



Tech Design Carbon Footprint 2022

Restitution meeting
20th November, 2023

Meeting agenda

1

Presentation of EcoAct

2

Reminder of the project
(Context and methodology recap)

3

Restitution of results
(Global results, benchmarking, focus on hotspots, results by customers and products)

4

Conclusions and recommendations

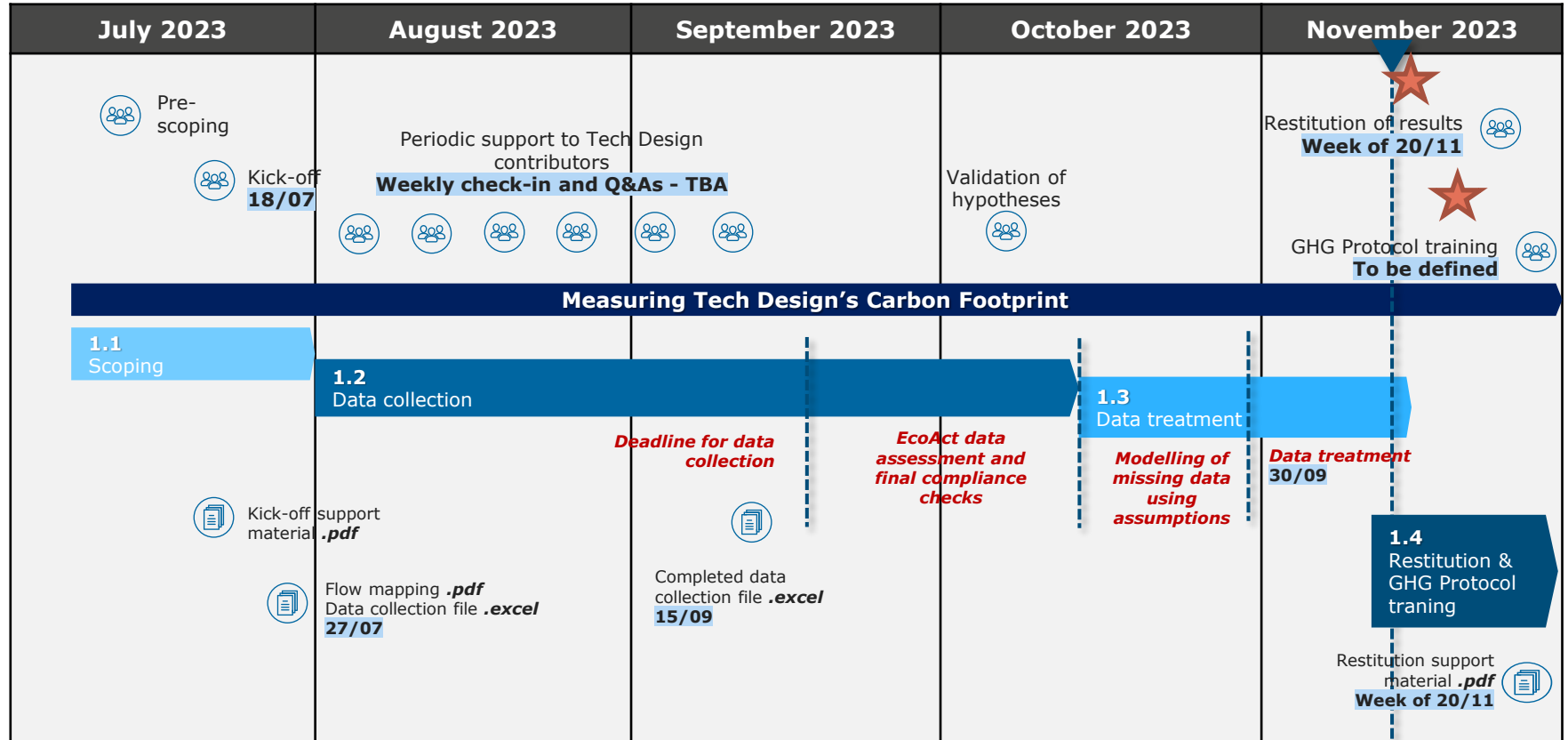
5

Q&A

6

Appendix

Reminder of Mission planning



Goals of this restitution meeting

- ✓ **Contextualization** of this mission of TechDesign carbon footprint within the **global context**
- ✓ Reminder of **methodology** & **main assumptions**
- ✓ Highlight & understand **main features of TechDesign carbon footprint** through results (Categories & scopes, customer group & brand, main products)
- ✓ Identify main leverages & **recommendations** for next carbon footprint

Presentation of EcoAct

About EcoAct

EcoAct is an international climate consultancy and project developer, helping businesses and organisations succeed in their climate ambitions.

Simplifying the challenges and complexities involved, we work hand-in-hand with our clients to continually reduce their impact on the planet without sacrificing commercial sustainability.



Your sustainability experts

Your partners for positive change

Who we are

We support companies to set robust, science-aligned net-zero strategies and achieve their climate targets.

Founded in France in 2005, the company now spans three continents with offices in Paris, London, Barcelona, New York, Montreal, Munich, Milan and Kenya.

With a team of more than 360 international climate experts, EcoAct's core purpose is to lead the way in delivering sustainable business solutions that deliver true value for both climate and client.

What we do

+1.5K

GHG inventories completed since 2015






50+

Climate risks and opportunities assessments

44%

Of clients supported for CDP Disclosure in 2022 received A or A-

The ACTR Model

	Assess & Analyse	Assess your current state and transformation potential
	Commit & Contribute	Commit to transformative action and lead the way
	Transition & Transform	Transition to a low-carbon economy through transformative change
	Reduce & Remove	Reduce your planetary impacts and the risks on your business while removing residual emissions
	Data-Driven Insight	Unleashing the power of climate data analytics – a catalyst for business transformation and resilience

Our partners

EcoAct is a CDP Gold Partner for science-based targets, a founding member of ICROA, a strategic partner in the implementation of the Gold Standard for the Global Goals and reports to the UN Global Compact.



Reminder of the project

Introduction of Tech Design

- ▶ Tech Design is a company specialized in the *development and production of bespoke items* to accompany and promote products for a host of *top-level luxury brands* for nearly 20 years.
- ▶ TD has 3 working offices located in different areas:
 - **Paris** office provides design proposal and service for clients.
 - In 2008, TD established a production monitoring office in **Dongguan**, with over 30 people dedicated to research and control factories, products, and quality control.
 - As demand in the Chinese market is booming, in 2014 TD opened an office in **Shanghai**.
- ▶ In August 2020, our office in Dongguan obtained SA 8000 and ISO 9001 Certifications. TD is ISO9001, ISO14001, ISO45001 certified.



Motivation of the study

The logo for 'ecoact' is located in the bottom right corner. It consists of the word 'ecoact' in a white, lowercase, sans-serif font. The text is positioned within a large, light blue circular graphic that is partially cut off by the right edge of the slide. The background of the slide is a solid dark blue.

ecoact

Background and motivation

Customer engagement

Tech Design was contacted by one of its main customers, the **LVMH Group**, and required to *disclose the Carbon Footprint* related to its company and sales products.



Increasing climate commitments

Several large companies, especially in more regulated markets (like the EU and the US) are taking **strong commitments** to reduce their carbon impact. For example, the **LVMH Group committed to reducing** its Scope 1 and 2 **emissions 50%** by 2026 (vs 2019) and its Scope 3 **emission intensity 55%** per M€ value added by 2030 (vs 2019). *There are several reasons why companies are required to take strong climate action (see next slide)...*



Tackling emission from the supply chain

As most of the emissions are often generated along a company's supply chain, **engaging own suppliers to measure and reduce their own emissions** is a fundamental pillar of each company's strategy. **Meeting your customer expectations is therefore vital to preserve your business and stay competitive.**

Climate Change as a global threat

World Economic Forum's Global Risks Report 2023

Global risks ranked by severity over the short and long term

"Please estimate the likely impact (severity) of the following risks over a 2-year and 10-year period"

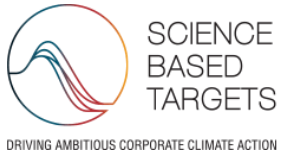


On a 10-year time frame, **7 out of the 10** major global risks identified by the WEF are **directly or indirectly related to climate-change**.

Science Based Targets Initiative

Competitive advantage

The reference framework for corporate commitment



A HUGE SUCCESS AND COMMITMENT



3600+ companies with validated targets



54% in Europe, **24%** in Asia, **15%** North America



2500+ companies with commitments to set targets



X10 companies committed in the last **5 years**



WORLD
RESOURCES
INSTITUTE



3658

with science-based targets

6255

companies taking action

2485

net-zero commitments

3 Fundamental pillars of your climate carbon strategy



MEASURE

Assess your current impact in terms of GHG emissions.



SET TARGETS

Commit to emission reduction targets aligned with science.



REDUCE

Take ambitious action to achieve your targets.

“If you can’t measure it, you can’t improve it.”

Peter Drucker

Methodology recap

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The GHG Protocol

Methodology scope and goal



- ✓ The GHG Protocol is an **international method** used to measure a company carbon footprint. This methodology facilitates companies carbon footprint comparison around the world.
- ✓ This is the only methodology allowed to achieve an **SBT trajectory** to reduce your greenhouse gas emissions.
- ✓ **Organisational perimeter:** under the **operational control approach**, all entities which Tech Design has the power to influence business decisions of (i.e., has operational control on) are included.
- ✓ **Operational perimeter:** Scopes 1, 2 and 3 (see next slide for further details)
- ✓ **Temporal perimeter:** 1st January to 31st December 2022

GHG Protocol methodology

Organisational perimeter



The offices included in the assessment of the 2022 Carbon Footprint include:

- **Dongguan office:**

NO. 1219-1225, SOHO BUILDING
WANDA PLAZA, HOUIE TOWN
DONGGUAN CITY
GUANGDONG PROVINCE

- **Shanghai office:**

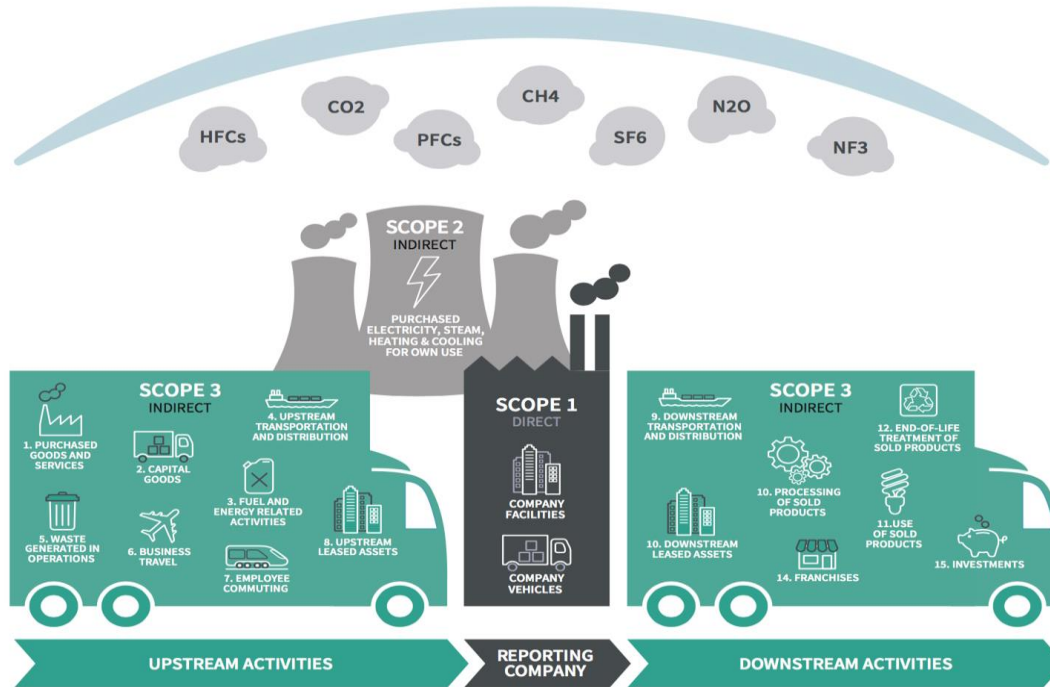
ROOM 209-210 BUILDING 6, NO. 631, JIANGNING ROAD
JING'AN DISTRICT, SHANGHAI, CHINA

- **Paris office:**

53 RUE DE PARIS
92 100 BOULOGNE-BILLANCOURT, FRANCE

GHG Protocol methodology

Operational perimeter



SOURCES: ET INDEX RESEARCH, GREENHOUSE GAS PROTOCOL

Overview of GHG Protocol scopes and emissions across the value chain considered to calculate carbon footprints

- **Scope 1:** direct emissions from stationary and mobile facilities owned or controlled by the reporting company.
- **Scope 2:** indirect emissions associated with the production of electricity, heat or steam imported for the company's activities.
- **Scope 3:** other emissions indirectly generated by the company's activities that are not accounted for in Scope 2 but are linked to the entire value chain (upstream and downstream).

Summary of EcoAct's approach

Data collection

- Data were collected by Tech Design with respect to the main emission sources:
 - Energy consumption in buildings
 - Fuel consumption by company vehicles
 - Purchased goods and services
 - Transportation and distribution of goods
 - Capital goods
 - Business travel
 - Waste

Data checks

- Completeness and consistency of the data collection file was cross-checked with the comprehensive «order list» shared in advance by Tech Design.
- Based on this, additional amounts of «transportation packaging» were estimated (bubble wrap and cardboard boxes).

Data processing

- Activity data were associated with relevant Emission Factors to calculate GHG emissions of each source, and aggregated by categories.
- Emission Factors were sourced from the following databases:
 - ADEME (French Environmental Agency)
 - IEA (International Energy Agency)
 - EcoAct database
- Checks were made to ensure alignment with LVMH methodology.

2022 Carbon Footprint - Results

Global Results

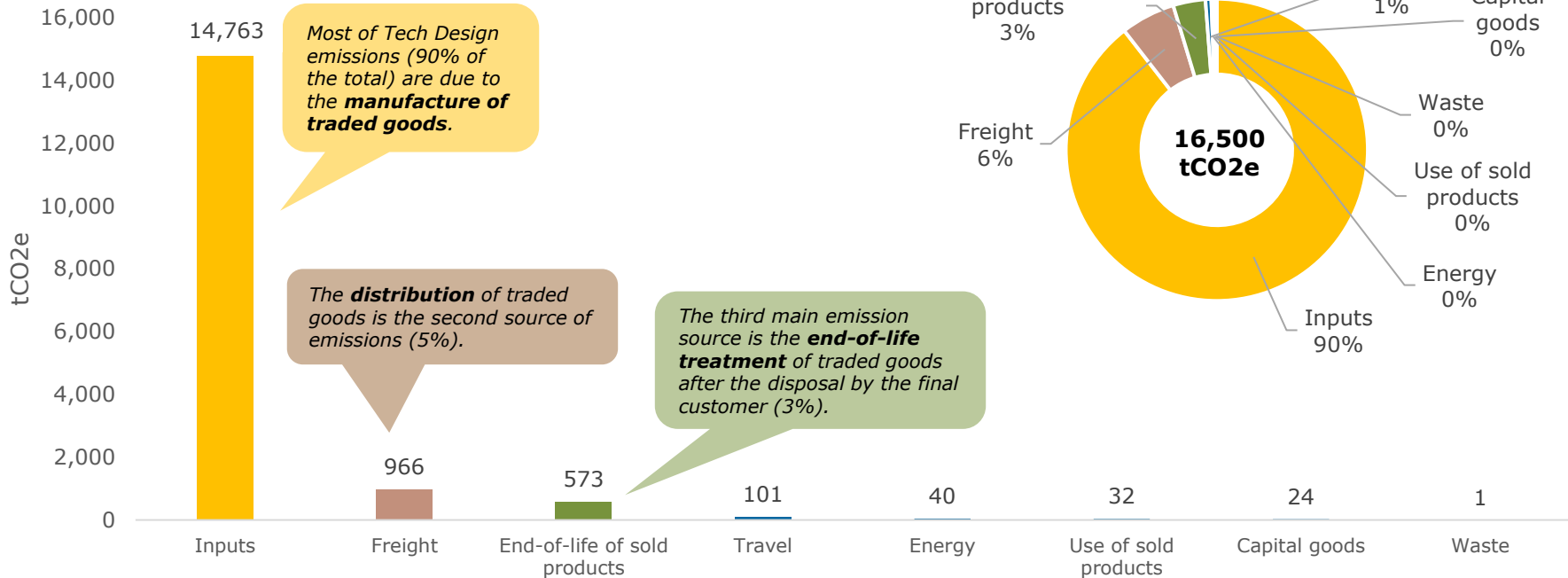
The logo for ecoact, featuring a stylized 'e' composed of two concentric circles. The outer circle is a light blue color, and the inner circle is a darker blue color. The word 'ecoact' is written in a white, lowercase, sans-serif font, positioned to the right of the 'e' graphic.

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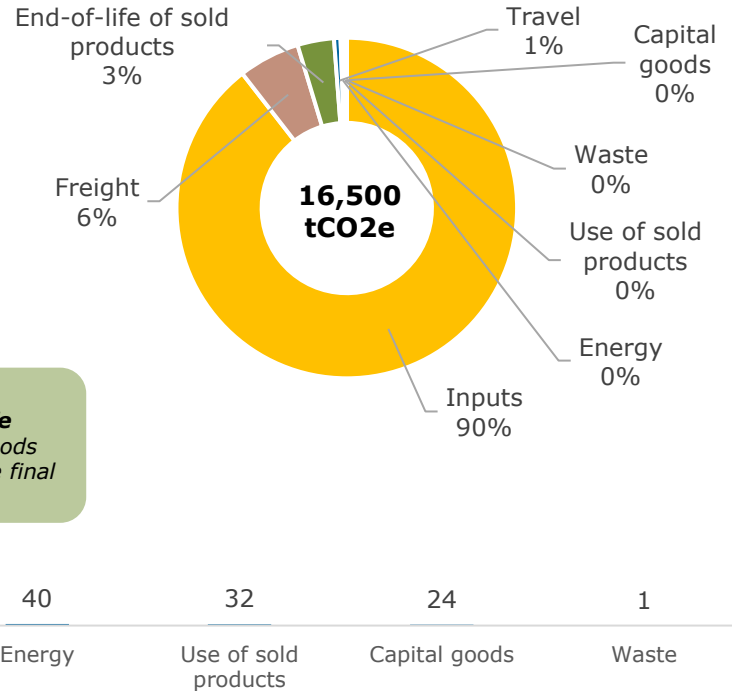
Carbon Footprint 2022 – Global results (Full scope)

Emissions by category and Scope

TD total emissions by Category



GHG emission shares by Category

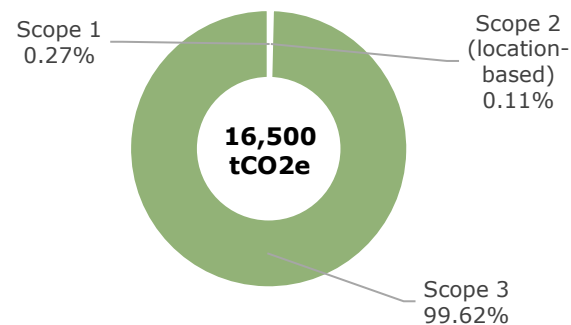


Carbon Footprint 2022 – Global results (Full scope)

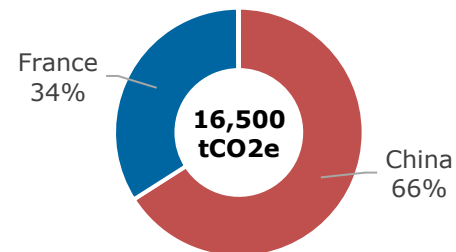
Breakdown by Scope and Scope 3 Category

TOTAL EMISSIONS (tCO ₂ e)	16,500	100%
BREAKDOWN BY SCOPE:		
Scope 1	44	0.27%
Scope 2 (location-based)	18	0.11%
Scope 3 (total)	16,438	99.62%
BREAKDOWN OF SCOPE 3 BY CATEGORY:		
Cat. 1 - Purchased goods and services	14,763	89.5%
<i>Purchased goods</i>	14,612	
Finished goods	14,277	
Customer packaging	141	
Transportation packaging	183	
Other goods	12	
<i>Purchased services</i>	151	
Cat. 2 - Capital goods	24	0.1%
Cat. 3 - Fuel- and energy-related activities	12	0.1%
Cat. 4 - Upstream transportation and distribution	966	5.8%
Cat. 5 - Waste	1	0.0%
Cat. 6 - Business Travel	49	0.3%
Cat. 7 - Employee commuting	18	0.1%
Cat. 11 - Use of sold products	32	0.2%
Cat. 12 - End-of-life of sold products	573	3.5%
<i>Finished goods</i>	311	
<i>Customer packaging</i>	113	
<i>Transportation packaging</i>	149	

TD GHG emissions by Scope



TD GHG emissions by country



... Some equivalences and KPIs



*Equivalent of the
emissions from
2,750 people
in France*



*Equivalent of the
emissions from
2,350 people
in China*



*Equivalent of the
emissions from
5,500 return
flights from Paris
(CDG) to Shanghai
(SHA)*



*Emission intensity
per employee:
344 tCO₂e/FTE*



*Emission intensity
per turnover:
554 tCO₂e/M€*



*Emission intensity
per item sold:
0.84 kgCO₂e/unit
29 kgCO₂e/kg unit*

Benchmarking – Sectoral comparison

Consumer Goods / Consumer Retail emission profile

TOTAL EMISSIONS (tCO ₂ e)	16,500	100%
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Transportation packaging	149	

The repartition of Tech Design emissions across Scopes and Categories are aligned with companies in the «Consumer Goods» and «Consumer Retail» sectors.

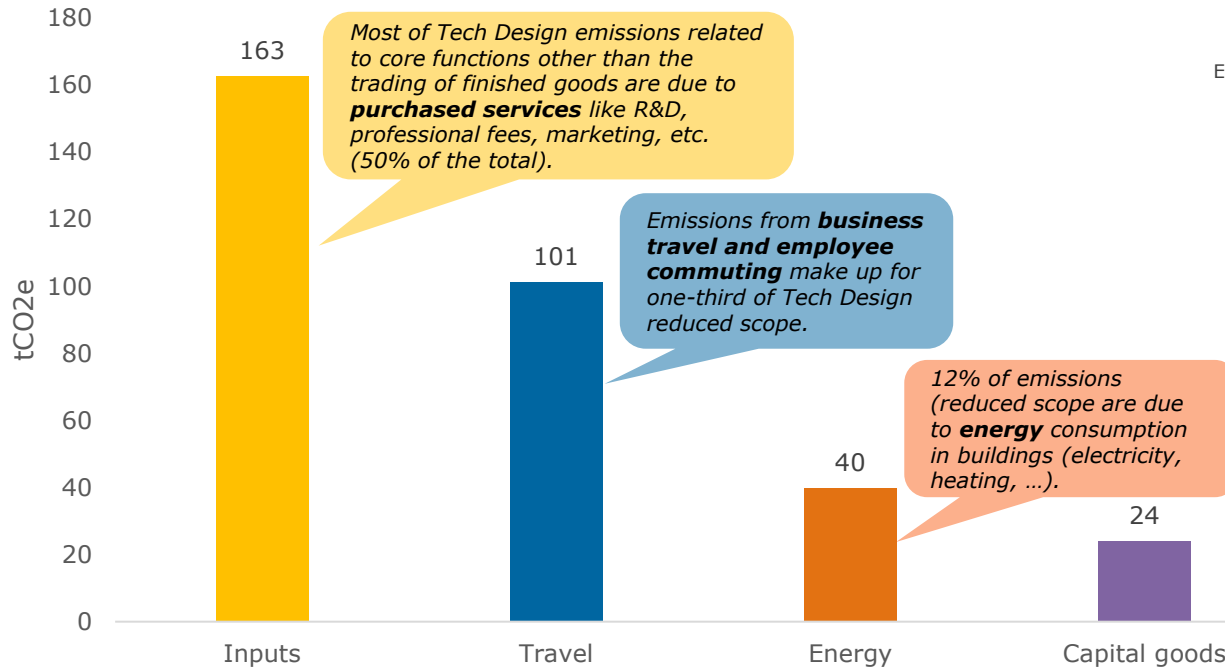
(source: statistics issued from companies reporting to CDP)

The low share of Scope 1 & 2 emission is due to the lack of production facilities. The two most relevant Scope 3 categories are 3.1 and 3.4, whereas the relatively low share of emissions in 3.11 can be explained due to the low volume of products sold that directly consume energy during the use phase.

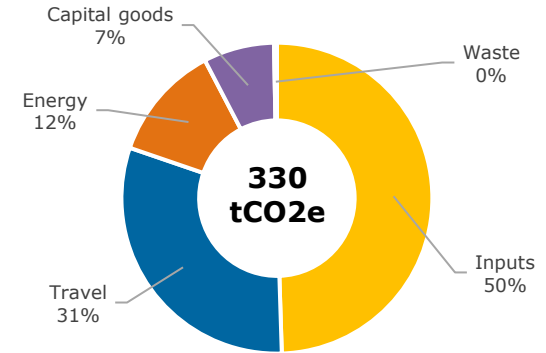
Carbon Footprint 2022 – Global results (Reduced scope*)

Breakdown by Scope and Scope 3 Category

TD total emissions (excluding traded goods) by Category



GHG emission shares by Category

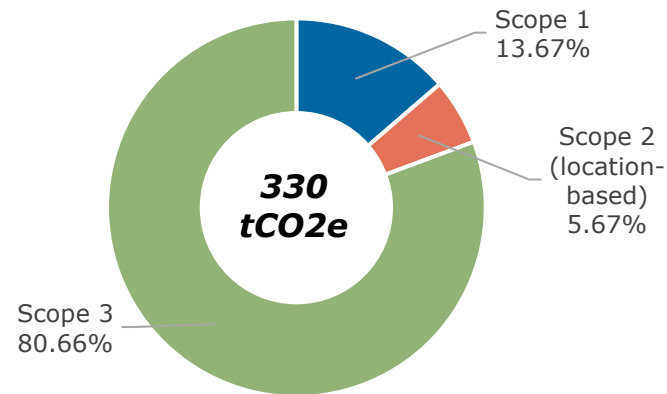


Carbon Footprint 2022 – Global results (Reduced scope*)

Breakdown by Scope and Scope 3 Category

TOTAL EMISSIONS (tCO₂e)	328.8
BREAKDOWN BY SCOPE:	
Scope 1	43.8
Scope 2 (location-based)	18.2
Scope 3 (total)	266.9
BREAKDOWN OF SCOPE 3 BY CATEGORY:	
Cat. 1 - Purchased goods and services	162.8
<i>Purchased goods</i>	12.2
<i>Other goods</i>	12.2
<i>Purchased services</i>	150.6
Cat. 2 - Capital goods	24.2
Cat. 3 - Fuel- and energy-related activities	12.1
Cat. 5 - Waste	1.0
Cat. 6 - Business Travel	48.7
Cat. 7 - Employee commuting	18.1

TD GHG emissions by Scope



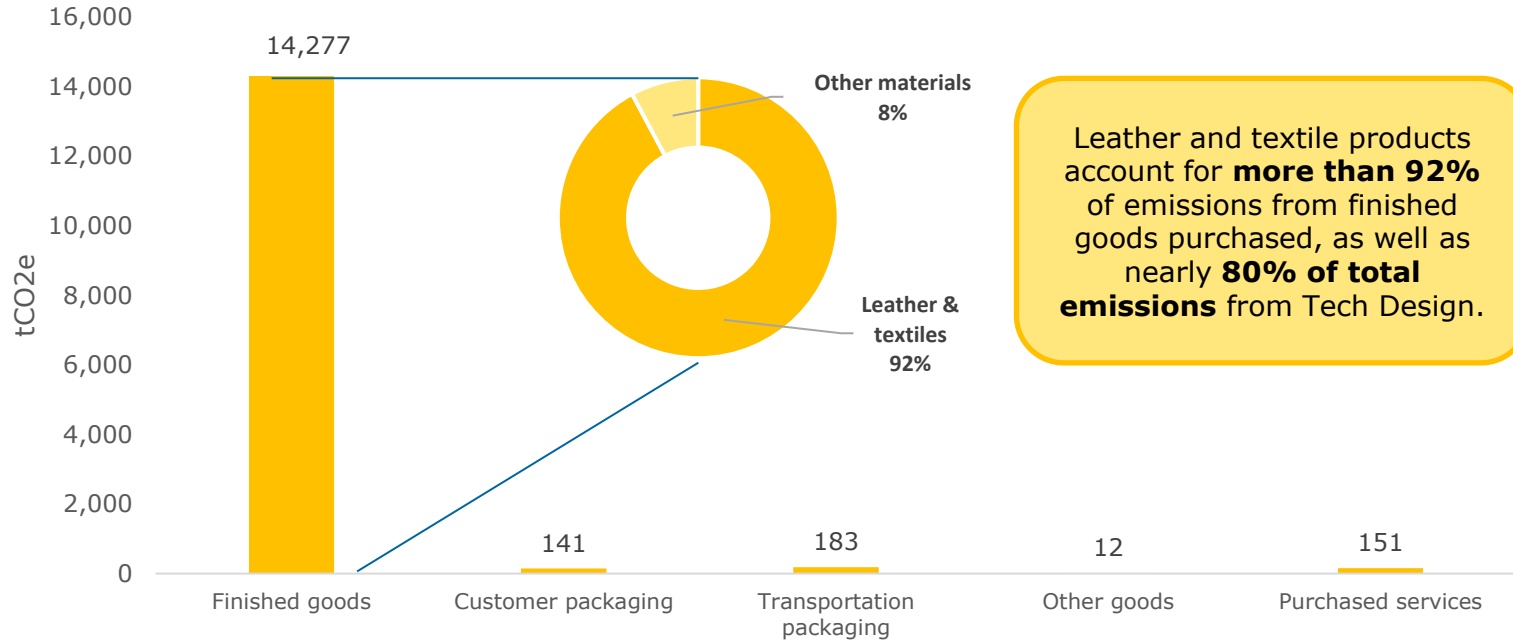
Focus on emission hotspots

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Focus on Purchased Goods and Services

90% of TechDesign Carbon Footprint

TD emissions from Purchased Goods & Services



Leather and textile products account for **more than 92%** of emissions from finished goods purchased, as well as nearly **80% of total emissions** from Tech Design.



Average emission intensity per materials purchased: **25 kgCO₂e/kg**

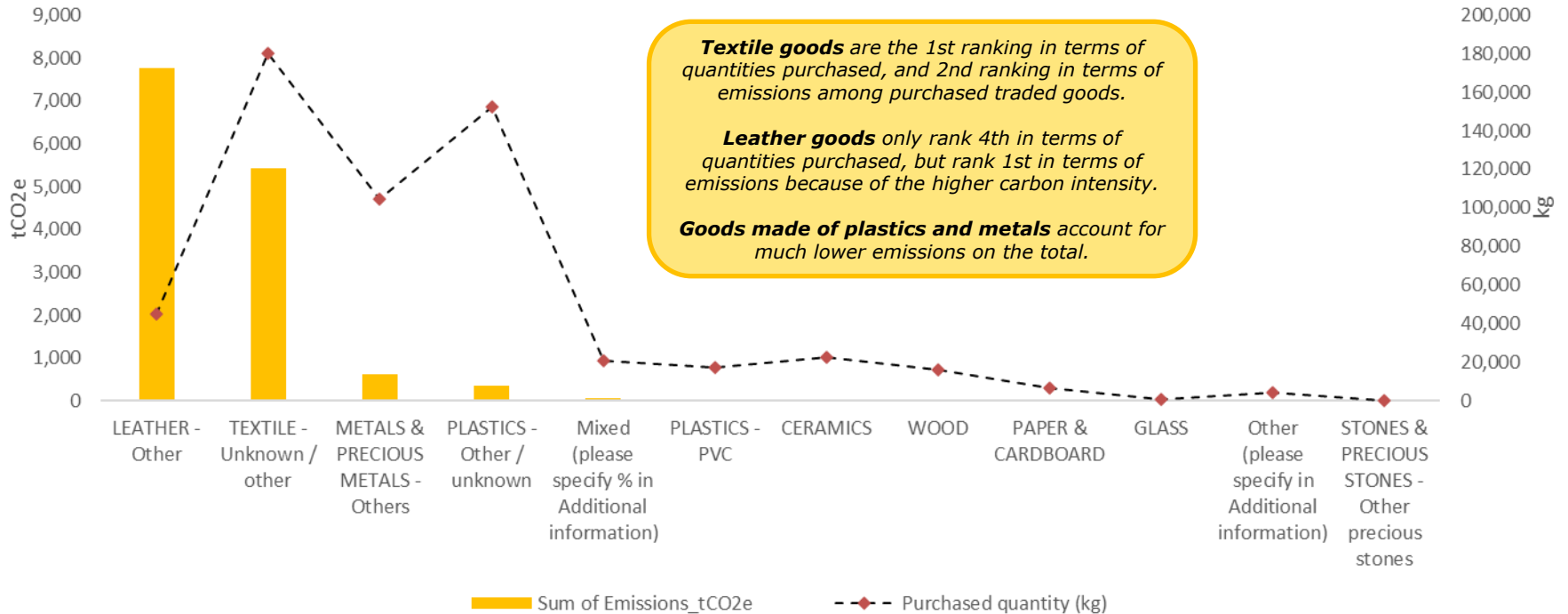


Average emission intensity per materials purchased: **466 kgCO₂e/k€**

Focus on Purchased Goods and Services

Focus on finished goods

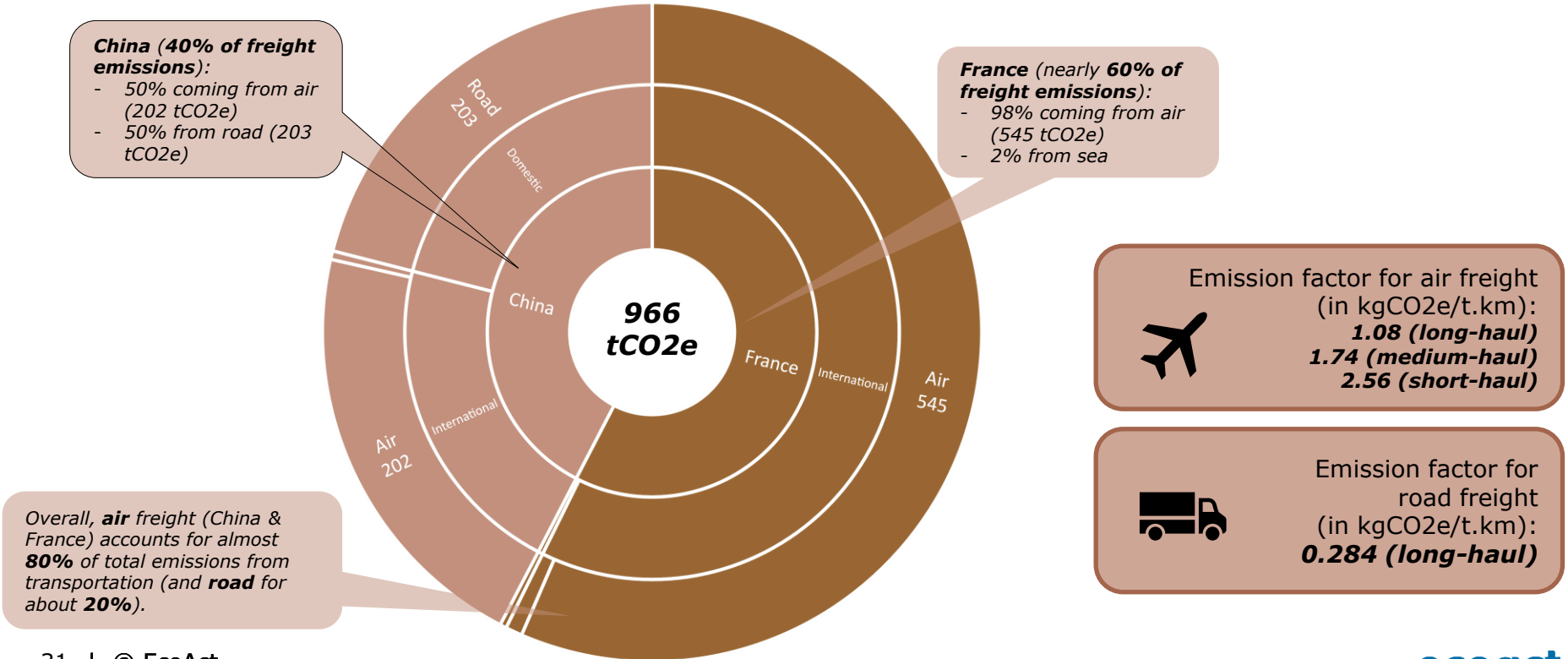
TD GHG emissions from finished goods vs purchased quantities



Focus on Upstream transportation and distribution

6% of TechDesign Carbon Footprint

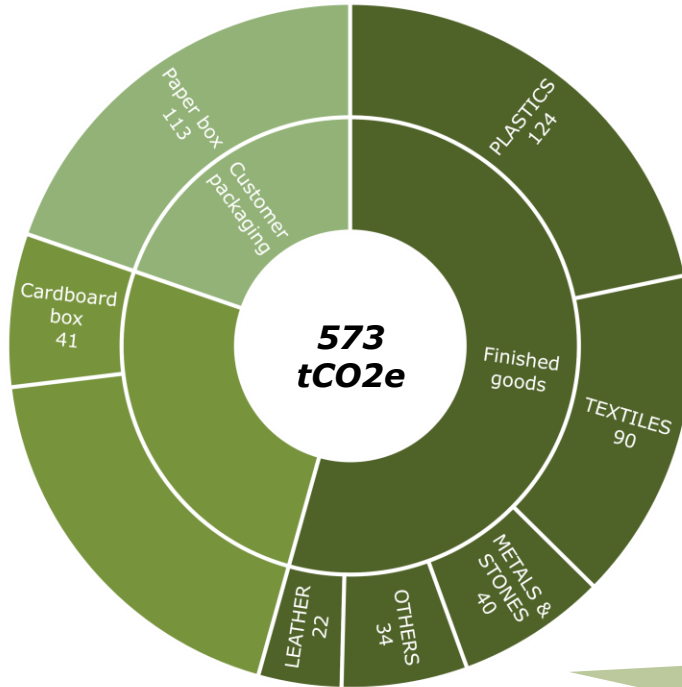
TD GHG emissions from freight by country, destination and mode



Focus on End-of-life of products sold

3% of TechDesign Carbon Footprint

TD GHG emissions from the end-of life of products sold



Emissions from the end-of-life of **products sold** represent **55%** of this category. The following EF were applied:

- Leather and textiles: *0.5 kgCO2e/kg*;
- Plastics (average): *0.8 kgCO2e/kg*;
- For others, common household waste: *0.4 kgCO2e/kg*

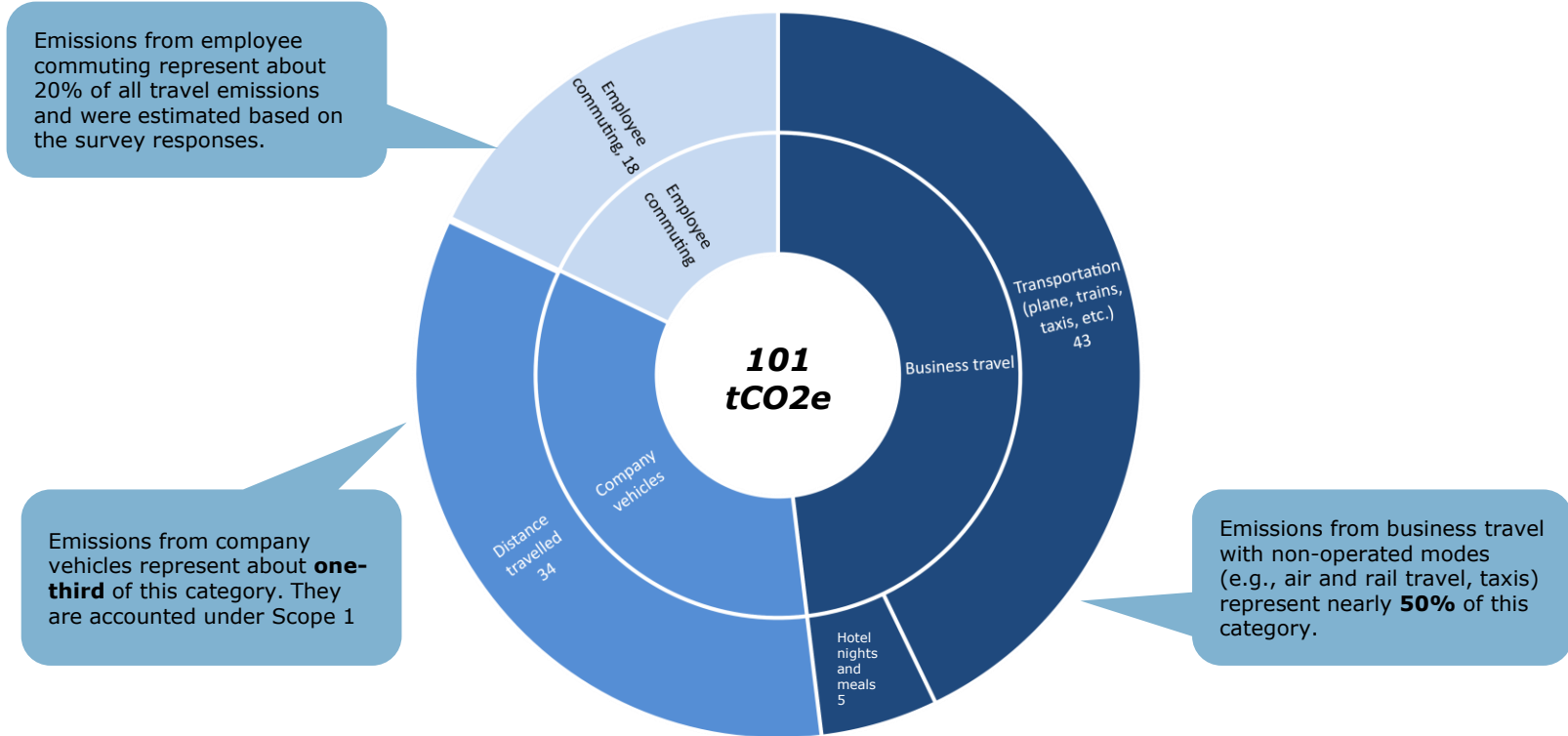
Emissions from **packaging** represent **45%** of this category. The following EF were applied:

- Paper and cardboard: *0.7 kgCO2e/kg*;
- Plastics (LDPE): *1.9 kgCO2e/kg*

*It was assumed that **no precious metals and stones** were sold to, and hence disposed of by, the clients.*

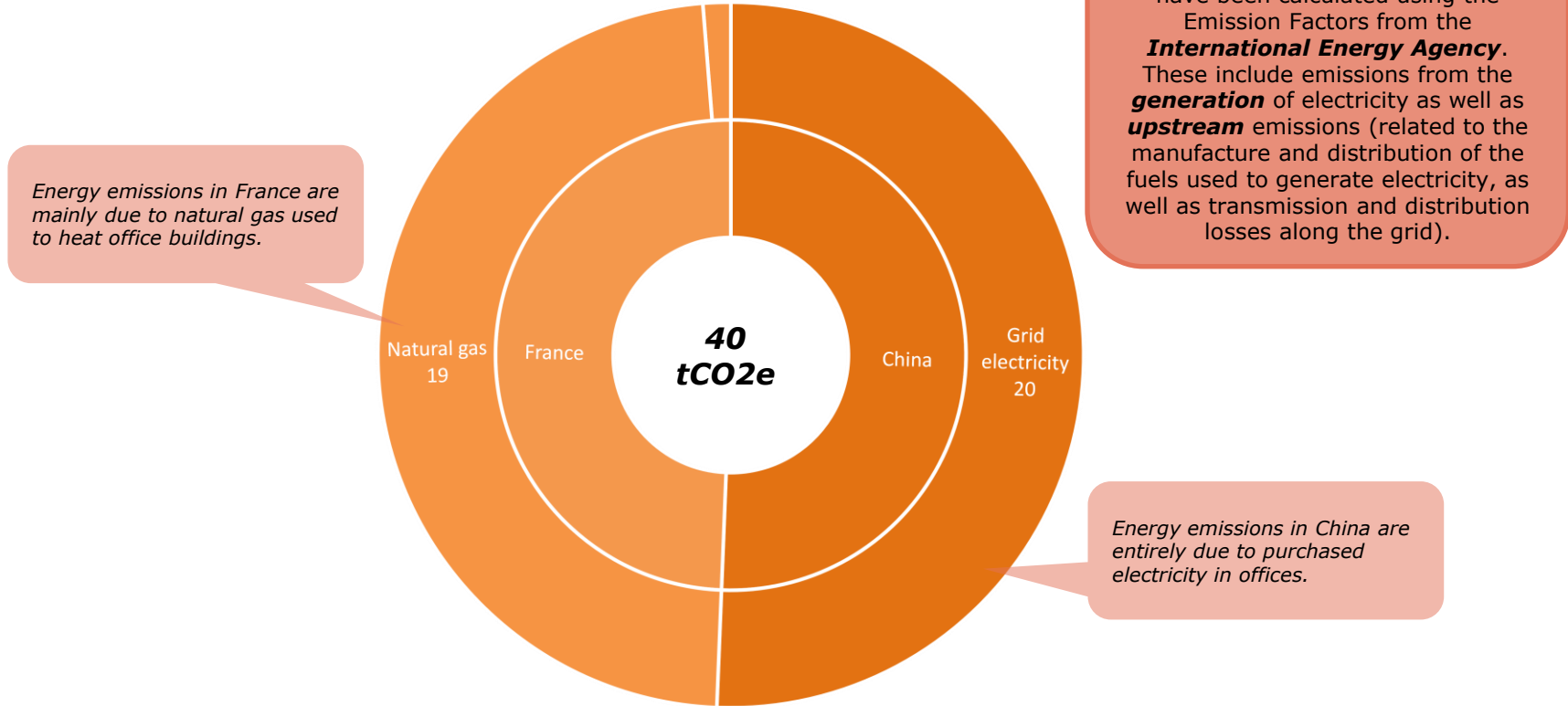
Focus on Travel

1% of TechDesign Carbon Footprint



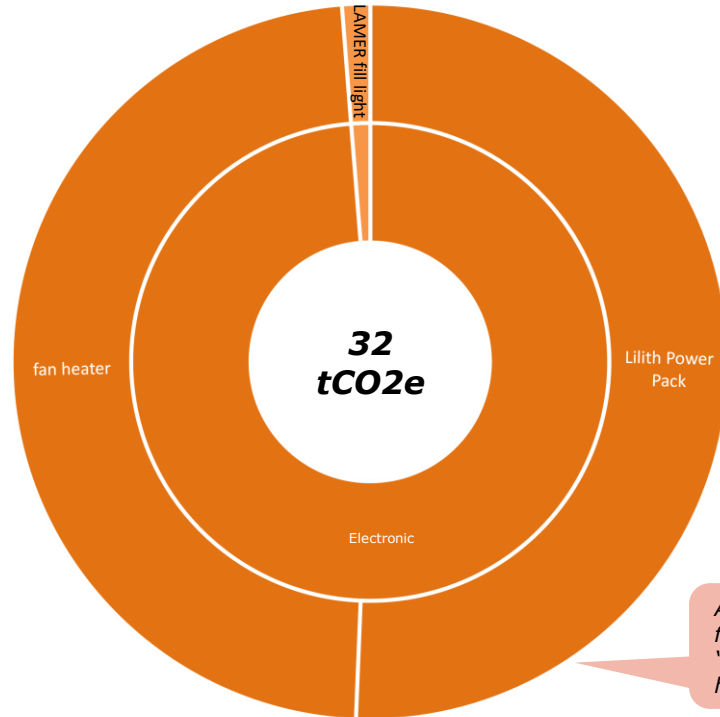
Focus on Energy

<1% of TechDesign Carbon Footprint



Focus on Use of sold products

<1% of TechDesign Carbon Footprint

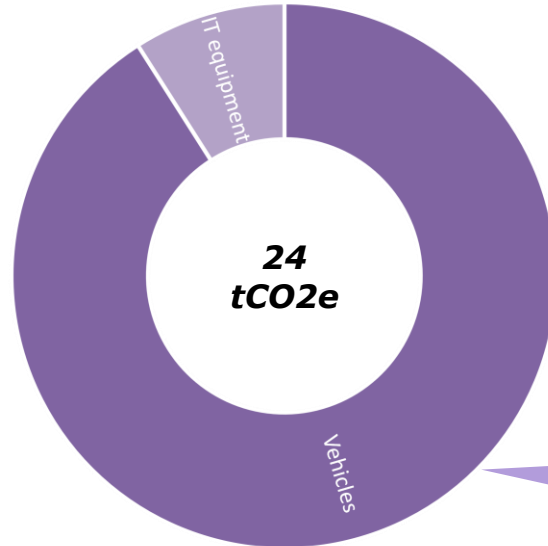


Emissions from the **use of products sold** have been calculated based on the validated assumptions on the electricity consumption of 3 identified products over their lifetime.

Almost all emissions occurring from the use phase are due to "Lilith Power Pack" and "Fan heater".

Focus on Capital goods

<1% of TechDesign Carbon Footprint



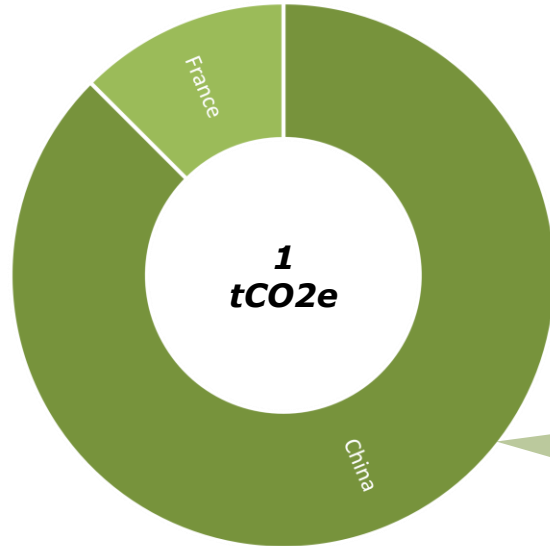
Emissions from **capital goods** account for the emissions generated for the manufacture of durable assets purchased by the company during the reporting year.

Office buildings reported by TechDesign were not accounted because they were not acquired in 2022.

About 90% of capital goods emissions come from new vehicles acquired in 2022.

Focus on Waste

<1% of TechDesign Carbon Footprint



Emissions from waste have been calculated based on the data provided by Tech Design. To improve data quality, more details should be reported in terms of the amounts of waste generated, by type of waste and the end-of-life (landfill, incineration, recycling, ...).

90% of waste emissions are generated in China, which reflects the higher number of employees and larger space occupied in offices.

Results by product

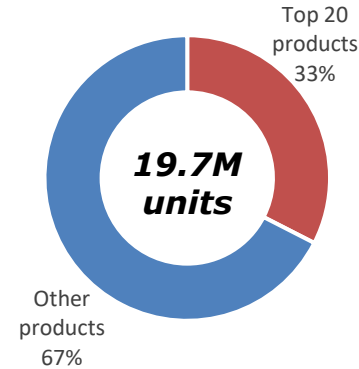
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GHG emissions by top 20 products

Top 20 products by emissions	Units sold	% emissions
VALISE(100% COTON) TU 679	9,800	5%
LAMER red and white makeup bag	39,200	5%
LAMER envelope bag	71,000	4%
Descente ski streamer gift box	6,310	4%
XMAS AOG RIBBONS ROLLS 20MM INT22	112,287	4%
Kolon outdoor trolley	9,500	3%
LAMER blue-green gradient makeup pack	20,000	3%
LAMER Green Drawstring Bag (Medium)	2,001,687	3%
EL regular double drawstring bag	3,734,400	3%
SUMMER GIFT JP22	34,974	3%
LM emerald green makeup bag	50,000	2%
SAUVAGE CLEANSER GWP X1 INT23	68,506	2%
BB round cushion bag	8,500	2%
Bobbi Brown notebook set	4,200	2%
BB Shaped Bag	10,230	2%
VALISE(100% Polyurethane) TU 600	1,800	2%
Dior Sauvage towel	22,275	2%
INST 22 XMAS ROLLS RIBBON 50M	158,924	1%
LAMER gilt medium sample pack	20,800	1%
LIERAC INSTIT SMALL POUCH 23	50,000	1%
TOTAL top 20 products	6,434,393	54%
TOTAL with other products	19,782,945	100%

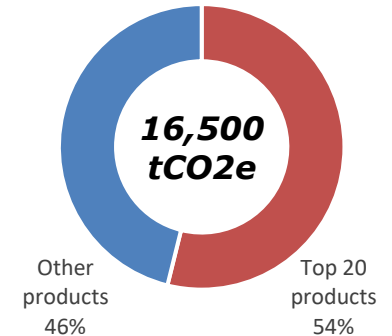
Tech Design sold products



Emissions from **top 20 products sold** account for **54%** of Tech Design total emissions.

If some of these products are always ranked among the «top sellers», it could be worth assessing their Life-Cycle emissions.

Tech Design emissions



Results wrap-up

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ecoact

Conclusions

Key messages for the 2022 exercise

- ▶ The **production of Tech Design traded goods** is the main emission source: **90%** of total emissions. This is due to high emission intensity of leather and textile goods.
- ▶ The **transportation of traded goods** is the second emission source: **6%** of total emissions.
- ▶ The end-of-life of traded goods sold accounts for **3%** of total emissions.
- ▶ **3 top Customer Groups (Estee Lauder, LVMH, Chanel)** account for **75%** of emissions from all customers.
- ▶ **20 top products sold** account for **55%** of emissions from all traded goods.

Conclusions and recommendations

EcoAct's recommendations

To improve next Carbon Footprints

▶ **Purchased goods and services**

- **Focus on main suppliers of leather and textile goods** and try to collect more precise data on their production processes (to be scaled based on Tech Design volumes):
 - Amounts and type of leather and textile purchased
 - Upstream transportation from raw material suppliers to producers
 - Energy used for manufacturing processes

▶ **Freight**

- Extend the perimeter to downstream transportation from your first customer, e.g., LVMH, to the final customer / end user of the products (e.g., e-commerce?)

▶ **Use of sold products**

- Get better understanding of the use phase of the products sold requiring energy directly or indirectly

▶ **End-of-life of sold products**

- Map sales to the end customers by geographic area
- Try to get better understanding of the end-of-life of the products sold

Next steps for your carbon strategy

2023

2024

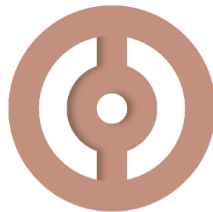
2025
& following



Assess & Analyse

Assess your current state and transformation potential

- ▶ **Carbon footprint**
- ▶ **LCA** on main products
- ▶ Reporting **CDP**, **CSRD**
- ▶ Carbon Management Platform (**CMP**)
- ▶ Digital & cloud footprint
- ▶ Biodiversity footprint
- ▶ **Risk analysis** and **double materiality**



Commit & Contribute

Commit to transformative action and lead the way

- ▶ Defining a **Net Zero strategy**
- ▶ Definition of **science-based targets** (SBT)
- ▶ **Action plans and roadmaps**
- ▶ Awareness, training and communication strategy for your stakeholders



Transition & Transform

Transition to a low-carbon economy through transformative change

- ▶ Climate action plans **aligned with planetary boundaries**
- ▶ Business model **transformation** strategy
- ▶ **Climate risk** resilience strategy
- ▶ **Eco-design** of products & services
- ▶ **Supplier commitment** and sustainable purchasing



Reduce & Remove

Reduce your planetary impacts and risks to your business while removing residual emissions

- ▶ Carbon offset **strategy**
- ▶ Investment in **Nature & Technology based** projects
- ▶ **Development** of exclusive projects
- ▶ **Feasibility studies** and project design
- ▶ **Carbon credit** portfolios

Q&A



EcoAct team

Dedicated to this project



Mission Director
Marion Kurdej
Knowledge Manager



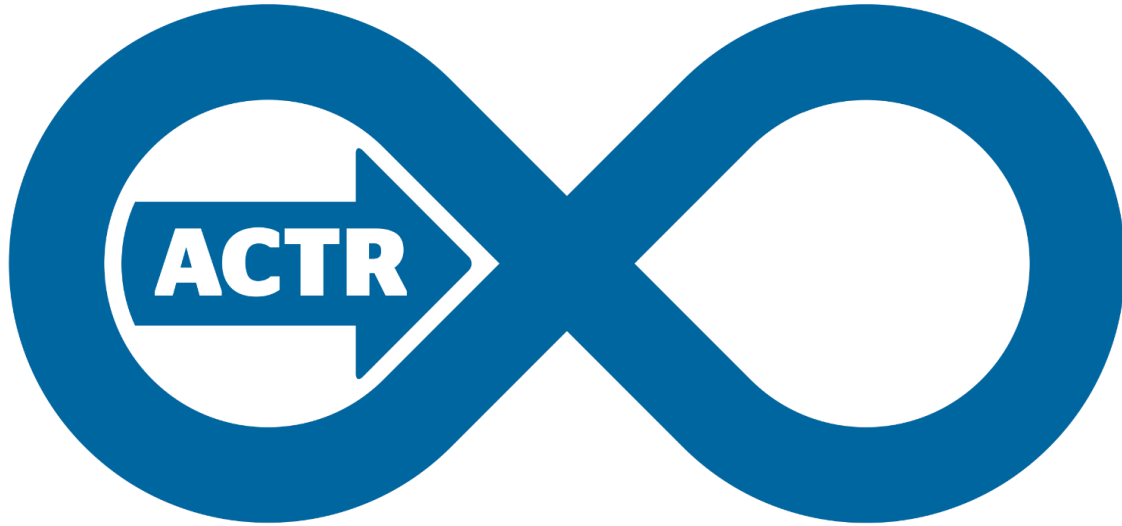
Project Manager
Flora Dordé
Carbon Finance Manager



Consultant
Mirco Monfardini
Climate-Energy Consultant



Consultant
Esther Chen
Climate-Energy Consultant



EcoAct UK

ukoffice@eco-act.com
+44 (0) 203 635 0001

EcoAct France

contact@eco-act.com
+ 33 (0) 1 83 64 08 70

EcoAct North America

NAoffice@eco-act.com
+1 917 744 9660

EcoAct Spain

contacta@eco-act.com
+34 935 851 122

EcoAct Central Europe

netzerotransformation@atos.net
+49 (0) 211 399 909 99
| © EcoAct

EcoAct Italy

nzt.italia@atos.net
+ 39 334 603 1139

EcoAct Kenya

info@climatepal.com
+254 708 066 725

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Appendix



Summary of key hypotheses made by EcoAct – 1

Hyp. #	Emission item 1	Emission item 2	Hypothesis type	Description
1	Heating	Natural gas	Activity data	Converted kWh from higher heating value (data source: energy bill) to lower heating value
2	Air conditioning		Activity data	It was confirmed with TD that no leakages from the air conditioning systems occurred in 2022, hence no emissions were associated with that.
3	Finished goods	Material type: leather	Emission Factor	An average emission factor was used for "bovine leather" as no more details were available
4	Finished goods	Material type: pu leather	Emission Factor	Assumed EF is 50% of bovine leather
5	Finished goods		Emission Factor	Composite emission factors have been created based on the % of materials indicated by TechDesign
6	Packaging	Transportation packaging	Calculations	For each item, a unitary packaging weight was estimated based on the observed difference between order list "gross weight" and "net weight". 50% of the weight is assumed to be cardboard boxes, 50% plastic bubble wrap.
7	Purchased services	Employee welfare	Exclusion	Not included because associated emissions are out of scope and highly uncertain
8	Purchased services	Transportation costs	Exclusion	Not included because of double accounting with freight data collected
9	Purchased services	Utilities	Exclusion	Not included because of double accounting with energy, capital goods, waste, etc.
10	Purchased services	Paris data	Exclusion	For Paris Office, it was confirmed with TD that the data provided by China include expenditure for Paris, so data shared later by Paris have not been taken into account.
11	Purchased services		Activity data	Conversion factor accounts for Purchase Power Parity and inflation since 2016

Summary of key hypotheses made by EcoAct – 2

Hyp. #	Emission item 1	Emission item 2	Hypothesis type	Description
12	Buildings		Exclusion	Data provided were not accounted because it was specified that the building was not purchased/leased new during the 2022 year.
13	Waste		Activity data	Missing data for Paris were calculated based on the waste/FTE in China.
14	Business travel	Paris data	Exclusion	For Paris Office, it was confirmed with TD that the data provided by China include expenditure for Paris, so data shared later by Paris have not been taken into account.
15	Business travel	Air and land travel	Emission Factor	An Emission Factor was created to account for 50% air travel and 50% land travel (both road and rail), because one aggregated value was provided.
16	Employee commuting		Activity data	The total distance travelled by mode (primary and secondary) was calculated by: - multiplying the one-way commuting distance by the average number of trips in a week (<i>total distance travelled per week</i>) - total distance travelled per week is multiplied by the <i>average number of work weeks</i> (calculated as 249 working days by TD / 365 * 52) - distance is split between primary and secondary mode based on survey answers.
17	Employee commuting		Extrapolation	Based on primary data, emissions are calculated from each transport mode (travelled distance * emission factor in kgCO2e/passenger.km). An average KPI is calculated for emissions in kgCO2e per passenger.km per FTE/year. The KPI is applied to the average distance travelled per FTE/year for the number of non-respondents.
18	Use phase of products sold	Lilth Power Pack	Use phase	Consumption in one year = 100 hours; lifetime = 2 years; power = 25W.
19	Use phase of products sold	LAMER fill light	Use phase	Consumption in one year = 200 hours; lifetime = 3 years; power = 1500W.
20	Use phase of products sold	Fan heater	Use phase	Consumption in one year = 300 hours; lifetime = 2 years; power = 500W.
21	Finished goods		Emission Factor	Assumed the products sold are disposed of by the customers as common, unsorted household waste.

Additional KPIs

Global results

Emission intensity per employee (with traded goods)	344.2tCO₂e/FTE
Emission intensity per employee (without traded goods)	6.9tCO₂e/FTE
Emission intensity per unit sold	0.8352kgCO₂e/unit
Emission intensity per kg of unit sold	28.99kgCO₂e/kg
Emission intensity per turnover (with traded goods)	554.1tCO₂e/M€
Emission intensity per turnover (without traded goods)	11.0tCO₂e/M€

Energy

Average emission intensity of electricity	0.278kgCO₂e/kWh
Average emission intensity of heating	0.244kgCO₂e/kWh LHV

Purchased goods

Average emission intensity / kg material purchased	25kgCO₂e/kg
Average emission intensity / EUR material purchased	466kgCO₂e/k€

Travel

Distance travelled per FTE per year	2,672km/FTE/year
Emission intensity of commuting per FTE	0.4tCO₂e/FTE
Emissions by company vehicles / FTE	0.7tCO₂e/FTE
Business travel per FTE	1.0tCO₂e/FTE
Business travel per € spent	0.736kgCO₂e/€

Waste

Waste produced / employee - Shanghai	0.041t/FTE
Waste produced / employee - Dongguan	0.056t/FTE
Emissions from waste / FTE	0.020tCO₂e/FTE