
ba&sh
CARBON FOOTPRINT 2023

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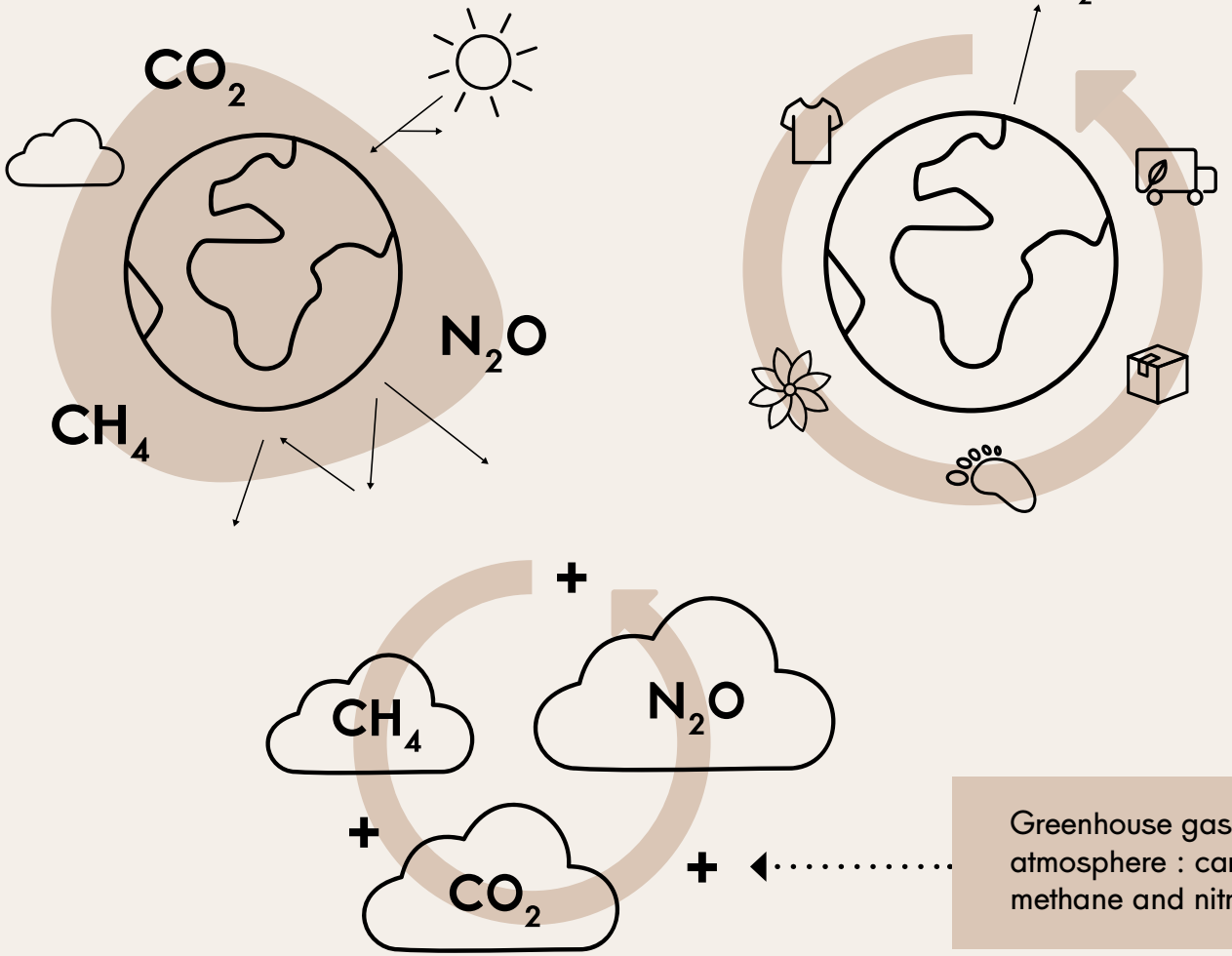
# What is a carbon footprint?

**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 ($tCO_2e$).

$CO_2e$ 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 2023

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 car- bon 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 2023, ba&sh's activity generated 65 320 $tCO_2e$ the equivalent of :**

**7 500 times**

around the world by car

**36 900 round trips**

between Paris and New York by plane

**8 millions**

of meals with beef

A comparative perspective:

**423 729 km**

in high-speed train = 1 ton of $CO_2e$

**4 596 km**

by car = 1 ton of $CO_2e$

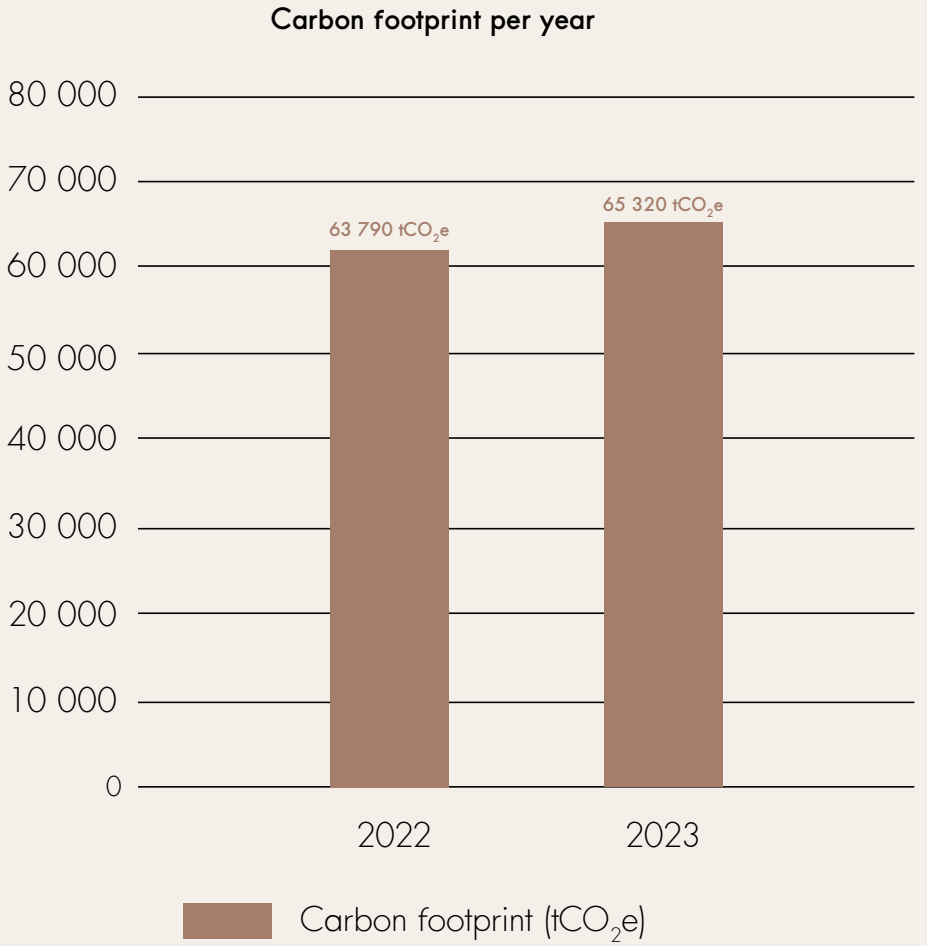
*Source : Impact$CO_2$.fr*

# ba&sh's carbon footprint

## ba&sh slightly increases its $CO_2$ emissions between 2022 and 2023

**ba&sh has succeeded in containing the increase of its carbon footprint to just 2% between 2022 and 2023.**

While ba&sh continues to grow, its carbon footprint remains stable. This is the result of a joint effort involving teams across all departments to revolutionize how they work.




**2%**
more emissions between 2022 and 2023

**Three main levers for action:**

+ certified materials

renewable energies

air transport

# Carbon footprint

## Comparison of carbon footprints between 2022 and 2023

**- Full disclosure -**

Reducing our carbon footprint year after year is a challenge and one of our main objectives.

By 2023, we have managed to limit the increase of our emissions to 2%, mainly thanks to our three main levers of action: Using certified materials, reducing air transport and switching to renewable energies.

This 2% increase between 2022 and 2023 is mainly due to :

**Raw materials:** In 2023, we used more precious and heavier materials, such as cashmere, which have a higher carbon impact.However, thanks to the increased use of certified materials (+12% between 2023 and 2022), we managed to contain the increase in emissions generated.

**Transport:** In 2023, the share of upstream air transport declined further in favour of sea transport for major import flows.However, the share of customer returns (downstream transport) increased in 2023.

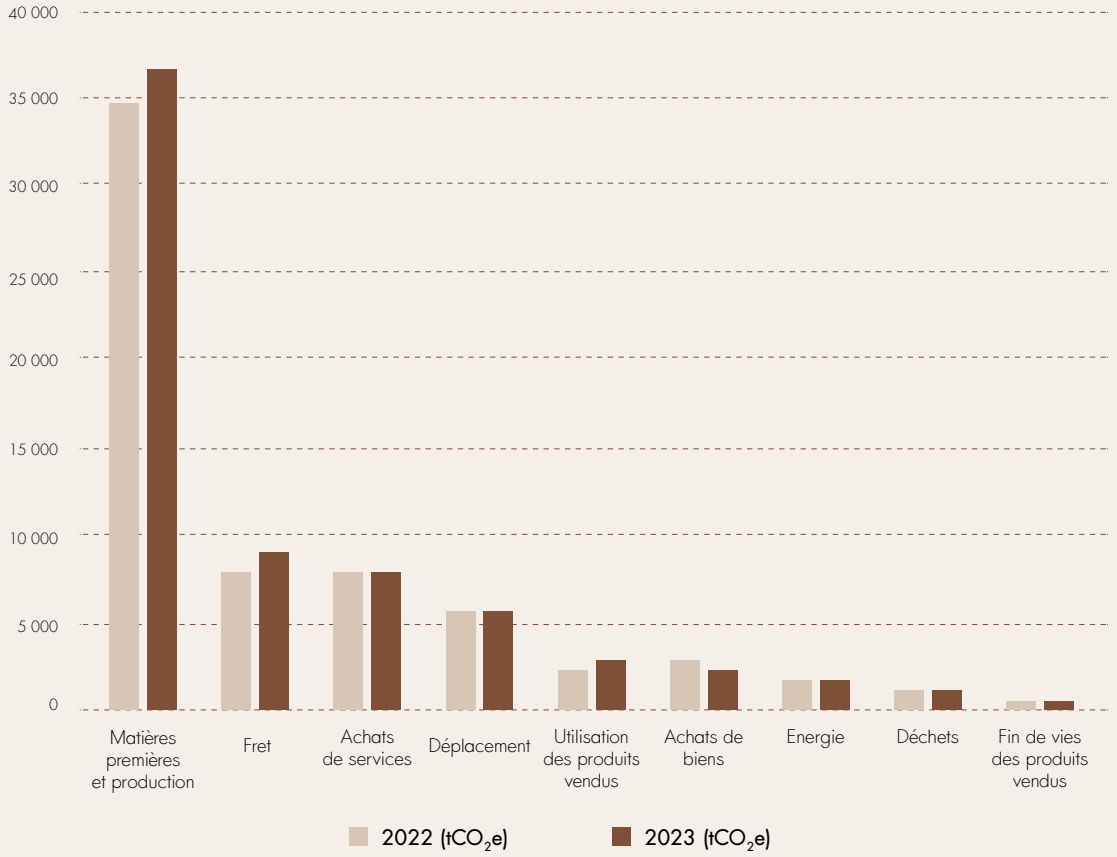
**Use of products sold:** This category includes emissions generated by the use of ba&sh products by our customers (washing stage). As our products were heavier in 2023, this figure rose automatically beyond our control.

**Reduction in carbon intensity per tonne of product:**

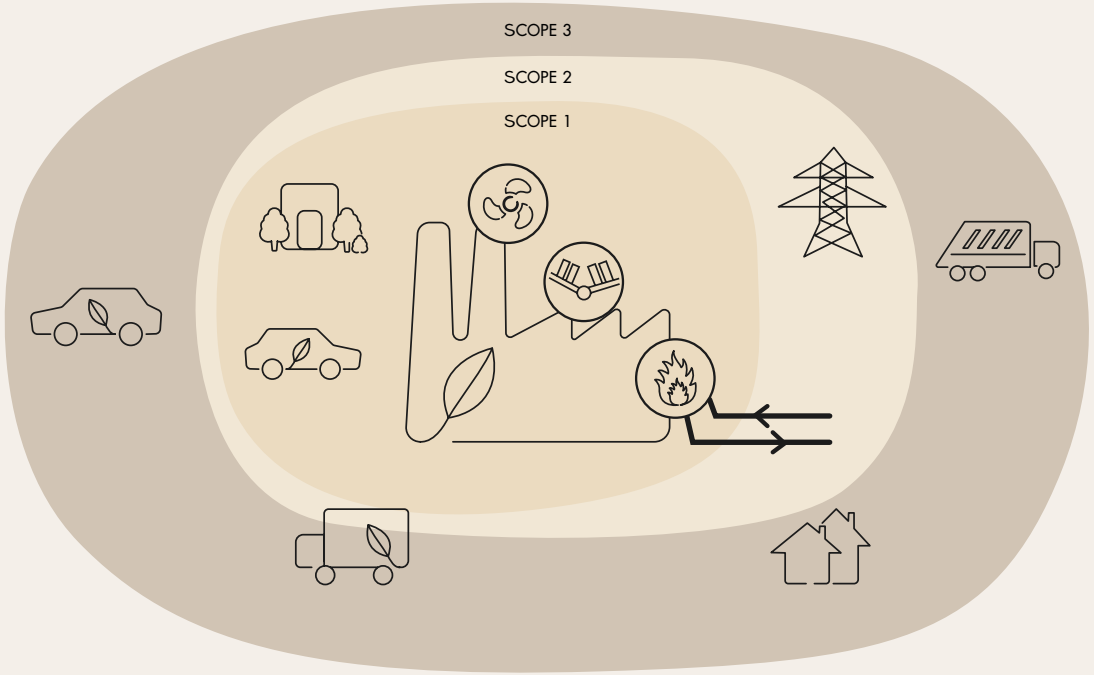
This means that, compared with 2022, a tonne of pieces produced by ba&sh emits less $CO_2e$.

**-5%**
carbon intensity per ton of parts produced between 2023 and 2022

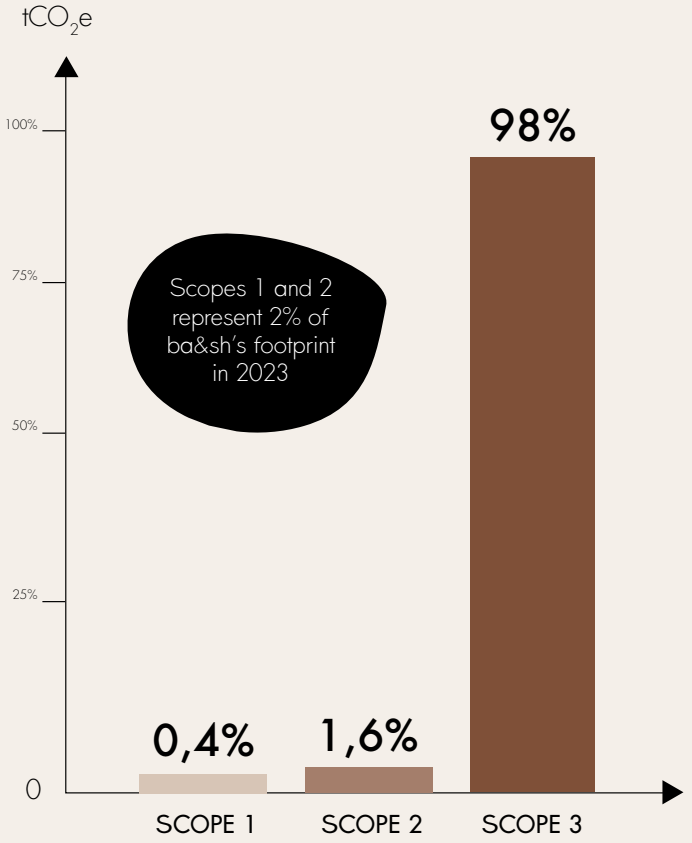
Comparison of carbon footprints between 2022 and 2023 by emission category



# $CO_2e$ emissions by scope




**Breakdown of emissions by scopes 1, 2 and 3 in 2023**




### LE 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.

### LE SCOPE 2

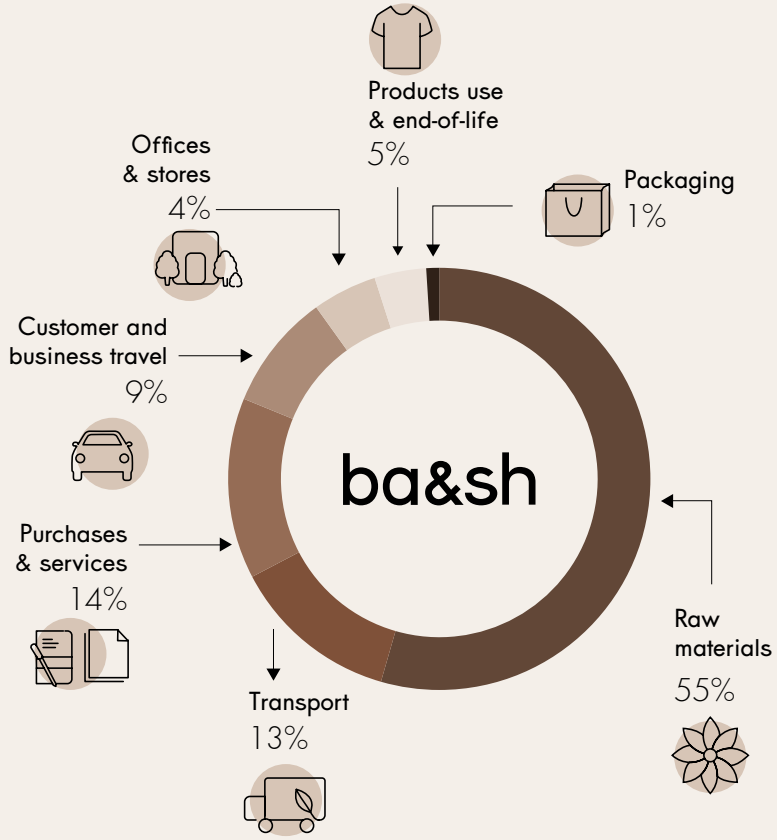
Refers to indirect energy-related emissions such as electricity-related emissions.

### LE 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.

SCOPE 3

# Breakdown of $CO_2e$ 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.

**Travel**
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 2023

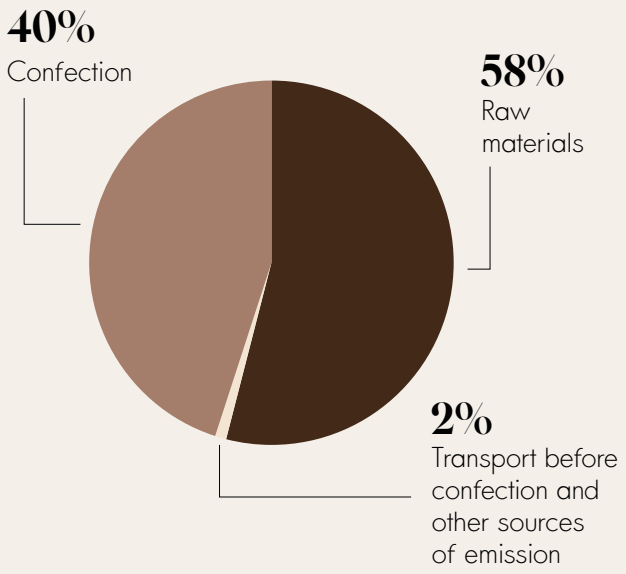
SCOPE 3

# $CO_2e$ emissions by category

## Raw materials and confection

**35 859 $tCO_2e$ – 55%**

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)

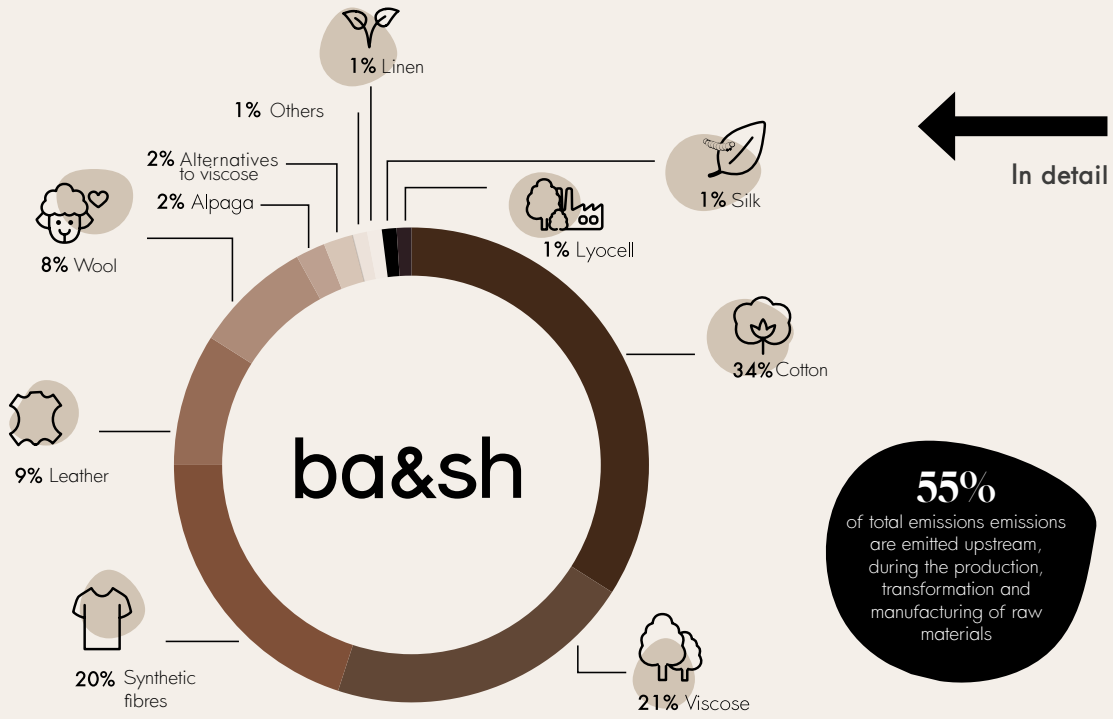
Each product's typology has its own line with different stages of production.


*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

# Reducing our impacts: materials

## RAW MATERIALS

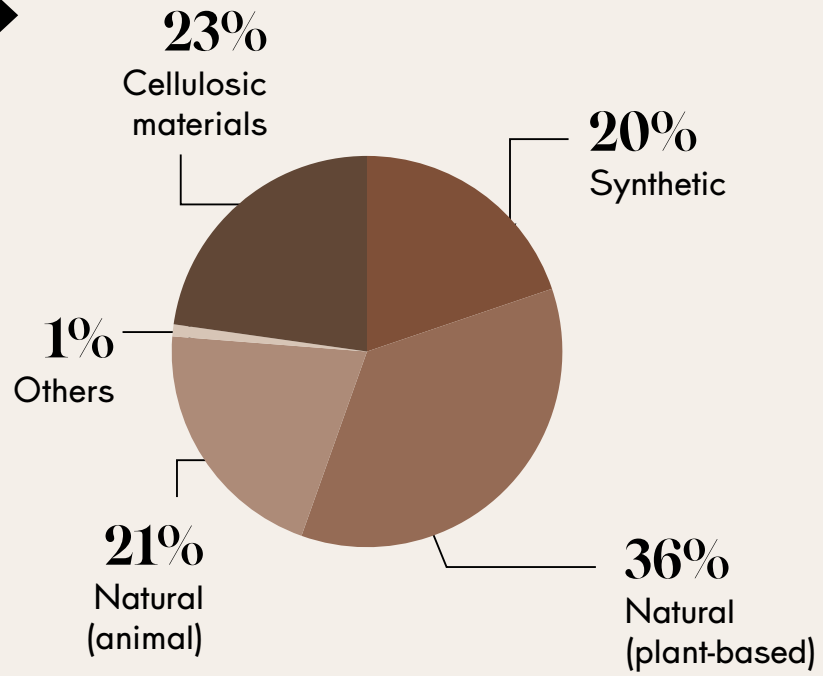



**55%** of total emissions emissions are emitted upstream, during the production, transformation and manufacturing of raw materials

In detail

Per type

## WHICH RAW MATERIALS DO WE USE?




**Source: Material assessment carried out for the Spring-Summer 2023 and Autumn-Winter 2023 collections. These calculations are based on the total weight of materials used.*

SCOPE 3

# Reducing our impacts: 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.

### OBJECTIVES - RAW MATERIALS

### 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)

**66%**
of materials produced in 2023 are certfied

**-5%**
less $CO_2$ emitted by a single ba&sh product in 2023 than in 2022

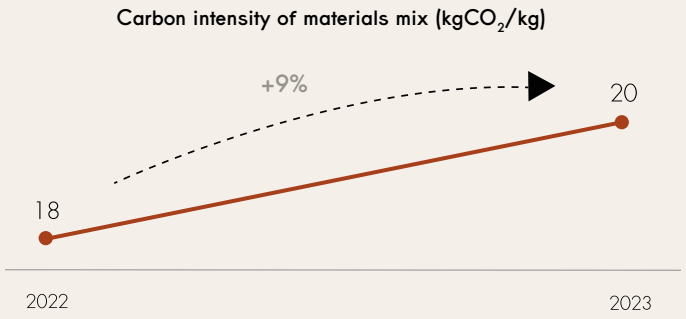
SCOPE 3

# Reducing our impacts: materials

## Carbon intensity of our raw materials

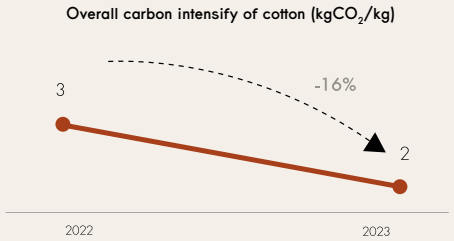
**The carbon intensity of our materials mix, defined as the quantity of carbon dioxide ($CO_2$) emitted per kg of material, remained stable between 2022 and 2023, while the volume of materials purchased increased.**

This has been achieved by increasing our use of certified materials, which have a lower environmental impact compared with conventional materials.



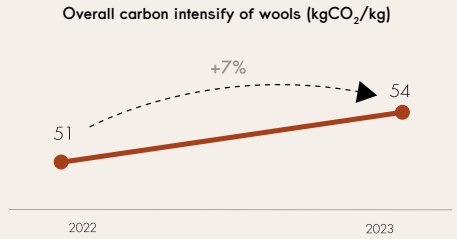

## Cotton

The carbon intensity of the cotton used in ba&sh collections **decreased by 16% since 2022**. Every year, our cotton pieces contain more organically grown or recycled cotton.




## Wool

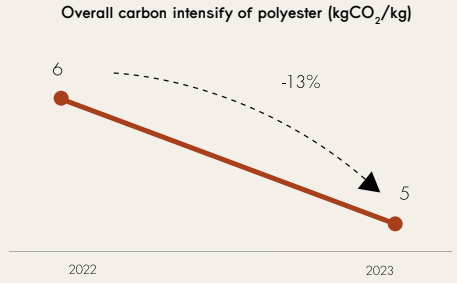
The carbon intensity of wool used in ba&sh collections **increased by 7% since 2022.** Our wool items featured more RWS-certified wool (+9%), although the reduction in carbon intensity associated with this certification, which guarantees animal welfare, has yet to be assessed.




## Polyester

We are actively working to reduce the use of synthetic materials in our collections. In 2023, polyester accounted for 14% of ba&sh's material mix (by total weight). We prioritize the use of recycled polyester where possible. As a result, the carbon intensity of polyester used in ba&sh collections **decreased by 13% since 2022.**

In all transparency, we still use polyester to achieve certain colors or guarantee the distinctive style of certain pieces, in particular when creating pleats, for which viscose is not suitable. There are also different qualities of polyester. Our teams select each material with the utmost care, including recycled fibres.



SCOPE 3

# Reducing our impacts: transports

**8 531 $tCO_2e$ – 13%**

**At ba&sh, transport is the second highest contributor. In 2023, it represented 13% of our global carbon emissions.**

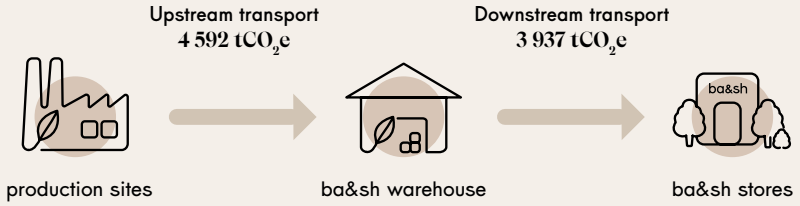
Three factors are essential in calculating the impact of transport:
- Weight: the heavier the pieces, the greater the impact.
- Distance: the greater the distance travelled, the greater the impact.
- Means of transport: different means of transport have varying levels of impact on the environment. Air 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:**

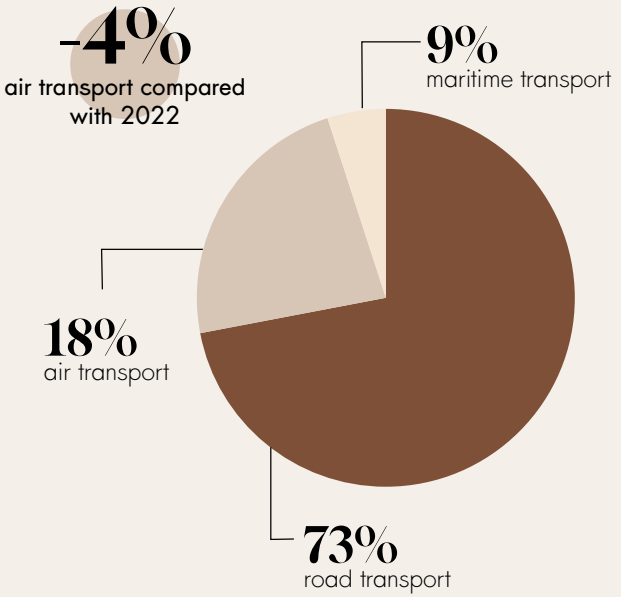
- Upstream: refers to transport between our production sites and our ba&sh warehouse, located in Ile-de-France, France.
- Downstream: referes to means delivery of our pieces to our stores and to our customers who order via our ba-sh.com website.

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

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




**Breakdown of transport modes in 2023**




**- 434 tons**
$CO_2e$ between 2022 and 2023 despite an increase in freight volumes

## Objectives achieved in 2023!

✓ -7.4% of $CO_2e$ emissions in 2023 compared with 2022 on the FRET21 perimeter

✓ Reducing air transport: we have reduced the share of air freight by 4% between 2023 and 2022, by giving priority to maritime transport.

✓ Standard deliveries: In 2023, we added the option of standard delivery in 8 European countries: Denmark, the Netherlands, Germany, Ireland, Belgium, Spain, Portugal and Sweden.

✓ Joining the FRET21 program

## OBJECTIVES 2025

- Relocation of 60% of production to nearby import markets (Europe, Turkey, Maghreb)
- Reduce the share of air transport to achieve the following breakdown: 58% road transport,
- 28% sea transport, 14% air transport
- Set up a relay point delivery option
- Expand free standard delivery for e-commerce orders in Europe
- Establish last-mile bicycle deliveries in Paris and use alternative fuels for 20% of our Colissimo fleet

SCOPE 3

# $CO_2e$ emissions by category

## Purchases of services and assets

**7 830 $tCO_2e$ – 12%**

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**
(Real estate, vehicles, IT equipment and furniture acquired during the year in 2023)
0,1% of total footprint

### OBJECTIVES

**2024**
Setting up new stores in existing buildings

**2025**
Transition to reconditioned IT equipment

SCOPE 3

# $CO_2e$ emissions by category

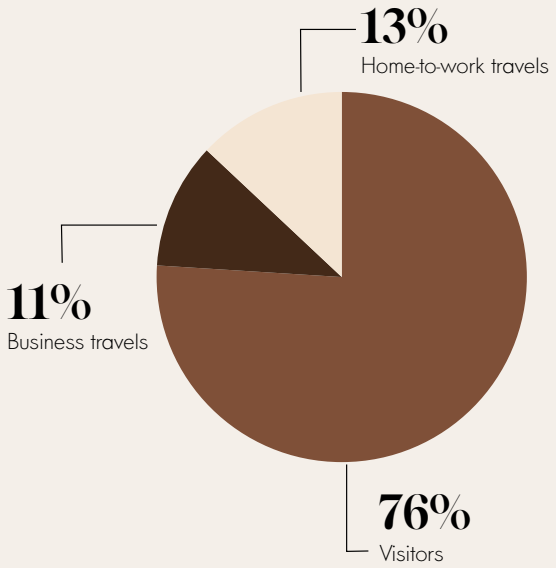
## Travels

**5 654 $tCO_2e$ – 9%**

**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 2024**

Create a business travel policy to reduce this source of emissions

SCOPE 3

# $CO_2e$ emissions by category

## Products use and end-of-life

**3 147 $tCO_2e$ – 5%**

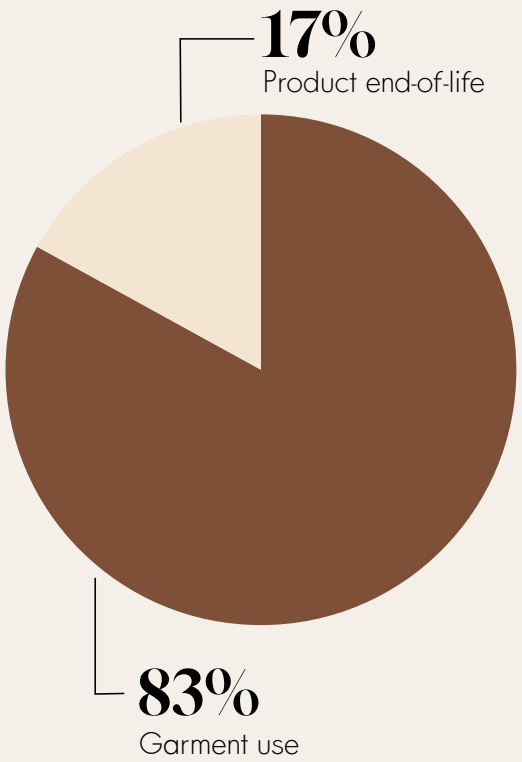
The impact linked to energy consumption are taken into account here from washing and ironing to the end of the garment's life.

We have estimated that most of our garment categories are washed 60 times (t-shirts, skirts, jeans), while jumpers and cardigans are wa- shed only 20 times before their end of life. This figure is quite uncer- tain, 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.**

### OBJECTIVES

| 2024 | 2025 |
|---|---|
| 8% of online sales in France from second-hand items | 10% of online sales in Franceand 6% of online sales in Europe from second-hand items |
| Extend our second-hand offer to Germany, Belgium, the Netherlands and Spain | Extend our second-hand offer to the UK and all European countrieswhere a first-hand ba&sh offer exists |
| Launch trade-in program in stores across France and certain European countries | Extend trade-in offer to all ba&sh stores in Europe |




*We have estimated the impact of end of life garments at 500 kg$CO_2e$/tonne (source: Base carbone)*

SCOPE 3

# $CO_2e$ emissions by category

## Purchases of goods

**2 072 $tCO_2e$ – 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 1% 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, commit- ting 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 2025

1100% of packaging to be made exclu- sively 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

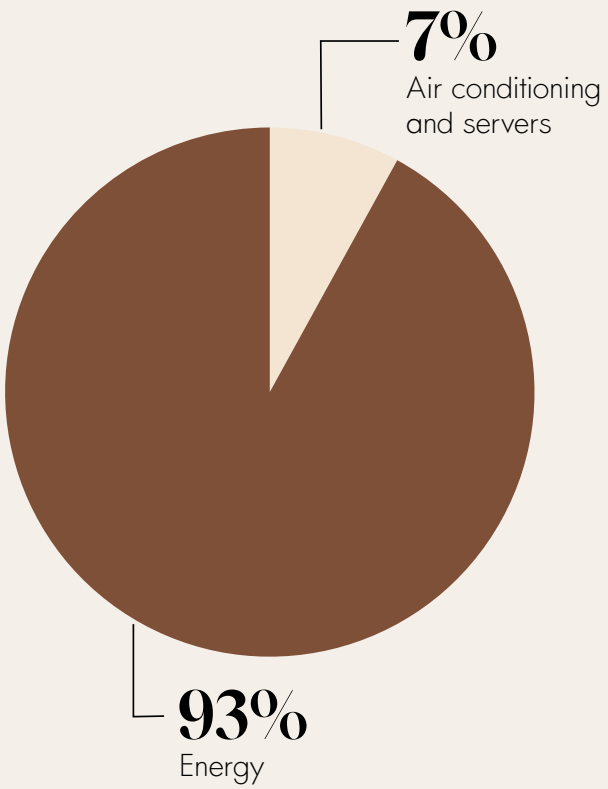
**1508 $tCO_2e$ – 2%**

**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 $CO_2e$ 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.

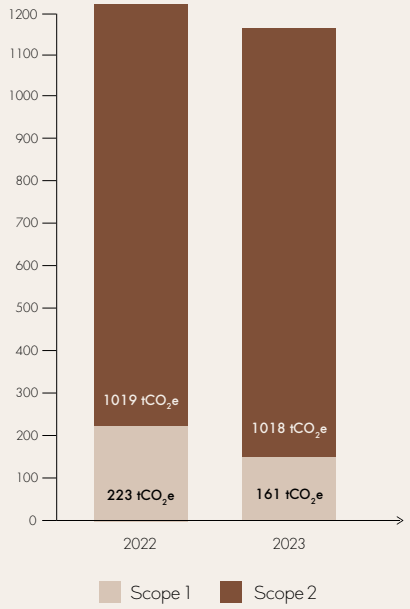



### Share of emissions by zone and building type

SCOPE 1&2

# $CO_2e$ emissions by category

## Use of renewable energies




**-5%**

$CO_2e$ emissions between 2023 and 2022

Between 2022 and 2023, the carbon intensity of ba&sh's electricity mix has been reduced by 21% due to the increase in the proportion of renewable energies used.

**93%** 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.

Today, this objective has almost been achieved! 93% of ba&sh stores are powered by renewable energy (over 87%) or nuclear power. As for our points of sale in Asia and the United States, where reliance on coal remains prevalent, we're actively exploring alternative solutions.

*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

### Objectives achieved in 2023!

✓ 100% renewable energy in our warehouse

### OBJECTIVES

**2024**

100% renewable energies for our offices in France

BREEAM Outstanding certification for our new offices in France

**2025**

100% renewable energies for our offices and stores in the United States and China

SCOPE 3

# $CO_2e$ emissions by category

## Waste

**719 $tCO_2e$ – 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

**2024**

Implementation of waste recycling in 100% of our stores in France

**2025**

Implementation of waste recycling in 100% of our stores in Europe

# ba&sh

SUSTAINABILITY