# Carbon footprint 2023

## Restitution meeting

December 17th, 2024

TD techdesign

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# Introduction
## EcoAct Team

**Marion KURDEJ**
**Project Director**
marion.kurdej@se.com

**Anastassia MEUNIER**
**Project Manager**
anastassia.meunier@se.com

**Céline DIMANCHE**
**Climate-Energy Consultant**
celine.dimanche@se.com

# AGENDA

**→ 1. INTRODUCTION**

∞ Reminder of the context

∞ Methodological reminders

2. GLOBAL RESULTS

∞ Focus on main categories

∞ Results by customer

3. CONCLUSION & RECOMMENDATIONS

# Reminder of the context



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# 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).

**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.**



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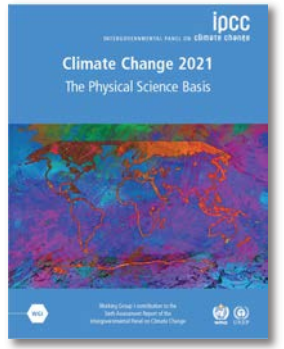
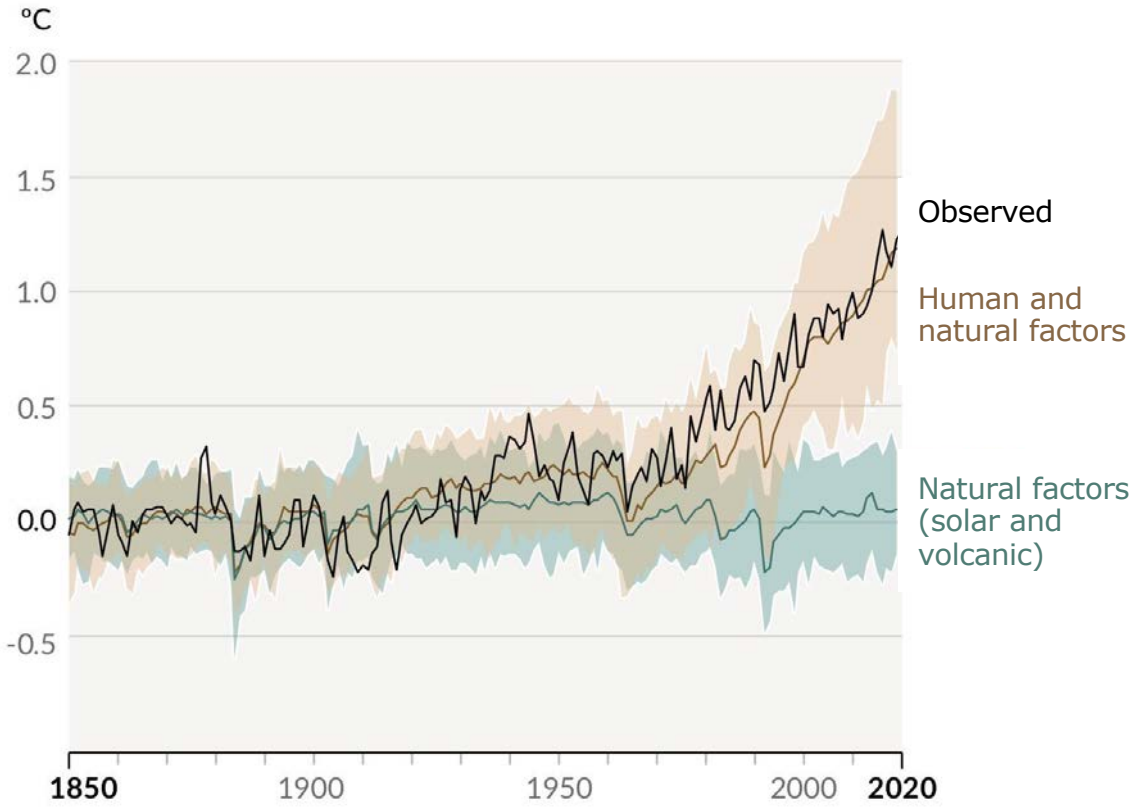
# Human activities are the sole cause of current climate disruption




Change in global surface temperature (annual average) as observed and simulated




There's **no doubt** that human activity is at the root of climate change, making extreme weather events **more frequent** and **more severe**.

*IPCC, 6th Assessment Report, 2021*



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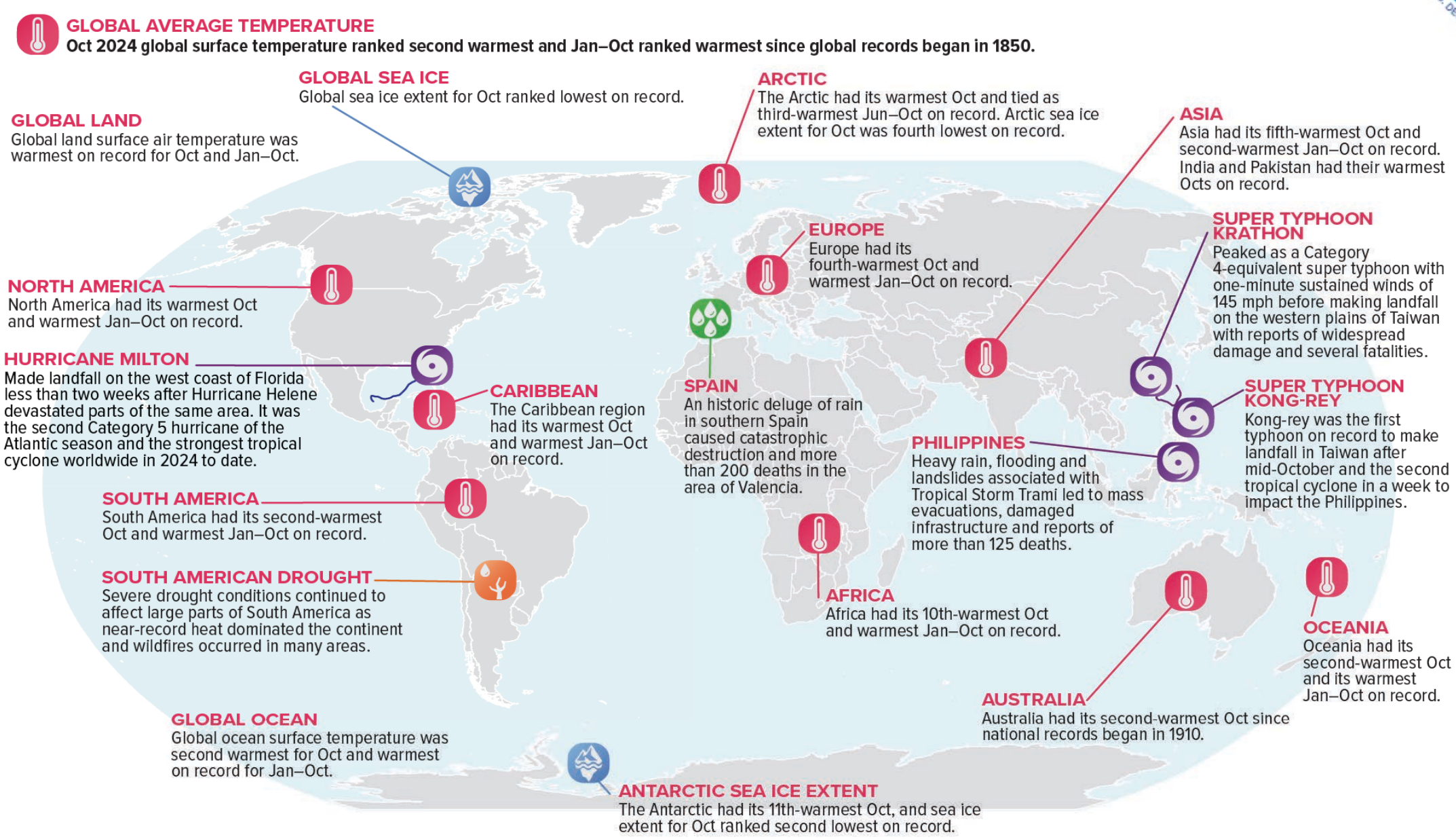
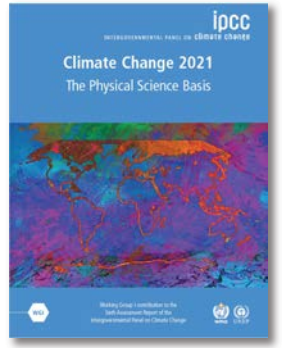
# Climate change is already impacting us

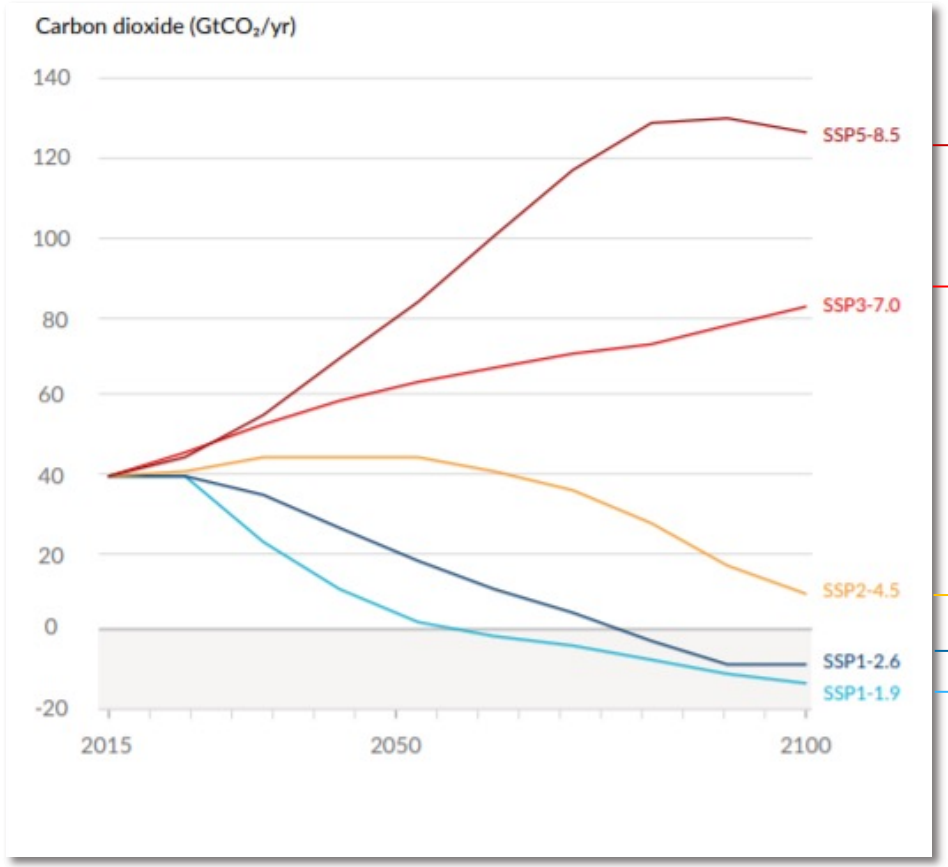
## Global extreme events in October 2024



# IPCC
# Trajectories and scenarios




**Possible scenarios of warming by 2100**




Increase in average temperature by 2100

→ **~ 4,4°C**

→ **~ 3,6°C**

**~3,2°C**
Most probable trajectory with current policies

→ **~ 2,7°C**

→ **~ 1,8°C**

→ **~ 1,4°C**

**Stopping climate change is still possible by achieving carbon neutrality**

- Many changes due to past GHG emissions are **irreversible for centuries/millennia** (ocean acidification, melting ice caps, etc.);
- However, some **changes can be slowed down and others stopped by limiting global warming** through an **immediate and drastic reduction in GHG emissions**;
- Future cumulative CO2 emissions vary from one scenario to another and determine the extent of warming we will experience. The future is in our hands!
- Global GHG emissions are expected to **peak between 2020 and 2025** (at the latest) in pathways that limit warming to 1.5°C or 2°C.



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# 3 Fundamental pillars of your climate carbon strategy

**MEASURE**

**A**ssess your current impact in terms of GHG emissions.

GREENHOUSE GAS PROTOCOL

**SET TARGETS**

**C**ommit to emission reduction targets aligned with science.

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

**REDUCE**

**T**ake ambitious action to achieve your targets.

***"If you can't measure it, you can't improve it."***

**Peter Drucker**

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# Methodological reminders



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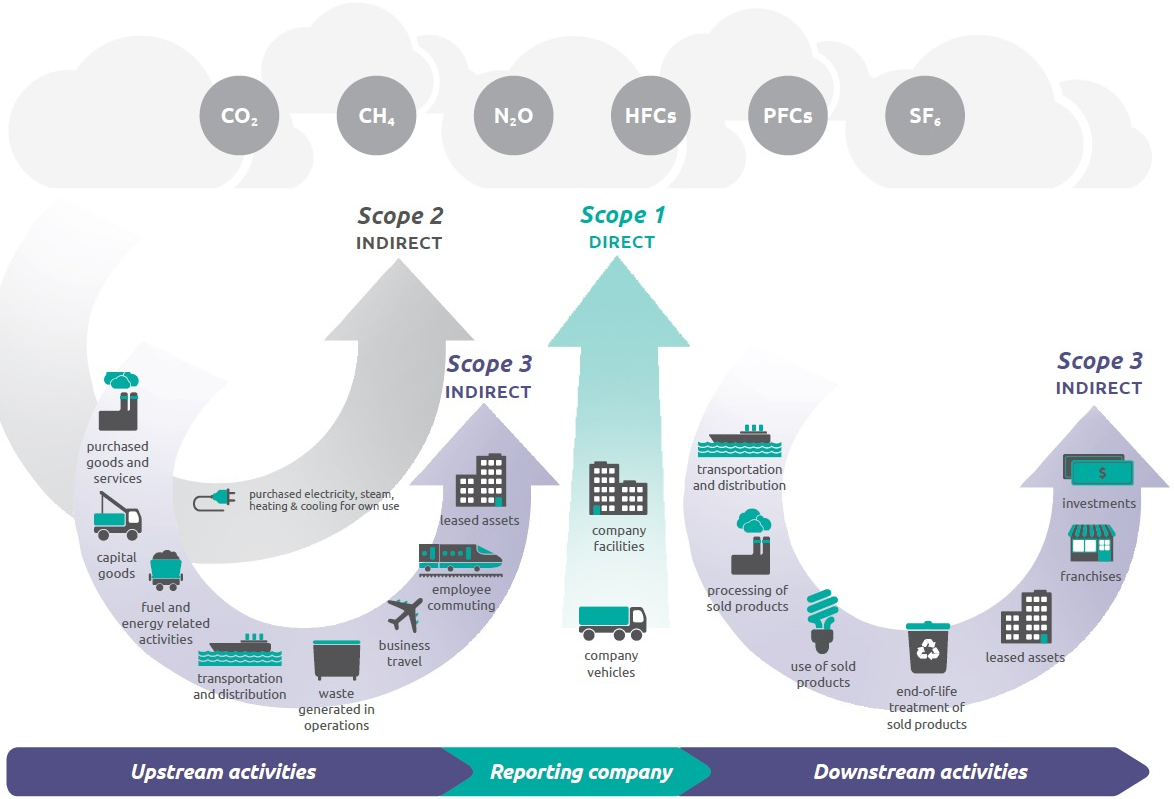
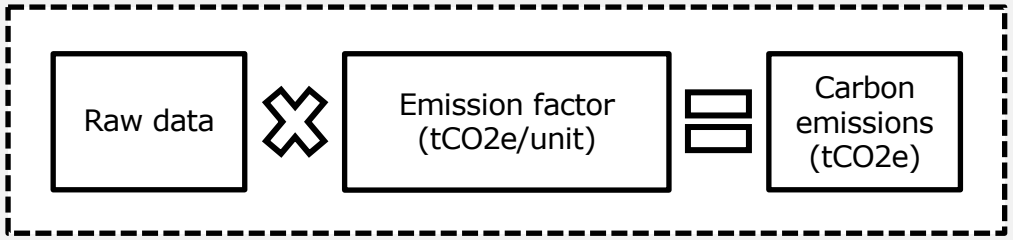
# The benefits of measuring your carbon footprints

- A tool for understanding your business
- Communication and awareness-raising tool (employees, service providers, customers, etc.)
- Once you know TechDesign’s main emissions sources, it is a great basis to develop an action plan to reduce GHG emissions
- This will allow TechDesign to evaluate and measure the efforts made year after year

# GHG Protocol
## Methodology




1. **Collection of raw data**
   *Example: electricity consumption (kWh)*
2. **Conversion of your data into emissions using emission factors (EF)**
   *Example: emissions related to electricity consumption in France (kgCO2e/kWh)*
3. **Consolidation and presentation of emissions by emission categories and by entities**
   *Example: "Energy" emissions (tCO2e)*




***Source:*** *GHG Protocol (2011). Corporate Value Chain (Scope 3) Accounting and Reporting Standard*



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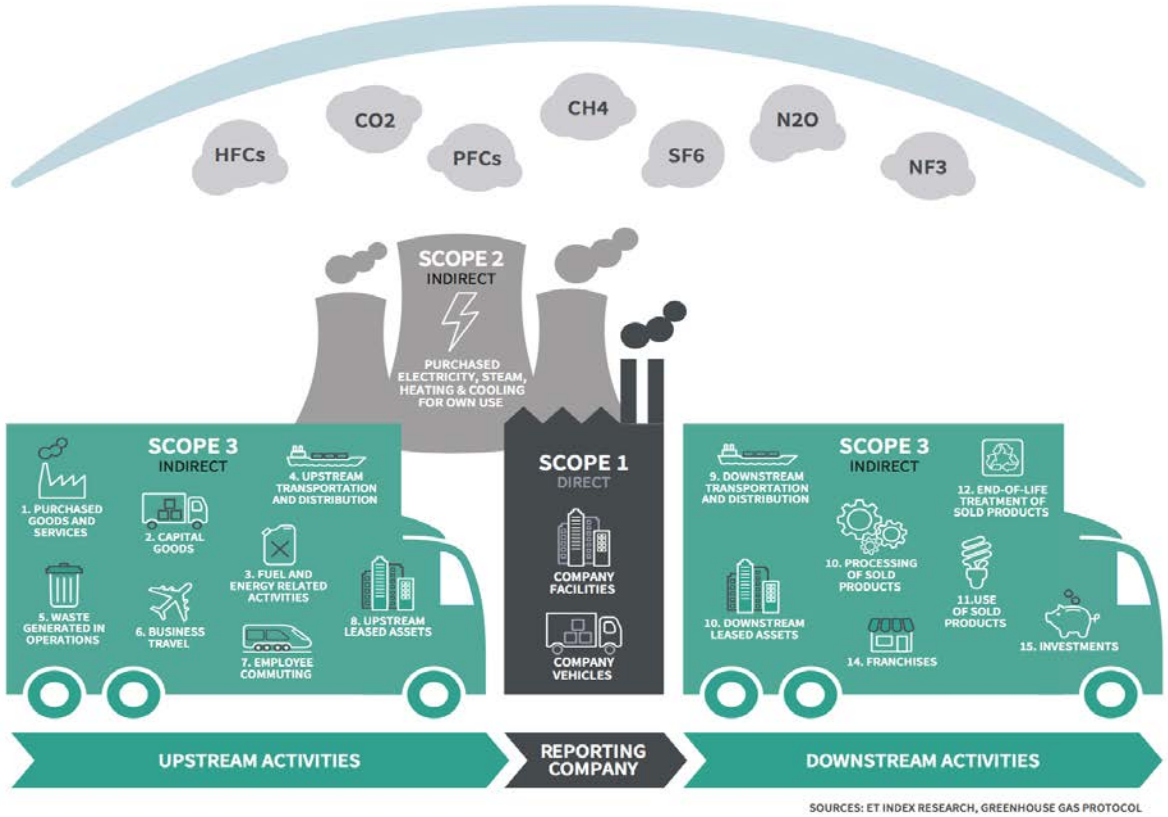
# The GHG Protocol




**The emissions are divided into 3 scopes :**

- **Scope 1**: direct emissions from fixed or mobile installations of your organizational perimeter : consumption of fossil energies (gas, fuel) for industrial activities and vehicles, refrigerant leaks of your air-conditioning equipment.

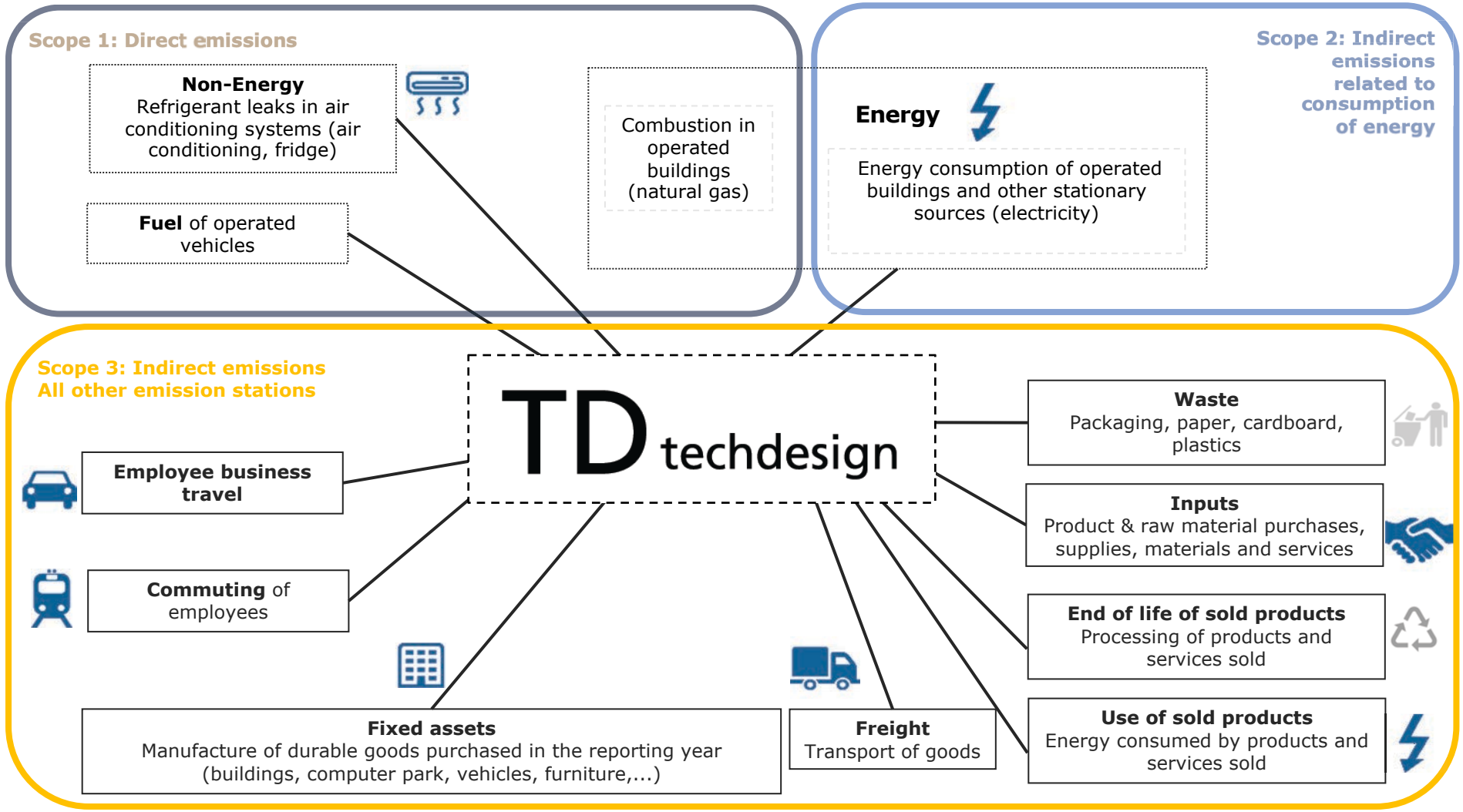
- **Scope 2**: indirect emissions associated with the consumption of electricity, heat or steam imported for the company's activities, or the heating of your offices.

- **Scope 3** : other indirect emissions produced by the company's activities that are not accounted for in Scope 2 but are linked to the entire value chain

This concerns both upstream and downstream activities

# Scope of the study

## Operational perimeter



# Scope of the study

## Temporal and organizational perimeter

- ✓ **Temporal perimeter:** 1st January 2023 to 31st December 2023
- ✓ The study is conducted under the **location-based methodology**

- ✓ **Organizational 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. For Tech Design, the perimeter includes:
  - ✓ **Shanghai office**: It currently operates for the Chinese domestic market and responsible for design, proposal, and sales
  - ✓ **Dongguan office**: Responsible for all markets, product development and operation
  - ✓ **Paris office**: For international markets other than China and responsible for design, proposal, and sales

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# Global results



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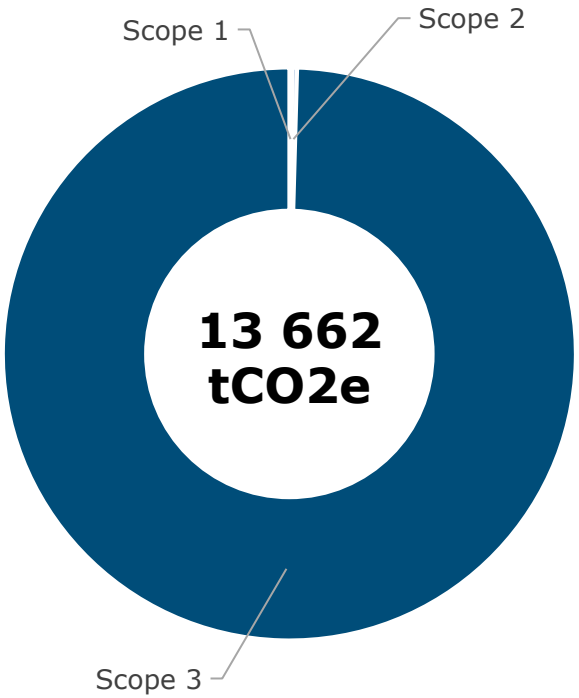
# GHG Protocol 2023 – Overall Results

## Overall Results by Scope




### The 3 scopes of the GHG Protocol

**Scope 1 (22 tCO2e)**
**Direct emissions**
Energy consumption of buildings and operated vehicles

**Scope 2 (36 tCO2e)**
**Indirect emissions associated with energy**
Electricity

**Scope 3 (13 604 tCO2e)**
**Other indirect emissions**
Purchases of goods and services, use and end-of-life of sold products, freight, travels, waste

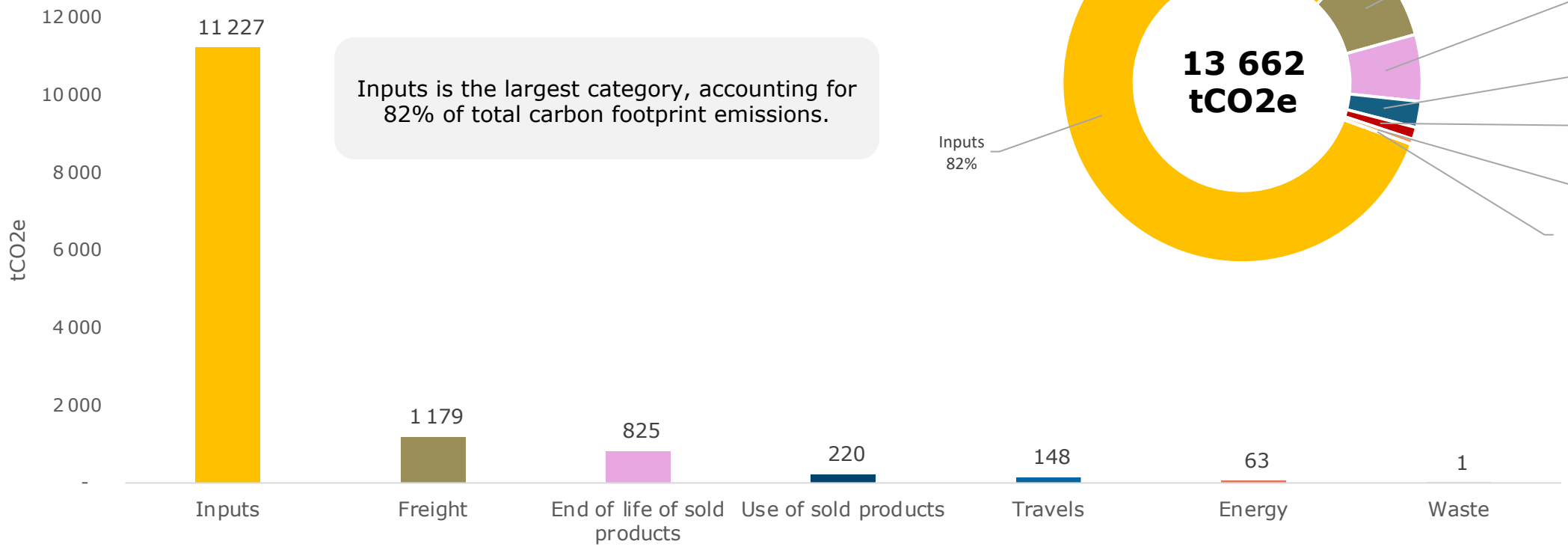
 

# GHG Protocol 2023 – Overall Results

## Overall Results by emission category

**13 662 $tCO_2e$**

**GHG 2023 – TechDesign**




Inputs is the largest category, accounting for 82% of total carbon footprint emissions.

**Breakdown of emissions by category**

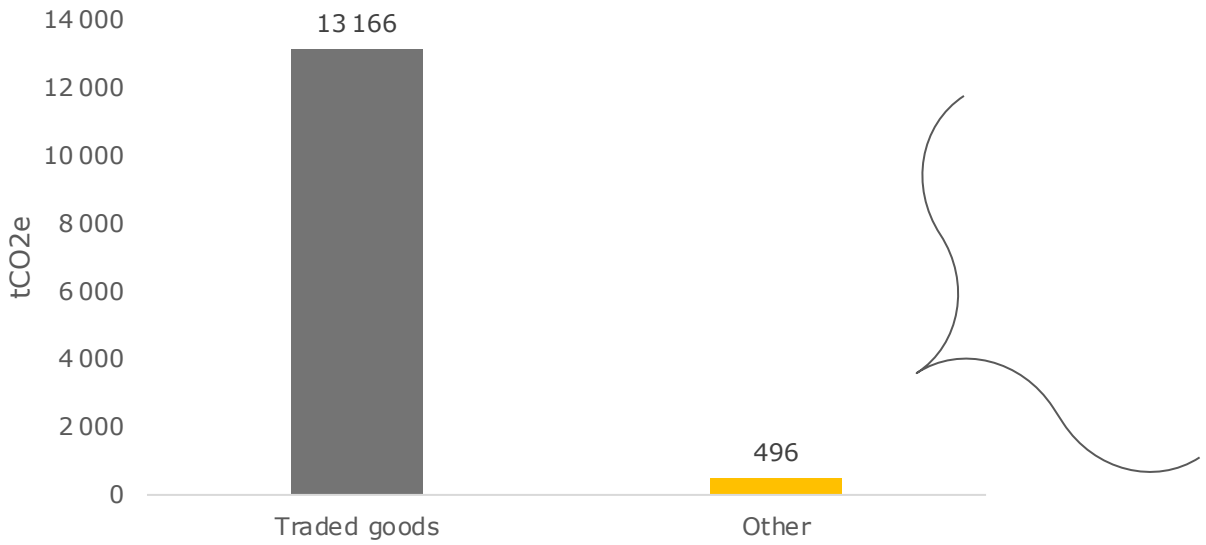
# GHG Protocol 2023 – Overall Results

## Overall Results by emission category

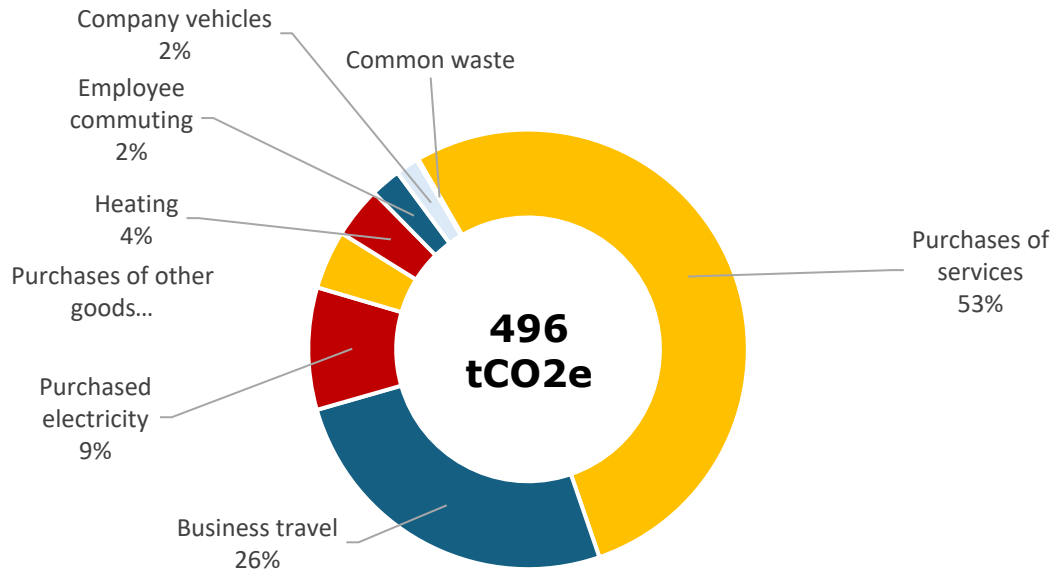
**13 662 $tCO_2e$**

**GHG 2023 – TechDesign**

**Breakdown of emissions associated to traded goods and other emissions**




**Other emissions by sub-category, excluding those associated to traded goods**

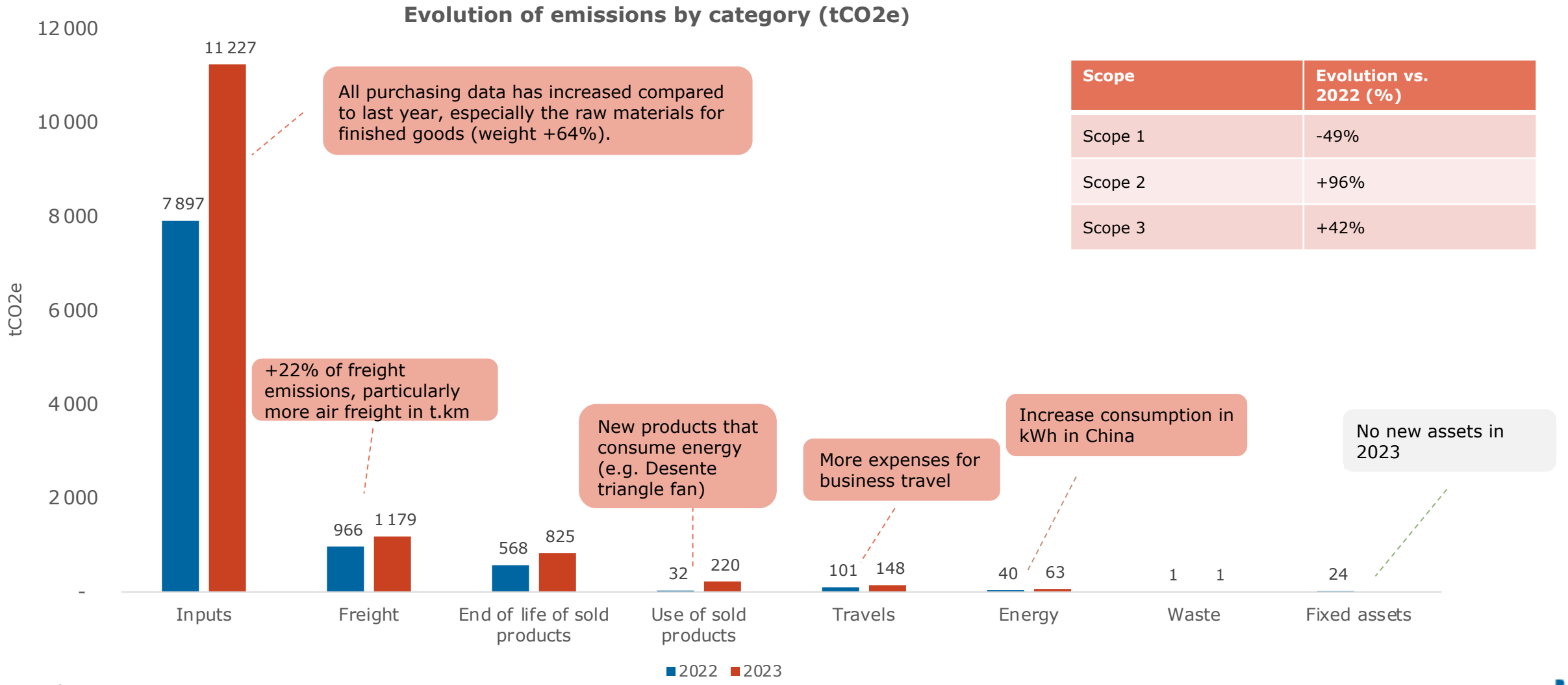



Emissions excluding traded goods represent 4% of TD's footprint.
They are mostly linked to purchased services (53%), business travel (26%) and electricity (9%).

Categories related to traded goods include purchased goods, freight, use of sold products, and end-of-life.

# GHG Protocol 2023 vs 2022 – Overall Results

## Emission comparison by category



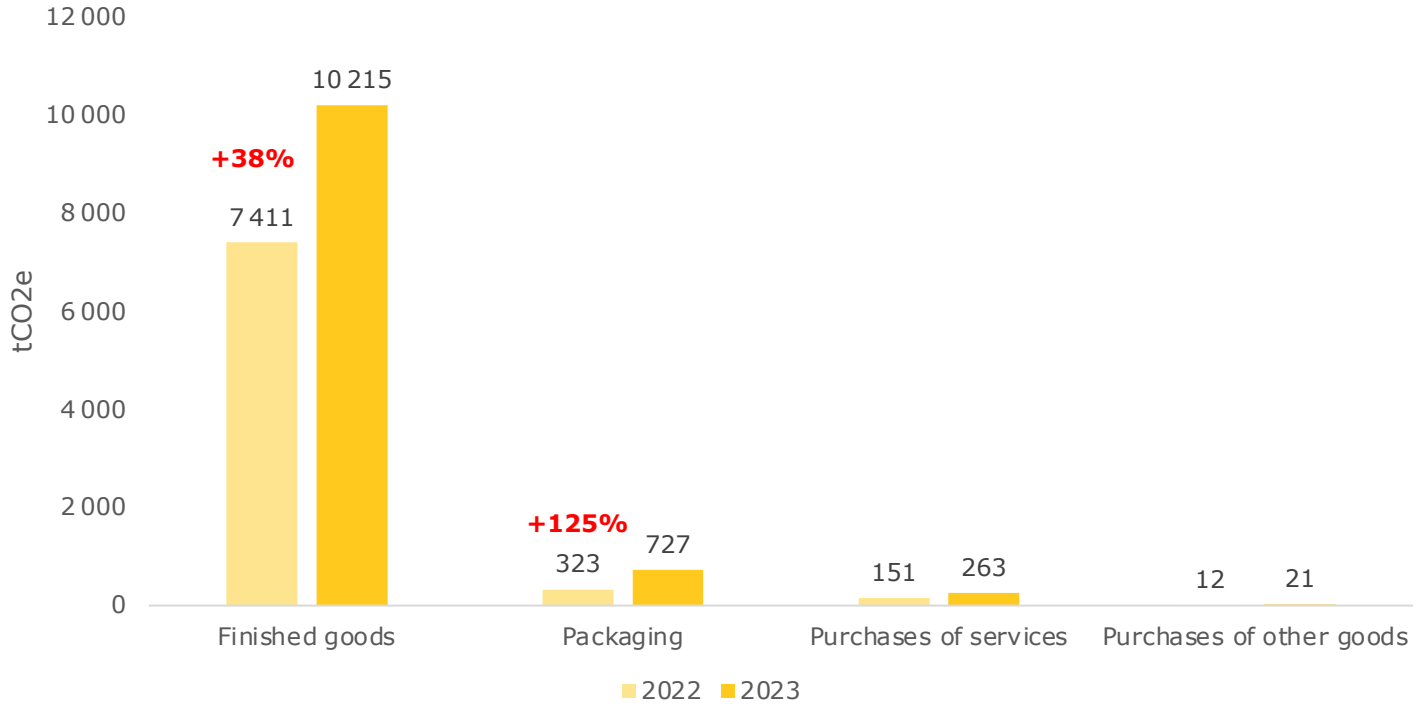

| Scope | Evolution vs. 2022 (%) |
|---|---|
| Scope 1 | -49% |
| Scope 2 | +96% |
| Scope 3 | +42% |

# GHG Protocol 2023
## Summary of emissions by category

| GHG Category | Emissions 2022 (tCO2e) | Emissions 2023 (tCO2e) |
|---|---|---|
| 1.1 Direct Emissions from Stationary Combustion Sources | 16 | 16 |
| 1.2 Direct Emissions from Mobile Combustion Sources | 28 | 7 |
| 2.1 Indirect emissions from electricity consumption | 18 | 36 |
| 3.1 Purchased Goods and Services | 7 897 | 11 227 |
| 3.2 Capital Goods | 24 | - |
| 3.3 Fuel. and.energy.related activities (not included in Scope 1 or Scope 2) | 12 | 14 |
| 3.4 Upstream transportation and distribution | 966 | 801 |
| 3.5 Waste generated in operations | 1 | 1 |
| 3.6 Business travel | 49 | 128 |
| 3.7 Employee commuting | 18 | 11 |
| 3.9 Downstream transportation and distribution | - | 377 |
| 3.11 Use of sold products | 32 | 220 |
| 3.12 End of life treatment of sold products | 568 | 825 |
| **Total** | **9 629** | **13 662** |

# Inputs

# GHG 2023 – Inputs
## 82% of GHG – 11 227 tCO2




**Methodology**

**Scope:**

All material and non-material (services) short-life purchases made in 2023

**Calculation methodology:**

For packaging and raw materials, data have been received in kg.

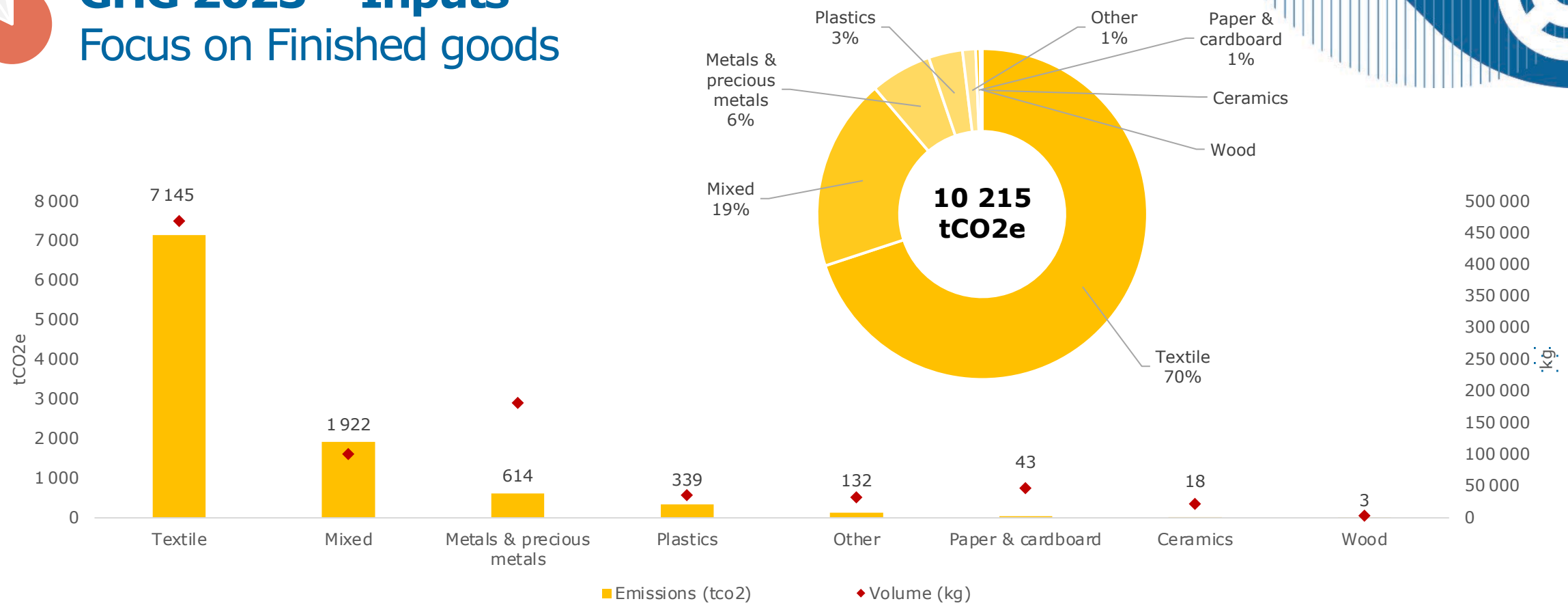
| General informations | 2023 | Evolution vs. 2022 (%) |
|---|---|---|
| Total volume of finished goods (kg) | 1 374 307 | +64% |
| Total items purchased | 22 632 520 | +14% |

The emissions of inputs have increased in 2023 compared to 2022.
This is explained by an increase in the volumes of materials used and a more detailed breakdown by material.
**Finished goods materials** account for over **91%** of input-related emissions & **packaging 6%** in 2023.

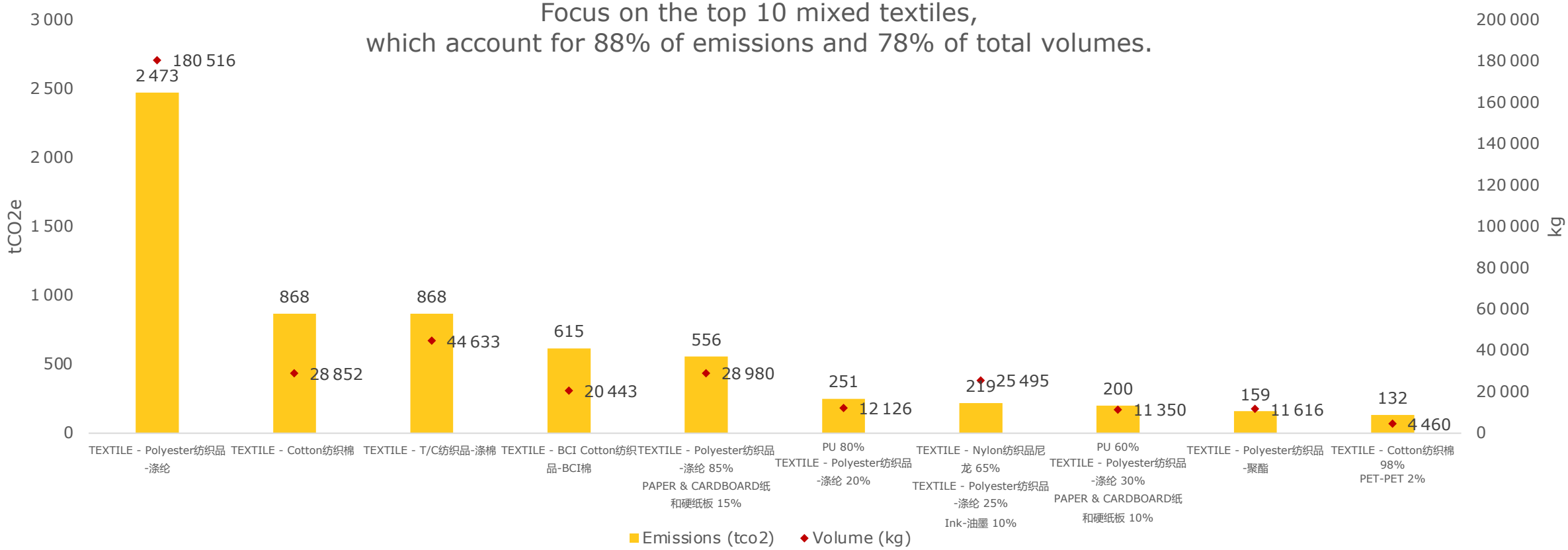
GHG category: 3.1 Purchased products and services

# GHG 2023 – Inputs
## Focus on Finished goods




- **Calculation methodology:**
  - A finer segmentation of the materials used for finished products has enabled a more precise measurement of emissions, and for the most significant materials, a special emission factor has been developed to further refine the results.
  - The different materials have been grouped within these families of materials to enhance readability; the 'textile' category represents mixed materials with a majority of textiles.
  - Thus**, textiles account for 70%** of the emissions related to finished products, followed by the mixed materials category.

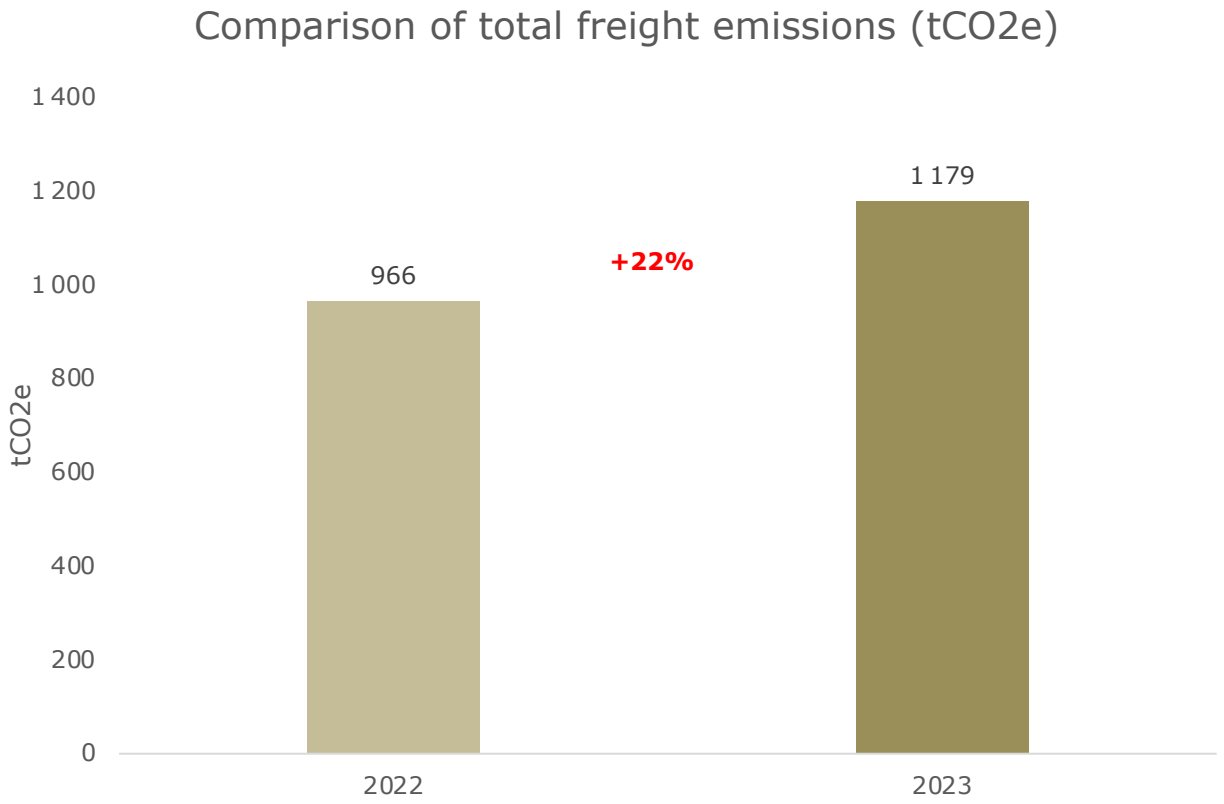
# GHG 2023 – Inputs
## Focus on Textiles – 7 145 tCO2




- **Calculation methodology:**
  - For those materials a special emission factor has been created to refine the results.
  - Polyester is the most widely used material and appears in many finished products, making it responsible for the majority of emissions from textiles

# Freight

# GHG 2023 – Freight
## 9% of GHG – 1 179 tCO2e




**Methodology**

The actual data provided by TechDesign was used.

The following calculation method was used:
- Data were collected in terms of weight transported & distance by trip
- Emission factors are in tons.kilometer (t.km).

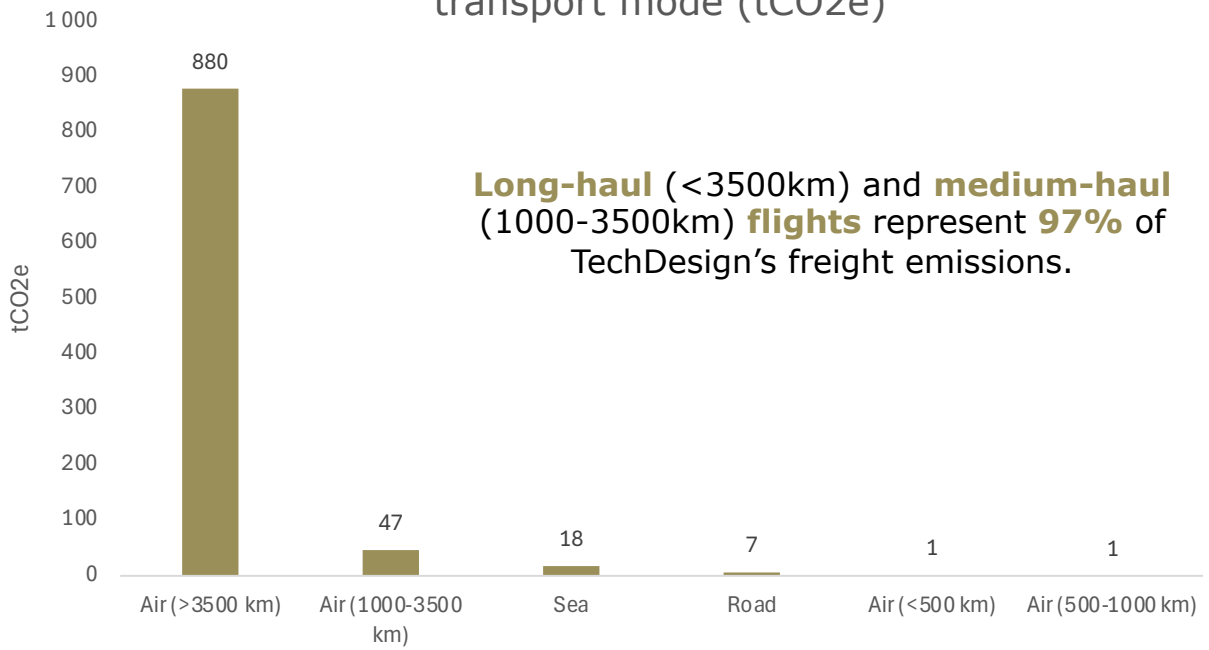
GHG category:
3.4 Upstream Transportation and Distribution
3.9 Downstream Transportation and Distribution

# GHG 2023 – Freight
## 9% of GHG – 1 179 tCO2e

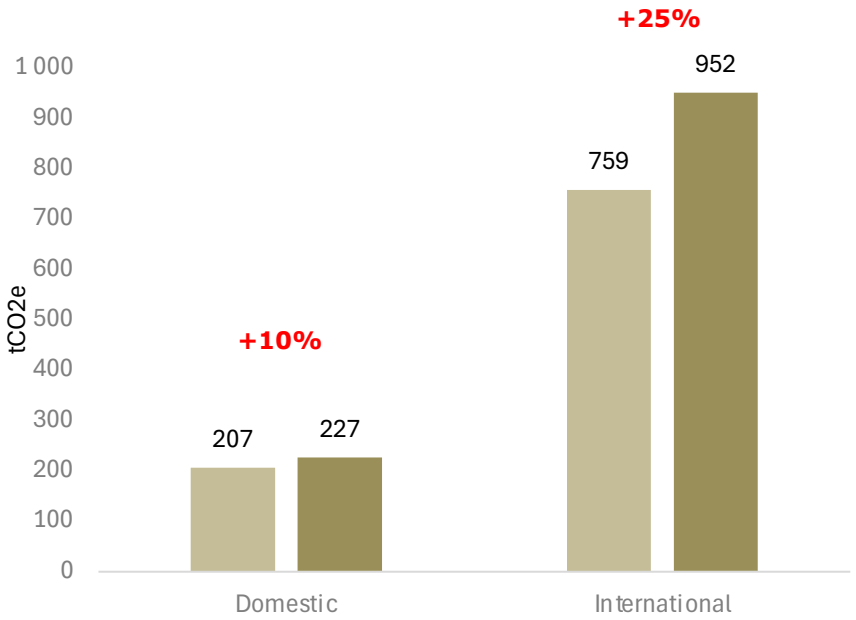
Emissions associated to **international freight** have grown by **25%** from 2022 to 2023.

Breakdown of international freight emissions by transport mode (tCO2e)




**Long-haul** (<3500km) and **medium-haul** (1000-3500km) **flights** represent **97%** of TechDesign's freight emissions.

Breakdown of freight emissions



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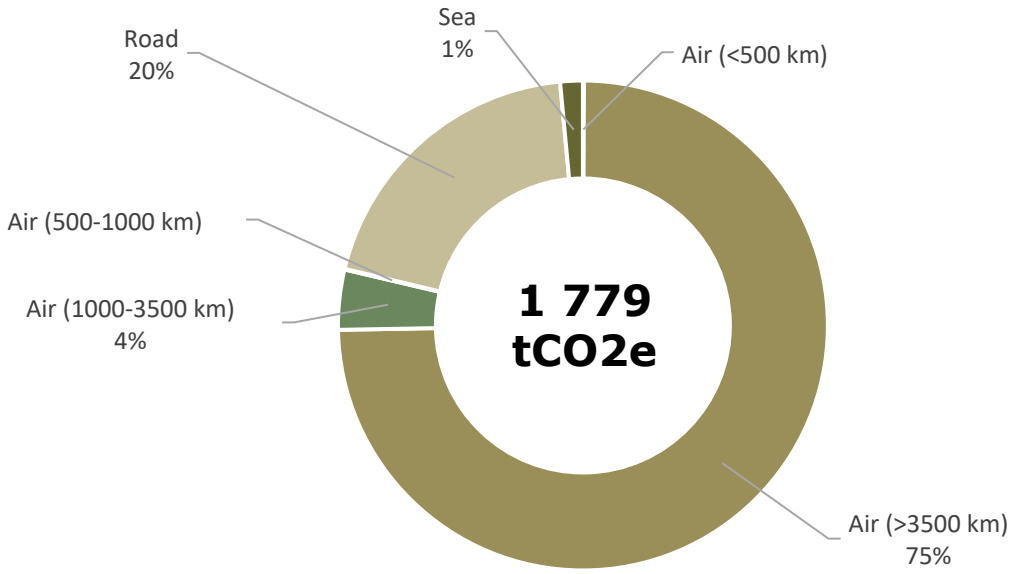
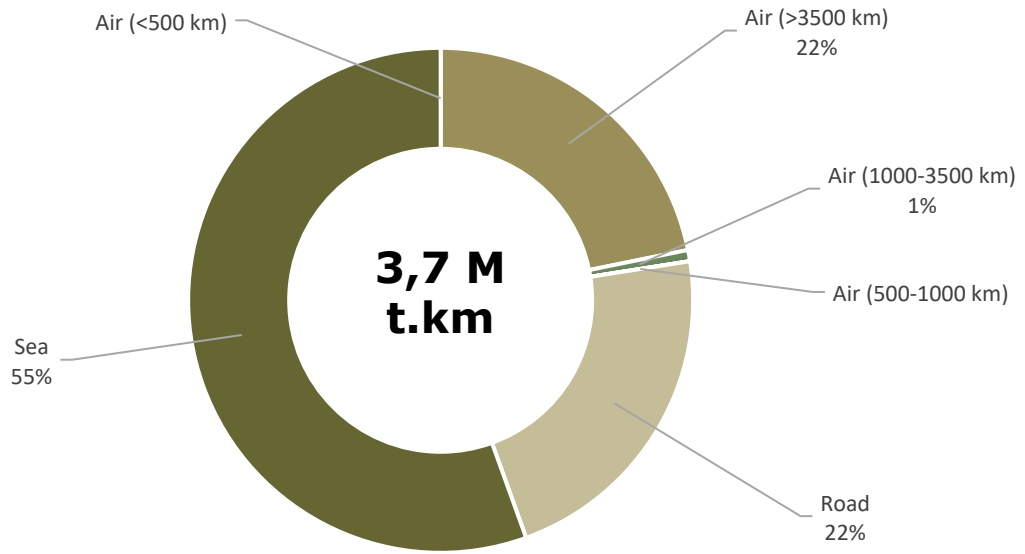
# GHG 2023 – Freight
## 9% of GHG – 1 179 tCO2e

**Long-haul flights** (<3500km) represent **75% of freight emissions**, yet they only transport 22% of traded weight per kilometer.
On the other hand, in terms of volume and distance, while 55% of goods are transported by **sea**, this only represents **1%** of freight emissions.

Breakdown of freight emissions (tCO2e)




Breakdown of freight volume per distance (t.km)



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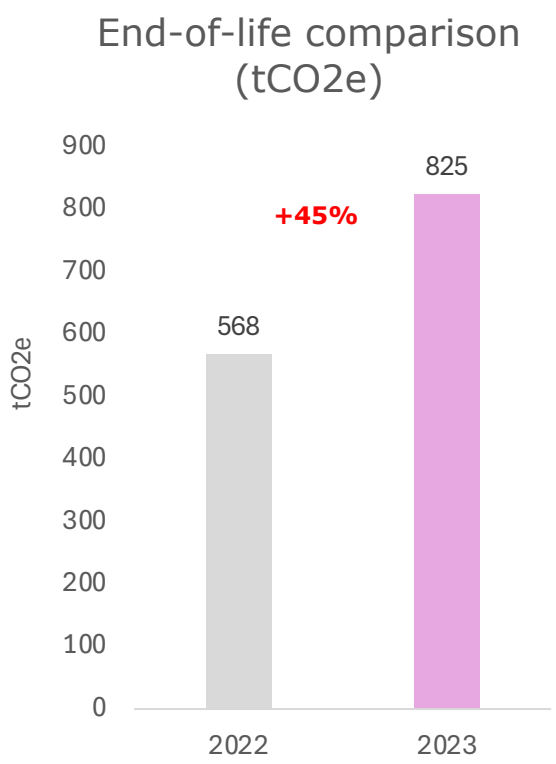
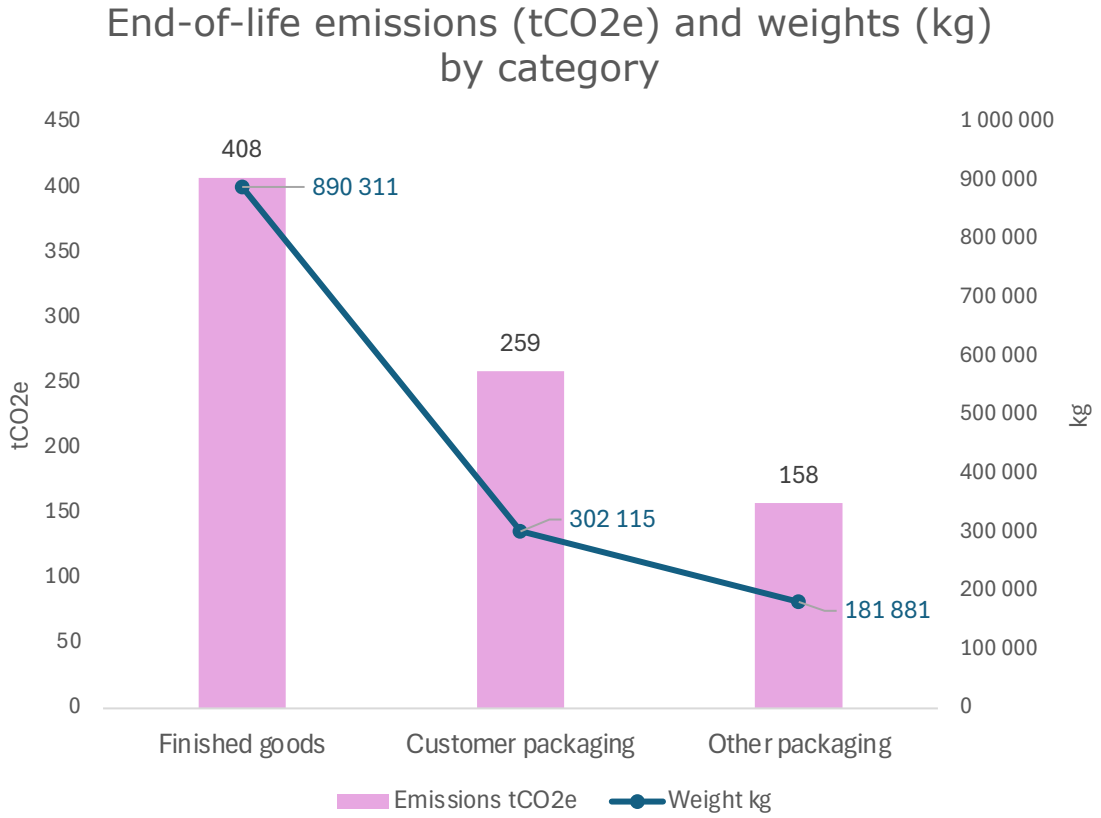
# End-of-life

# GHG 2023 – End-of-life of products sold

## 6% of GHG – 825 tCO2e




### Methodology

The current data provided by TechDesign was used.

The following calculation method was used:
- End-of-life emissions of products are based on the mass entered (units x weight)

The hypothesis was taken that Finished goods with more than one material were attributed a generic household waste / average end of life impact (0,386 kgCO2e) emission factor.

Finished goods with one material component and packaging had a specific emission factor which varies according to the material.

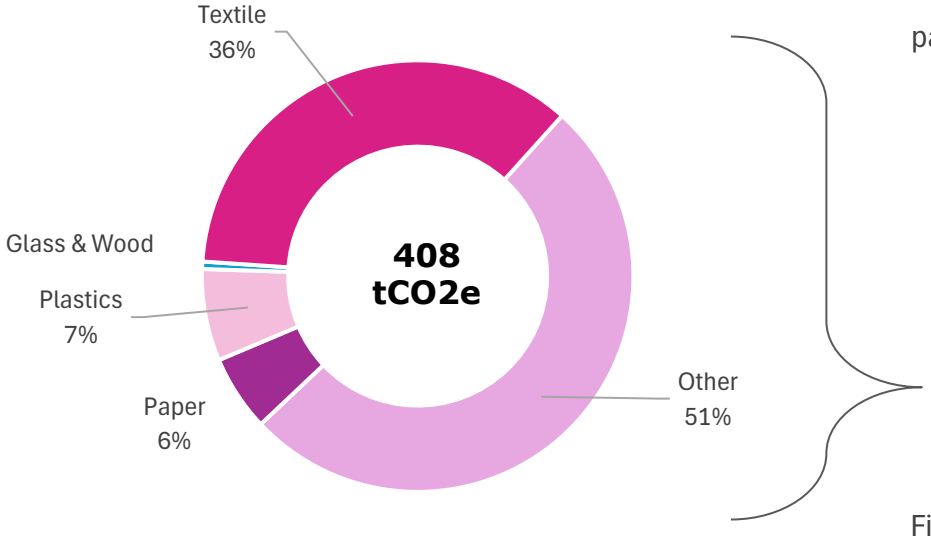
 

GHG Category: 3.12 End-of-life treatment of sold produts

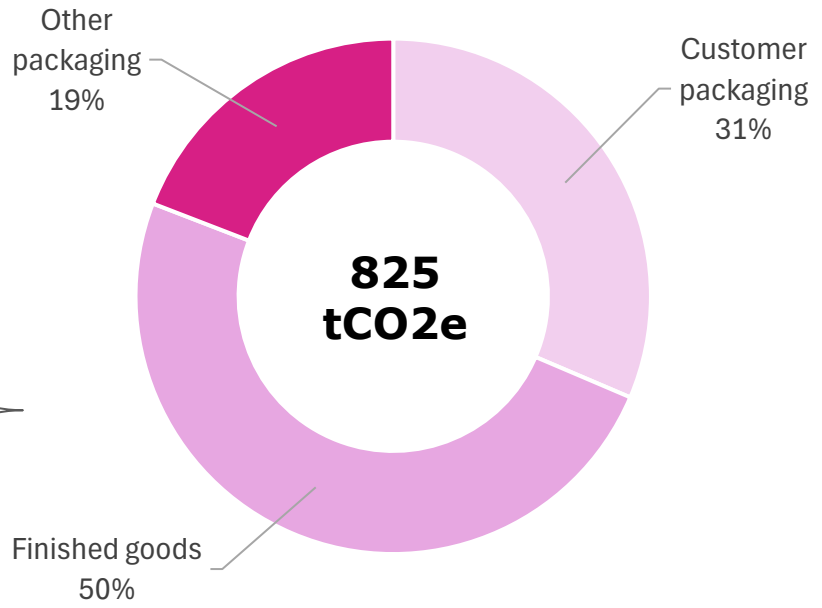
# GHG 2023 – End-of-life of products sold

## 6% of GHG – 825 tCO2e

Breakdown of emissions by type of finished goods (tCO2e)




Breakdown of end-of-life emissions (tCO2e)




**50%** end-of-life of sold products emissions come from **Finished good,** followed by **Customer packaging (31%)** and **Other packaging (19%).**

End-of-life emissions from Finished goods are **mainly associated (51%)** with products containing **'Other'** materials, followed by **Textile (36%)**.

**Methodology**

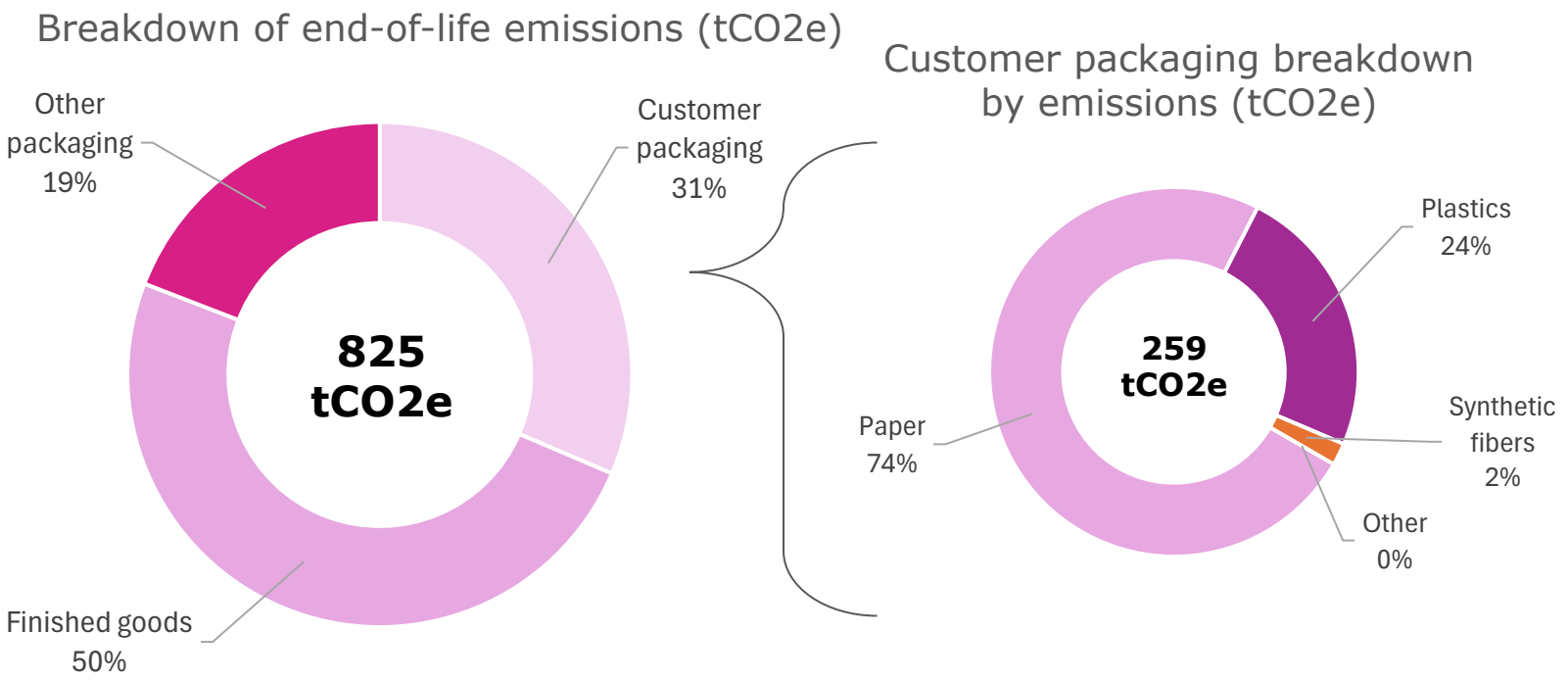
The category 'Textile' represents purely textile-based product.
In turn, products with a mixed composition of textile and non-textile materials were categorized as 'Other'.



GHG Category: 3.12 End-of-life treatment of sold produts

# GHG 2023 – End-of-life of products sold

## 6% of GHG – 825 tCO2e




¾ of end-of-life emissions from Customer packaging are associated to **Paper** (and cardboard) packaging. This is coherent with its total weight, as paper represents **86% of volume**.

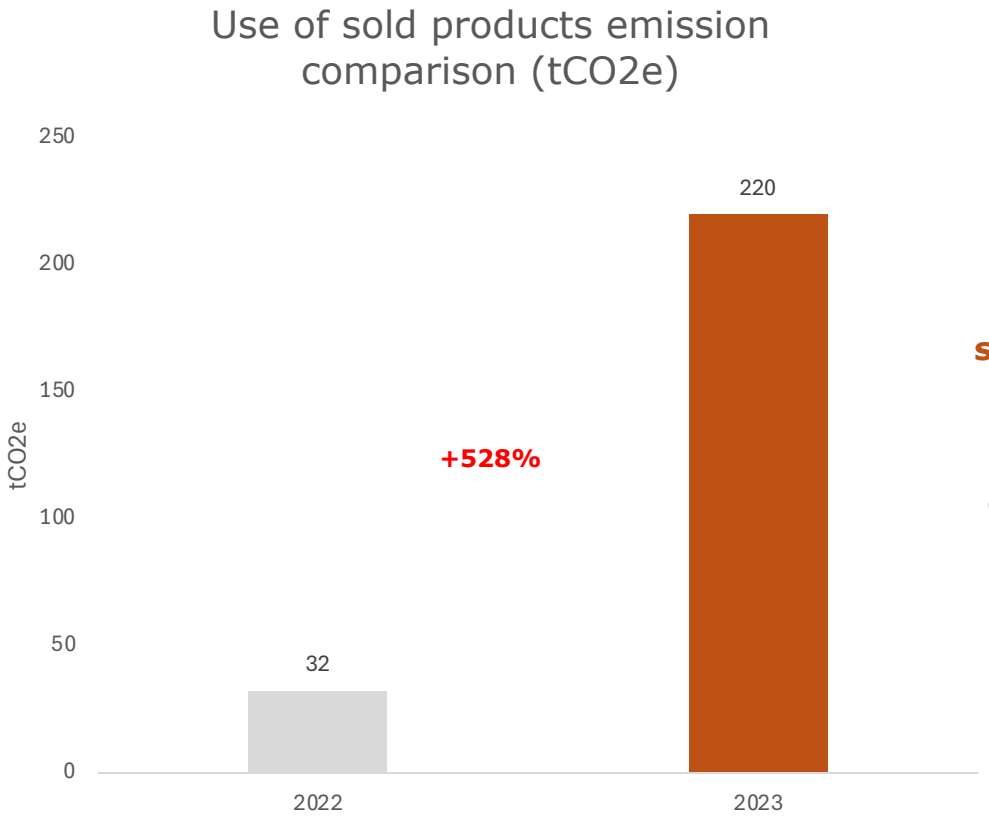
 

GHG Category: 3.12 End-of-life treatment of sold produts

# Use of sold products

# GHG 2023 – Use of sold products

## 2% of GHG – 220 tCO2e




Emissions coming from the **use of sold products has increased by a factor of 7**. This is due to the larger quantities of electronic products sold, 562 units in 2022 compared to 25 165 units in 2023.

**Methodology**

This category only concerns products that are electronic (i.e.: energy is consumed when using the product).

Product quantities provided by TechDesign were used.
For each product, the following hypotheses were made to find the kWh:

- Consumption in one year (hours)
- Lifetime (years)
- Power (kW)

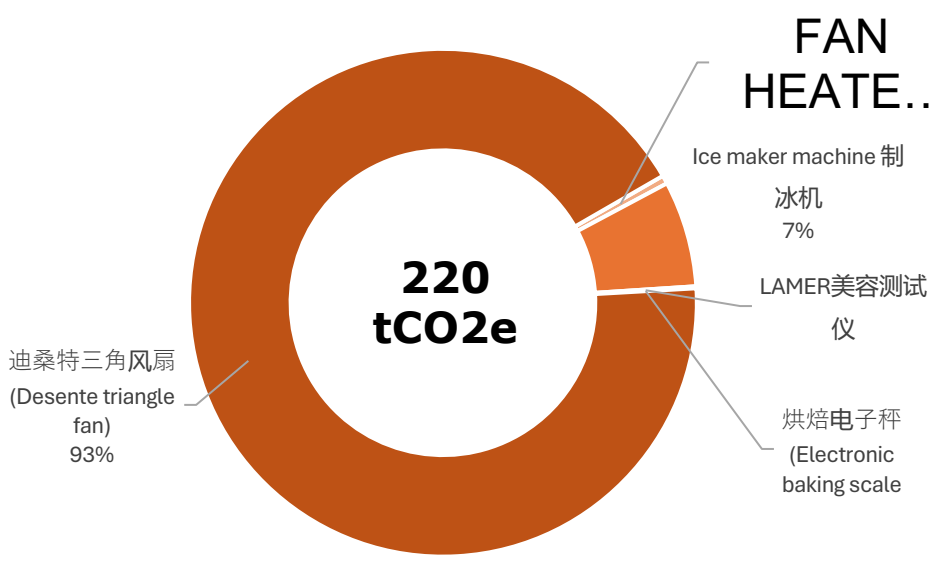
A world average electricity consumption emission factor was applied.

GHG Category: 3.11 Use of sold products

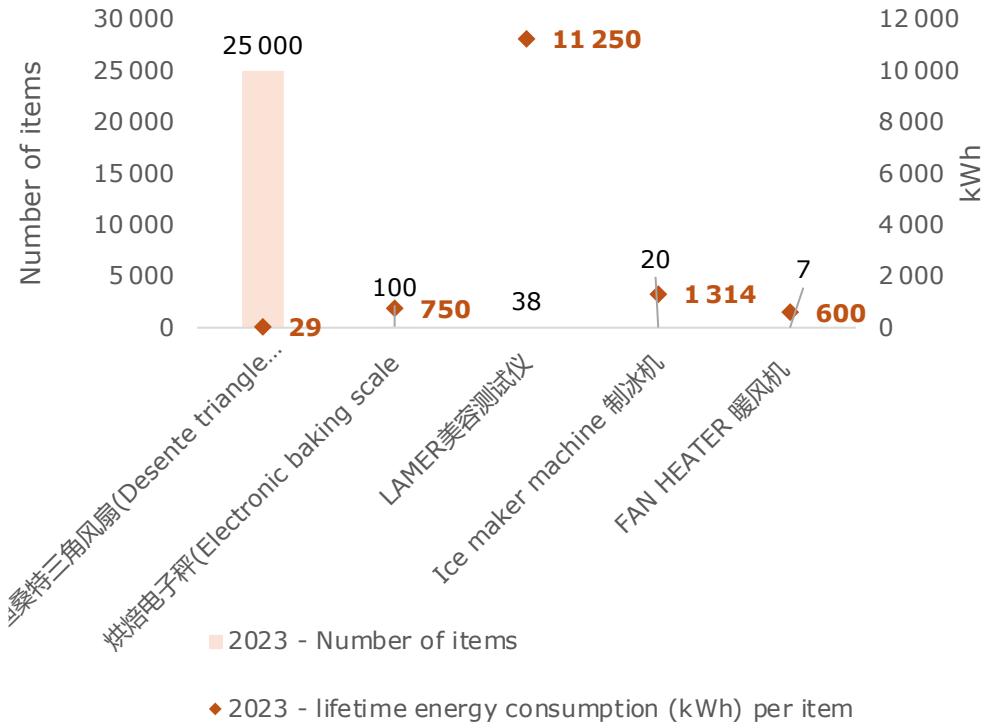
# GHG 2023 – Use of sold products
## 2% of GHG – 220 tCO2e

Use of sold products breakdown of emissions (tCO2e)




The **triangle fan** sold to **Desente** represents **93%** of emissions, as it is 99% of items sold in this category.
However, when looking at **energy consumption per unit**, the **Lamer** is the most energy-consuming and hence emissive product.

Use of sold products lifetime energy consumption (kWh) per item



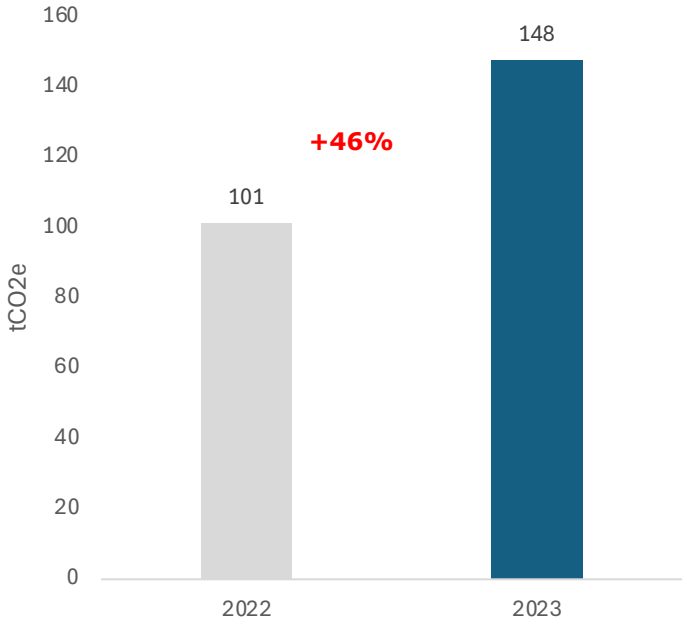



GHG Category: 3.11 Use of sold products

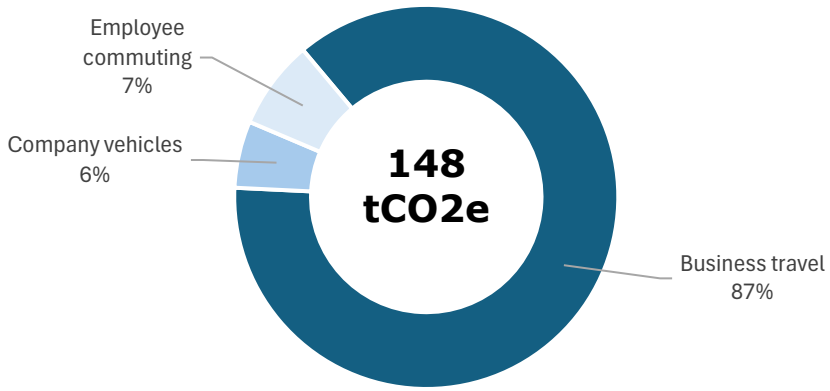
# Travels

# GHG 2023 – Travel
## 1% of GHG - 148 tCO2

Travel emission comparison (tCO2e)




Breakdown of Travel emissions (tCO2e)



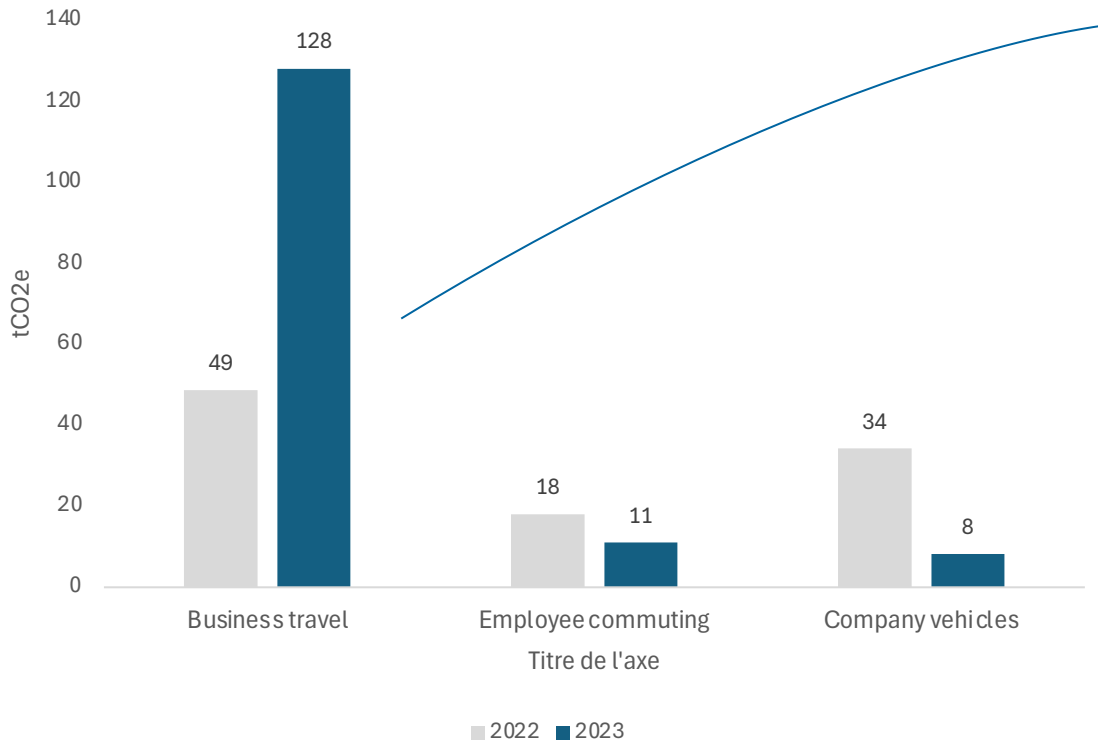

**Business travel** accounts for **87%** of travel-related emissions.

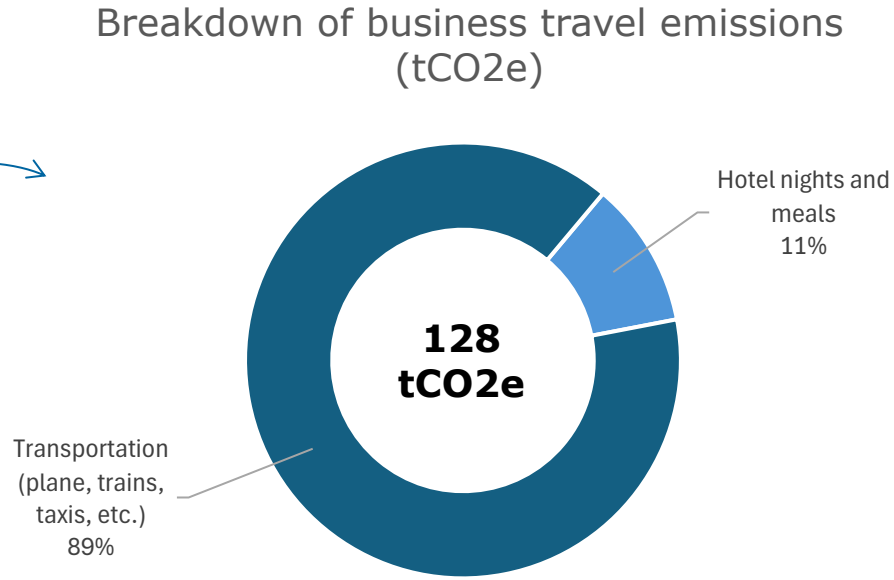
**Methodology**

Emissions associated with business travel were calculated on the basis of real data (km travelled by mode of transport) supplied by TD.
Employee commuting emissions are based on real data for the French office, while those for the Chinese offices were extrapolated from the 2022 footprint.

1.1 Direct emissions from stationary combustion sources
3.3 Emissions from fuels and energy (not included in scope 1 or scope 2)
3.6 Business travel
3.7 Employee commuting

# GHG 2023 – Travel
## 1% of GHG - 148 tCO2




**Business travel** emissions have increased by **87%**, while other travel categories have decreased.
Emissions associated to business travel mainly come from **transportation (89%)**.

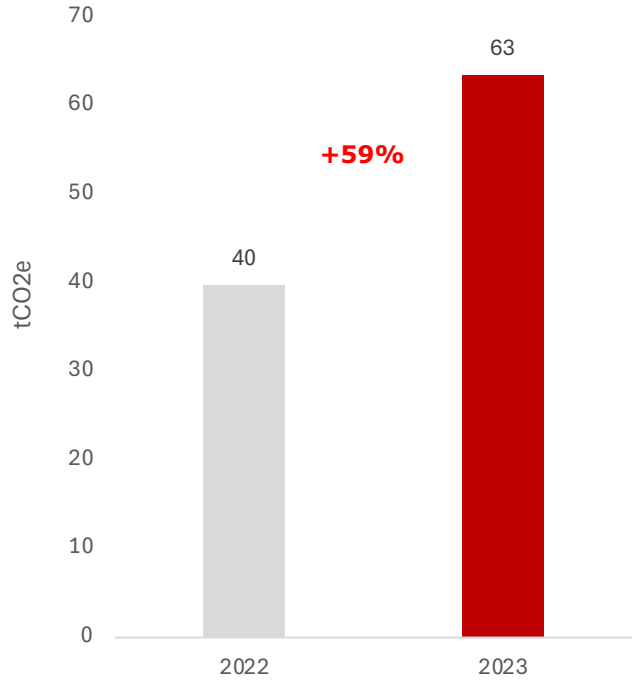
1.1 Direct emissions from stationary combustion sources
3.3 Emissions from fuels and energy (not included in scope 1 or scope 2)
3.6 Business travel
3.7 Employee commuting

# Energy

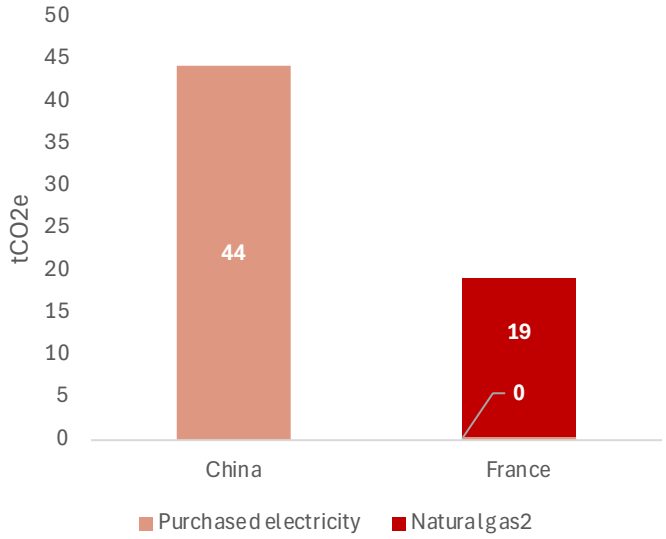
# GHG 2023 – Energy
## <1% of GHG – 63 tCO2

**Electricity** is responsible for **70%** of emissions, followed by **natural gas** with **30%.** China and France can be attributed to the same respective emission shares.

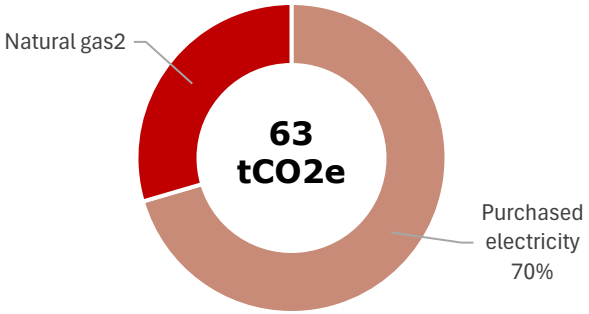
Energy emission comparison (tCO2e)




Breakdown of energy type emissions by country (tCO2e)




Breakdown of energy emissions




### Methodology

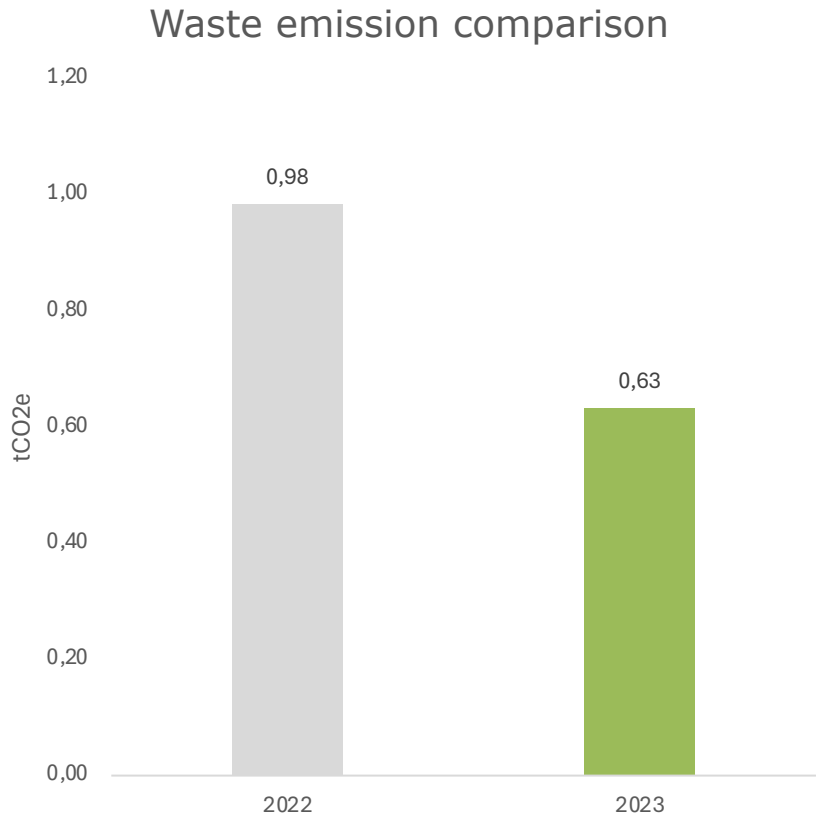
This category covers all electricity and natural gas consumption over 2023 for the 3 offices in China and France.

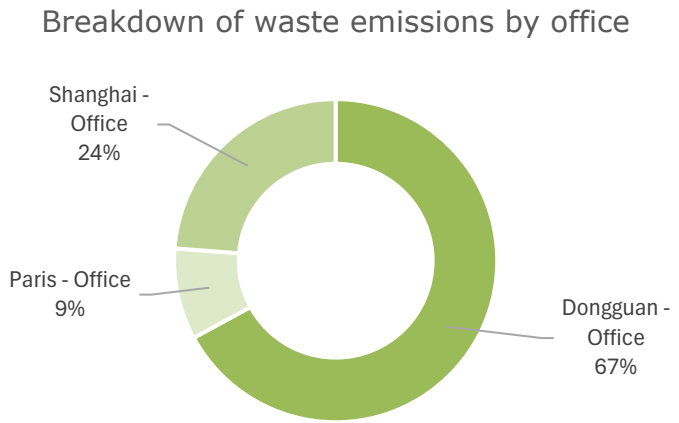
Electricity consumption is recorded in kWh, and the emissions factor of the country's electricity mix is used.

1.1 Direct emissions from stationary combustion sources
2.1 Indirect emissions from electricity consumption
3.3 Emissions from fuels and energy (not included in scope 1 or scope 2)

# Waste

# GHG 2023 – Waste
## <1% of GHG – 0,6 tCO2




Emissions associated to waste have **decreased by 36%** between 2022 and 2023.
Common waste accounts for **100% of waste emissions**.

**Dongguan office** is responsible for **2/3** of emissions linked to waste.

### Methodology

Real data was used in this category, namely the tons of waste produced by each of Tech Design's offices.

The emission factor used is that of global "Residual household waste / Average end-of-life impact".



GHG Category: 3.5 Waste Generated in Operations

General

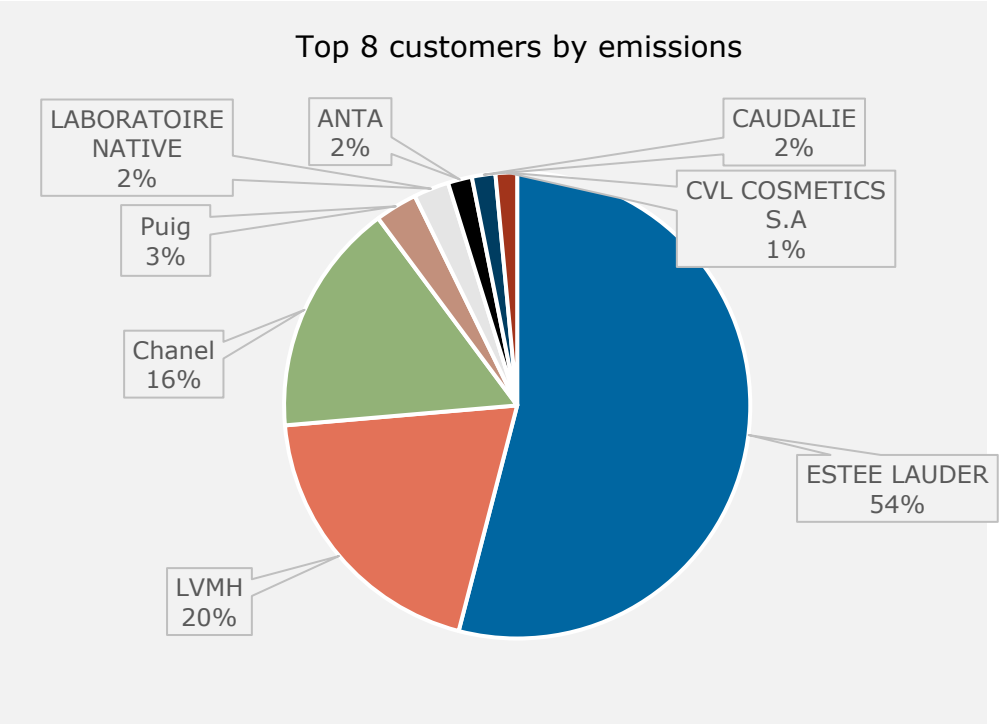
# Results by customer

# GHG Protocol 2023 – TechDesign
## Summary of emissions by customers

### Excluding emissions from the use phase and end-of-life

| Customer | Emissions 2023 *(tCO2e)* | Shipment amount 2023 *(€)* | KPI : *tCO2e/k€* |
|---|---|---|---|
| ESTEE LAUDER | 6 445 | 4 990 821 | 1,291 |
| LVMH | 2 142 | 9 154 700 | 0,234 |
| Chanel | 1 932 | 14 258 293 | 0,135 |
| Puig | 350 | 1 665 405 | 0,210 |
| LABORATOIRE NATIVE | 291 | 543 700 | 0,536 |
| ANTA | 200 | 558 595 | 0,357 |
| CAUDALIE | 194 | 99 099 | 1,962 |
| CVL COSMETICS S.A | 178 | 231 507 | 0,769 |
| Total | 11 732 | 31 502 119 | |

Emissions from **top 8 Customer Groups** account for almost 90% of Tech Design total emissions.



# GHG Protocol 2023 – TechDesign for LVMH

## Summary of emissions by Maison

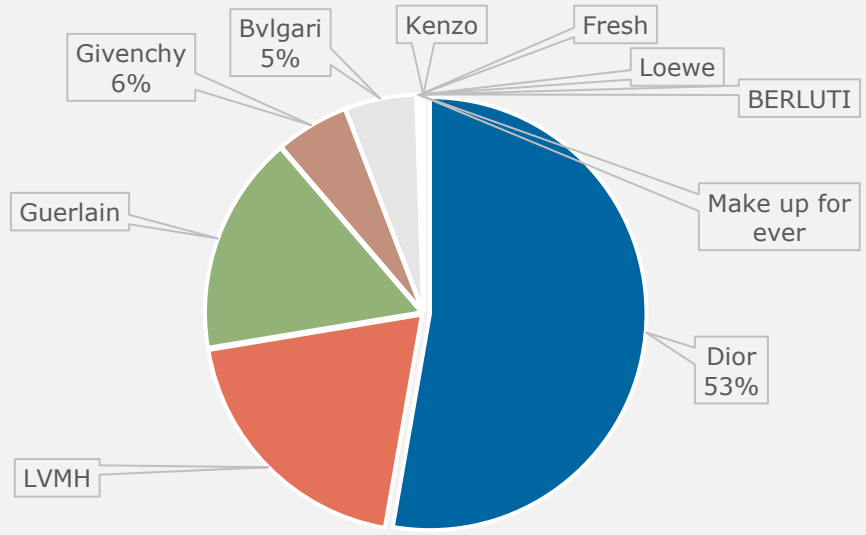
Total from **LVMH Group** :
2 142(tCO2)

**Emission intensity**
per turnover:
0,23 (tCO2e/k€)

### Excluding emissions from the use phase and end-of-life

| Maisons | kg purchased of material | Emissions 2023 *(tCO2e)* |
|---|---|---|
| Dior | 140 346 | 1 134 |
| LVMH | - | 403 |
| Guerlain | 52 379 | 354 |
| Bvlgari | 33 850 | 124 |
| Givenchy | 17 599 | 116 |
| Make up for ever | 731 | 4,3 |
| Fresh | 559 | 3,1 |
| Loewe | 243 | 3,0 |
| Kenzo | 40 | 0,4 |
| BERLUTI | 15 | 0,2 |
| Total | 245 762 | 2 142 |

Breakdown of emissions for the LVMH Maisons



# GHG Protocol 2023 – TechDesign for Chanel
## Summary of emissions

### Excluding emissions from the use phase and end-of-life

| Maison | kg purchased of material | Emissions 2023 *(tCO2e)* |
|---|---|---|
| **Chanel** | 258 244 | 1 932 |

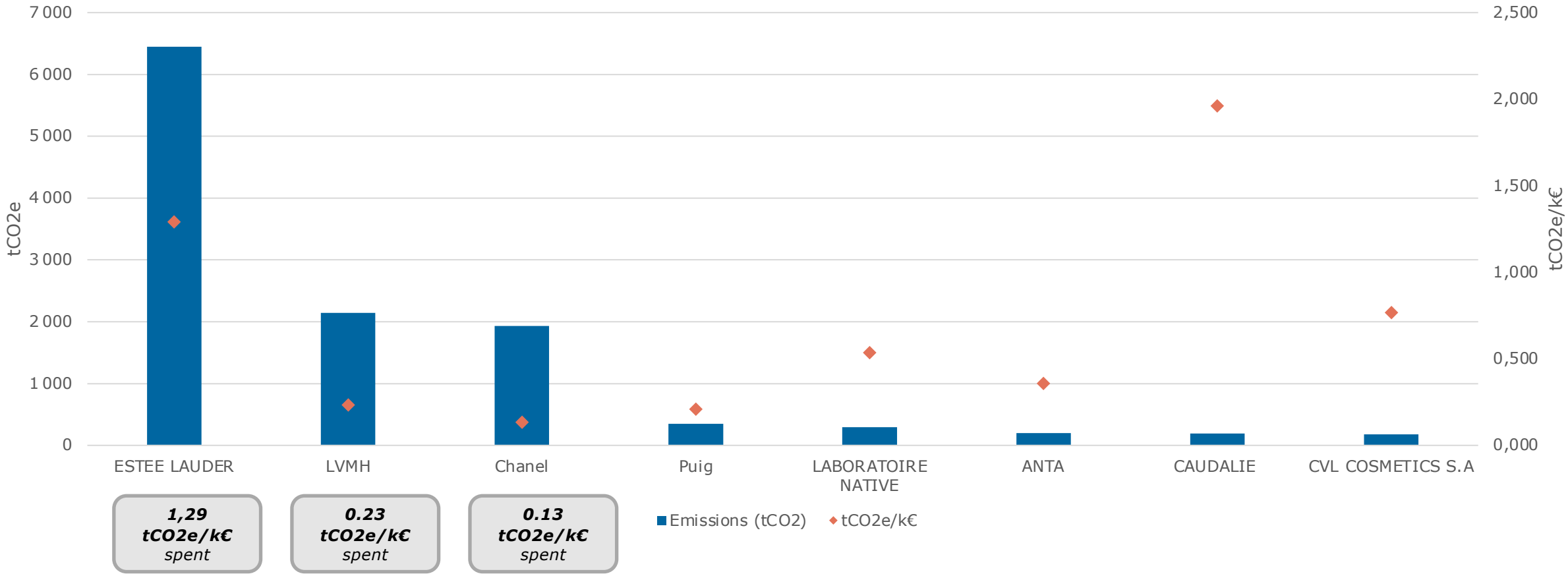
Total from **Chanel** :
1 932 (tCO2)

**Emission intensity**
per turnover:
0,13 (tCO2e/k€)

# Tech Design GHG emissions by the 8 main Customer Groups

## Excluding emissions from the use phase and end-of-life




***1,29 tCO2e/k€*** *spent*

***0.23 tCO2e/k€*** *spent*

***0.13 tCO2e/k€*** *spent*

*Emissions from **top 8 Customer Groups** account for **90%** of Tech Design total emissions.*

*The diagram illustrates aggregated emissions by customer (blue bar, left-hand axis) and intensity per € of sales (dots, right-hand axis).*

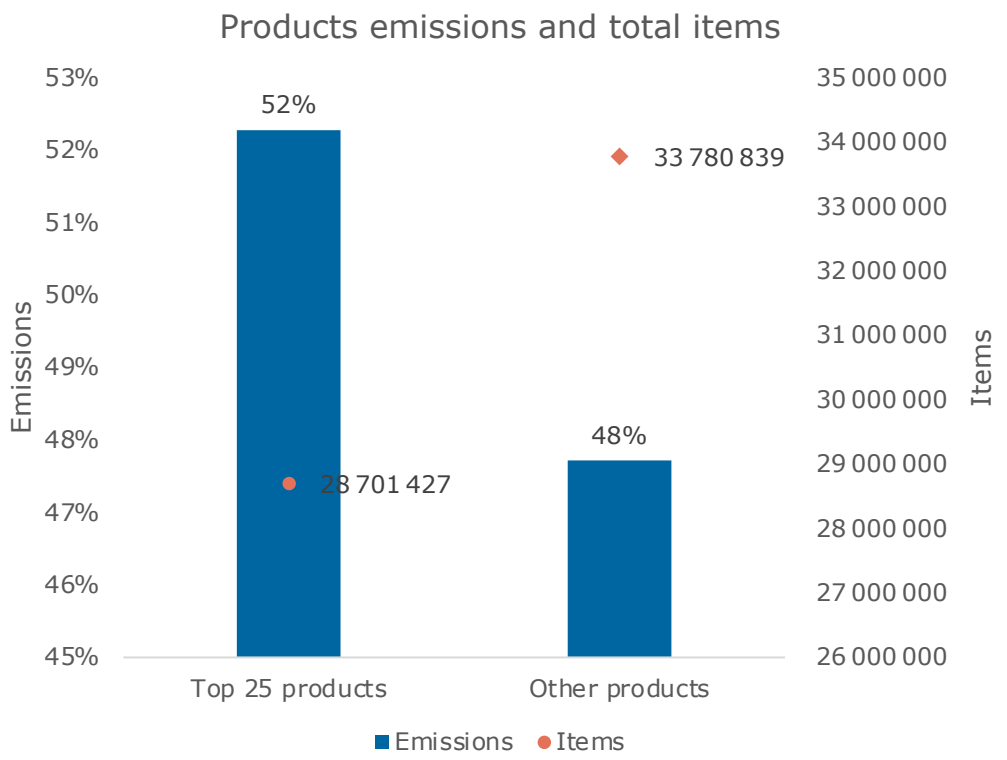
*Tech Design «organizational» emissions (energy, travel, waste, capital goods and other goods and services) were attributed pro-rata to TD customers based on the relative weight of the final goods purchased over the total volumes purchased.*

# Tech Design GHG emissions by top 25 products – Materials emissions

| Product name | *Unit sold* | Emissions 2023 *(%)* |
|---|---|---|
| LAMER绿色抽绳袋(中号) | 2 907 200 | 6% |
| EL帆布袋(Canvas bag) | 155 800 | 5% |
| LAMER小号云朵化妆箱 | 48 300 | 5% |
| EL常规双层抽绳袋（Double drawstring bag） | 3 150 000 | 4% |
| LAMER绑带L | 73 000 | 2% |
| SAUVAGE GWP1 INT24 | 84 167 | 2% |
| Cosmetic bag/case 化妆包/化妆盒:Drawstring bag 束口袋 | 12 764 470 | 2% |
| LAMER蝴蝶结绑带L | 65 000 | 2% |
| LAMER蝴蝶结绑带M | 62 500 | 2% |
| lamer绑带M | 62 500 | 2% |
| Accessories 配饰:Charm 挂饰 | 7 776 951 | 2% |
| RUBAN PREFORMES COFFRETS NOEL 23 | 364 200 | 2% |
| JO MALONE LONDON帆布袋 | 31 800 | 1% |
| LAMER蓝绿渐变化妆包 | 25 000 | 1% |
| LM绿色小号化妆桶包 | 10 000 | 1% |
| 7424247458-TOWEL SET CRM CT BEAUTY | 17 840 | 1% |
| TROUSSE SET CCM EDP RC BAUME VAO 24 | 61 264 | 1% |
| Chanel Turban | 78 305 | 1% |
| LIERAC TOTE BAG MANIFESTO 23 | 42 000 | 1% |
| BB帆布袋(Canvas bag) | 16 850 | 1% |
| EL镂空包(Hollow bag) | 23 000 | 1% |
| LAMER哑铃 | 49 980 | 1% |
| Chanel Travel Pouch | 86 300 | 1% |
| LAMER M绑带 | 734 000 | 1% |
| LAMER大号云朵化妆箱 | 11 000 | 1% |
| Total | 28 701 427 | 52% |

*Emissions from **top 25 products sold** account for **52%** 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.*



# AGENDA

**1. INTRODUCTION**

∞ Reminder of the context

∞ Methodological reminders

**2. GLOBAL RESULTS**

∞ Focus on main categories

∞ Results by customer

→ **3. CONCLUSION & RECOMMENDATIONS**

# Conclusions

- **The total CO2e emissions of TechDesign in 2023 reach 13,662 tCO2e. This corresponds to 290 tCO2e/FTE.**
- The **primary source of emissions is the category of purchases**, accounting 82%. The purchases of finished products, particularly, constitute the majority of emissions in this category (91%)
- Freight represents 9% of TechDesign's total footprint. Although long-haul air freight is not the most representative in terms of distance, it is responsible for 75% of the total freight emissions.
- The end-of-life of sold products represents 6% of TechDesign's emissions.
- The use of sold products accounts for 2% of emissions, while business travel and commuting account for 1% of the footprint. Energy and waste are negligible for TechDesign from a carbon footprint perspective.
- **The purchases of finished products, packaging and freight constitute the main challenges for reducing TechDesign's carbon footprint.**.



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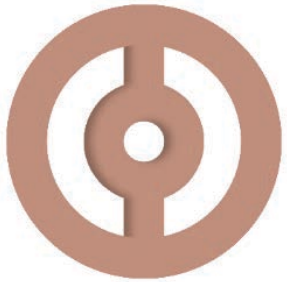
# Next steps proposed for TechDesign

2024 | 2025 & beyond



## ASSESS & ANALYZE

**Assess your current state and transformation potential**

- **Carbon footprint** (GHG calculation)
- **Environmental Life Cycle Assessment** (LCA)
- Reporting (CDP, **CSRD**)
- **Biodiversity footprint**
- **Water footprint**
- Carbon Management **platform**
- **Double materiality & Climate risks** analysis

## COMMIT & PLAN

**Commit to transformative action and lead the way**

- **Definition of Net Zero** strategy
- **Science-based targets** (SBTs)
- **Carbon Reduction** & Forecasting Tool
- **Reduction action plan & roadmap**
- **Communicate** your sustainability and climate commitments

## TRANSITION & TRANSFORM

**Transition to a low-carbon economy through transformative change**

- **Climate action plan** aligned with planetary boundaries
- **Risk mitigation** strategies
- **Carbon offsetting strategy** for net-zero targets
- **Change management** programme and training
- **Supplier** engagement and **purchase** strategy

## CONTRIBUTE & REMOVE

**Contribute to offsetting projects & remove residual emissions**

- Investment in **Nature & Technology based projects**
- Carbon Offset **Project development**
- **Project feasibility** studies
- **Carbon credits portfolios**
- **Biodiversity** strategy

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EcoAct is an international climate consultancy and project developer that supports companies to define and implement robust science-aligned net-zero strategies and achieve their targets. Founded in France in 2006, the company now spans three continents with offices in Europe, North America and Africa.

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

**EcoAct France**
+33 (0)1 8364 0870
contact@eco-act.com

**EcoAct North America**
+1 917 744 9660
NAoffice@eco-act.com

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

**EcoAct Central Europe**
+49211 3999 0999
netzerotransformation@atos.net

**EcoAct Italy**
+39- 334-603 1139
nzt.italia@atos.net

**EcoAct Kenya**
+254 708 066 725
info@climatepal.com


# 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 2023, hence no emissions were associated with that. |
| 3 | Purchased services | Employee welfare | Exclusion | Not included because associated emissions are out of scope and highly uncertain |
| 4 | Purchased services | Transportation costs | Exclusion | Not included because of double accounting with freight data collected |
| 5 | Purchased services | Utilities | Exclusion | Not included because of double accounting with energy, capital goods, waste, etc. |
| 6 | Purchased services | Rent expense ( 租金 ) for Paris & China | Exclusion | Not included because of double accounting with energy |
| 7 | Finished goods + Packaging | Weights | Data | Weights given with "." decimals were switched into "," decimals. --> suggestion of improvement: make sure to standardize decimals in "," in data for future analyses. |
| 8 | Purchases of other goods | Purchases of other goods (e.g., office consumables, meals, etc.) | Data | The currency was missing from the data collection file, by default CNY was applied as for all other data supplied. |
| 9 | Finished goods | Materials | Data pre-treatment | Material composition accounting for 90% of purchased weight were attributed to a detailed EF. The remaining 10% got a "mixed" material EF. |
| 10 | Packaging | Types | Categorization | Different packaging types were associated to larger categories to facilitate the result analysis. |
| 11 | Capital goods | | Activity data | It was confirmed with TD that no new assets were purchased in 2023 |

# Summary of key hypotheses made by EcoAct – 2

| Hyp. # | Emission item 1 | Emission item 2 | Hypothesis type | Description |
|---|---|---|---|---|
| 12 | Freight | Air distance | Emission Factor | If distance was below 500km, a new emission factor was attributed. |
| 15 | Employee commuting | | Extrapolation | Based on 2022 data, all data was converted proportionately to the 2023 total FTE data. |
| 16 | Use phase of products sold | 迪桑特三角风扇 (Desente triangle fan) | Use phase | Consumption in one year = 480 hours; lifetime = 3 years; power = 10W. |
| 17 | Use phase of products sold | FAN HEATER 暖风机 | Use phase | Consumption in one year = 300 hours; lifetime = 2 years; power = 500W. |
| 18 | Use phase of products sold | Ice maker machine 制冰机 | Use phase | Consumption in one year = 1 460 hours; lifetime = 5 years; power = 180W. |
| 19 | Use phase of products sold | LAMER美容测试仪 | Use phase | Consumption in one year = 125 hours; lifetime = 3 years; power = 30W. |
| 20 | Use phase of products sold | 烘焙电子秤 (Electronic baking scale | Use phase | Consumption in one year = 75 hours; lifetime = 5 years; power = 2W. |
| 21 | Finished goods | | Emission Factor | Assumed the products sold are disposed of by the customers as common, unsorted household waste. |
| 22 | Finished goods | | Emission Factor | Only 100% textile-composed products were given a textile end-of-life, while textile products with non-textile components were given a household waste end-of-life. |