



Methodology Appendix CSR Report 2022

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About this Document

The following is a description and a more in-depth explanation of the methodologies we applied for the 2022 CSR Report of Fenix Outdoor International AG. We will focus on specific climate- and emissions-related information but also explain other aspects as we deem necessary.

Scope 1 and 2 emissions

District heating data from Globetrotter is always based on the year before except for one location.

Renewable energy accounting methodology changed for renewable energy purchase. Before, lifecycle emissions from renewable energy consumption were accounted for in Scope 2. From 2022 onwards emissions are accounted for in Scope 3, category 3 Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2. For target tracking this was adjusted for all years back to 2019 but is not corrected in the past CSR Reports.

Franchise stores (currently 1 store) are included in Scope 1 and 2 emissions due to internal accounting system.

Scope 3 emissions

Category 1: Purchased goods & services

Supply chain emissions resulting from energy consumption during manufacturing of our products are collected through an annual supply chain survey at the beginning of the year from all known suppliers (all tiers). For calculations only data from Tier 1 and vertical suppliers is used. Actual data is extrapolated to the total of all Tier 1 suppliers. However, emissions vary depending on the part taking suppliers in the survey. Number of suppliers is based on data from 31.12.22.

Emissions from raw materials are calculated with the Higg MSI and with specific LCA data. In case a material is from recycled or more sustainable resources but not certified by a third-party standard, (GRS, OCS), conventional emission factors have been used.

Latest **packaging** data from Almere is from 2021. Data does not include transport carton packaging from Fjällräven.

Category 4 and 9: Upstream and downstream transport and distribution

Inbound and outbound transportation CO₂e emissions have been calculated and determined as per the latest GLEC-framework. Depending on the modality type used and applicable geography, the GLEC standard could be used. Out of the 51 data-

providers, a handful of transport partners have also adopted the GLEC-framework for their emission reporting, in those cases the emissions as reported by our partners have been copied.

The **GLEC framework** itself lists numerous shortcomings for the emission factors per modality type, please refer to the actual framework at: <https://www.smartfreightcentre.org/en/how-to-implement-items/what-is-glec-framework/58/>

The **emissions other than CO₂** have been determined via EcoTransIT based on the top-3 routes in terms of ton-kilometres per modality. These emission factors have been considered as representative and are applied to all other routes outside of the top 3.

Emission factors **other than CO₂ for parcel deliveries** have been assumed as similar to earlier Fenix CSR reports in case transport partners couldn't provide them, these factors are based on averages found on the internet.

Well-to-Well emission factors have been used for all modalities. Distances between origin and destination for each transport have been determined based on point-to-point distances, whereas in reality many of the transport flows have been moved via hubs. Currently we do not have sufficient visibility on the full trajectory of each shipment. The latter implies that the reported emissions will most likely be an understatement of the actual transportation emissions.

Only the emissions have been reported for transportation where Fenix Outdoor was responsible for according to the **INCOTERM 2020** applicable for each transport (Inbound: Ex Works and FOB, Outbound: DAP and DDP).

Year breaks and inclusion of data has been based on date of arrival in 2022.

In terms of the **allocation of emissions to the different brands** in the Fenix Outdoor group, in case it couldn't be derived from the data itself, transportation emissions have been allocated to each brand relative to the number of shipments.

In cases **distances haven't been provided** by road hauliers, average destination distances to each delivery country have been calculated based on the weighted average distance to that country where the weight has been determined by the actual weight of the goods transport (one distance in km for each delivery country in those cases based on a weighted average).

Sea shipments have been calculated via the EcoTransit tool (which is also compliant to the GLEC framework). Emission factors from the GLEC framework couldn't be applied due to reported units, thus, they have been calculated based on the results from EcoTransit. It has shown that the emission factor equals the one used in the past for sea freight shipments. To showcase the importance to stick to one methodology and framework, we did an example calculation with DEFRA for comparison reasons.

Mode of transport	2020 t CO ₂ e	2021 t CO ₂ e	2022 t CO ₂ e	2022 t CO ₂ e (example calculation, DEFRA)
Air shipment	470	203	568	1,270

Category 5: Waste generation and water consumption

Waste generation from Naturkompaniet and Partioaitta was based on reported waste for one store location from Partioaitta and extrapolated based on m². Waste data from Globetrotter is based on 2020 data.

Water withdrawal and discharge data is partially available. Missing data is not estimated. For locations that reported water consumption in past reports but are missing data in the current reporting period, past year's data was used with a 10% security surcharge.

Category 7: Employee Commuting

We designed our own survey to collect **commuting data** from our employees. Since we are working in a hybrid-model, emissions are calculated based on the survey and extrapolate to all employees. The total number of employees is reduced by a certain share of employees working from home.

Unaccounted and excluded Scope 3 categories

The following **Scope 3 emissions are assumed to be relevant**. However, during 2022 emissions can't be calculated as of today, because of different reasons (missing data, lack of industry specific methodology and emission factors, ...)

- 3.11 Use of sold products
- 3.12 End of Life Treatment of sold products

The following **Scope 3 categories have been excluded** from our inventory, because they are not relevant, not material or not applicable for our business operations:

- 3.2 Capital goods
- 3.8. Upstream leased assets
- 3.10 Processing of sold products
- 3.13 Downstream leased assets
- 3.15 Investments