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Policy Framework and Action Plan for an environmentally and respectful green transition

FILMIN ELEVATE - Elevating EU VOD and European content through innovative and collaborative approaches

Project 101191297

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Executive summary

Comunidad Filmin S.L. is a technology enterprise operating within the audiovisual sector, distributing content through its proprietary online platform as well as third-party platforms and theatrical venues. Its environmental impact is derived from its digital infrastructure (encompassing everything from server networks to the end-user devices employed for content consumption) as well as personnel mobility and the consumption of paper and plastic resources within its corporate offices.

From April 2025 to February 2026, Comunidad Filmin S.L. and Dinamo IO SL held six strategic meetings to develop a ten-year environmental action plan (stated in this document). The teams of both companies addressed technical challenges, including streaming and distribution business models, data collection difficulties with external partners, and a new footprint methodology that significantly increased recorded emissions. The collaboration culminated on with the presentation of a final action plan focused on ambitious decarbonization and energy optimization, which is a fundamental part of the present Policy Framework and Action Plan for a diverse and environmentally respectful green transition.

This document aims to delineate both the fundamental guidelines underpinning the company's current sustainability strategies and the specific objectives established by Filmin for the coming years. The company perceives environmental sustainability not as a peripheral compliance matter, but as a structural prerequisite for long-term competitiveness, legitimacy, and resilience.

Filmin's approach stems from the recognition that digital audiovisual services, while less material-intensive than many traditional industries, generate environmental impacts through their infrastructure, device-related consumption patterns, mobility requirements, procurement choices, and expanded value chains. Furthermore, it is guided by a fundamental internal principle: sustainability is integrated into the corporate strategy and is linked not only to environmental performance but also to responsible governance, transparency, value chain engagement, stakeholder participation, personnel training, and a broader commitment to people, the planet, and the community.

The initial objective was not merely to reduce the direct environmental footprint of the project's activities, but to begin integrating ecological alternatives into routine organizational processes and supply chain relationships. With this document, the company intends to take the next step by adopting a more mature, evidence-based sustainability strategy centered on four core principles: measurement, reduction, integration, and accountability.

- Measurement: Mechanisms have been established to monitor the carbon footprint.
- Reduction: Evidence is being utilized to implement practical mitigation measures.
- Integration: Environmental criteria are being integrated into Filmin's governance framework.

- **Accountability:** The company will publish ESG (Environmental, Social, and Governance) reports and maintain transparent communication regarding the measures adopted and progress achieved.

In essence, our sustainability strategy is not an addendum to the business model; rather, it is embedded within the very backbone that sustains it.

Institutional Framework

Our action plan is predicated upon the various agreements and treaties in effect at the time of this document's formulation, which serve as the institutional framework and benchmark for the company's best practices. Notable among these are:

- The Paris Agreement:
 - a. The challenge of indirect emissions: The agreement mandates the reduction of Scope 3 emissions. For Filmin, this necessitates enhancing the efficiency of data centers (CPD) and content delivery networks (CDN).
 - b. Neutrality by 2050: The focus is on absolute elimination rather than mere offsetting. The Paris Agreement prioritizes emission reduction over compensation, requiring evidence of real reductions before pursuing offsetting measures.

- The UN Sustainable Development Goals (SDGs): The UN 2030 Agenda provides a universal lexicon for measuring social and environmental impact:
 - a. SDG7 (Affordable and clean energy): Recommends ensuring that energy consumption derived from streaming services originates from renewable sources.
 - b. SDG8 (Decent work and economic growth): Aims to promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all.
 - c. SDG10 (Reduced inequalities): Influences accessibility standards (such as subtitling and audio description) and the inherent diversity of the content catalog.
 - d. SDG11 (Sustainable cities and communities): Seeks to make urban environments inclusive, safe, resilient, and sustainable by 2030. It emphasizes the protection of cultural and natural heritage, positioning culture as the essential social cohesion necessary for urban communities to remain resilient and critical amidst forthcoming transitions.
 - e. SDG12 (Responsible consumption and production): Aims to ensure sustainable production and consumption patterns to reduce the ecological footprint, minimize "digital waste," and promote a mindful, deliberate cinema consumption—distancing the service from the "disposable" fast-content model.
 - f. SDG13 (Climate action): Focuses on adopting urgent measures to combat climate change and its impacts. This is operationalized through the "Green Voice" editorial strategy to foster audience awareness.
 - g. SDG15 (Life on land): Obligates technology firms to report on the global impact of their digital footprint, aiming to mitigate biodiversity loss by 2030.

- The European green deal:
 - a. Resource efficiency: Mandates the adoption of technologies that minimize resource consumption.

- b. Transparency and taxonomy: Requires ensuring that the utilized infrastructure (CPD and CDN) is strictly aligned with the EU Green Taxonomy.
- c. Circular economy in software: Promotes the longevity of electronic devices. This involves designing interfaces and applications that operate fluidly on legacy hardware, thereby countering the planned obsolescence of user devices.



Historical corporate data

Carbon Indicators	2023	2024	2025
Scope 1 emissions (tCO2e)	4.6	6.0	7.2
Scope 2 emissions (tCO2e)	7.0	0.0	0.0
Scope 3 emissions (tCO2e)	40.0	28.0	45.0
Total emissions (tCO2e)	51.6	34.0	52.2

The evolution of Filmin's carbon footprint reflects both the company's growth and an enhanced capacity for empirical measurement:

- **2023:** Total emissions amounted to 51.6 tCO2e. The primary sources were employee commuting (44%) and business travel (31%).
- **2024:** Total emissions decreased to 34.0 tCO2e. Despite corporate expansion, Scope 1 emissions were reduced to 6 tCO2e, while Scope 2 reached 0 tCO2e due to the adoption of renewable electricity within the company's offices.
- **2025:** Total emissions rose to 52.2 tCO2e. This increase was primarily driven by a surge in business travel categorized under Scope 3.

In 2025, the company calculated its "service footprint" associated with streaming (transmission and devices) for the first time, revealing that it accounts for approximately 80% of the company's actual environmental impact. Furthermore, new Scope 3 activities were integrated, including the impact of theatrical film distribution and the production of the original feature film "*Ruido*". These impacts will be formally reported starting from the current 2026 fiscal year.

Filmin has consolidated its "zero emissions" policy regarding direct operations and established the foundation for this action plan. In mid-2023, the Barcelona office transitioned to certified renewable energy (via the distributor *Som Energia*), successfully reducing its Scope 2 impact to 0 tCO2e from the second half of the year onward.

Additionally, in 2023, Filmin offset its total footprint through the Ganluo Camp hydroelectric project in China. In 2025, the company continued to offset its footprint via projects certified by the United Nations platform. By 2025, a methodology more closely aligned with the **GHG Protocol** was incorporated to ensure a more exhaustive measurement of the company's impact, encompassing new Scope 3 activities and the aforementioned service footprint, which constitutes nearly 80% of the total environmental impact.

Strategic framework

The ultimate objective is to achieve net-zero emissions for Scopes 1 and 2 by 2036, alongside a progressive reduction of Scope 3. To this end, the company's action plan is structured around four strategic pillars:

Pillar 1: Climate impact mitigation and biodiversity protection

Digital infrastructure possesses a physical footprint; servers, streaming processes, and user devices all consume energy. Consequently, we have established a short-term goal of achieving net-zero emissions in areas under our direct control (Scopes 1 and 2). Decarbonization targets have been defined in alignment with scientific standards and international protocols, such as the GHG Protocol. It should be noted that a portion of our emissions (Scope 3) cannot, by their nature, be reduced to zero and will therefore be offset.

Our objectives within this pillar include:

- Net-zero target in Scopes 1 and 2: Achieving net-zero for Scopes 1 and 2, with a 67.2% reduction for Scope 3.¹
- Transparency: Voluntarily reporting the complete environmental footprint, including the "service footprint," to provide full visibility of the company's total impact.
- Carbon-free operations: The company's servers are already covered by green energy guarantee certificates, operating with a real impact of 0 tons of CO₂. Evaluating the transition from natural gas to biomethane (renewable gas) within our corporate offices.

Pillar 2: Circular economy and resource efficiency

Filmin is committed to minimizing waste and maximizing reuse throughout our operational chain, from office-generated waste to the repurposing of IT equipment. We aim to decouple platform growth from linear resource consumption by promoting durability and **zero-waste** principles. Key initiatives include:

- Electronic device management: Establishing specific protocols for the repair, reuse, and recycling of technological assets to extend their lifespan and minimize e-waste.
- Plastic elimination: Removing plastics from the office environment.
- Green procurement: Implementing mandatory **ESG criteria** for the acquisition of products and services from external suppliers.

¹ Please note that, although the commitment made to the European Union's MEDIA program (within the framework of the Filmin Elevate project) set a target of reducing the carbon footprint by 56% by 2030, this has been revised following consultations and meetings with specialized organizations (as DINAMO). This revision is due to the company's strategic decision to strengthen other business lines, such as theatrical distribution and the production of original titles. The commitment made to the MEDIA program pertained solely to the carbon footprint of the company's core activity at that time: the distribution of audiovisual titles on the VOD platform. We understand that said commitment to the MEDIA program is not mutually exclusive with the company's current commitment across all its business lines. Indeed, a 56% reduction in the carbon footprint by 2030 associated with the VOD platform is a necessary step toward achieving in 2036 net-zero in Scopes 1 and 2, along with the progressive reduction of Scope 3.

- Recycling optimization: Improving the efficiency of recycling processes for office-generated waste.

Pillar 3: Participatory governance and transparency

To ensure the efficacy of this sustainability plan, Filmin will engage clients, suppliers, and employees in the process. Transparency, data clarity, pay equity, and hiring diversity are fundamental aspects of this pillar.

Filmin will formalize a balanced scorecard featuring Environmental, Social, and Governance (ESG) KPIs, which will be published in annual reports to measure progress and ensure accountability.

Pillar 4: The green voice

Due to its inherent nature, this pillar aligns most closely with the essence of Filmin. Filmin will continue to curate permanent collections and rotating sections dedicated to climate change, the circular economy, and resource efficiency seeking the engagement of major organizations within the sector. It is not merely a matter of informing, but of inspiring.

Through a rigorous selection of films and documentaries, we provide subscribers with critical tools to understand the present. If cinema can change lives, it can also change the planet. Filmin will leverage its editorial capacity to act as a catalyst for change and lead the sustainability conversation within the streaming industry.

- Impact curation: Utilizing the catalog to promote documentaries and films as instruments for critical thinking.

In view of these four pillars, Filmin has developed a two-phase action plan: short-term (until 2030) and medium-term (until 2036). Furthermore, comprehensive mechanisms for Governance and Monitoring, as well as Evaluation and Mitigation, have been established.

Short-term action plan (2026-30)

This action plan is conceived not merely as a set of technical measures, but as a paradigm shift within the organizational culture. In a saturated market characterized by a massive surplus of content, sustainability emerges as an intangible asset that provides added value and fosters an emotional connection. The objective is for Filmin to become a pioneer in sustainability within the streaming industry.

5.1. Corporate sustainability reporting and methodological rigor

The primary cornerstone of this period is the transition toward a data reporting model characterized by maximum transparency and rigor. It is essential to adopt a measurement methodology that allows for the comparison of evolution, improvements, or changes within the company regarding sustainability. The immediate goal is to align Filmin with the most demanding international standards, such as the **GHG Protocol** (Greenhouse Gas Protocol). To achieve this, an annual report will be implemented that not only fulfills legal obligations but also serves as a strategic management tool. This report will include, among other aspects:

- **Detailed breakdown by scopes:** Clearly differentiating between office emissions (Scopes 1 and 2) and value chain emissions (Scope 3). This includes the impact of streaming, remote work, and corporate travel.
- **Comparative analysis:** Data from previously recorded years (2022–2024) will be integrated to offer an evolutionary perspective of the company's impact, explicitly informing stakeholders of changes in measurement methodology that result in a significant increase in reported CO2 tonnage.
- **Transparency:** Filmin seeks to lead communication campaigns based on data integrity, utilizing similes that render the impact tangible (e.g., "one hour of streaming on Filmin is equivalent to driving a car for 60 meters"). Through these actions, the company aims to mobilize other platforms toward greater environmental awareness.

5.2. ESG committee: An interdisciplinary body

To ensure that sustainability permeates every level of the company, it is imperative that this responsibility does not rest exclusively with a single department. Consequently, an **ESG Committee** (Environmental, Social, and Governance) will be established, tasked with monitoring and executing this action plan. The committee's primary duties will include:

- **Strategic coordination:** The committee will be led by the **Talent** department—currently responsible for ESG—and coordinated by the Corporate Communication department to ensure the ESG strategy aligns with the brand's purpose and values.
- **Departmental representation:** The committee will feature a "Green Ambassador" from each of Filmin's departments, alongside the CEO.
- **Frequency:** The Committee is mandated to meet at least four times per year to evaluate progress, propose efficiency measures, and serve as a direct feedback channel between the staff and the executive team.

5.3. Inclusion of third-party contract clauses and audits of original productions

Filmin's most significant climate impact resides within its supply chain (Scope 3). In the short term, the objective is to transition from measuring the carbon footprint based on invoice amounts (**spend-based**) to a measurement based on actual activity data (**activity-based**). This optimization is essential for realizing the true impact of Scope 3; therefore, the following selection and contracting criteria have been established:

- Integration of ESG criteria: Special climate change clauses will be included in new contracts. In the medium term, a lack of environmental commitment will serve as a barrier to entry for working with Filmin.
- Action examples: Original productions will be audited to understand and mitigate their specific production impacts.

Objectives for year 5 (towards 2030)

As intermediate milestones on our roadmap toward 2036, Filmin commits to achieving the following goals before the fifth year of the plan's execution:

- On the way to arrive to net-zero emissions in scopes 1 and 2: Filmin's offices must be climate-neutral through:
 - 100% Renewable supply: Maintaining the use of green electricity (Scope 2) and replacing natural gas consumption with biomethane (Scope 1).
 - Passive efficiency: Implementing measures derived from energy efficiency studies to minimize heat loss and optimize the power consumption of IT equipment.
 - Zero waste: Achieving total monitoring of office-generated waste (plastic, organic, paper, etc.) and ensuring effective recycling through direct agreements with specialized collection services where necessary.
- A culture of responsibility: Filmin will not only be a "green" company but will act as a catalyst for change within the audiovisual industry, incentivizing suppliers to adopt sustainable practices to maintain their commercial relationship.

Medium-term action plan (2030-36)

In this second phase, the company transcends basic mitigation measures to integrate sustainability into the core of its technological and logistical operations. The objective is to demonstrate that a streaming platform can lead the green transition without sacrificing cinematic excellence.

6.1. Green transition program

The heart of Filmin's business is digital content, and its greatest impact lies in the energy consumption of the entire streaming transmission chain (encompassing servers, data centers, the internet network, and end-user devices). Although the company currently operates with servers powered by renewable energy, the medium-term plan envisions a deeper migration and technical optimization to ensure that subscriber growth does not translate into a proportional increase in emissions. Key initiatives include:

- Measuring the environmental impact of Filmin Portugal for inclusion in corporate sustainability plans.
- Partnering with green energy providers to grant employees access to renewable electricity and gas tariffs for their homes under favorable conditions.
- Promoting strategic partnerships with renewable energy distributors to offer high-impact incentives, such as providing platform subscribers with preferential rates for renewable energy.

6.2. Integration of the circular economy

At Filmin, the circular economy is manifested through the responsible management of physical assets. This involves not only recycling but also extending the lifespan of every IT component within the company.

- Repair and reuse: Formalizing a preventive maintenance protocol for corporate hardware, including computers, monitors, and internal servers. Before disposal, equipment will be assessed for repair or donation to social entities for digital literacy projects, fostering a "second life" for technology.
- Technological waste management: For components reaching the end of their lifecycle, agreements will be established with specialized waste managers to prevent IT materials from entering common landfills.

6.3. Sustainable transport: conscious mobility and empirical measurement

Filmin currently subsidizes public transport for its employees to mitigate the effects of commuting and discourage the use of private vehicles. In the medium term, the focus shifts toward data precision and the reinforcement of these policies.

- Enhanced measurement: Utilizing employee surveys combined with a more precise calculation methodology to track kilometers traveled and transport modes used; this

will allow for an exact calculation of the carbon footprint saved through public transport usage.

- **Event and festival logistics:** Applying rigorous sustainability criteria to business travel by prioritizing online meetings. When travel is unavoidable, rail transport will be prioritized over air travel, and routes will be optimized to minimize the footprint of business trips.

Objectives for year 10 (2036)

By 2036, Filmin projects itself as a climate-neutral entity across its entire operational scope (Scopes 1 and 2), while offsetting any Scope 3 emissions that cannot be further reduced.

- **Climate impact reduction (Scope 3):** The most ambitious milestone is to minimize net emissions by integrating the complete value chain. This will be achieved through:
 - **Supplier co-responsibility:** Requiring suppliers (production companies, marketing agencies, distributors, etc.) to hold international certifications proving they operate under validated quality and sustainability standards.
 - **Residual emission offsetting:** Emissions that cannot be reduced to zero will be offset through high-impact local projects, such as reforestation or the protection of ecosystems in drought-affected regions.
- **Zero office waste:** Eliminating all waste within the company's offices. A critical focus will be placed on finding effective recycling solutions for specialized office materials, such as printer toners.
- **Energy efficiency:** Consolidating an energy efficiency culture that optimizes every watt consumed. This involves prioritizing devices with the highest efficiency ratings, such as LED lighting and low-consumption routers.

ESG procurement criteria: Completing the transformation by structurally integrating ESG criteria into supplier selection. These criteria will move beyond technical excellence to focus on alignment with Filmin's green values. This "value-based literature" will transform Filmin into an ecosystem where collaboration intrinsically means protecting the planet.

Summary of actions

Action	Objective	Phase	KPIs
ESG Committee Establishment	Ensure sustainability permeates all levels via an interdisciplinary body.	2026	n.d.
Corporate Sustainability Reporting	Transition to a transparent data reporting model aligned with the GHG Protocol.	2026-2030	1 annual strategic management report.
Third-Party Clauses	Transition from spend-based to activity-based Scope 3 measurement.	2026-2030	n.d.
On the way to net-Zero Emissions (Scopes 1 & 2)	Achieve climate neutrality in offices through 100% renewable supply and efficiency.	2030	100% renewable energy
Green Transition Program (Streaming)	Optimize technical operations to decouple subscriber growth from emission increases.	2030-2036	Emissions per streaming hour (20g CO2/h).
Circular Economy Integration	Extend lifespan of IT components through repair, reuse, and donation.	2030-2036	Zero office waste
Sustainable Transport	Discourage private vehicle use and accurately track commuting footprint.	2030-2036	Exact calculation of CO2 saved through public transport usage
Climate Neutrality (Scope 3 Offsetting)	Minimize net emissions across the entire value chain and offset residual impact.	2036	100% of the value chain in climate impact reduction.

Governance - monitoring

The company has designed a governance architecture that integrates sustainability into the organization's decision-making structure.

Strategic leadership and key departments

The leadership of the ESG strategy is currently spearheaded by the Talent department. Throughout 2026, the Corporate Communication and Finance departments will be integrated as co-leaders alongside Talent. This decision addresses the necessity of providing the strategy with a financial and communicative dimension, in addition to its human resources component. By anchoring the strategy across these three departments, the company ensures that environmental objectives remain aligned with economic viability, corporate culture, and strategic communication.

The environmental committee

The backbone of this structure is the newly established Environmental committee, an interdisciplinary body designed to ensure the capillary distribution of sustainability measures across the organization. This body is composed of specific representatives designated from each of Filmin's departments, alongside the CEO.

- **Structure:** Each representative acts as a direct liaison, translating global objectives into the specific operational needs of their respective departments.
- **Resources and convening:** The committee will convene four times per year to evaluate the fulfillment of objectives and propose corrective actions.
- **Function:** This organ ensures that sustainability is not perceived as an external or regulatory imposition, but rather as a collective institutional construction.

Measurement tools and accountability

Monitoring is predicated upon data precision to preclude any risk of *greenwashing*. Filmin will implement a continuous and updated measurement strategy to visualize the CO2 savings achieved by both the platform and the staff in their daily processes. These metrics will inform periodic reports and summaries destined for investors and stakeholders, guaranteeing total transparency in the evolution toward 2036. Furthermore, this information will be shared on the corporate website in a structured and visual format to facilitate accessibility for all interest groups.

Key Performance Indicators (KPIs)

To measure the efficacy of this governance model, three fundamental indicators have been defined:

1. **Emissions per streaming hour:** Maintaining and optimizing the current figure of **16.3 grams of CO2 per streaming hour** by improving data center efficiency.
2. **Percentage of suppliers with "Green" contracts:** Measuring the transition of the supply chain toward compliance with new ESG criteria.
3. **Volume of recycled waste:** Monitoring the weight and type of discarded materials to achieve the ultimate goal of zero waste.

Risk assessment and mitigation

The company acknowledges the ambitious nature of the plan proposed for the forthcoming decade, which is not without risks that could potentially impede its full execution. Among the primary risks identified are:

Project coordination and alignment

Delays in decision-making or internal misalignment between teams could stall implementation and affect the timely delivery of milestones and reports.

- **Probability:** Medium.
- **Impact:** High.
- **Mitigation:** Establishing a formal governance structure from the project's inception, with clearly defined roles, decision-making rights, and escalation pathways.

Increased CO2 emissions linked to business success: As the subscriber base grows and the use of higher resolutions becomes more prevalent, the energy consumption of data centers and network traffic increases substantially.

- **Probability:** High.
- **Impact:** High.
- **Mitigation:** The company is committed to optimizing codecs and implementing more efficient compression technologies that reduce data transfer without compromising image quality.

Impossibility of transitioning to biomethane: The company's offices are currently located in a commercial building shared with other enterprises. The use of natural gas is standard within the building and managed by the property owners. Therefore, the transition to biomethane must be approved by the building's ownership.

- **Probability:** High.
- **Impact:** Medium.
- **Mitigation:** The company will endeavor to persuade the property owners of the necessity of transitioning from natural gas to biomethane. Should this objective not be met, alternative facilities that permit such use will be sought.

Supplier refusal to sign "green clauses": The supply chain, or segments thereof, may refuse to enter into agreements with the company due to the inclusion of environmental clauses.

- **Probability:** Medium.
- **Impact:** High.
- **Mitigation:** In the event that content owners refuse to license their titles due to these clauses, the company will initiate plans to offset the estimated emissions generated by said productions.

Towards a green transition

In the current global context, marked by a climate crisis and the loss of biodiversity, the digital industry cannot claim that its activities are immaterial. The internet possesses a physical footprint, and every time a user views a film, an energy consumption chain is activated for which we are directly responsible.

Filmin has made the steadfast decision to become an active participant in the field of sustainability. This strategic framework and action plan is not a mere rhetorical exercise; rather, it represents a strategic, quantifiable, and rigorous roadmap with the clear objective of achieving net-zero emissions in our direct operations and completely transforming our value chain by integrating the circular economy and resource efficiency into our technology.

The primary challenge lies in indirect emissions and the "service footprint," which constitutes the bulk of the company's impact. However, Filmin's vision for sustainability extends far beyond carbon footprint management. The company maintains that a genuine green transition must be, by definition, diverse and inclusive. Furthermore, the company is aware that its most powerful tool is not found within its servers, but in its catalog. Through "The green voice," we assume a commitment to utilizing cinema as a catalyst for change. Our goal is to inspire, accompany, and equip subscribers with the critical tools necessary to understand and protect the world.

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