



THE SCANDINAVIAN
TEXTILE INITIATIVE
FOR CLIMATE ACTION



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This document includes the Greenhouse Gas Emissions Reporting for STICA member companies for fiscal years 2022 and 2022/2023 (for companies with irregular fiscal years). A more detailed analysis of company progress and the overall impact of the STICA initiative will be made available in a separate document. For more information about this report or about STICA, please visit the [STICA website](#) or contact Michael Schragger at michael@sustainablefashionacademy.org.

ABOUT STICA

The Nordic region has a reputation for leadership in climate action and sustainable development. In this context, leading NGO The Sustainable Fashion Academy (SFA), in collaboration with well-recognized apparel and textile companies and industry stakeholders, launched the Scandinavian Textile Initiative for Climate Action (STICA).

The aim of the Scandinavian Textile Initiative for Climate Action (STICA) is to enable apparel and textile companies, as well as the Nordic and European apparel and textile industries, to reduce their climate impacts in line with the 1.5°C warming pathway, while transforming their businesses and the industry. Ultimately, STICA's aim is to ensure that the Nordic region and Europe do more than their share – well before 2050. STICA believes this is the only way to avert the worst impacts of the current climate crisis.

STICA is organized into two workstreams. In workstream one, serious companies commit to ambitious climate action and STICA's role is to both hold them accountable as well as support them to reduce their emissions and transform their businesses. The companies currently participating in this workstream represent a broad range of segments and business models, from fashion and outdoor, to workwear and laundry and accessories. In workstream two, STICA applies the insights gained from working closely with participating companies to develop and advocate for the policies and legislation needed to accelerate climate action at the pace and scale required. Here, STICA carries out analysis and publishes policy positions, educates policy makers and other stakeholders, and collaborates with key stakeholders on industry projects that will drive the climate action agenda forward.

STICA was initiated and is led by The Sustainable Fashion Academy whose mission is to accelerate progress toward science-based sustainability targets and the Global Sustainability Development Goals by harnessing the power and influence of the apparel and textile industry. SFA's role in STICA is to ensure independence, integrity, and industry progress. For more information, please visit [STICA's website](#).

WORKSTREAMS

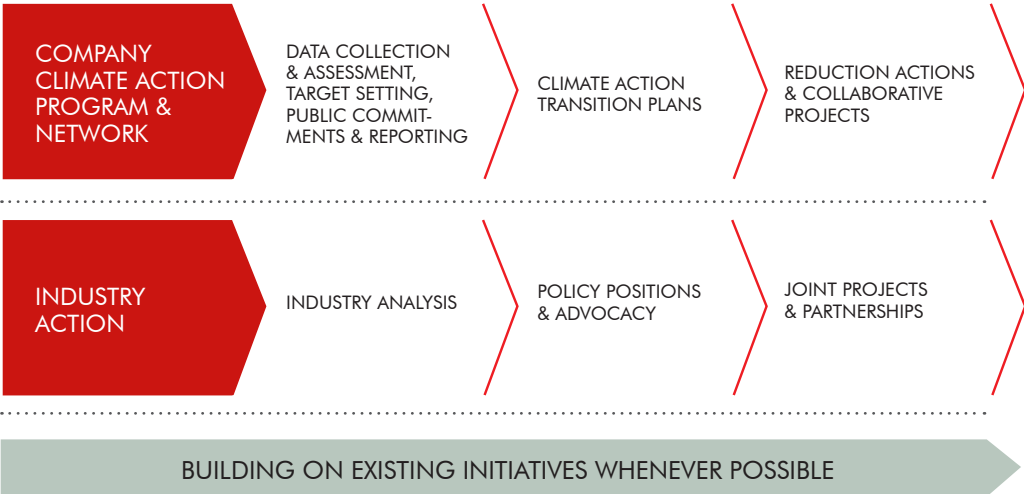


Figure 1. STICA workstreams

MEMBER COMPANIES

A DAY'S MARCH

Acne Studios

ACTIVE
BRANDS

AXEL ARIGATO

Bergans
OF NORWAY

BJÖRN BORG

BLÅKLÄDER

BROTHERS

BUBBLEROOM

BÅSTAD
GRUPPEN

casall®

CELLBES

CRAFT

DAGMAR

Db™

DIDRIKSONS

ELLOS GROUP
ellos Jotex STAYHARD

Elodie Details

ETON

FJALL
RAVEN

FRISTADS

gina tricot

H&M

Haglöfs

HEMTEX

HH
HELLY HANSENHUNKYDORY
STOCKHOLM

ICIW

INDISKA

INTERSPORT

ISBJÖRN
OF SWEDEN

Kappahl

Kid

LINDEX

MQ

NA-KD

NELLY.COM

Newbody Family

Non-stop
dogwear

NORRØNA

Nudie Jeans co

odd molly

OUR LEGACY

PeakPerformance

POLARN O. PYRET

reima

RH
RUDHOLM GROUP

SANDQVIST

Snickers
WORKWEAR

stadium

Tenson®
EST. 1951

TEXSTAR

TIGER OF SWEDEN
1903

TOMMY

VAGABOND
SHOEMAKERS

VARNER

VOICE

VOLVO



MEMBER COMPANY REQUIREMENTS

TO ENSURE CREDIBILITY, TRANSPARENCY AND PROGRESS, STICA REQUIRES COMPANY MEMBERS TO: :

Set targets, measure, and report in accordance with STICA guidelines, which are informed by the **Science Based Targets initiative** methodology and the **GHG Protocol**. STICA provides guidelines for how to measure and report, as well as education and training. Company targets and methods do not need to be approved by the Science Based Targets initiative, although this is encouraged. Requirements include:

- Public targets for Scopes 1, 2 and 3.
- Targets in line with what it will take to limit warming to no more than 1.5°C, which in practice means reducing absolute emissions by roughly half by 2030.
- If a member company cannot commit to the targets and reductions required to stay on a 1.5°C pathway, the company can select a temporary target, explain why, and present a plan for what is needed to be able to do so. These exceptions are addressed on a case-by-case basis.
- Here is more detailed information about STICA's **calculation and reporting guidelines** and **target setting requirements**.

Report progress on an annual basis (Scopes 1, 2 and 3 according to the Greenhouse Gas Protocol). Members need to report progress for all scopes.

Make their targets and commitments public. Companies and organizations should present their impacts and progress publicly. STICA also publishes members' progress annually.

Submit Greenhouse Gas Reduction Action Plans on an annual basis, to ensure climate action is embedded into the core business of the company.

Share knowledge and insights with other companies and engage in joint projects where possible and practical. Company and organizational representatives are expected to participate in webinars and engage in working groups when relevant. This ensures the network is robust and that learning is shared effectively.

Support action at the industry level. Without changes at the industry level, there are limits to what a company can do to reduce its emissions and transform its business. By engaging at the industry level and by supporting STICA in doing so, companies also prompt more fundamental structural changes.



MEMBER'S REPORTING

THIS SECTION PROVIDES INFORMATION ABOUT:

- The STICA calculation and reporting methodology;
- The strengths and limitations of the STICA methodology;
- Member companies' greenhouse gas emissions reporting.

OUR METHODOLOGY

STICA requires that its members follow the methodology and recommendations of the Greenhouse Gas Protocol standard when reporting greenhouse gas emissions. To ensure quality, robustness and consistency, companies are required to follow the guidelines and support documents outlining the **reporting requirements within STICA**, including guidance on emission factor sources and how to handle scope, exclusions, assumptions and estimates made. STICA also performs quality checks on a select group of companies' reports each year to ensure their quality and to provide additional guidance.

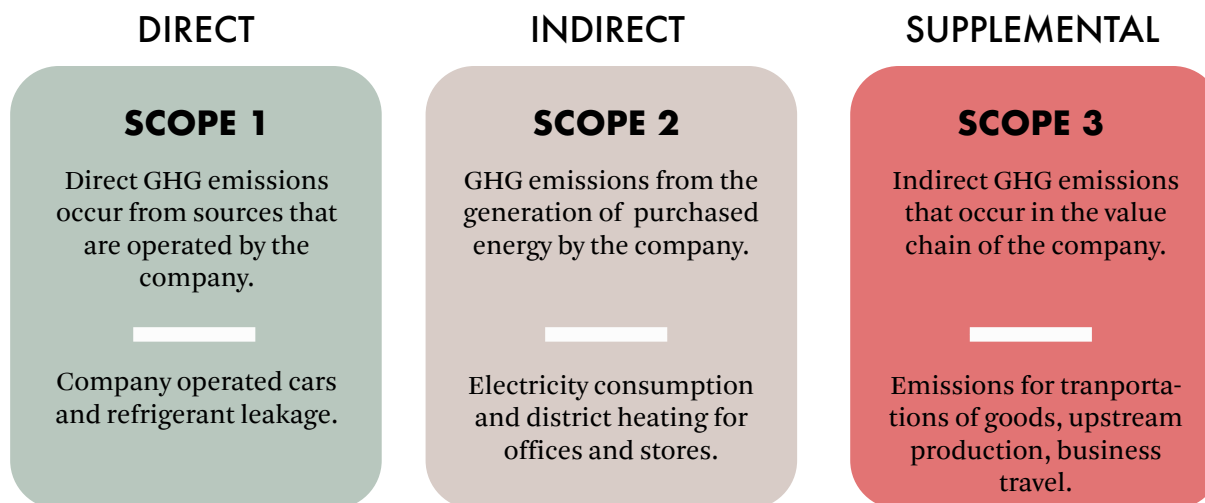
In the STICA reporting, companies are required to disclose emissions within Scope 1, Scope 2 and selected categories from Scope 3. These categories cover purchased goods and services (excluding indirect material, such as office supplies and store interior), upstream and downstream transportation and distribution, and finally, fuel- and energy-related activities. In addition to these required categories, many companies also choose to disclose emissions from the recommended categories: business travel, use of sold products, and the excluded parts of purchased goods and services.

The required scope of reporting is based on a combination of the relative size of these categories in terms of emissions, and the recommendation from the **Science Based Targets initiative** to account for at least two-thirds of Scope 3 emissions excluding the indirect use phase, such as washing and drying. Generally, the categories included in the STICA scope cover the most significant emission sources, i.e. two-thirds of Scope 3 emissions, for companies in the apparel and footwear sector. Should member companies have significant emission sources elsewhere, they are strongly recommended to include these as well. STICA requires that its members apply the operational control approach and the market-based method, as described in the **GHG Protocol**. For target setting, STICA requires companies to align with a set of criteria, and set targets in the near term, towards 2025-2030. These criteria are available [here](#).

When calculating greenhouse gas emissions, companies use a variety of data sources and estimated values. For production of purchased products, most companies use a combination of actual data from suppliers, and estimated values for the parts of the supply chain where actual data is not yet available.

IF YOU DON'T MEASURE YOUR EMISSIONS, YOU CAN'T MANAGE THEM

The first step in decreasing emissions is mapping and measuring them. The Greenhouse Gas Protocol was established in the late 1990s and is the global standard for accounting and reporting emissions from private and public sector operations, value chains and climate actions. The standard is divided into three scopes:



THE STRENGTHS AND LIMITATIONS OF THE CURRENT STICA METHODOLOGY

When reviewing and interpreting the results reported for each STICA member company, it is important to keep in mind both the strengths and limitations of the methods used for calculations and reporting. In this section, we specifically address some of these under the following headings: 1) The strengths and limitations of the GHG Protocol; 2) The STICA scope; 3) Accounting for product quality and longevity; 4) Data quality and uncertainty; and 5) Target-setting methods.

THE STRENGTHS AND LIMITATIONS OF THE GHG PROTOCOL

Firstly, the STICA method is based on the GHG Protocol. Few frameworks within sustainability have reached the same widespread use and level of acceptance. All major reporting initiatives and frameworks rely on these rules and requirements for consistency over time. However, the GHG Protocol also has some limitations, such as:

- **Inclusion criteria** for Scope 3 are not specifically outlined in the GHG Protocol, meaning that the activities included in disclosures may vary significantly. To counter this, STICA has defined the minimum parts of the members' businesses to be included, using the Science Based Targets guidance for apparel and footwear as well as screenings made by individual companies.
- **Comparability** between companies is not an explicit objective of the GHG Protocol. Many actors, however, still use the results this way. But the activities included in company disclosures may differ between STICA members. For instance, some members measure the impact of e.g. business travel, and some do not. This means that the data presented may not be comparable. STICA is aware that this can lead to misleading conclusions, but also sees value in presenting company results together, to help inspire and challenge STICA members. The reader is advised to consider this when reviewing the information presented.
- **Biogenic emissions** and/or emissions from changes to how land is used (often called LULUCF) is partially addressed in the current version of the GHG Protocol, but an addition focusing on land-use emissions is under development and will become a required part of GHG-accounting in the future. This will add additional emission sources and thereby data collection and reporting work. As this addition

will have an impact on textile companies' reporting, STICA is currently monitoring the developments of the GHG protocol's Land Sector and Removals Guidance but has not yet developed guidance for member companies on how to address this.

STICA, along with most other initiatives, has chosen the GHG Protocol for accounting and reporting, as this is currently the best available option. We feel comfortable that we have mitigated the main drawbacks of the current protocol and how it is applied to the apparel and textile sector. STICA continuously monitors the development of frameworks and accounting rules to ensure we are using the most robust and relevant standards.

THE STICA SCOPE

As mentioned in the methodology section, STICA member companies are required to report emissions from selected parts of their value chains in addition to Scope 1 and 2. STICA's Scope 3 requirements are based on SBTi's inclusion criteria stating that two-thirds of emissions in Scope 3, excluding e.g. the indirect use phase emissions, should be included. The categories listed below generally meet the inclusion criteria for apparel and footwear companies based on screenings of several global apparel and footwear companies. Therefore, individual members are not required to perform complete Scope 3 screenings, which is a requirement for companies getting their targets validated by the SBTi. The justification for the STICA scope is described in more depth in [STICA's Reporting Guidelines](#). These requirements are described briefly below, together with a reasoning for why they are required:

- **Scope 3 Category 1: Purchased goods and services (direct)** include emissions from producing the products that the companies sell, from production of raw material through to a finished product and packaging. In most cases, this is by far the most significant emission source for a textile company, and on average may represent 80% or more of its emissions and should be a crucial part of any textile company's reporting.
- **Scope 3 Category 3: Fuel- and energy-related activities** such as production and distribution of fuels used in Scope 1 and 2 activities are often a small part of the overall Scope 3 emissions for apparel and footwear companies. However, these emissions are included in the accounting as it is seen as an extension of the Scope 1 and 2 emissions.

- **Scope 3 Category 4 and 9: Upstream and downstream transportation and distribution** that companies purchase is also a significant source of emissions from trucking, air freight and maritime shipping. These emissions are accessible for companies both in terms of data and on reduction opportunities and are natural to include in the emissions accounting.

In addition to these, STICA offers some support in measuring and reporting emission from optional Scope 3 categories, briefly described below:

- **Scope 3 Category 1: Purchased goods and services (indirect)** cover emissions from store interiors, hangers, office equipment, purchased services etc. that are not sold by the company. This category is optional in order to decrease the reporting burden on companies, and to help them focus on the major emission sources.
- **Scope 3 Category 6: Business travel** is often included in company accounting, even though in many cases it may be a fraction of the emissions. This is generally due to the fact that companies have direct control over how employees travel, and the data is readily available. STICA has opted not to require this, again to reduce the reporting burden and to focus on major emission sources. However, a number of companies still report emissions in this category.
- **Scope 3 Category 9 and 11: The use of sold products and consumer transport** are not required to be included in the reporting. The emissions from the use phase, e.g. from washing and drying of garments, are a significant category in terms of emissions for apparel and footwear companies. These emissions are however outside the minimum boundary as defined by the GHG Protocol and should therefore, according to the SBTi, not be included in companies' targets. Meanwhile, the SBTi recommends apparel and footwear companies set separate use phase and consumer transport targets due to their significance as sources of emissions. STICA currently does not require companies to measure emissions from the use phase but is actively looking into this. Primarily, this is because of the uncertainty in the underlying data, where consumers' use and transports are very difficult to measure credibly, and any emissions reductions can be hard to substantiate. The section below further highlights challenges with measuring the use phase impact.

Member companies are therefore encouraged to investigate their use phase emissions to get an understanding of the relative size of these emissions, and which parameters impact the emissions.

ACCOUNTING FOR PRODUCT QUALITY AND LONGEVITY

It is important to highlight the issue of product quality and therefore product longevity, and the role this can and should play in the accounting of a company's emissions and in its emissions-reduction strategies. The theoretical discussion on longevity is as follows: even if one high-quality product has larger GHG-emissions in the production phase than another, if this product is used many more times because it is of better quality, then this could result in lower GHG-emissions overall. This is because the higher-quality product would, in theory, be used more – and therefore decreases the need for the customer to buy an additional product. As a result, this can lead to a decrease in the total amount of GHG-emissions when comparing the total emissions of using one product versus many for the same purpose.

In theory, this can be true. But in reality, it can be hard for a company to know if the emissions actually decrease, this is because:

- It can be difficult to prove how much a customer **actually** uses a product. In theory, a customer can buy a better product that lasts longer, but still not use it more. This is because customers often underutilize high-quality products.
- Customers also tend to overconsume products due to factors like fashion trends, low prices and procurement policies, leading to the purchasing of more products than needed.
- The emissions per product will still matter. For instance, if the lower-quality product creates **significantly less GHG-emissions** than the high-quality product, the benefits of buying and using the higher-quality product might no longer be sufficiently significant to offset the production emissions. Lower-quality products, however, could lead to other problems, like increased waste or, if the products are cheaper, lower wages for workers. These issues are not accounted for if the only focus is on GHG-emissions.

When accounting for emissions in a company-wide perspective, the quality and longevity can be included in performance tracking and targets by including them in KPIs that are connected to the number of uses that their products have, such as “total GHG-emissions”/“number of uses” which should be as close to zero as possible. This allows companies to use longevity and quality improvements as a direct measure in reducing emissions, given that they do not produce and sell more new products. Increasing the number of uses per product sold should therefore be in the apparel and footwear industry’s interest. This introduces demands on circular business models such as repairs, reselling and others to prolong the life of the products and generate new income streams for the companies.

For economic-based KPIs like emissions per revenue or “value added,” such quality and/or longevity increases are included in economic terms, as a higher-quality product would fetch a higher price. For example, a company that offers a repair service for its products can take a higher product price while prolonging the life of the product. As we have seen, the actual number of uses is very difficult to measure, so measurements of any such targets and KPI’s must be clearly defined and justified and will need to be considered credible by STICA. We are following the EU’s development of the Product Environmental Footprint closely, as this methodology will potentially include a way to measure product longevity.

DATA QUALITY AND UNCERTAINTY

When surveyed, many of the STICA members quote data collection and quality as a significant challenge. Data availability, quality, representativeness, and the sheer volume of data raise challenges for truly understanding a company’s impact and options for emissions reductions. Like many of the world’s commodities, textile value chains are complex and span much of the globe today. From the cotton field to the finished pair of jeans, there may be a large number of companies handling, processing, reselling, laundering and packing the product. This makes it challenging for an individual company to collect data from all these actors, even if that is the goal that STICA member companies are working towards. That is why many companies combine average data from parts of the value chain with actual data from others. Currently, and for the foreseeable future, this is the reality for industry.

Using average data and emissions factors carries some uncertainty, especially when used on a general level. For example, many companies use weights of different materials and a global average for producing the fabric required. This means that information such as which processes or energy sources are used, or even which countries of origin are relevant, is to a high degree unknown. Even when these are known, there is still a need for emission factors representing the specific processes, energy sources or geographies involved, and these are often difficult to track down, or do not exist.

In summary, we see three drivers of this uncertainty: 1) the company’s own data and the level of detail; 2) the availability and representativeness of emission factors or average data; and 3) the quality of the data in these emission factors. We will elaborate on the latter below.

Currently, STICA recommends using the emission factors from the **HIGG Material Sustainability Index (MSI)** when working with average data. STICA has been following the recent criticism of the MSI closely and acknowledges the critique. The critique put forward refers to consumer marketing claims using factors from the MSI, but also relates to the validity and representativeness of the factors. From STICA’s perspective, the HIGG MSI is currently the most widely used database for working with average data and emission factors in the industry. However, as with other secondary data sets, the MSI has limitations:

- **Data accuracy** is a problem when the content of an emission factor is lacking. The data can be old, non-representative of processes or geography, or have other limitations in the specifics of how it is used. The accuracy of the data in an emission factor relates to how it is applied. A global average cotton production factor for 2021 is a poor indicator for cotton produced in Egypt using irrigation agriculture in 2009, but it could be useful to represent a market mix. This is often the case with all types of emissions factors, and the MSI is no exception.
- **Method accuracy** occurs where the method applied is not representative of the reality of a production system or market or is used for comparisons between materials. An example of this is allocation methods: in a wool production system

where both meat and wool are produced together, this is apparent. The emissions from this system can then be allocated to these two products, for example by using economic terms, such as the share of the income generated by each, or by physical terms such as protein content. Depending on the choices made when creating the factor, the different methods can give very different outcomes in emissions. This issue was also highlighted in a recent KPMG review of the Higg MSI. The experts participating in the review argued that *“Higg MSI, used as a stand-alone tool and incorrectly, could be prone to misinterpretation as the tool does not integrate a proper functional unit definition, as “per kg” is currently used but has clear limitations. For example, a certain material “A” could have a lower environmental impact per kg than another material “B”. However, material “A” could require more weight than material “B” to deploy the same function, potentially leading to higher impacts if material “A” is selected instead of material “B”. This example illustrates how the Higg MSI could be prone to misinterpretation due to its functional unit.”*¹

- **System-wide impacts, or marginal issues** reflect the fact that using emissions factors, such as those from the MSI that attempt to capture current global average data when making decisions on e.g. fiber choice, can be problematic. For example, if companies move from using conventional to recycled polyester, they will create additional demand for recycled polyester that may be produced in a new way and that does not reflect the data we have for the global average of recycled polyester production, for instance if the new factory producing recycled polyester uses coal-fired boilers.
- **Data ownership and bias** combined with a **lack of transparency** is also problematic. Most available average data is owned by private companies, hindering users from disclosing more details on their impacts. Much of the available data is also difficult to access in a practical way, often being fixed values for GHG-emissions, rather than energy consumption figures that would be more useful. A significant share of global average data is also produced by business networks and industry organizations, which causes concerns on the built-in biases in some of the datapoints. For example, LCA impacts for individual fiber types, such as cotton or polyester are often produced by cotton or plastics industry associations.

- **Not accounting for all impact categories** is another perspective that companies must account for. Today, STICA only requires members to report their climate impact, but this should not be the only parameter to account for by member companies when setting their fiber strategies. Biodiversity and microplastics are other important aspects to consider, which the KPMG review pointed out. The MSI currently does not account for these impact categories, and there is no clear scientific consensus on how to measure the impact on biodiversity and microplastics.

The uncertainty in the average data outlined above could furthermore lead to questionable conclusions on material or process choices, and STICA recommends that our members carefully consider this uncertainty when choosing a reduction strategy.

STICA acknowledges that using some average data is an absolute necessity for the foreseeable future, and there will always be uncertainty and inaccuracy in this way of working. For the time being, average data can help companies to understand their emissions hotspots and their emissions trajectories. STICA is, however, actively working to improve the way we work with the data, and together with member companies, aims to increase the amount of primary data, as well as to improve the quality of the available average data. For the time being, however, average data can help companies to understand their emissions hotspots and their emissions trajectories.

With that being said, to ensure credibility in the STICA reporting, companies are required to substantiate any reported emissions reductions by motivating any changes in their emissions transparently. Should there be any changes stemming from changes in organizational or operational boundary, in methodology used or from other inorganic changes, members are required to recalculate their base years to ensure comparability over time. For instance, if a company starts replacing average data with primary data and sees a significant emissions reduction based on this methodological change, they should consider recalculating their base year inventory.

¹ KPMG, Technical review of the Higg MSI and Higg PM tools (2023)

TARGET-SETTING METHODS

To stay below 1.5°C warming by the end of the century means a drastic reduction of emissions. The Science Based Targets initiative has translated this into a requirement for all companies to cut their emissions by 42% every decade. This is based on the carbon budgets set out by the IPCC for keeping warming in line with 1.5°C.

A number of methods are available to guide companies in setting GHG-emissions targets. Generally speaking, these are: absolute reduction targets; intensity targets based on either physical or economic intensities; sectoral or product emission targets, such as the SDAs from the Science Based Targets initiative, or the One Planet Plate from WWF; supplier engagement targets. The absolute reduction method is often considered the most ambitious and credible approach, as it ensures that a company reduces its total emissions. In other words, this approach effectively caps the emissions of the company. This is why STICA strongly recommends that its members set absolute reduction targets.

However, setting targets in this way does not account for some unique challenges or situations:

- An absolute target implies that because a company has emitted large amounts of greenhouse gases historically, **it should be entitled to a larger share** emissions budget. A company that is twice the size and therefore may have twice the emissions will have twice the emissions budget to work with.
- **New entrants** to the market or small companies usually have very low emissions from the start. In this case, an absolute target requiring them to halve their emissions by 2030 can be difficult to achieve because their emissions budget is very small to begin with. This will be the case even if they have products that on average incur a fraction of the emissions of established companies.

- **High-performing** companies who have already taken significant action to reduce their emissions are also required to halve their emissions, like those who have not yet started. To some extent this means they will have a harder time reaching the target as they have already picked the lowest-hanging fruit of emissions reductions.
- A variant of the above is companies **aiming to take market share** in a slowly expanding sector. In this case, an absolute cap on a company's emissions could, in theory, be at odds with the goal of reducing the total emissions of an industry sector. For example, a company that produces products that have a relatively lower greenhouse gas profile could out-compete companies with worse-performing products. As this company grows, its products could replace those from companies with higher greenhouse gases, thereby reducing the overall emissions of the sector. But, as the company grows, its overall company emissions would increase, while the sector's overall emissions would decrease. Further, as the apparel and footwear sector has grown steadily in recent years, and is expected by some to continue growing, can we be comfortable trusting that the absolute emissions are not increasing? This is the theory, but it is based on many assumptions and is difficult to substantiate.

STICA is aware of these challenges and therefore temporarily allows companies to use other target types while requiring transparency on how these targets influence their absolute emissions. You can read more about our current target-setting requirements [here](#).



COMPANY REPORTING

In this section you will find company specific information in two tables, the first with Scope 1 and 2 information and the second with Scope 3 information. The companies are listed in alphabetical order to make it easier to find a specific company. However, you can also find the company information organized according to company revenue [here](#).

The column “Change in absolute emissions since base year expressed in tonnes CO₂e” includes the relative change in emissions since the base year in parenthesis. This is true for both the Scopes 1 & 2 table and the Scope 3 table. For the Scope 3 table, the column “Scope 3 emissions within target boundary” represents the companies’ reported Scope 3 emissions and not just the STICA scope or the target scope.

Some companies have reduced their emissions, while other companies’ impact has increased. The change in emissions is only reflected for the companies with a base year prior to 2021 in these tables.

SCOPE 1&2 REPORTING

Table 1. Company-level information outlining the size of the company and progress toward their Scope 1 and 2 target for fiscal year 2022, or 2022/2023. A few companies have not yet set targets. These companies are currently developing their targets and will be submitting these to STICA during the year.

STICA company member	Revenue (MSEK)	Scope 1&2 emissions in 2022 (tonnes CO ₂ e)	Change in absolute emissions since base year in tonnes CO ₂ e and percent	Target description	Target progress	Required annual reduction from 2023 onwards
A Day's March	125	7	Target not set	Target not set	Target not set	Target not set
Acne Studios	3 214	335	-564 (-63%)	Acne Studios commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2020 base year.	Goal achieved	-
Active Brands	1 360	339	-1 (0%)	Active Brands commits to reduce its absolute scope 1 and 2 emissions by 90% by 2025 from a 2021 base year.	Below target	-29,9%
Axel Arigato	820	102	+49 (+92%)	Axel Arigato commits to reduce its absolute scope 1 and 2 emissions by 80% by 2025 from a 2020 base year.	Below target	-57,3%
Bergans	606	476	-130 (-21%)	Bergans Fritid AS commits to reduce its absolute scope 1 and 2 emissions by 60% by 2025 from a 2018 base year.	Below target	-12,8%
Björn Borg	835	259	-105 (-29%)	Björn Borg Group commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2020 base year.	Ahead of target	-2,7%
Blåkläder	Reporting delayed	Reporting delayed	Reporting delayed	Reporting delayed	Reporting delayed	Reporting delayed
Brothers	377	126	+37 (+41%)	Brothers AB commits to reduce its absolute scope 1 and 2 emissions by 50% by 2025 from a 2021 base year.	Below target	-30,4%
Bubbleroom	443	7	-1 (-9%)	Bubbleroom commits to reduce its absolute scope 1 and 2 emissions by 100% by 2030 from a 2020 base year.	Below target	-11,4%
Båstadgruppen	763	118	-	Båstadgruppen AB commits to reduce its absolute scope 1 and 2 emissions by 34% by 2030 from a 2022 base year.	-	-4,3%
Casall	272	20	-136 (-87%)	Casall Sport AB commits to reduce its absolute scope 1 and 2 emissions by 75% by 2025 from a 2018 base year.	Goal achieved	-
Cellbes	520	87	-38 (-30%)	Cellbes AB commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2018 base year.	Ahead of target	-2,4%
Craft	797	401	+65 (+19%)	Craft of Scandinavia commits to reduce its absolute scope 1 and 2 emissions by 42% by 2030 from a 2020 base year.	Below target	-7,7%
DB Journey	257	7	-31 (-81%)	Db Equipment AS commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2019 base year.	Goal achieved	-
Didriksons	745	156	-181 (-54%)	Didriksons Regnkläder AB commits to reduce its absolute scope 1 and 2 emissions by 60% by 2025 from a 2018 base year.	Ahead of target	-2,1%
Ellos Group	3 612	264	-35 (-12%)	Ellos Group commits to reduce its absolute scope 1 and 2 emissions by 50% by 2025 from a 2018 base year.	Below target	-12,8%
Elodie Details	69	1	-2 (-68%)	Elodie Details AB commits to reduce its absolute scope 1 and 2 emissions by 70% by 2030 from a 2020 base year.	Ahead of target	-0,2%
Eton	1 016	276	-123 (-31%)	Eton AB commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2019 base year.	Ahead of target	-2,4%
Fenix Outdoor*	8 824	2 422	-1 119 (-32%)	Fenix Outdoor International AG commits to reduce its absolute scope 1 and 2 emissions by 40% by 2025 from a 2019 base year.	Ahead of target	-2,8%
Fristads	1 489	850	-1 104 (-57%)	Fristads commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2018 base year.	Goal achieved	-
Gina Tricot	975	699	-14 (-2%)	Gina Tricot commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2021 base year.	Below target	-6,0%
H&M Group	223 553	60 702	-5 093 (-8%)	H&M Group commits to reduce its absolute scope 1 and 2 emissions by 56% by 2030 from a 2019 base year.	Below target	-6,0%
Haglöfs	924	208	-115 (-35%)	Haglöfs commits to reduce its absolute scope 1 and 3 emissions by 80% by 2025 from a 2020 base year.	Ahead of target	-14,8%
Helly Hansen	6 220	3 161	Target not set	Target not set	Target not set	Target not set
House of Dagmar	69	1	0 (+37%)	House of Dagmar commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2018 base year.	Below target	-10,8%
ICANIWILL	296	3	-6 (-67%)	ICANIWILL AB commits to reduce its absolute scope 1 and 2 emissions by 42% by 2030 from a 2020 base year.	Goal achieved	-
Indiska**	405	423	+116 (+38%)	Indiska 1901 AB commits to reduce its absolute scope 1 and 2 emissions by 38% by 2030 from a 2021 base year.	Below target	-9,5%
Intersport	2 221	1 358	+127 (+10%)	Intersport Sverige AB commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2021 base year.	Below target	-7,5%



SCOPE 1&2 REPORTING

STICA company member	Revenue (MSEK)	Scope 1&2 emissions in 2022 (tonnes CO2e)	Change in absolute emissions since base year in tonnes CO2e and percent	Target description	Target progress	Required annual reduction from 2023 onwards
Isbjörn of Sweden	39	2	0 (+12%)	Isbjörn of Sweden AB commits to reduce its absolute scope 1 and 2 emissions by 50% by 2033 from a 2021 base year.	Below target	-5,7%
Kappahl	5 054	12 103	-5 159 (-30%)	Kappahl commits to reduce its absolute scope 1 and 2 emissions by 80% by 2030 from a 2017 base year.	Below target	-6,3%
KID	3 178	3 119	-713 (-19%)	Kid ASA commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2020 base year.	Ahead of target	-3,9%
Lindex	7 027	5 913	-8 333 (-58%)	AB Lindex commits to reduce its absolute scope 1 and 2 emissions by 60% by 2023 from a 2017 base year.	Ahead of target	-1,5%
MQ	1 138	478	+152 (+47%)	MQ Marqet AB commits to reduce its absolute scope 1 and 2 emissions by 100% by 2030 from a 2021 base year.	Below target	-18,3%
NA-KD	2 299	46	-140 (-75%)	Nakdcom One World AB commits to reduce its absolute scope 1 and 2 emissions by 80% by 2025 from a 2020 base year.	Ahead of target	-1,6%
Nelly	1 299	28	-205 (-88%)	Nelly NLY AB commits to reduce its absolute scope 1 and 2 emissions by 95% by 2023 from a 2018 base year.	Ahead of target	-6,9%
Newbody	213	24	+12 (+101%)	Newbody AB commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2020 base year.	Below target	-18,9%
Non-stop dogwear***	No Scope 1 & 2 disclosure	No Scope 1 & 2 disclosure	No Scope 1 & 2 disclosure	No Scope 1 & 2 disclosure	No Scope 1 & 2 disclosure	No Scope 1 & 2 disclosure
Norrna	632	71	-4 (-6%)	Norrna Sport commits to reduce its absolute scope 1 and 2 emissions by 60% by 2025 from a 2018 base year.	Below target	-18,0%
Nudie jeans	493	156	-330 (-68%)	Nudie Jeans commits to reduce its absolute scope 1 and 2 emissions by 51% by 2030 from a 2018 base year.	Goal achieved	-
Odd Molly	269	6	-82 (-93%)	Odd Molly Sverige AB commits to reduce its absolute scope 1 and 2 emissions by 50% by 2025 from a 2019 base year.	Goal achieved	-
Our Legacy	293	10	Target not set	Target not set	Target not set	Target not set
Peak Performance	1 449	767	+174 (+29%)	Peak Performance commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2020 base year.	Below target	-9,9%
Polarn O. Pyret	792	214	-148 (-41%)	Polarn O. Pyret AB commits to reduce its absolute scope 1 and 2 emissions by 100% by 2030 from a 2017 base year.	In line with target	-7,4%
Reima***	No Scope 1 & 2 disclosure	No Scope 1 & 2 disclosure	No Scope 1 & 2 disclosure	No Scope 1 & 2 disclosure	No Scope 1 & 2 disclosure	No Scope 1 & 2 disclosure
Rudholm Haak	1 075	296	-	Rudholm & Haak AB commits to reduce its absolute scope 1 and 2 emissions by 46% by 2030 from a 2022 base year.	-	-5,8%
Sandqvist	106	9	-15 (-62%)	Sandqvist Bags & Items AB commits to reduce its absolute scope 1 and 2 emissions by 42% by 2030 from a 2019 base year.	Goal achieved	-
Snickers WW	1 710	673	-58 (-8%)	Snickers Workwear commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2018 base year.	Below target	-5,3%
Stadium	7 100	4 454	-1 473 (-25%)	Stadium AB commits to reduce its absolute scope 1 and 2 emissions by 50% by 2025 from a 2017 base year.	Below target	-8,4%
Tenson	134	58	-104 (-64%)	Tenson AB commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2019 base year.	Goal achieved	-
Texstar	125	27	Target not set	Target not set	Target not set	Target not set
Tiger of Sweden	780	384	-3 (-1%)	Tiger of Sweden AB commits to reduce its absolute scope 1 and 2 emissions by 50% by 2025 from a 2018 base year.	Below target	-16,4%
Toteme	1 127	59	+52 (+771%)	TOTEME AB commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2020 base year.	Below target	-102,6%
Vagabond	817	113	Target not set	Target not set	Target not set	Target not set
Varner	10 695	23 532	-719 (-3%)	Varner AS commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2019 base year.	Below target	-5,9%
Voice	2 068	2 762	-12 (0%)	Voice Norge AS commits to reduce its absolute scope 1 and 2 emissions by 100% by 2025 from a 2021 base year.	Below target	-33,2%
Volvo Merchandise	166	3	-5 (-66%)	Volvo Merchandise AB commits to reduce its absolute scope 1 and 2 emissions by 50% by 2030 from a 2019 base year.	Goal achieved	-

* Revenue consists only of net sales

** Emissions are affected by bankruptcy during 2022

*** New members, reporting first in 2024

SCOPE 3 REPORTING

Table 2. Company-level information outlining the size of the company and progress toward their Scope 3 target for fiscal year 2022, or 2022/2023. Keep in mind companies may have different categories included in their targets, e.g. company A could include the optional category business travel in their targets, while company B might exclude this from their targets. A few companies have not yet set targets. These companies are currently developing their targets and will be submitting these to STICA during the year.

Stica company member	Revenue (MSEK)	Scope 3 emissions within target boundary (tonnes CO2e)	Change in absolute emissions in reported scope since base year in tonnes CO2e and percent	Target description	Target progress	Required annual reduction from 2023 onwards
A Day's March	125	3 054	Target not set	Target not set	Target not set	Target not set
Acne Studios	3 214	37 546	+6 281 (+20%)	Acne Studios commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2020 base year.	Below target	-8,8%
Active Brands	1 360	43 433	+655 (+2%)	Active Brands commits to reduce its scope 3 emissions by 60% per unit by 2030 from a 2021 base year.	Below target	-7,7%
Axel Arigato	820	12 590	+8 598 (+215%)	Axel Arigato commits to reduce its scope 3 emissions by 30% per unit by 2025 from a 2020 base year.	Below target	-81,8%
Bergans	606	9 443	+2 440 (+35%)	Bergans Fritid AS commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2020 base year.	Below target	-10,6%
Björn Borg	835	21 055	-2 742 (-12%)	Björn Borg Group commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2020 base year.	In line with target	-4,8%
Blåkläder	Reporting delayed	Reporting delayed	Reporting delayed	Reporting delayed	Reporting delayed	Reporting delayed
Brothers	377	11 365	+379 (+3%)	Brothers AB commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2021 base year.	Below target	-6,7%
Bubbleroom	443	8 029	+639 (+9%)	Bubbleroom commits to reduce its absolute scope 3 emissions by 37,8% by 2030 from a 2021 base year.	Below target	-5,8%
Båstadgruppen	763	10 642	-	Båstadgruppen AB commits to reduce its absolute scope 3 emissions by 34% by 2030 from a 2022 base year.	-	-4,3%
Casall	272	1 377	-554 (-29%)	Casall Sport AB commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2019 base year.	Ahead of target	-2,7%
Cellbes	520	10 655	-3660 (-26%)	Cellbes AB commits to reduce its absolute scope 3 emissions by 42% by 2030 from a 2020 base year.	Ahead of target	-2,1%
Craft	797	50 726	+19 806 (+64%)	Craft of Scandinavia commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2021 base year.	Below target	-14,3%
DB Journey	257	7 692	+1 469 (+24%)	Db Equipment AS commits to reduce its scope 3 emissions by 50% per unit by 2030 from a 2019 base year.	Below target	-9,2%
Didriksons	745	27 762	+12 797 (+86%)	Didriksons Regnkläder AB commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2020 base year.	Below target	-16,9%
Ellos Group	3 612	89 380	+5 769 (+7%)	Ellos Group commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2020 base year.	Below target	-7,1%
Elodie Details	69	3 046	-598 (-16%)	Elodie Details AB commits to reduce its scope 3 emissions by 50% per unit by 2035 from a 2020 base year.	In line with target	-2,6%
Eton	1 016	19 145	+942 (+5%)	Eton AB commits to reduce its absolute scope 3 emissions by 30% by 2030 from a 2019 base year.	Below target	-4,4%
Fenix Outdoor*	8 824	93 754	+25 572 (+38%)	Fenix Outdoor International AG commits to reduce its scope 3 emissions by 50% per unit by 2025 from a 2019 base year.	Below target	-29,2%
Fristads	1 489	77 849	+15 291 (+24%)	Fristads commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2019 base year.	Below target	-9,3%
Gina Tricot	975	45 517	-4 303 (-9%)	Gina Tricot commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2021 base year.	In line with target	-5,2%
H&M Group	223 553	5 650 833	-451 060 (-7%)	H&M Group commits to reduce its absolute scope 3 emissions by 56% by 2030 from a 2019 base year.	Below target	-6,1%
Haglöfs	924	30 039	+11 411 (+62%)	Haglöfs commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2020 base year.	Below target	-14,0%
Helly Hansen	6 220	234 312	Target not set	Target not set	Target not set	Target not set
House of Dagmar	69	786	+352 (+81%)	Target not set	Target not set	Target not set
ICANIWILL	296	3 580	+1 130 (+46%)	ICANIWILL AB commits to reduce its scope 3 emissions by 50% per unit by 2030 from a 2020 base year.	Below target	-12,0%
Indiska**	405	8 907	-8 147 (-50%)	Indiska 1901 AB commits to reduce its absolute scope 3 emissions by 38% by 2030 from a 2021 base year.	-	-
Intersport	2 221	50 200	+2 065 (+4%)	Intersport Sverige AB commits to reduce its absolute scope 3 emissions by 42% by 2030 from a 2021 base year.	Below target	-5,8%



SCOPE 3 REPORTING

Stica company member	Revenue (MSEK)	Scope 3 emissions within target boundary (tonnes CO2e)	Change in absolute emissions in reported scope since base year in tonnes CO2e and percent	Target description	Target progress	Required annual reduction from 2023 onwards
Isbjörn of Sweden	39	1 152	+516 (+81%)	Isbjörn of Sweden AB commits to reduce its absolute scope 3 emissions by 50% by 2033 from a 2021 base year.	Below target	-11,9%
Kappahl	5 054	150 036	-20 405 (-12%)	Kappahl commits to reduce its absolute scope 3 emissions by 49% by 2030 from a 2017 base year.	Below target	-4,6%
KID	3 178	152 699	-24 716 (-14%)	Kid ASA commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2020 base year.	In line with target	-4,5%
Lindex	7 027	165 320	-38 507 (-19%)	AB Lindex commits to reduce its absolute scope 3 emissions by 49% by 2030 from a 2017 base year.	In line with target	-3,8%
MQ	1 138	15 396	-95 (-1%)	MQ Marqet AB commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2021 base year.	Below target	-6,2%
NA-KD	2 299	46 015	-24 562 (-35%)	Nakdcom One World AB commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2020 base year.	Ahead of target	-1,9%
Nelly	1 299	19 658	-3 769 (-16%)	Nelly NLY AB commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2020 base year.	In line with target	-4,2%
Newbody	213	7 582	-203 (-3%)	Newbody AB commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2021 base year.	Below target	-5,9%
Non-stop dogwear***	No Scope 3 disclosure	No Scope 3 disclosure	No Scope 3 disclosure	No Scope 3 disclosure	No Scope 3 disclosure	No Scope 3 disclosure
Norrna	632	7 944	+213 (+4%)	Norrna Sport commits to reduce its absolute scope 3 emissions by 80% by 2029 from a 2020 base year.	Below target	-11,9%
Nudie jeans	493	7 702	-1 726 (-19%)	Nudie Jeans commits to reduce its absolute scope 3 emissions by 51% by 2030 from a 2018 base year.	In line with target	-4,0%
Odd Molly	269	3 205	-632 (-16%)	Odd Molly Sverige AB commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2021 base year.	Ahead of target	-4,2%
Our Legacy	293	3 836	Target not set	Target not set	Target not set	Target not set
Peak Performance	1 449	30 375	+10 106 (+50%)	Peak Performance commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2020 base year.	Below target	-12,5%
Polarn O. Pyret	792	9 229	-497 (-5%)	Polarn O. Pyret AB commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2020 base year.	Below target	-5,6%
Reima***	No Scope 3 disclosure	No Scope 3 disclosure	No Scope 3 disclosure	No Scope 3 disclosure	No Scope 3 disclosure	No Scope 3 disclosure
Rudholm Haak	1 075	50 889	-	Rudholm & Haak AB commits to reduce its absolute scope 3 emissions by 40% by 2030 from a 2022 base year.	-	-5,0%
Sandqvist	106	1 639	-298 (-15%)	Sandqvist Bags & Items AB commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2020 base year.	In line with target	-4,3%
Snickers WW	1 710	44 228	+14 055 (+47%)	Snickers Workwear commits to reduce its absolute scope 3 emissions by 42% by 2030 from a 2020 base year.	Below target	-11,1%
Stadium	7 100	164 136	-31 548 (-16%)	Stadium AB commits to reduce its absolute scope 3 emissions by 50% by 2025 from a 2017 base year.	Below target	-11,3%
Tenson	134	4 336	+389 (+10%)	Tenson AB commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2020 base year.	Below target	-7,5%
Texstar	125	3 998	Target not set	Target not set	Target not set	Target not set
Tiger of Sweden	780	22 369	-13 120 (-37%)	Tiger of Sweden AB commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2018 base year.	Ahead of target	-1,6%
Toteme	1 127	16 601	+3 930 (+31%)	TOTEME AB commits to reduce its absolute scope 3 emissions by 50% by 2030 from a 2021 base year.	Below target	-10,2%
Vagabond	817	25 217	Target not set	Target not set	Target not set	Target not set
Varner	10 695	387 509	+75 033 (+24%)	Varner AS commits to reduce its scope 3 emissions by 55% per unit by 2030 from a 2019 base year.	Below target	-9,9%
Voice	2 068	40 010	+337 (+1%)	Voice Norge AS commits to reduce its scope 3 emissions by 55% per unit by 2030 from a 2021 base year.	Below target	-7,0%
Volvo Merchandise	166	2 632	-936 (-26%)	Volvo Merchandise AB commits to reduce its absolute scope 3 emissions by 46,2% by 2030 from a 2019 base year.	Ahead of target	-2,5%

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** Emissions are affected by bankruptcy during 2022

*** New members, reporting first in 2024

CLARIFICATIONS & CAVEATS

The above tables show the STICA member's disclosures for the fiscal year 2022, and 2022/2023 for companies with irregular fiscal years. Additional analysis of the results, both individual cases and on an aggregate level, will be provided by STICA in the coming months.

When reviewing and interpreting company disclosures in the tables above, it is important to keep in mind the following:

Firstly, the STICA scope does not require that members report emissions from e.g. certain Scope 3 categories. That is because certain categories are optional. However, because some companies choose to report emissions from optional categories, the total emissions reported in the tables are not directly comparable between companies. You can read more about the reasoning for what is required and what is optional in the section "The STICA Scope".

For some members there has been a decrease in their Scopes 1 & 2 emissions since their base year and their emissions reductions are in line with or ahead of their Scopes 1 & 2 target. This can imply that active reduction measures taken within their own operations have led to a reduction in their emissions. However, other external factors may have influenced these emissions reductions. For instance, higher prices for electricity during 2022 in Sweden may have led to energy savings measures and therefore fewer emissions.

Regarding Scope 3, there are a number of companies that have decreased their emissions in line with or ahead of their targets. A significant portion of these emissions reductions are within the category purchased goods and services, as it represents the largest portion of Scope 3 emissions for most STICA companies. Changes within this category will therefore affect the overall change in emissions and will likely decide a company's target progress. Decreases in emissions are in some instances due to effective measures, such as replacing materials with more climate-

friendly alternatives, but for some companies it may be as a result of fewer purchased products. The opposite may also hold true; Companies who have increased their emissions may have done so because of increases in the number of products purchased. Also, in some cases, members who report emissions from business travel have generally increased their emissions during 2022, as supplier visits may have increased.

Additionally, the quality of the data may differ between companies. While the intention is to consolidate the methodology used between STICA members, factors such as the level of detail in companies' own data, availability and representativeness of emission factors, and the quality of emission factors will result in different estimates and thus a variation in emissions between companies. There are always estimations made in GHG accounting, but it is not the purpose to highlight data uncertainties in the data shown in these tables. For more information, please revisit the section on "Data Quality and Uncertainty" above.

Regarding the companies' targets, these are also not necessarily comparable between companies. For Scopes 1 & 2, all STICA members are required to set absolute targets. For Scope 3, however, targets can be set in three different ways. Read more about this in the "Target-setting Methods" section above, as well as in [STICA's target-setting requirements document](#).

Finally, it is also important to highlight that STICA member companies submit their calculations voluntarily and with assurances that their calculations follow STICA's reporting guidelines. Therefore, we cannot assure that the information provided by the STICA member companies is accurate. That being said, some STICA companies have their calculations verified by third parties, and STICA conducts quality checks on selected companies each year to ensure the calculations and reporting are in line with our methodology. In the future, we expect third party verification to be more common and ultimately required by law.

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