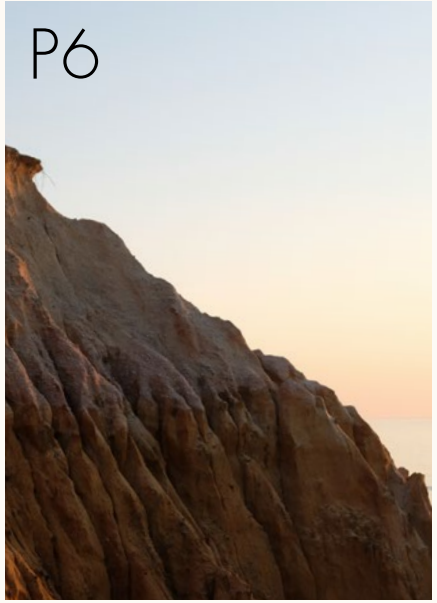
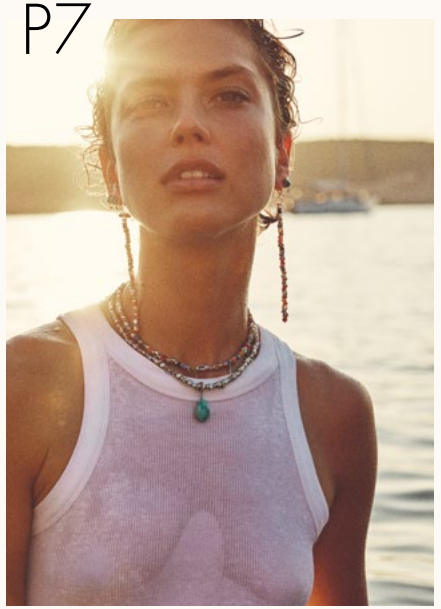
ba&sh

2022 CARBON FOOTPRINT

CONTENT





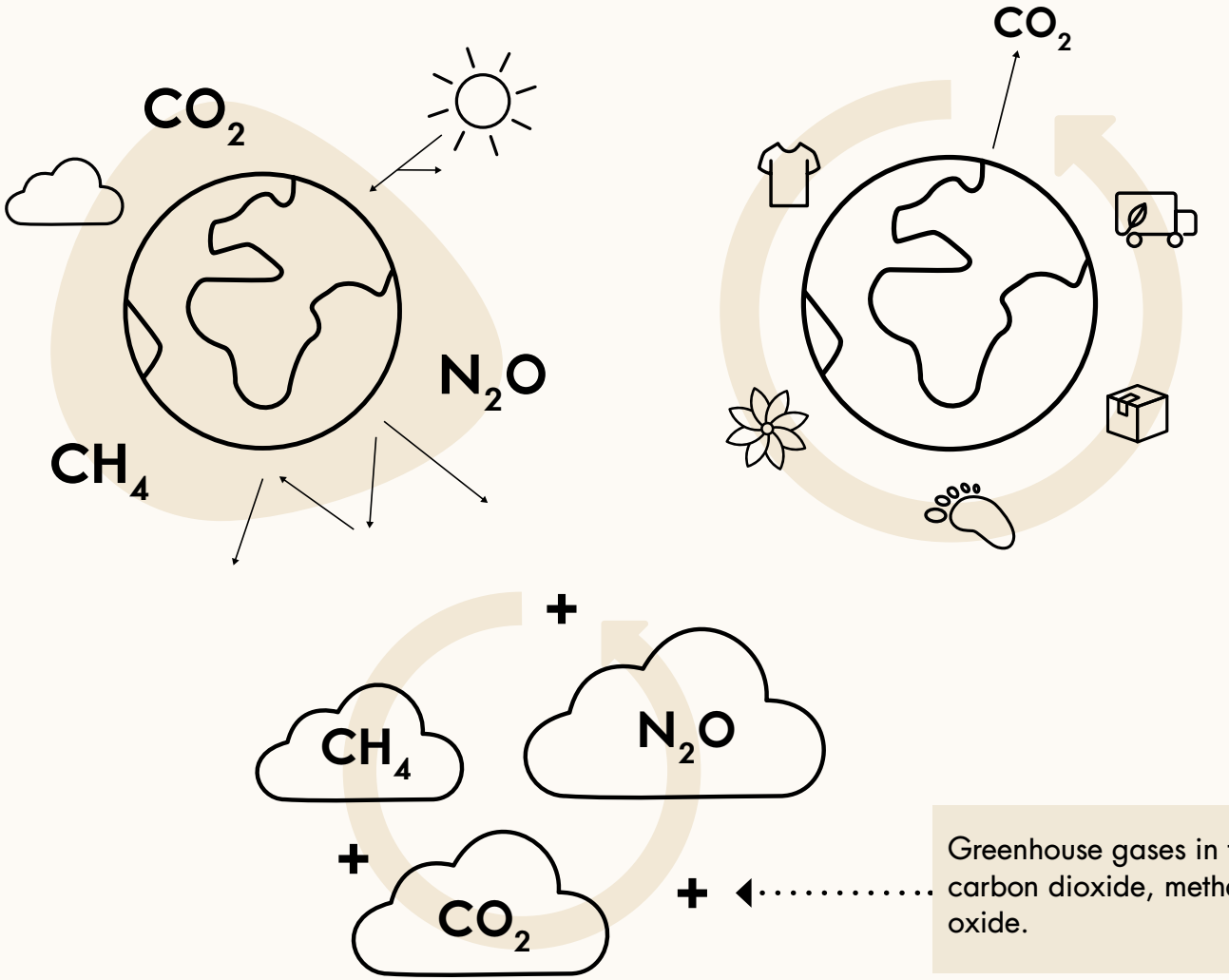
What is a carbon footprint?

The term greenhouse gases refers to gases naturally present in the atmosphere that trap the sun's rays and keep the earth at a habitable temperature. However, for several decades, human activity has caused an accumulation of these climate change gases.

CO_2 (carbon dioxide) is one of the gases that contributes to the greenhouse effect and thus to global warming. As the most common greenhouse gas, we use it as a reference to measure our carbon footprint in tonnes (tCO2e).

CO_2e is short for 'carbon dioxide equivalent'. It is a measure used to quantify the impact of different greenhouse gases (GHGs) on global warming, converting them into CO_2 equivalents.

The carbon footprint represents the total amount of carbon emitted by an individual, a product, a process, a country or a company. The greenhouse gases present in the atmosphere are carbon dioxide, methane and nitrous oxide.



Greenhouse gases in the atmosphere : carbon dioxide, methane and nitrous oxide.

ba&sh's carbon footprint in 2022

ba&sh has calculated its carbon footprint annually since 2020 based on financial year 2019 (excluding financial year 2020 due to the COVID-19 pandemic).

The methodology chosen is the GHG Protocol. This international framework for evaluating carbon footprints was developed by the *World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI)*. This calculation methodology covers all the company's activities, i.e. scope 1, 2 and 3 activities.

Our carbon footprint is calculated by an independent third party. ba&sh works with EcoAct, a consultancy firm specialising in climate actions.

In 2022, ba&sh's activity generated

63 328 tCO_2e

the equivalent of :

7 200
trips around the world by car

31 500
Paris/New York round flights by plane

4 800 kg
of beef

A comparative perspective:

423 729 km
in high-speed train = 1 ton of CO_2e

4 596 km
by car = 1 ton of CO_2e

Source : ImpactC02.fr

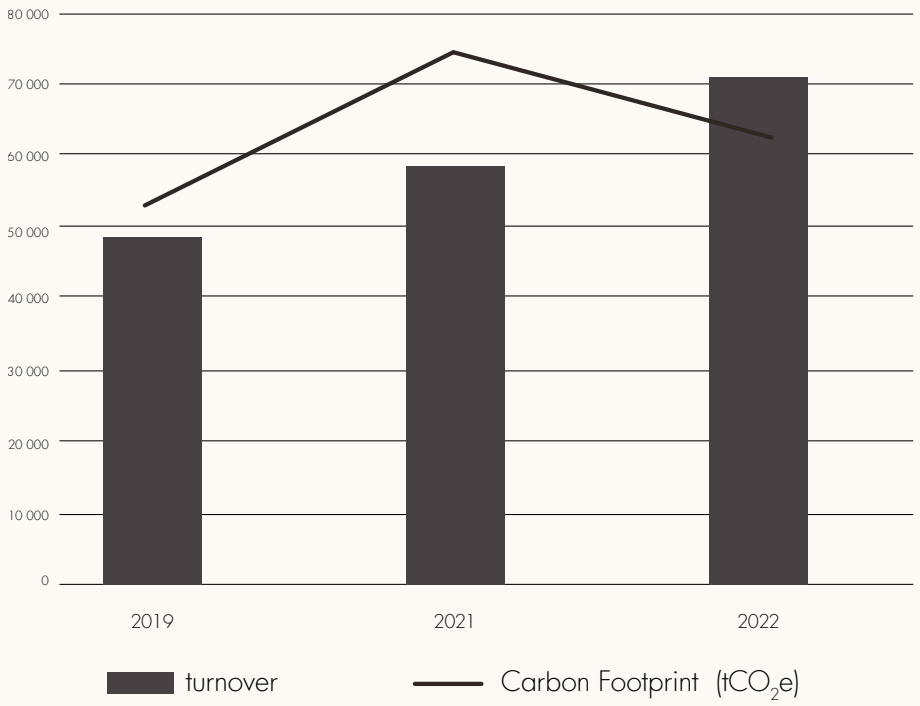
ba&sh's carbon footprint in 2022

A 15% REDUCTION IN BA&SH'S GLOBAL FOOTPRINT BY 2022 COMPARED WITH 2021

ba&sh reduced its CO_2 emissions between 2022 and 2021.

Despite growth of +22%, ba&sh succeeded in reducing its carbon footprint by 15% between 2021 and 2022; that's 11461 tonnes CO_2e.

While ba&sh continues to grow, its carbon footprint is decreasing. This is the fruit of collective efforts led by all the departments within the company by revolutionising their way of working.

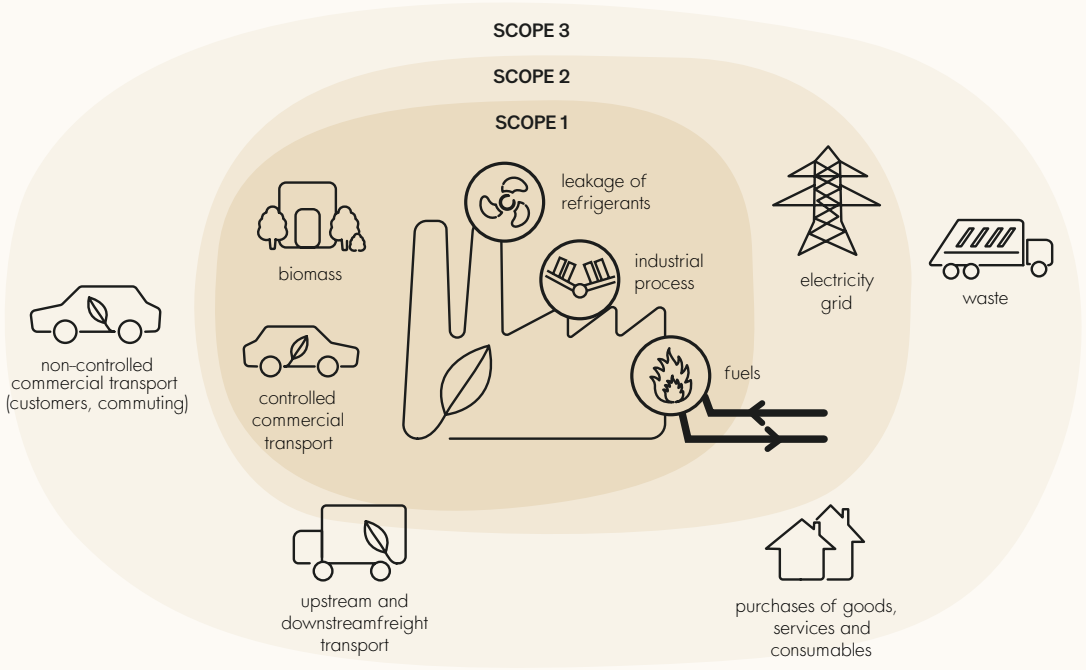


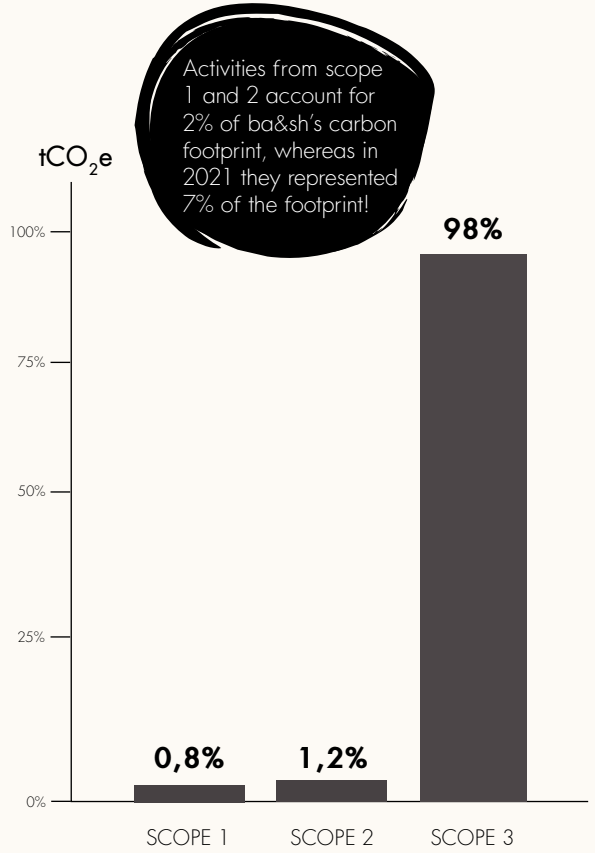
-15%
Reduction in emissions between 2022 and 2021, resulting in more than 11,000 tonnes of CO_2e

Three main areas of actions:

- renewable energies
- certified materials
- Air transport

CO_2e emissions by scope





SCOPE 1

Refers to ba&sh's direct greenhouse gas emissions, such as emissions linked to gas heating in offices or refrigerant leaks from air conditioning systems.

SCOPE 2

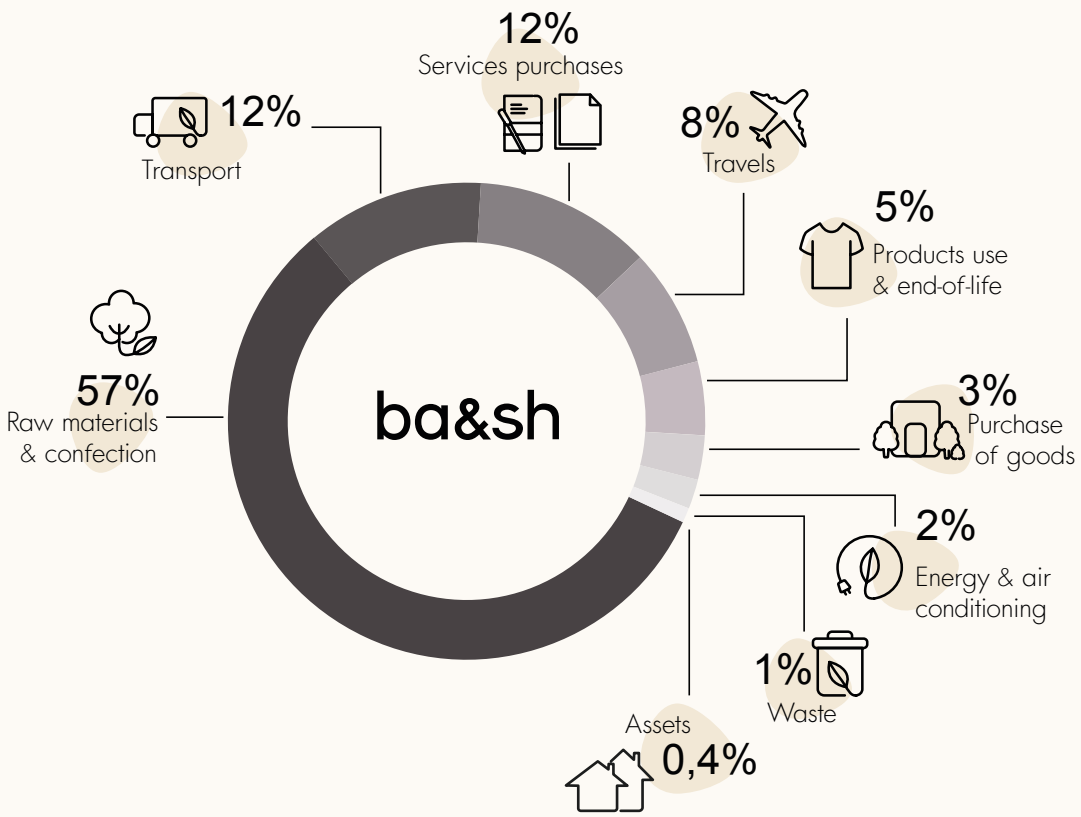
Refers to indirect energy-related emissions such as electricity-related emissions.

SCOPE 3

This scope covers all activities beyond ba&sh's direct control. This includes the production of raw materials, the confection of products or the use and end of life of products.

At ba&sh, like most companies, scope 3 is the main source of emissions, accounting for 98% of ba&sh's carbon footprint in 2022.

CO_2e emissions by category



The production of raw materials and the confection of products are the upstream part of our value chain. Ba&sh's emissions are mainly generated at this stage.

Raw materials & confection
Production of raw materials, and transport to the manufacturing factories where the garments are made.

Transport
Shipments from the manufacturing factories to our warehouse and then to our shops or customers

Services purchases
To ensure the efficient running of ba&sh: insurance, advertising, maintenance, etc.

Travels
Employees (business travel and commuting), customer travel to point of sales

Products use and end-of-life
Energy consumption related to the use of the garments (washing, ironing) & estimated energy consumption related to the products end-of-life

Purchase of goods
To ensure the efficient running of ba&sh: Packaging, materials Logistics

Energy & air conditioning
Energy consumption in offices, warehouse and stores (air conditioning, electricity, etc.)

Waste
End-of-life of waste produced in the offices and warehouse

Assets
Buildings, vehicles, IT equipment and furniture acquired in 2022

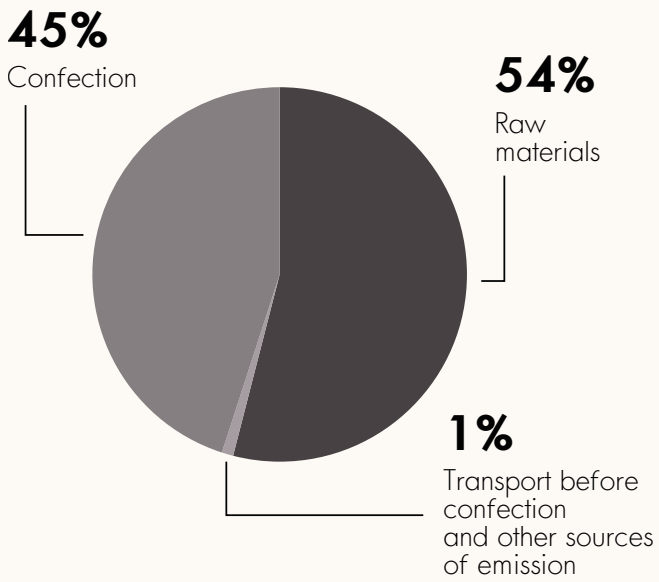
SCOPE 3

CO_2e emissions by category

RAW MATERIALS AND CONFECTION

36 145 tCO_2e – 57%

The production of raw materials and the manufacture of garments is the most impactful step in the value chain.

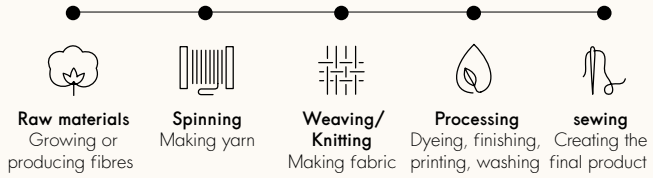


From the raw material to the finished product, a serie of different steps unfold: extraction or cultivation of materials, spinning, dyeing, printing, knitting or weaving, finishes, transport, etc... All the stages in this chain are recorded here.

Supply chains are generally split into four or five stages, with tier 1 the closest to the final item of clothing and tier 5 the furthest away.

- Tier 1: Manufacture and factory assembly of product
- Tier 2: Textile processing (dyeing, printing)
- Tier 3: Textile manufacture (weaving or knitting)
- Tier 4: Raw material transformation (spinning)
- Tier 5: Production of raw material (growing cotton, farming)

Each product's typology has its own line with different stages of production.



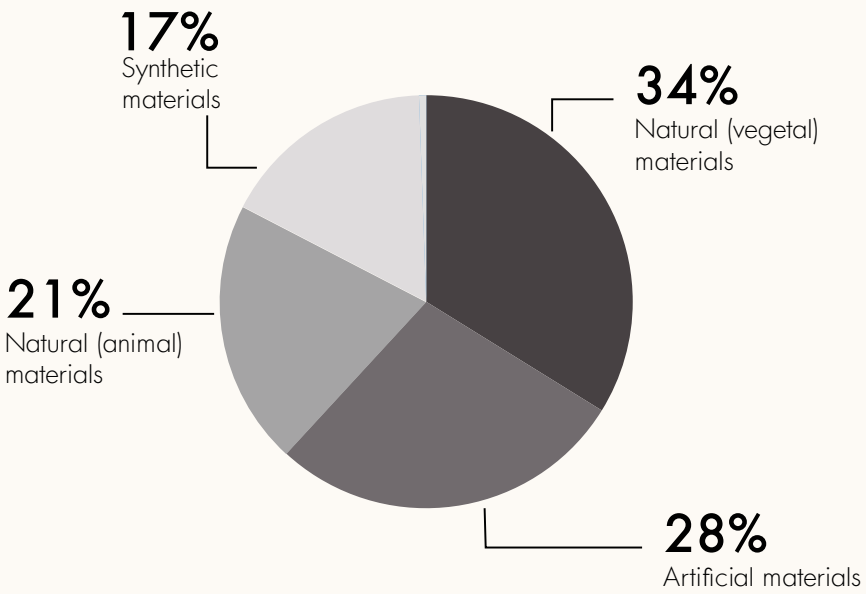
Emissions linked to products and raw materials have been calculated using the following two methodologies:
- Emissions linked to raw materials were calculated by multiplying the weight of the material required to make the products by the emission factor of the material. (source of EFs: HIGG INDEX)
- Emissions linked to manufacturing and shipping were calculated using ADEME's Ecobalyse tool, based on hypotheses representative of ba&sh's activity. These emissions are included in the input item because they are linked to the products manufactured.

SCOPE 3

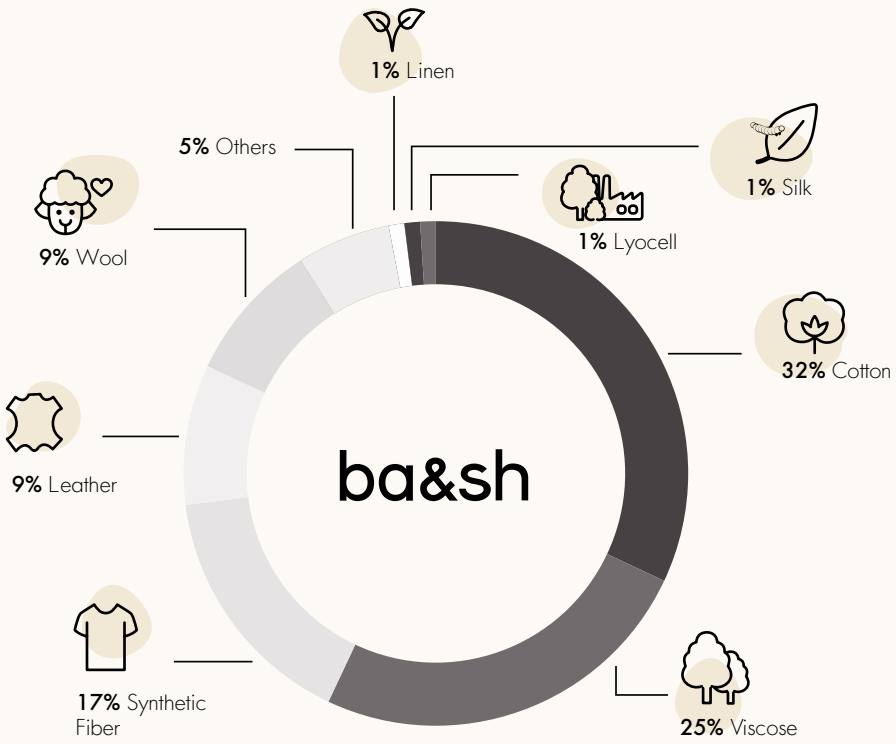
CO_2e emissions by category

WHICH MATERIALS DO WE USE?

BY MATERIALS FAMILY



BREAKDOWN BY MATERIAL



*source : Carbon Footprint 2022, EcoAct
Calculations are based on material weight

SCOPE 3

CO_2e emissions by category

REDUCING OUR IMPACT BY USING CERTIFIED MATERIALS

Reducing our impact by using certified materials

To limit our carbon footprint, we aim to use certified materials that have a lower environmental impact: recycled fibres, organic materials, ethically sourced materials, ecological alternatives to conventional viscose, etc. We carefully select the most demanding international standards.

57% of materials produced in 2022 are certfied

-29% less CO_2 emitted by a single ba&sh product in 2022 than in 2021

OBJECTIVES - RAW MATERIALS

BY THE END OF 2023

75% organic or recycled cotton

100% FSC & Canopy-friendly viscose, of which 40% alternative viscose types Ecovero, Tencel, Modal

100% RMS mohair

20% RAS alpaca

100% recycled cashmere

100% leather from LWG tanneries

Less than 10% of synthetic materials in ba&sh collections, 50% of which recycled (GRS, RCS)

BY THE END OF 2025

100% organic, recycled or regenerative cotton

100% FSC & Canopy-friendly viscose, of which 50% alternative viscose types Tencel, Ecovero, Modal, Circulose, Refibra, Enka, Naïa,...

100% certified wool, of which 30% RWS, 30% recycled (post-consumer), 30% regenerative wool, 10% French wool

100% RAS alpaca

100% post-consumer recycled cashmere

80% from LWG Gold tanneries, 20% from silver tanneries

Less than 5% of synthetic materials in ba&sh collections, 75% of which recycled (GRS, RCS)

SCOPE 3

CO_2e emissions by category

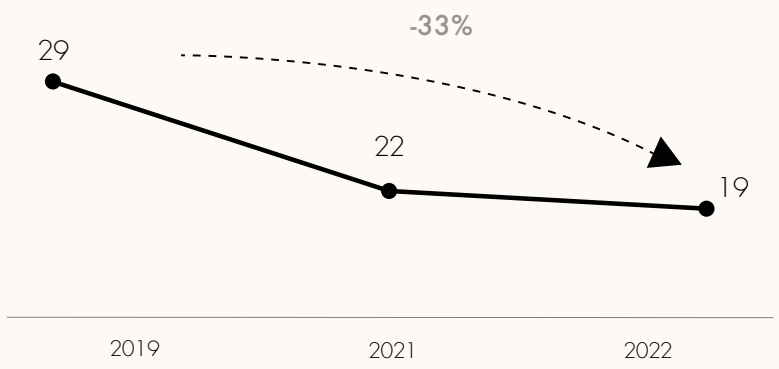
CARBON INTENSITY OF OUR RAW MATERIALS

Carbon intensity of our raw materials

Carbon intensity, i.e. the amount of carbon dioxide (CO2) emitted from our material mix, decreased by 33% between 2019 and 2022, while the quantities of raw materials purchased increased.

The use of certified materials with less impact than conventional materials explains this decrease.

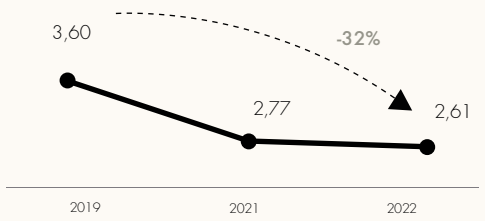
Carbon intensity of materials mix (kgCO2/kg)



Cotton

The carbon intensity of cotton used in ba&sh collections **fell by 32% in comparison with 2019.** Our cotton items contain more organic or recycled cotton each year.

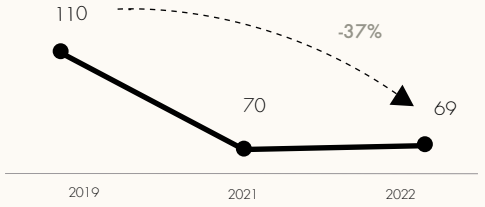
Overall cotton intensity ($kgCO_2/kg$)



whool

The carbon intensity of wool used in ba&sh collections **has dropped by 37% since 2019.** Our woollen items contain more certified (RWS) or recycled wool.

Overall wool intensity ($kgCO_2/kg$)

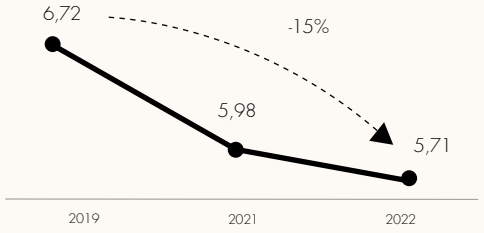


Polyester

We are pursuing our efforts to reduce the use of synthetic materials. Polyester accounts for 11% of ba&sh's material mix (as a percentage of total weight) in the Autumn–Winter 2022 and Summer 2023 season. We use recycled polyester whenever it's possible. As such, the carbon intensity of polyester **has decreased by 15% since 2019.**

With complete transparency, we use this material when the colour fastness or the drape requires it, especially for pleats where the viscose is not adapted. There are also different grades of polyester. Our teams carefully select each material used, including for recycled fibres.

Overall polyester intensity ($kgCO_2/kg$)



CO_2e emissions by category

SCOPE 3

TRANSPORT

7 460 tCO_2e – 12%

At ba&sh, transport is the second highest contributor. In 2022, it represented 12% of our global carbon emissions.

Three factors are essential in calculating the impact of transport:

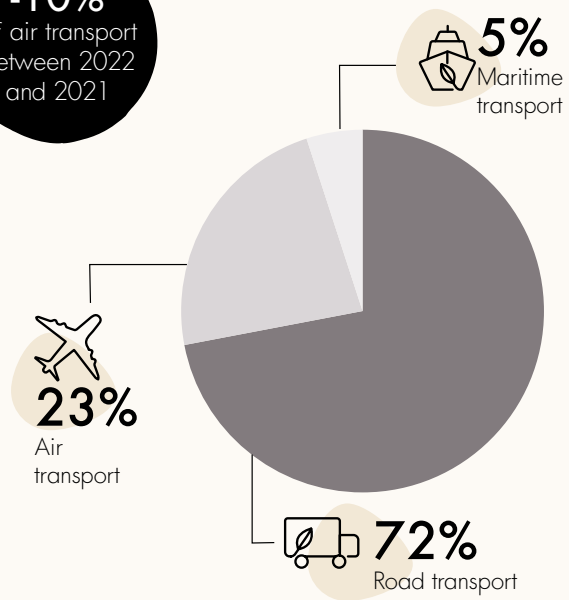
- Weight: the heavier the pieces, the greater the impact.
- Distance: the greater the distance travelled, the greater the impact.
- Means of transport: different means of transport have varying levels of impact on the environment. Air freight generates 205 times more carbon emissions than maritime freight and 21 times more than road freight*.

Our transport flows are divided into two categories:

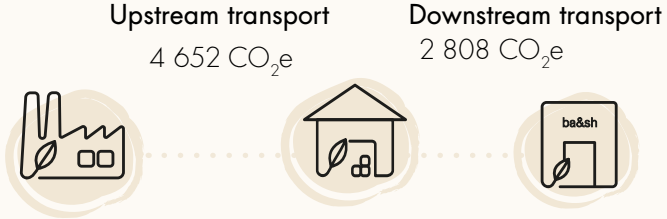
- Upstream: refers to transport between our production sites and our ba&sh warehouse, located in Ile-de-France, France.
- Downstream: referes to means delivery of our pieces to our stores and to our customers who order via our ba-sh.com website.

The high proportion of emissions from inbound transport is partly explained by the variety of countries in which our suppliers are based.

-10% of air transport between 2022 and 2021



Breakdown of CO_2e emissions by flows transport (upstream and downstream)



- 4 000

tons of CO_2e between 2022 and 2021 despite an increase in volume transported

OBJECTIVES 2023

In order to go further, in 2023 ba&sh will join the FRET 21 program and work on identifying levers to be used in downstream transport and formalise a related transport action plan to be completed by the end of 2025. Levers already identified include:

- Introduction of standard delivery throughout Denmark, the Netherlands, Germany and the UK
- Implementation of the last kilometre by bicycle in inner Paris
- Use of alternative fuel for 20% of our Colissimo fleet

Implementation of all the levers over a three-year period would enable a 40% reduction in CO2e emissions in the scope defined in the FRET 21initiative.

**Source: Source: Carbon footprint evaluation ba&sh 2022 conducted by EcoAct:*
Air cargo, over 100 T, 1,000–3,500 km, with drag, mainland France, Base Carbone > Emissions factor: 1.73815
Articulated, 34 to 40 T, road diesel, 7% biodiesel, mainland France, Base Carbone > Emissions factor: 0.0823
Container ship, Dry, average value, mainland France, Base Carbone > Emissions factor: 0.00847

SCOPE 3

CO_2e emissions by category

8 029 tCO_2e – 12%

PURCHASES OF SERVICES AND ASSETS

In this section we have brought together the following categories:

Purchases of services
(Purchases of services to ensure the efficient running of ba&sh: Insurance, advertising, maintenance..)
12% of the overall footprint

Assets
(i.e. buildings, vehicles, IT equipment and furniture acquired during the year in 2022)
0,4% of total footprint

OBJECTIVES

2023	2024
Setting up new stores in existing buildings	Transition to reconditioned IT equipment

SCOPE 3

CO_2e emissions by category

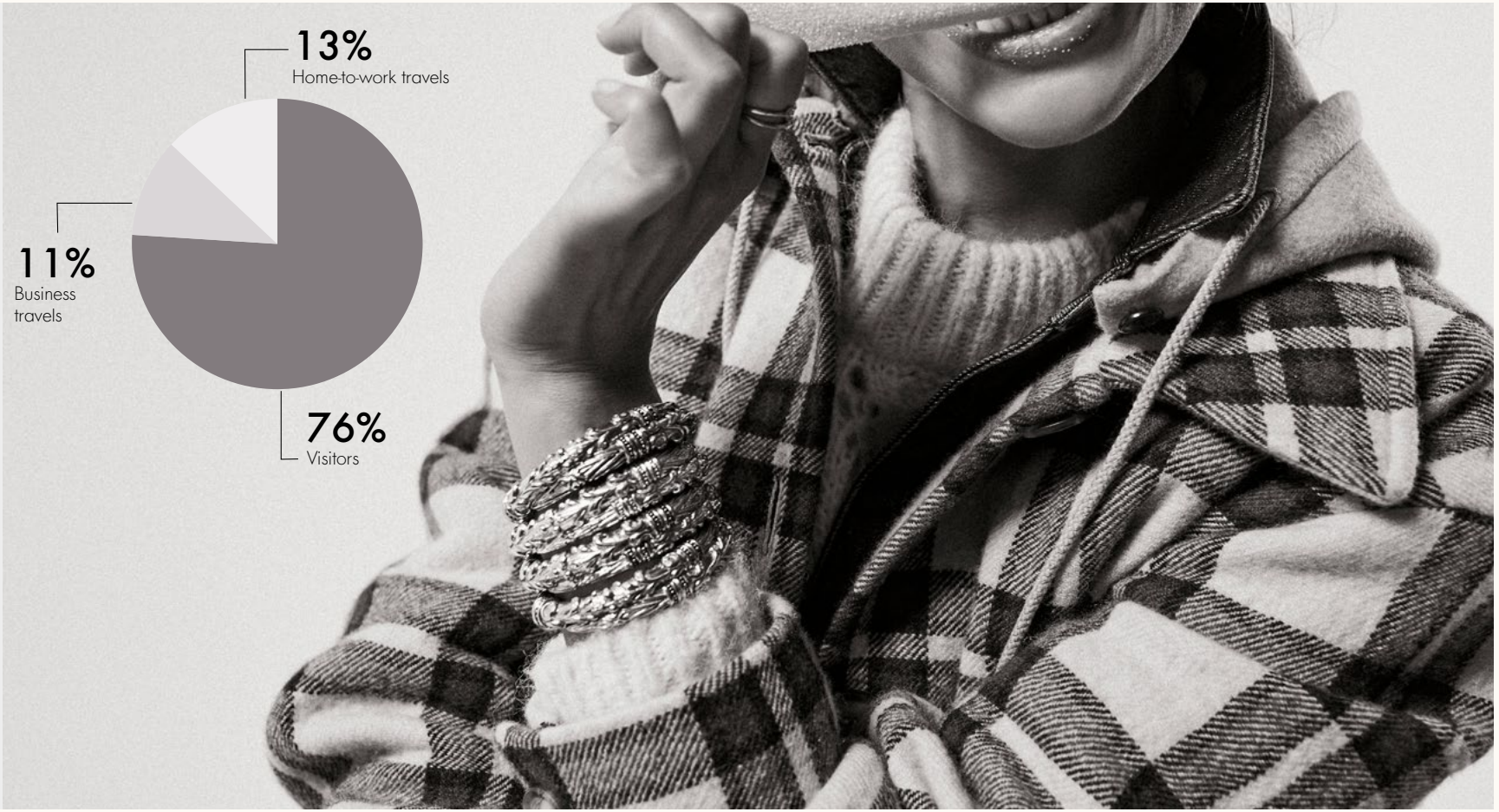
TRAVELS

4 970 tCO_2e – 8%

This category takes into account three types of travel:

- Business travel by ba&sh employees
- Home-to-work travel by ba&sh employees
- Visitor flows to ba&sh's stores

It is very difficult to measure accurately the distance travelled by ba&sh's customers to get to the stores. To determine this figure, hypotheses have been based on the number of customers and the location of stores.



OBJECTIVES 2023

Create a business travel policy to reduce this source of emissions

SCOPE 3

CO_2e emissions by category

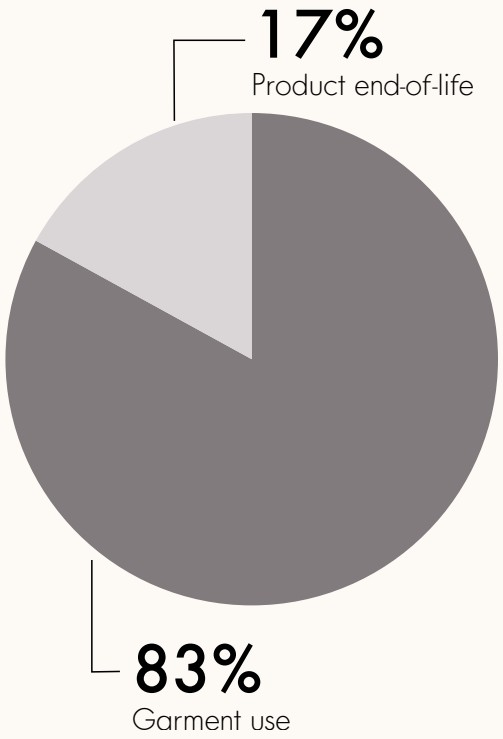
PRODUCTS USE AND END-OF-LIFE

2 830 tCO_2e – 4%

The impact linked to energy consumption are taken into account here from washing and ironing to the end of the garment's life.

We have estimated that most of our garment categories are washed 60 times (t-shirts, skirts, jeans), while jumpers and cardigans are washed only 20 times before their end of life. This figure is quite uncertain, as the the data taken is based on hypotheses*.

To extend the lifespan of our products, and reuse them after their first life, we are working on **maintenance, repair and re-use (rental, second-hand) and recycling.**



We have estimated the impact of end of life garments at 500 kgCO2e/tonne (source: Base carbone)

OBJECTIVES 2023

By the end of 2023, we will target 5% of European e-commerce sales generated through the sale of second-hand pieces.

Our objectives for 2023 is to reach this threshold:

- Open other 100% second-hand pop-ups
- Launch a similar offering in the US with Archive Resale
- Sell at least 11,000 second-hand pieces in France
- Open a second-hand store in France and online sales in Germany

SCOPE 3

CO_2e emissions by category

PURCHASES OF GOODS

1 942 tCO_2e – 3%

This category includes the purchase of materials to ensure the efficient running of ba&sh activities, such as packaging and logistics equipment.

The packaging category takes into account paper bags, tote bags, labels on clothing, polybags (protective plastic packaging) in the warehouse, e-commerce packaging, shoe boxes, etc...

ba&sh pays particular attention to packaging. Although it represents only 3% of the ba&sh's overall footprint, a number of measures are taken to reduce its impact:

Since January 2022, ba&sh is signatory of the Pack4good initiative of the NGO Canopy, committing itself to preserving forests and fighting climate change. Other actions have been taken, such as removing unnecessary packaging, using recycled and FSC-certified materials, i.e. from sustainably managed forests. For example, the tissue paper and stickers used to wrap the garments are now made from 100% recycled paper. As for polybags, they are now made from 100% recycled plastic.

OBJECTIVES 2023

100% of packaging to be made exclusively from recycled and FSC-certified paper and cardboard, meaning that it comes from sustainably managed forests.

0% virgin plastic

SCOPE 1&2

CO_2e emissions by category

ENERGY

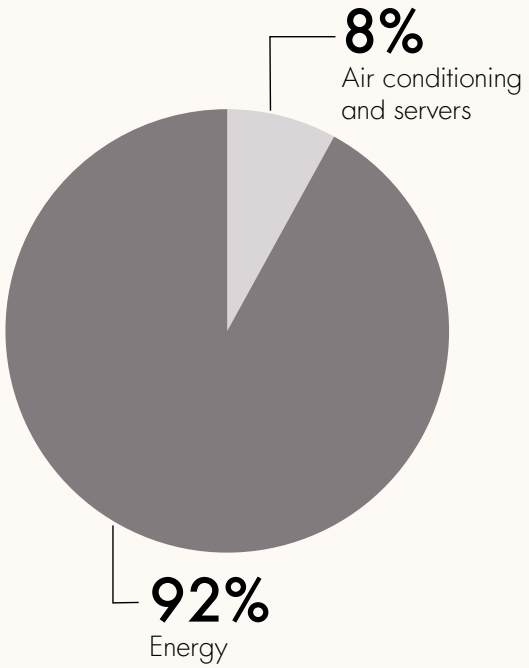
1 266 tCO_2e – 2%

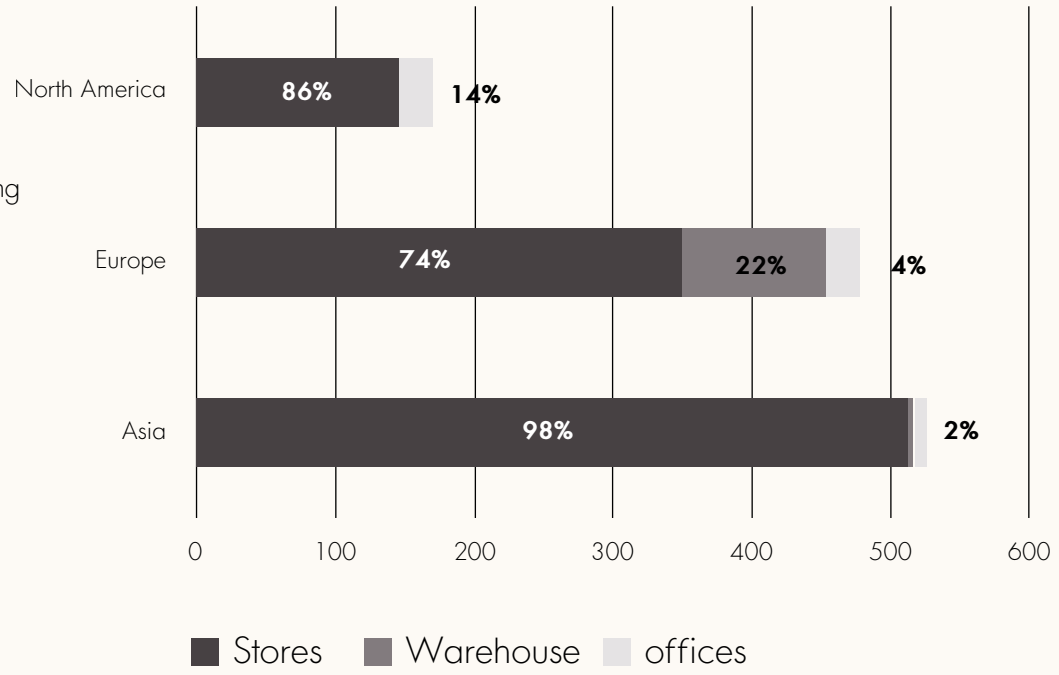
This category includes :

- CO_2e emissions linked to the use of energy (electricity, gas, fuel) required to run the stores, offices and the warehouse
- Emissions linked to the use of air conditioning (refrigerant fluid leaks)
- Emissions linked to servers (secure infrastructure used to store, process and share digital data)

Although the majority of ba&sh's activities are carried out in Europe, the activities in Asia are the ones that generate the most CO2e emissions.

This is due to the disparity between the energy mixes of the countries. For example, China has a much more carbon-intensive energy mix.



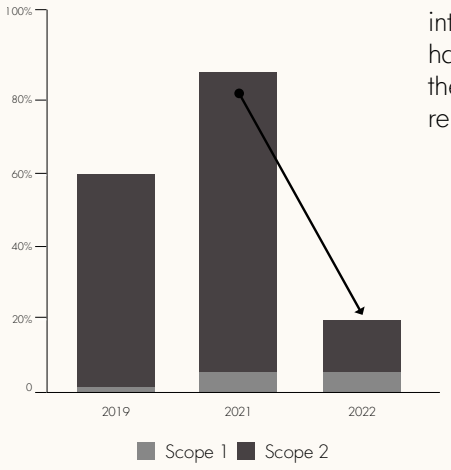


SCOPE 1&2

CO_2e emissions by category

USE OF RENEWABLE ENERGIES

Use of renewable energies



Between 2019 and 2022, the carbon intensity of ba&sh's electricity mix has been reduced by 64% due to the increase in the proportion of renewable energies used.

77% reduction in CO2e- between 2022 and 2021

40% of our stores in Europe use low-cabon energy (renewable or nuclear)

With complete transparency, ba&sh has faced several obstacles that have hampered its ability to achieve this target. The two main ones:

Reliability of contracts and renewable energy certificates in certain countries

Impossibility in the short term of modifying our contracts for our stores in shopping centres, for example in China

In order to cut the direct emissions generated by ba&sh's activities, we have taken steps to reduce energy consumption in our stores.

In 2021, almost 100% of our stores were equipped with LEDs, a form of lighting that consumes three times less energy than traditional low-energy light bulbs and nine times less than incandescent bulbs.

In 2021, ba&sh aimed to supply 100% of its stores in countries with a carbon-emitting energy mix* with renewable energy by the end of 2022.

*Countries with a low carbon-emitting energy: Switzerland, Norway, France, Sweden
Countries with a carbon-emitting energy mix: Chine, Germany, Beligum, Denmark, Spain, Luxembourg, Netherlands, Portugal, UK, US, Canada

The partial objective: by the end of 2022, 20% of stores worldwide (Belgium, Denmark, Spain, the Netherlands and Portugal) will be powered by renewable energy out of the total number of stores in countries with a carbon energy mix.

This represents a 20% reduction in CO2e emissions versus 2021.

OBJECTIVES

2023	2024	2025
Switch 100% of our stores to renewable energy in countries with a carbon-based energy mix. Subscribe to a BIO GAS offer. As a result our warehouse will be entirely powered by carbon-free energy sources	100% renewable energies for our offices in France	100% renewable energies for our offices in the United States and China

SCOPE 3

CO_2e emissions by category

WASTE

686 tCO_2e – 1%

Waste accounts for emissions linked to the end-of-life treatment of direct waste.

Head offices

For the sorting and recycling of our waste at our Paris head offices, we set up a partnership with Lemon Tri in 2021. Lemon Tri is a BCorp-certified social economy organisation. Its subsidiary, social integration company Lemon Aide, is responsible for collecting, packaging and sending our waste to eco-friendly outlets. This partner recycles 100% of our waste in France. Our waste is collected on a weekly basis (paper and cardboard, bottles and cans, paper cups, glass and other waste).

Warehouse

The waste generated from ba&sh's logistics activities in our warehouse is collected for recycling by the company Paprec (plastic, paper, cardboard and non-hazardous industrial waste). Waste generated by employees is collected and recycled by Lemon Tri, a company already used by ba&sh for its Paris headquarters.

OBJECTIVES

2023

Implementation of polybag recycling system in 100% of our stores in France

2024

ba&sh aims to develop a new partnership to move towards a more circular model: upcycling our defective and unsold garments and as a last option, use them as thermal insulation or padding

ba&sh

BLOSSOM