## AMER SPORTS GHG INVENTORY REPORT 2023

Description of company and boundaries	
Company name	Amer Sports, Inc.
Description of company	Elevating the world through sport—from courts to slopes, from cities to mountains, and everywhere in between, we aim to inspire people to explore and experience the joy of sports and outdoor activities, and lead better, healthier lives. Our vision is to be the global leader in premium sports and outdoor brands.
	Our iconic brands—including Arc'teryx, Salomon, Wilson, Atomic, and Peak Performance—are creators of exceptional apparel, footwear, equipment, protective gear, and accessories that give athletes and consumers the confidence and comfort to excel.
	Our global community of 11,400 people operates in 41 countries. Our revenue totaled \$4.37 billion in 2023. Amer
	Sports, Inc. shares are listed on the New York Stock Exchange.
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	All of Amer Sports brands and operations are included in the report. Amer Sports' scope 1 emissions are caused by the
in the company's organizational boundary	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 factories,
	warehouses, offices and stores. Additionally, Amer Sports' operations have a wider impact on the value chain.
Reporting period covered	01/01/2023–31/12/2023

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:
A list of scope 3 categories included in the report	Category 1: Purchased goods and services
	Purchased goods to be sold
	Category 2: Canital goods
	Machinery and huildings
	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 heating
	Category 4: Upstream transportation and distribution
	• Inbound and outbound transportation controlled by Amer Sports
	• Outsourced warehousing
	Category 5: Waste generated in operations
	Category 6: Business travel
	Category 7: Employee commuting
	Category 9: Downstream transportation and distribution
	Transportation not controlled by Amer Sports
	Category 12: End-of-life treatment of sold products
	The following categories were excluded from the report:
	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
	<ul> <li>This category is not relevant for Amer Sports, as the company does not sell intermediate products.</li> </ul>
	Category 11: Use of sold products
	• This category is not relevant for Amer Sports, because there are no direct use phase emissions from sold products.
	Category 13: Downstream leased assets – Category excluded
	<ul> <li>This category is not relevant for Amer Sports as the company does not lease assets to other companies.</li> </ul>
	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 <sub>2</sub> e
Scope 1: Direct emissions from owned/controlled operations	14,687
Scope 2: Indirect emissions from the use of purchased	market-based: 22,580
electricity, steam, heating, and cooling	location-based: 23,714
Upstream scope 3 emissions	
Category 1: Purchased goods and services	490,400
Category 2: Capital goods	10,800
Category 3: Fuel- and energy-related activities	12,500
(not included in scope 1 or scope 2)	
Category 4: Upstream transportation and distribution	101,700
Category 5: Waste generated in operations	500
Category 6: Business travel	15,900
Category 7: Employee commuting	7,700
Category 8: Upstream leased assets	not applicable
Other	not applicable
Downstream scope 3 emissions	
Category 9: Downstream transportation and distribution	1,100
Category 10: Processing of sold products	not applicable
Category 11: Use of sold products	not applicable
Category 12: End-of-life treatment of sold products	17,200
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 geographical region and facility type		
	Fuels included: natural gas, diesel, gasoline, propane		
	Method: Primary data was collected where available by site for factories, warehouses, offices, and stores. If primary data was not		
	available, secondary data was used to estimate heating consumption based on property type and floor area. In 2023, estimation was		
	used for approximately 8% of total fuel consumption for heating at offices and 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 factories, warehouses, offices, and stores. If primary data was not		
	available, secondary data was used to estimate electricity consumption based on property type and floor area. In 2023, estimation was		
	used for approximately 21% of total electricity consumption, at offices and brand stores. In 2023, biogenic emissions from district heating		
	using bioenergy were 1,405 tCO <sub>2</sub> .		
Greenhouse gases	GHG gases included: CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFC-32, R134a, R404a, R407c, R410a		
	GWP source: IPCC Fifth Assessment Report (without climate feedback)		
Emission factor sources	Defra, IEA, MLC, EPA, eGrid, IPCC, 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	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	30%
	Emission factor sources: GaBi, the World Apparel Lifecycle Database (WALDB), ecoinvent, EPA (2022). GHG Emission Factors Hub.	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.	
Category 2: Capital goods	Activity data: spend data Emission factor sources: EPA	Method: Emissions were calculated using a spend-based method for machinery and buildings.	0%
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: Defra, IEA, MLC, EPA, eGrid	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.	85%
Category 4: Upstream transportation and distribution	Activity data: product weight and transportation distance; energy consumption in third party warehouses Emission factor sources: GLEC, BEIS. WTW pathway. For warehouses, same emission factors as scope 1 and 2.	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: Defra	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.	80%
Category 6: Business travel	Activity data: flight mileage; fuel used in cars; distance driven in cars; train mileage Emission factor sources: Defra	Method: Emissions were calculated by using relevant emission factors for distance of fuel consumption by travel mode.	100%

Category 7: Employee commuting	Activity data: FTE Emission factor sources: average emission factor for commuting	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: GLEC, BEIS. WTW pathway.	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 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.	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%