vehicles for transfers, site inspections, and staff operations.

Scope 2



Office energy for lighting, computers, and heating/cooling.

Scope 3



- Travel by clients and attendees
- Accommodation booked for delegates
- Emissions from catering and event venues
- Promotional materials, signage, and event equipment

3.5 Measurement and calculation of emissions

Once the actors that generate emissions within the meetings and events sector have been identified, the next step is to determine how to calculate the carbon footprint in practice.

Although the methodological principles are the same, the approach differs depending on whether the calculation refers to the footprint of an organisation as a whole or of a specific event. In the case of an organisation, the analysis usually

covers an annual period and includes all operational activities. By contrast, when calculating the footprint of an event, the analysis is limited to a defined time period and to the operations directly associated with that meeting.

The following sections outline the steps, criteria and methodological considerations required to carry out both calculations in a structured, coherent manner aligned with international reference standards

Measurement and calculation of a Company's emissions

Setting the Boundries

- ⇒ Before calculating the footprint, you must decide what will be included and what will not.
- ⇒ For a company, all emissions related to its usual activity are included (offices, vehicles, energy, purchases, travel).
- ⇒ Specific projects, such as individual events, are calculated separately.

- ⇒ After defining the boundaries, it is necessary to gather information on the company's consumption and activity over a given period.
- ⇒ Examples of data to collect include:
 - Electricity and gas bills for the offices.
 - Fuel consumption of the company's vehicles.
 - Kilometres travelled for business trips.
 - Data on relevant purchases (materials, equipment, services).
 - Information on generated waste.
- ⇒ The more complete and accurate the data, the more reliable the result will be.

Data collection

Emissions calculation

- ⇒ With this data, the calculation is carried out to convert consumption and activities into emissions. To do this, it is necessary to apply emission factors to translate the information into carbon dioxide equivalent (CO₂e), using a recognised methodology aligned with the GHG Protocol.
- ⇒ The result is the organisation's carbon footprint, which serves as a starting point for identifying reduction opportunities and monitoring progress.



Measurement and calculation of emissions for a meeting or event:

The Madrid Convention Bureau CO₂ Calculator is specifically designed to measure the emissions generated by meetings, congresses, corporate events and trade fairs. Its purpose is to help organisations quantify the emissions of an event so they can report, reduce and offset them.

**MCB CO₂
Calculator**

Setting the Boundries

- ⇒ Before using the tool, it is necessary to define the measurement boundaries and gather the key information about the event.
- ⇒ For event-related emissions, the boundaries include all emissions directly linked to the delivery of the event.
- ⇒ Any emissions associated with the organisation's general business operations must be excluded from this calculation.

The more detailed the information, the more accurate the footprint will be. The MCB CO₂ Calculator requires data such as:

- ⇒ Participant-related data: Number of attendees, their origin, mode of transport used, and number of overnight stays per participant.
- ⇒ Venue and energy consumption data: Size of the venue/rooms used, duration, and energy consumption.
- ⇒ Catering data: Number and type of meals, and beverage service.
- ⇒ Materials and production data: Stands, stages, audiovisual equipment, printed materials, signage, gifts, waste, and waste-management methods.
- ⇒ Transport and logistics: Supplier transport and transfers for attendees.

Data Collection

Emissions calculation

Once the data has been collected, enter it into the MCB CO₂ Calculator. The tool will process each emissions category (transport, venue, catering, materials, waste), applying the emission factors provided by MCB and recognised methodologies aligned with the GHG Protocol, generating a total emissions figure for the event together with a detailed breakdown.



3.6 Interpretation and use of results

After calculating the carbon footprint, the next step is to understand the meaning of the results and how to apply them in practice. It is not only about knowing a total figure but analysing it to identify the areas with the highest emissions and guide effective decision-making. Proper interpretation turns the data into concrete actions that improve management, support strategic planning, and enable transparent communication on sustainability.

Interpret your results

- ⇒ Review the total footprint to understand the overall impact (whether from the company or the event).
- ⇒ Identify the main emission sources (hotspots), meaning the areas where the greatest impact is concentrated.
- ⇒ For a company, comparisons are usually made by year or by unit of activity (for example, per employee or per turnover).
- ⇒ If it is an event, the figure per attendee allows you to compare events of different sizes.

- ⇒ Prioritise reduction actions in the areas with the greatest impact.
- ⇒ Compare alternatives (different event formats, venues, suppliers, or periods of activity).
- ⇒ Support sustainability reports and disclosures, as well as proposals and communications with clients and other stakeholders.
- ⇒ Monitor progress over time and measure improvements.
- ⇒ Establish an internal sustainability baseline.
- ⇒ Decide whether to offset the emissions that could not be reduced.

Use your results

3.7 Summary of obligations and reporting requirement by category

SPECIAL VENUES

- ⇒ They usually have the most demanding requirements due to their high energy consumption and the complexity of large-scale events.
- ⇒ They must measure and publish their carbon footprint annually (Scopes 1 and 2 are mandatory) and increasingly analyse Scope 3 (attendee transport, logistics, waste and contractors).
- ⇒ If they exceed the thresholds for large companies (typically more than 250 employees), they must carry out energy audits, monitor building performance, and publish reduction plans.
- ⇒ In Madrid, they must also manage and report issues related to traffic restrictions, deliveries and transport.
- ⇒ Major clients increasingly require carbon-footprint data for each event, which demands robust systems for measuring and monitoring waste and suppliers.

HOTELS

- ⇒ Increasingly required to calculate and publish their carbon footprint, including at least Scope 1 and Scope 2 emissions.
- ⇒ Scope 3 is becoming a commercial requirement, as transport, laundry, the food and beverage supply chain, and guest travel are significant sources of emissions.
- ⇒ Management of emissions from their own fleets, third-party transport, and deliveries within Low Emission Zones (LEZ).
- ⇒ Large hotel chains must carry out energy audits and implement multi-year reduction plans in line with Royal Decree 56/2016.
- ⇒ Events held in hotels increase the need for specific data, such as emissions per overnight stay, energy consumption in meeting rooms, and transparent reporting for clients.

RESTAURANTS & CATERING

- ⇒ They must increasingly quantify the emissions associated with the products they purchase, especially food, packaging, refrigeration and transport, as these are significant Scope 3 sources.
- ⇒ When working with large venues, hotels or public events, they must provide their carbon-footprint data so that clients can include it in their reports.
- ⇒ Large catering groups tend to be required to report their emissions annually and develop reduction plans supported by energy audits, fuel-consumption monitoring and waste management.
- ⇒ In Madrid, food delivery and refrigerated transport may be affected by Low Emission Zones (LEZ), requiring control of vehicle types, distances and emissions.
- ⇒ They must measure the waste generated, along with its separation and treatment, both to comply with regulations and to report to clients.

SERVICE PROVIDERS

- ⇒ Increasingly required to measure their corporate emissions, especially if they exceed the thresholds for large companies.
- ⇒ Although many are not legally obliged to report Scope 3, they must provide activity and emissions data to their clients so these can complete their own reports.
- ⇒ Transport of equipment, technical staff, electricity consumption during set-ups and the use of temporary materials are key emission sources that must be monitored.
- ⇒ Participation in public contracts or work with large corporations increasingly requires emission-reduction plans, structured measurement systems and formal environmental policies.
- ⇒ Carbon-footprint measurement is rapidly becoming a competitive and commercial requirement within the sector.

EVENTS AGENCIES, DMCs & PCOs

- ⇒ They are increasingly responsible not only for their own emissions, but also for calculating the emissions of the entire event value chain.
- ⇒ Although legal obligations mainly apply to large companies, even small agencies and PCOs are now required by their clients to quantify emissions from transport, accommodation, catering, materials, waste and venues.
- ⇒ In Madrid, they must comply with Low Emission Zone (LEZ) regulations, documenting transport modes, emission levels and low-carbon mobility strategies.
- ⇒ They typically integrate data from hotels, catering providers, venues and other suppliers into consolidated reports for clients.
- ⇒ They require clear event-level calculation methodologies, transparent reduction plans and standardised reporting systems.



4. Legislative and regulatory framework

Once the basic concepts relating to emissions and the methodology for their calculation have been understood, the next step is to place them within the regulatory context. The measurement, management and reporting of impacts are no longer guided solely by best practice; they are increasingly linked to public policies, European directives and national regulations that establish specific requirements and guidance.

This chapter provides an overview of the relevant legislative and regulatory framework, organised by levels—global, European, national and regional/local—with the aim of facilitating understanding and consultation. It does not seek to replace legal advice, but to serve as a practical reference for identifying the main initiatives applicable to the sector and to reporting obligations.



4.1 Presentation of the global legislative framework

Global framework for Climate Governance

United Nations Framework Convention on Climate Change (UNFCCC) ²	Paris Agreement (2015) ³	Global Stocktake and Transparency Framework (2023–2025 cycle) ⁴
<p>This global treaty, fundamental to international climate action, was created to prevent dangerous anthropogenic interference with the climate system. It established the foundations for global emissions monitoring and national reporting mechanisms.</p>	<p>Legally binding under the UNFCCC framework, the Paris Agreement commits signatory countries to limiting the rise in global temperature to well below 2°C (preferably 1.5°C) and to achieving net-zero global emissions around the middle of the century. Each country must submit and periodically update its Nationally Determined Contributions (NDCs), which are emission-reduction plans that are often translated into national legislation and disclosure requirements.</p>	<p>The Enhanced Transparency Framework of the Paris Agreement requires countries to report on their emissions and on progress made towards their NDCs. This framework increases the likelihood of downstream sector-specific regulation, including for the MICE sector, in order to align with national carbon-accounting systems.</p>

2 <https://unfccc.int>

3 <https://unfccc.int/process-and-meetings/the-paris-agreement>

4 <https://unfccc.int/topics/global-stocktake>

Sustainable Development Goals and Climate Neutrality

2030 Agenda ⁵	Global Net-Zero Emissions Commitments	International Cooperation ⁶
<p>Adopted by all UN Member States in 2015, the Sustainable Development Goals (SDGs)—in particular SDG 13 (Climate Action) and SDG 12 (Responsible Consumption and Production)—establish the political mandate to integrate carbon-reduction measures into business operations, supply chains and the organisation of events.</p>	<p>More than 140 countries, representing approximately 90% of global GDP, have adopted or announced climate-neutrality targets. These commitments form the legal basis for national carbon accounting, corporate disclosure and public-procurement standards.</p>	<p>COP28 and the UAE Consensus reaffirmed commitments to “advance the transition away from fossil fuels” and to strengthen carbon-pricing mechanisms. These outcomes influence the global tightening of corporate climate-reporting obligations and investment-disclosure regulations.</p>



⁵ <https://www.un.org/sustainabledevelopment/development-goals/>

⁶ <https://unfccc.int/cop28/5-key-takeaways>

International Frameworks and Standards for Sustainability Reporting

International Frameworks and Standards

More than 50 jurisdictions are adopting or aligning themselves with mandatory greenhouse-gas disclosure and reporting frameworks, many of them based on the principles of the Task Force on Climate-related Financial Disclosures (TCFD) or the International Sustainability Standards Board (ISSB). This trend will also begin to include medium-sized suppliers, including event organisers and venues.

Emerging Global Trends and Future Direction

Legislation such as the EU Corporate Sustainability Due Diligence Directive (CSDDD) requires large companies to assess and manage environmental impacts throughout their entire value chain. This approach will progressively extend to organisations of other sizes.

Integration of Responsibility in the Supply Chain

Carbon Pricing

Carbon-pricing mechanisms now cover approximately 28% of global GHG emissions, which means that emissions data will have increasingly direct financial implications.

Work is being carried out at the political level to achieve interoperability between international, European and national standards, with the aim of creating a coherent global ecosystem for climate reporting. This convergence will facilitate regulatory compliance but will also raise expectations in terms of accuracy and verification.

Global Alignment of Measurement Standards

4. 2 Presentation of applicable European Legislation

European Green Deal and “Fit for 55

European Green Deal

- ⇒ This is the overarching growth and policy framework of the European Union, aimed at making Europe the first climate-neutral continent by 2050.
- ⇒ It integrates sustainability into all areas of EU policy and lays the foundation for all climate-related regulation and environmental reporting.
- ⇒ It establishes climate neutrality as a regulatory obligation and sets the expectation that all sectors demonstrate measurable emission reductions and promote sustainable operations.

This is a set of laws accompanying the European Green Deal and aims to reduce greenhouse-gas emissions by at least 55% by 2030 (compared with 1990 levels).

“Fit for 55” Package



Corporate Sustainability Reporting Directive (CSRD)

In force since January 2023, the Corporate Sustainability Reporting Directive established the obligation to produce standardised and verifiable ESG reports, including information on Scope 1, Scope 2 and Scope 3 greenhouse-gas emissions, climate-related risks and transition plans, in accordance with the European Sustainability Reporting Standards (ESRS).

Who is Affected

- ⇒ Initially, large companies and listed companies, with a progressive expansion towards non-EU companies with significant activity in the European market, as well as SMEs integrated into their value chains.
- ⇒ the meetings sector, agencies, venues, catering companies and production suppliers working with large corporations must provide emissions data and environmental information to their clients.

In 2025, the regulatory framework underwent significant adjustments within the context of the European Commission’s “Omnibus” proposal. On 9 December 2025, the European Parliament and the Council reached a provisional agreement introducing changes to the scope of application of the CSRD.

- ⇒ The thresholds determining which companies must comply with the legislation are increased, focusing on larger companies and reducing the number of organisations affected.
- ⇒ The objective is to simplify obligations and reduce the administrative burden, directing requirements towards very large companies (with around 1,000 employees and high turnover).
- ⇒ simplification of the ESRS standards is anticipated, along with the development of sector-specific guidance and clarification of the information that must be reported within the value chain.
- ⇒ The changes form part of a broader review of European sustainability legislation, which continues to evolve.

Omnibus Package

Although the direct scope of the CSRD may have been adjusted, its cascading effect remains highly relevant for the meetings sector. Companies forming part of the supply chain of organisations required to report will continue to need to measure and share environmental data, meaning that preparedness in emissions tracking and transparency remains strategically important.

At national level, the Institute of Accounting and Auditing (ICAC), an agency under the Ministry of Economic Affairs, has been responsible for the transposition of the CSRD in Spain since December 2022. Among the preparatory steps, the initial public consultation to gather observations and comments from affected stakeholders stands out. The Spanish draft of the new law is still under development and subject to modifications depending on the evolution of the European debate.

Overall, the European and national sustainability-reporting framework continues to adjust, with some changes already approved and others still under discussion. Organisations must remain attentive to updates, as the final requirements—particularly regarding who must report and in what format—are still evolving at both levels.

EU Green Taxonomy⁷

Indirect influence

- ⇒ Defines which economic activities are considered environmentally sustainable.
- ⇒ Its objective is to direct investment towards activities that contribute to climate-change mitigation and adaptation, as well as other environmental objectives.
- ⇒ It is directly linked to the CSRD and the Sustainable Finance Disclosure Regulation (SFDR), creating a unified regulatory framework.
- ⇒ The organisation of meetings and events is not itself a “taxonomy activity”, but related operations (such as construction of spaces, energy consumption, catering, or logistics) are.

⁷ https://finance.ec.europa.eu/sustainable-finance/tools-and-standards/eu-taxonomy-sustainable-activities_en

UE Energy Efficiency Directive⁸:

This regulation requires EU Member States and large companies to improve energy efficiency, reduce energy consumption, and promote the sustainable use of energy.

Key Aspects

- ⇒ EU countries must meet mandatory savings targets and improve energy efficiency across all sectors, such as buildings, industry and the public sector.
- ⇒ Large companies must carry out periodic energy audits and implement cost-effective energy-saving measures.
- ⇒ The directive promotes the use of renewable energy, energy-management systems and more efficient technologies across all sectors.

- ⇒ Increasingly, organisers are expected to choose venues that meet energy-efficiency standards or have implemented energy-saving measures.
- ⇒ Event spaces may need to use efficient lighting, efficient HVAC systems (heating, ventilation and air conditioning), and renewable energy sources to comply with regulations and market expectations.
- ⇒ Large companies and venues may be required to measure, audit and report their energy consumption, which facilitates the calculation of the carbon footprint and supports compliance with sustainability commitments for clients and stakeholders.

Relevance for the Meetings and Events Sector

⁸ https://energy.ec.europa.eu/topics/energy-efficiency/energy-efficiency-targets-directive-and-rules/energy-efficiency-directive_en

Sustainable Finance Disclosure Regulation (SFDR) ⁹

In force since March 2021, the SFDR requires financial-market participants to disclose how sustainability risks are integrated into their investment decisions and financial products. Although it is not directed specifically at the meetings and events sector, the SFDR has an indirect influence across all industries.

Indirect influence

- ⇒ Investors increasingly prioritise companies that demonstrate strong sustainability performance and provide clear data on emission reductions, including within the meetings and events sector.
- ⇒ Companies aligned with the CSRD and the EU Taxonomy will find it easier to access sustainable finance if they have rigorous measurements and transparent reporting.
- ⇒ There is growing pressure to measure the carbon footprint accurately and increase transparency, as sustainability is becoming a key factor for attracting investment.



⁹ https://finance.ec.europa.eu/regulation-and-supervision/financial-services-legislation/implementing-and-delegated-acts/sustainable-finance-disclosures-regulation_en

PRTR/E-PRTR (European Pollutant Release and Transfer Register) ¹⁰

It is a European public register of pollutant emissions and waste transfers, designed to improve transparency and support pollution-prevention policies.

Key Aspects

- ⇒ It requires certain industrial, energy-related or waste-management facilities to report annually on emissions to air, water and soil, as well as on waste or wastewater transferred off-site.
- ⇒ Notification is mandatory if the thresholds established for more than 90 pollutants are exceeded, including greenhouse gases, heavy metals and hazardous substances.
- ⇒ The data are submitted through the national PRTR platform and published in the European E-PRTR database, which is accessible to the public.

- ⇒ It applies mainly to events held in large industrial facilities or venues located in areas regulated under the PRTR, such as ports, waste-treatment plants or major energy installations.
- ⇒ It may also affect exhibition centres or large venues if they use generators, refrigeration systems, or manage waste that exceeds legal thresholds.
- ⇒ It highlights the importance of monitoring and reporting emissions transparently to demonstrate compliance and responsible management in high-impact locations.

Relevance for the Meetings and Events Sector

¹⁰ <https://www.eea.europa.eu/data-and-maps/data/member-states-reporting-art-7-under-the-european-pollutant-release-and-transfer-register-e-prtr-regulation-23/european-pollutant-release-and-transfer-register-e-prtr-data-base>



4.3 Presentación de legislación española

Law 7/2021 on Climate Change and Energy Transition¹¹

This is Spain's first comprehensive framework law on climate policy and aligns national policy with the European Green Deal and the Paris Agreement. It establishes the legal roadmap for the country to achieve climate neutrality by 2050, with a minimum target of reducing greenhouse-gas emissions by 23% by 2030 (compared with 1990 levels).

Key Aspects

- ⇒ It establishes national carbon budgets and climate plans every five years.
- ⇒ It integrates climate criteria into public and private decision-making—such as procurement or infrastructure construction—which is relevant for events funded by public bodies or held in large venues.
- ⇒ It requires large companies and financial institutions to report climate-related risks and their plans to reduce emissions.
- ⇒ It promotes renewable energy, energy efficiency and low-emission transport, all of which are important for event organisation.
- ⇒ The Government will determine which companies must calculate their carbon footprint and produce five-year reduction plans, in accordance with Royal Decree 163/2014.

¹¹ https://www.boe.es/diario_boe/txt.php?id=BOE-A-2021-8447

This law sets the rules for reducing emissions in Spain. Venues, suppliers and organisers will increasingly be required to measure and report their emissions, especially when working with public administrations or large companies that must disclose their environmental impact.

**Relevance
for the
Meetings
and
Events
Sector**

Royal Decree 214/2025 – Carbon Footprint, Offsetting and Removal Projects ¹².

It establishes the national framework for the mandatory calculation of the carbon footprint and the planning of emission-reduction measures for large organisations, in line with Law 7/2021. It also creates the national Register of Carbon Footprint, Offsetting and CO₂¹³ Removal Projects, and sets the obligation to calculate the carbon footprint and to develop and publish greenhouse-gas emission-reduction plans.

Who is Affected

- ⇒ Companies already required to submit non-financial information, such as large corporations or public-interest entities.
- ⇒ Bodies and entities within the Spanish national public sector, such as ministries or the Social Security administration.
- ⇒ Public-interest entities with more than 500 employees.
- ⇒ Private companies that:
 - Prepare consolidated accounts; or
 - Meet at least two of the following criteria for two consecutive years:
 - Total assets > €20 million
 - Net turnover > €40 million
 - More than 250 employees
- ⇒ Large events with more than 1,500 in-person attendees.

¹² <https://www.boe.es/buscar/doc.php?id=BOE-A-2025-7439>

¹³ <https://www.miteco.gob.es/es/cambio-climatico/temas/registro-huella.html>

- ⇒ Obligated entities and events must calculate and publish their carbon footprint each year (Scopes 1 and 2). Scope 3 is voluntary for most organisations.
- ⇒ They must create a public five-year emissions-reduction plan, with clear objectives and specific measures.
- ⇒ Meeting these requirements can be an advantage in public procurement, increasing competitiveness.

Key Aspects

Relevance for the Meetings and Events Sector

- ⇒ Large venues, hotel chains, major suppliers and PCO/DMC companies that exceed the thresholds must prepare GHG emission inventories and publish reduction plans.
- ⇒ Smaller suppliers, such as catering companies or agencies, will increasingly need to provide Scope 3 data to their clients, making emissions tracking a commercial requirement.
- ⇒ Events with more than 1,500 attendees must calculate their carbon footprint as a mandatory requirement.

Royal Decree 56/2016 – Energy Audits, Energy Management Systems and Energy Efficiency in Industry¹⁴

This Royal Decree transposes the European Energy Efficiency Directive into Spanish law and requires large companies in Spain to periodically assess their energy consumption or to implement management systems that improve their energy performance.

Who is affected

Large companies with 250 or more employees, or those which, despite having fewer, exceed €50 million in turnover and €43 million in total assets.

¹⁴ <https://www.boe.es/buscar/act.php?id=BOE-A-2016-1460>

- ⇒ Obligated companies must carry out an energy audit every four years, covering at least 85% of their total energy consumption.
- ⇒ The audits must be conducted by accredited professionals and reported to the regional authorities.
- ⇒ The purpose is to identify cost-effective energy-saving measures and long-term improvements in buildings, processes and fleets.
- ⇒ As an alternative, a certified management system (ISO 50001 or ISO 14001) may be used, provided it includes a complete energy review.

Key Aspects

Relevance for the Meetings and Events Sector

- ⇒ Large venues, hotel chains and service providers that exceed the thresholds must carry out periodic audits, influencing their energy strategy and operations.
- ⇒ The results help improve the efficiency of air conditioning, lighting, kitchens, transport and building management—key factors for emissions in the MICE sector.
- ⇒ Smaller suppliers are also affected, as audited companies will increasingly demand greater efficiency and consumption data from their supply chain.

Royal Decree 1055/2022 – Packaging and Packaging Waste¹⁵

It implements in Spain the EU Circular Economy Action Plan and the Packaging and Packaging Waste Directive. It regulates packaging and waste, covering household, commercial and industrial packaging. Its objective is to reduce waste, promote reuse and recycling, and ensure that producers take responsibility for the management of the packaging they place on the market.

¹⁵ <https://www.boe.es/buscar/act.php?id=BOE-A-2022-22690>

Who is Affected

Companies that place packaging on the Spanish market:

- ⇒ Producers: packers, manufacturers or processors.
- ⇒ Importers or intra-EU purchasers of packaged products.
- ⇒ Distributors acting as “producers” (own-brand products, re-packaging, importation).
- ⇒ Retailers selling packaged products who meet the above criteria (re-labelling, importation or packaging).

- ⇒ It establishes obligations for producers and distributors to reduce, reuse and recycle packaging.
- ⇒ Companies that place packaging on the market must finance and guarantee the management of the waste generated by that packaging: collection, transport, recycling and treatment.
- ⇒ All obligated companies must:
 - Register in the Product Producers Register – Packaging Section.
 - Obtain a unique identification number.
 - Submit an annual declaration of the packaging placed on the market (by type, material and weight).
- ⇒ It introduces eco-design requirements, deposit-return systems, and reduction targets for single-use plastics and non-recyclable materials.

Key Aspects

Relevance for the Meetings and Events Sector

- ⇒ It directly affects event organisers, catering services and suppliers that use single-use materials.
- ⇒ Large-scale events must demonstrate compliance with waste-prevention and waste-management obligations, especially in locations with stricter regulations.
- ⇒ It promotes the implementation of waste audits, materials tracking and collaboration with suppliers to meet circularity objectives.

Law 26/2007 – Environmental Liability¹⁶

It transposes the European Environmental Liability Directive (2004/35/EC) into Spanish law, establishing a framework for preventing and repairing environmental damage. Its purpose is to ensure that companies prevent, avoid and remedy environmental harm, applying the principle of unlimited liability. Companies must restore damaged natural resources to their original condition, assuming all associated costs.

Key Aspects

- ⇒ It applies the “polluter pays” principle: companies must assume the cost of the environmental damage they cause (to water, soil, biodiversity or protected areas).
- ⇒ Certain higher-risk activities must have financial guarantees, such as insurance or bonds, to cover potential damage.
- ⇒ It requires companies to prevent damage and, if it occurs, to act immediately to repair it.

- ⇒ It applies to activities with potential environmental impact, such as large outdoor events, the installation of temporary structures, waste generation, or possible pollution incidents.
- ⇒ It promotes the use of environmental-management systems such as ISO 14001 or ISO 20121 to prevent risks.
- ⇒ It reinforces the importance of carrying out risk assessments and having emergency-response plans in place.

Relevance for the Meetings and Events Sector

¹⁶ <https://www.boe.es/buscar/act.php?id=BOE-A-2007-18475>

4.4 Regional and Municipal Regulation in the Madrid Region

Energy, Climate and Air Strategy (EECAM) 2023–2030¹⁷

This is a regional strategy that sets objectives, monitoring priorities and supports local implementation measures (such as emissions inventories and technical monitoring of polluting activities). Its main purpose is to align national energy and climate policy with the most recent European commitments, aiming to achieve a 32% reduction in greenhouse-gas emissions compared with 1990 levels. It also promotes the use of renewable energy, improvements in energy efficiency, and the reduction of energy dependency.

Transport and Mobility

- ⇒ For companies in the MICE sector, the EECAM affects the planning of attendee transport, supplier logistics and, potentially, compliance with Low Emission Zones.
- ⇒ Events may need to demonstrate more sustainable mobility options and reduce emissions associated with transport.

- ⇒ It reinforces the need for buildings to be more energy-efficient and to use renewable energy sources. Event venues, hotels and conference centres may face new requirements or incentives to improve their performance.
- ⇒ Organisers will increasingly be required to choose spaces that demonstrate strong energy performance and low emissions.

Energy Efficiency and Sustainability of Venues

Carbon Measurement and Emissions Reduction

- ⇒ It reinforces the need for buildings to be more energy-efficient and to use renewable energy sources. Event venues, hotels and conference centres may face new requirements or incentives to improve their performance.
- ⇒ Organisers will increasingly be required to choose venues that demonstrate strong energy performance and low emissions.

¹⁷ <https://www.comunidad.madrid/transparencia/informacion-institucional/planes-programas/estrategia-energia-clima-y-aire-comunidad-madrid-2023>

Municipal Low Emission Zones (LEZ)

Spanish climate legislation requires municipalities with more than 50,000 inhabitants to establish Low Emission Zones (LEZ), which affect vehicle access, deliveries and attendee transport in Madrid.

This has an impact on Scope 3 emissions related to transport and operational decisions: events held in LEZ-regulated areas in Madrid require more careful planning, clearer instructions for participants and, potentially, a preference for venues with good public-transport connections to ensure efficient access.



5. Sources of Reference and Information

5.1 Resources and Guides from the European Commission

[Guidance documents on the Monitoring and Reporting Regulation \(MRR\)](#)¹⁸:

The European Commission has developed comprehensive guidance documents to support the implementation of the MRR within the EU Emissions Trading Scheme (EU ETS). These documents provide robust methodologies for the calculation of greenhouse-gas emissions, which can be adapted to companies across different sectors.

[Manual for measuring and monitoring resource efficiency and emissions in tourism](#)¹⁹:

The European Commission has supported studies and manuals related to the tourism sector, including one co-published by UNEP and UNWTO. This manual provides guidelines to help organisations calculate and reduce their GHG emissions and is also applicable to organisations in the meetings and events sector.

5.2 National Resources

[MICE Sustainability Guide](#)²⁰: The Madrid Convention Bureau has developed a guide to support companies in the MICE sector in integrating environmental, economic and social sustainability into their operations. The objective of the MICE Sustainability Guide is to reinforce the guidelines applied by companies in their management processes, helping them incorporate sustainability elements into their internal operations while also generating added value in the delivery of their services.

¹⁸ https://climate.ec.europa.eu/eu-action/carbon-markets/eu-emissions-trading-system-eu-ets/monitoring-reporting-and-verification_en

¹⁹ https://backend.orbit.dtu.dk/ws/portalfiles/portal/270419782/A_Manual_to_Measuring_and_Monitoring_Resource_Efficiency_and_Emissions_Tourism.pdf

²⁰ https://www.esmadrid.com/mcb/wp-content/uploads/2020/12/Guia-MICE-de-Sostenibilidad_Web.pdf

Carbon Footprint, Offsetting and CO₂ Removal Projects Register:

This register is the official platform through which companies in Spain can calculate, register and offset their greenhouse-gas (GHG) emissions. It provides tools and resources in Spanish to support organisations in the calculation and verification process, based on the internationally recognised GHG Protocol. Information on mandatory reporting requirements for certain companies under the new Spanish legislation is available on the website of [MITECO](https://www.miteco.gob.es)²¹ (Spanish Ministry for the Ecological Transition and the Demographic Challenge).



²¹ <https://www.miteco.gob.es>

6. Glossary

6.1 Key Terms and Definitions

- CO₂e – Carbon Dioxide Equivalent: A universal unit of measurement used to express the global-warming potential of all greenhouse gases in terms of the amount of CO₂ that would have the same impact.
- CSDDD – Corporate Sustainability Due Diligence Directive: An EU directive requiring companies to identify, prevent and mitigate environmental and human-rights risks across their operations and supply chains.
- ESG – Environmental, Social and Governance: A framework used to assess an organisation’s non-financial performance, including climate risks, emissions, social impact and ethical governance practices.
- ETS – Emissions Trading Scheme: The EU “cap-and-trade” system that limits total emissions from energy-intensive sectors and allows regulated entities to buy or sell emission allowances.
- GHG – Greenhouse Gases: Gases such as CO₂, methane and nitrous oxide that trap heat in the atmosphere; they are measured in carbon-emissions reports as part of Scope 1, Scope 2 and Scope 3 inventories.
- NDCs – Nationally Determined Contributions: The official climate commitments of each country under the Paris Agreement, guiding national regulation and emission-reduction pathways.
- SDGs – Sustainable Development Goals: The UN’s global framework of 17 goals that guide environmental and social action, often used to align sustainability strategies and legacy outcomes in events.
- TCFD – Taskforce on Climate-related Financial Disclosures: A global framework that guides companies on how to disclose climate-related risks and opportunities, now integrated into European and international reporting standards.

- UNFCCC – United Nations Framework Convention on Climate Change: The UN body that oversees global climate negotiations, including COP conferences and climate-reporting frameworks.

6.2 Acronyms and Abbreviations

- AV – Audio & Visual
- CBAM – Carbon Border Adjustment Mechanism
- CO₂e – Carbon Dioxide Equivalent
- COP28 – 28th Conference of the Parties
- CSDDD – Corporate Sustainability Due Diligence Directive
- CSRD – Corporate Sustainability Reporting Directive
- DMCs – Destination Management Companies
- EECAM – Energy, Climate & Air Strategy
- E-PRTR – European Pollutant Release and Transfer Register
- ESG – Environmental, Social, Governance
- ESRS – European Sustainability Reporting Standards
- ETS – Emissions Trading Scheme
- EU – European Union
- GDP – Gross Domestic Product
- GHG – Greenhouse Gas
- GWh – Gigawatt hour
- HVAC – Heating, Ventilation & Air Conditioning
- ISSB – International Sustainability Standards Board
- LEZ – Low Emission Zone
- MCB – Madrid Convention Bureau
- MICE – Meetings, Incentives, Conventions & Events
- NDCs – Nationally Determined Contributions
- PCOs – Professional Congress Organisers
- PLUS – Platform for Legacy with Us

- SDGs – Sustainable Development Goals
- SFDR – Sustainable Finance Disclosure Regulation
- SME – Small & Medium-Sized Enterprises
- TCFD – Taskforce on Climate-related Financial Disclosures
- UAE – United Arab Emirates
- UN – United Nations Organisation
- UNFCCC – United Nations Framework Convention on Climate Change
- VOCs – Volatile Organic Compounds
- ZBE – Low Emission Zones

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