AMER SPORTS GHG INVENTORY REPORT 2022

Description of company and boundaries	
Company name	Amer Sports
Description of company	Amer Sports is a sporting goods company with internationally recognized brands including Salomon, Arc'teryx, Peak Performance, Atomic and Wilson. The Amer Sports brands offer technically advanced sports equipment, footwear, apparel and accessories to improve performance and increase the enjoyment of sports and outdoor activities. Amer Sports balances its business through a broad portfolio of sports and products and a presence in all major markets. The offering of sports equipment, apparel, footwear, and accessories covers a wide range of sports, including tennis, badminton, golf, American football, soccer, baseball, basketball, alpine skiing, snowboarding, cross-country skiing, cycling, running and hiking. The Amer Sports brands sell their products directly to consumers through brand stores, factory outlets, and e-commerce and through trade customers in sporting goods chains, specialty retailers, mass merchants, fitness clubs and distributors. Amer Sports' own sales organization covers 38 countries. Amer Sports is a privately owned company. In 2022, Amer Sports' net sales totaled 3.4 billion euros in 2022. At the end of 2022, the Group employed 10,200 people.
Emissions calculation methodology	The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard –Revised Edition The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard
Chosen consolidation approach (equity share, operational control or financial control)	Operational control
Description of the businesses and operations included in the company's organizational boundary	All of Amer Sports brands and operations are included in the report. Amer Sports' scope 1 emissions are caused by the use of fuels or refrigerant loss in our own operations. Scope 2 emissions occur from the production of purchased energy consumed in our own operations (electricity, heating, and cooling). Own operations include facilities such as manufacturing plants, distribution centers, offices and brand stores. Additionally, Amer Sports' operations have a wider impact on the value chain.
Reporting period covered	01/01/2022–31/12/2022

Description of inclusion and relevance of scope 3 categories	
A list of scope 3 categories included in the report	The following categories, adapting the GHG Protocol, are included in Amer Sports' Scope 3 GHG emissions inventory: Category 1: Purchased goods and services • Purchased goods to be sold Category 3: Fuel- and energy-related activities (not included in Scope 1 and 2) • Upstream emissions and transportation and distribution losses from purchased fuels, electricity and heat Category 4: Upstream transportation and distribution • Inbound transportation • Outsourced warehousing Category 5: Waste generated in operations Category 6: Business travel Category 7: Employee commuting Category 9: Downstream transportation and distribution • Outbound transportation Category 11: Use of sold products Category 12: End-of-life treatment of sold products
A list of scope 3 categories excluded from the report with justification for their exclusion	The following categories were excluded from the report: Category 2: Capital goods– Category excluded • This category is relevant for Amer Sports, but it is excluded because impact is considered minimal, less than 1% of total scope 3 emissions. Category 8: Upstream leased assets – Category excluded • This category is relevant for Amer Sports, but it is excluded because impact is considered minimal, less than 1% of total scope 3 emissions. Category 10: Processing of sold products – Category excluded • This category is not relevant for Amer Sports, as the company does not sell intermediate products. Category 13: Downstream leased assets – Category excluded • This category is not relevant for Amer Sports as the company does not lease assets to other companies. Category 14: Franchising – Category excluded • This category is relevant for Amer Sports, but it is excluded because impact is considered minimal, less than 1% of total scope 3 emissions. Category 15: Investments – Category excluded • This category is not relevant for Amer Sports as the company does not have downstream investments.

Greenhouse gas emissions data

Scopes and categories	Metric tonnes CO_2e
Scope 1: Direct emissions from owned/controlled operations	6,791
Scope 2: Indirect emissions from the use of purchased electricity, steam, heating, and cooling	market-based: 19,723 location-based: 21,896
Upstream scope 3 emissions	
Category 1: Purchased goods and services	500,441
Category 2: Capital goods	not applicable
Category 3: Fuel- and energy-related activities (not included in scope 1 or scope 2)	10,688
Category 4: Upstream transportation and distribution	82,865
Category 5: Waste generated in operations	2,282
Category 6: Business travel	5,817
Category 7: Employee commuting	6,949
Category 8: Upstream leased assets	not applicable
Other	not applicable
Downstream scope 3 emissions	
Category 9: Downstream transportation and distribution	21,126
Category 10: Processing of sold products	not applicable
Category 11: Use of sold products	62,555
Category 12: End-of-life treatment of sold products	18,767
Category 13: Downstream leased assets	not applicable
Category 14: Franchises	not applicable
Category 15: Investments	not applicable
Other	not applicable

Description of methodologies and data used

Scope	Methods, data sources and emission factor sources
Scope 1	Primary data: energy and fuel consumption; refrigerant gas loss; floor area Secondary data: energy consumption intensity by facility type Fuels included: natural gas, diesel, gasoline, propane Method: Primary data was collected where available by site for offices, manufacturing sites and distribution centers and by site cluster for brand stores by country. If primary data was not available, secondary data was used to estimate heating consumption based on property type and floor area. In 2022, estimation was used for approximately 15% of total fuel consumption, mostly for heating at offices and brand stores.
Scope 2	Primary data: electricity, district heating and cooling consumption; floor area Secondary data: energy consumption intensity by facility type Method: Primary data was collected where available by site for offices, manufacturing sites and distribution centers and by site cluster for brand stores by country. If primary data was not available, secondary data was used to estimate electricity consumption based on property type and floor area. In 2022, estimation was used for approximately 43% of total electricity consumption, mostly at offices and brand stores. In 2022, biogenic emissions from district heating using bioenergy were 1,422 tCO_2.
Greenhouse gases	GHG gases included: CO_2, CH_4, N_2O, HFC-32, R407c, R410a, R438a GWP source: IPCC Fifth Assessment Report (without climate feedback)
Emission factor sources	EPA (2022). GHG Emission Factors Hub. Center for Corporate Climate Leadership. EPA (2022). eGrid2020. Department for Business, Energy and Industrial Strategy (2022). 2022 Government GHG Conversion Factors for Company Reporting. IPCC (2007). IPCC Fourth Assessment Report: Climate Change 2007. United Nations (2023). UN Statistics Division - 2020 Energy Balance Visualizations. European Environment Agency (2022). EEA 2020 CO2 emission intensity of electricity generation. Regional emission factors.

Scope and category	Description of data and data sources	Scope of emissions and emissions calculation methodology	% of emissions calculated using data obtained from suppliers or value chain partners
Upstream scope 3 emissions			
Category 1: Purchased goods and services	Activity data: volume of finished goods; weight of materials; spend Emission factor sources: GaBi, the World Apparel Lifecycle Database (WALDB), ecoinvent, EPA (2022). GHG Emission Factors Hub.	Scope: all brands and operations Method: The Sustainable Apparel Coalition's Higg Index FEM and MSI tools were used to calculate emissions from tier 1 to tier 4 apparel suppliers by entering relevant activity data. The Higg Facility Environmental Module (Higg FEM) calculates emissions for a facility based on activity data. The Higg Materials Sustainability Index (Higg MSI) is a cradle-to-gate assessment tool for material, trim, and packaging manufacturing that uses life cycle impact assessment (LCIA) data and methodology to measure material impacts. In addition, LCA databases and studies were used to calculate emissions for products and materials based on weight of materials and number of goods. Where product and material data were not available, a spend-based method was used.	30%
Category 3: Fuel- and energy-related activities (not included in Scope 1 and 2)	Activity data: energy and fuel consumption data collected or estimated for own operations Emission factor sources: United Nations (2023). UN Statistics Division - Energy Balance Visualizations. EPA (2022). eGrid2020.	Scope: all brands and operations Method: Emissions were calculated using energy and fuel consumption data collected for scope 1 and 2 calculations and emission factors for upstream grid emissions and transportation and distribution losses by energy and fuel type.	69%
Category 4: Upstream transportation and distribution	Activity data: product weight and transportation distance; energy consumption in third party warehouses Emission factor sources: BEIS (2022) TTW pathway. For warehouses, same emission factors as scope 1 and 2.	Scope: all brands and operations Method: For inbound transportation we calculate emissions from supplier to warehouse. Emissions are calculated based on the weight, distance and relevant emission factors. For third party warehouses, energy consumption data is collected and emissions calculated with relevant emission factors.	95%
Category 5: Waste generated in operations	Activity data: waste amounts by type of waste and waste handling; FTE Secondary data: waste intensity factors by person Emissions factor sources: Department for Business, Energy and Industrial Strategy (2021). 2021 Government GHG Conversion Factors for Company Reporting.	Scope: all brands and operations Method: Emissions were calculated by multiplying waste amounts by relevant waste type emission factors. Where activity data was not available, waste amounts were estimated using FTE and waste intensity factors by person.	63%

Category 6: Business travel	Activity data: flight mileage; fuel used in cars; distance driven in cars; hotel stays Emission factor sources: Department for Business, Energy and Industrial Strategy (2022). 2022 Government GHG Conversion Factors for Company Reporting. EPA (2022). GHG Emission Factors Hub. Center for Corporate Climate Leadership. Regional emission factors for average car use.	Scope: all brands and operations Method: Emissions were calculated by multiplying flight miles with relevant emission factors. For emissions from travel in cars, the fuel consumed or distance driven was multiplied by relevant emission factors for the vehicle type. For hotel stays, an average emission factor for a hotel night was used.	100%
Category 7: Employee commuting	Activity data: FTE Emission factor sources: average emission factor for commuting	Scope: all employees Method: An average emissions factor for employee commuting was used to estimate emissions for all employees.	5%
Downstream scope 3 emissions			
Category 9: Downstream transportation and distribution	Activity data: product weight and transportation distance Emission factor sources: BEIS (2022). WTW pathway.	Scope: all brands and operations; downstream transportation includes deliveries from warehouse to retail stores and e-commerce to consumers Method: Emission reports were received from carriers. Where these were not available, transportation emissions were calculated based on the product weight, distance, and relevant emission factors.	85%
Category 11: Use of sold products	Activity data: purchased goods and services LCA data source: UNFCCC Fashion Industry Charter for Climate Action Climate Action Playbook.	Scope: all brands and operations Method: Emissions were estimated based on average LCA studies and purchased goods and services calculations. The use phase is estimated as 10% of the LCA emissions of products.	0%
Category 12: End-of-life treatment of sold products	Activity data: purchased goods and services LCA data source: UNFCCC Fashion Industry Charter for Climate Action Climate Action Playbook.	Scope: all brands and operations Method: Emissions were estimated based on average LCA studies and purchased goods and services calculations. The end-of-life treatment is estimated as 3% of the LCA emissions of products.	0%