

Welcome to your CDP Climate Change Questionnaire 2023

C0. Introduction

C0.1

(C0.1) Give a general description and introduction to your organization.

Introduction to Boozt and our business model

Boozt is a Nordic online department store selling curated Fashion, Kids, Sport, Beauty and Home online via our own-built and tailor-made tech infrastructure. We offer a contemporary selection of products relevant to a variety of lifestyles through our multi-brand webstores, Boozt.com and Booztlet.com. Boozt Group operates with two main segments, Boozt.com and Booztlet.com, offering our customers a curated and contemporary selection of brands, relevant to a variety of lifestyles for the Nordic customer. This is where we have a direct impact on our footprint and can ensure that we are running a responsible and efficient business. In addition to the two main segments, there are the physical retail stores, Beauty by Boozt and Booztlet retail outlet. Since we want to make sure that all our products ultimately end up with our customers, which will prolong the lifespan of the item and minimise waste, our segments are connected through our value chain.

We take responsibility for the direct impact of our value chain by extending a product's life cycle across all of our platforms. In practice, this means that what we cannot sell online on Boozt.com and Booztlet.com ends up in our physical stores. We also partner with brands to support their inventory clearance which we purchase at discounted prices. This enables our brands to use our platforms as a responsible alternative for handling excess inventory. Through our operations, we are able to engage with brand partners and multi-stakeholder organisations that are leading the change in the fashion sector. The knowledge gained from our collaboration helps us seize the opportunities of our business model.

The e-commerce industry faces many challenges on the road to implementing more sustainable practices. By using Boozt's position and size there is a unique opportunity to push for a more sustainable industry. Boozt's responsibility vision is to use its local Nordic position and technology platforms to make sustainable choices easy for its customers and partners.

We also see the advantages of local anchoring when it comes to our fulfilment centre. The Boozt Fulfilment Centre (BFC) is located in Ängelholm, Sweden, a one hour's drive north of the

headquarters in Malmö, Sweden. A central location in the Nordics with fast access to the entire region and where we handle both shipping and returns. Having a fulfilment centre located close to the customer and in only one location to avoid intra-company shipments is instrumental for a low environmental impact as well as guaranteeing fast and easy deliveries for our customers. We are more than 1,200 employees with more than 60 nationalities reimagining how we shop today and tomorrow while working to deliver an outstanding online shopping experience with unrivalled customer service and making Boozt the leading responsible e-commerce company in the Nordics. Our vision is to become the leading Nordic department store, offering the preferred destination for shopping Fashion, Kids, Sport, Beauty and Home online.

C0.2

(C0.2) State the start and end date of the year for which you are reporting data and indicate whether you will be providing emissions data for past reporting years.

Reporting year

Start date

January 1, 2022

End date

December 31, 2022

Indicate if you are providing emissions data for past reporting years

Yes

Select the number of past reporting years you will be providing Scope 1 emissions data for

3 years

Select the number of past reporting years you will be providing Scope 2 emissions data for

1 year

Select the number of past reporting years you will be providing Scope 3 emissions data for

1 year

C0.3

(C0.3) Select the countries/areas in which you operate.

Austria
Denmark
Estonia
Finland
France
Germany
Iceland
Latvia

Lithuania
 Netherlands
 Norway
 Poland
 Sweden
 Switzerland

C0.4

(C0.4) Select the currency used for all financial information disclosed throughout your response.

SEK

C0.5

(C0.5) Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your GHG inventory.

Operational control

C0.8

(C0.8) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

Indicate whether you are able to provide a unique identifier for your organization	Provide your unique identifier
Yes, an ISIN code	SE0009888738

C1. Governance

C1.1

(C1.1) Is there board-level oversight of climate-related issues within your organization?

Yes

C1.1a

(C1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.

Position of individual or committee	Responsibilities for climate-related issues
Chief Financial Officer (CFO)	The highest level of responsibility in relation to the oversight of climate-related issues lies with the company CFO in collaboration with the CEO as members of

	<p>the Group Management. The Boozt Group Management is responsible for defining strategic objectives as decided by the Board of Directors, including coordinating implementation and ensuring organizational adaptation to changes within the Group. The Group Management offers advice on sustainability-related matters and receives quarterly reports on the overall sustainability strategy from the CFO. The CFO actively participates in the development process by reviewing content and objectives and receives weekly progress reports from the Head of Sustainability. Key climate-related decisions that were made in 2022 by the CFO and CEO were to publicly commit to the Science Based Targets initiative (SBTi) in March 2022, to approve targets related to emissions and to set a budget for conducting a third-party GHG accounting gap analysis and support in the scope 3 calculation in order to improve the emissions data quantity and quality.</p>
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C1.1b

(C1.1b) Provide further details on the board’s oversight of climate-related issues.

Frequency with which climate-related issues are a scheduled agenda item	Governance mechanisms into which climate-related issues are integrated	Please explain
Scheduled – some meetings	<ul style="list-style-type: none"> Reviewing and guiding annual budgets Reviewing and guiding strategy Overseeing the setting of corporate targets Reviewing and guiding the risk management process 	<p>The Head of Sustainability reports directly to the Group CFO and reviews findings and overall progress of the Group sustainability strategy regularly via scheduled meetings. For example, the Head of Sustainability has weekly meetings with the CFO to discuss day-to-day as well as strategic objectives. As important matters arise deep dives on different topics involving budget for climate mitigation activities, climate-related risks and opportunities decisions are held with the CEO and CFO. The CFO relays sustainability updates to the other members of the Group Management.</p> <p>The overall Sustainability strategy and integrating climate risks and opportunities are discussed with the Board of Directors during the annual Strategy Seminar where they provide guidance and review. During the annual strategy meeting, climate-related targets are approved by the board. Group performance is reported to the Board of Directors twice a year.</p>

C1.1d

(C1.1d) Does your organization have at least one board member with competence on climate-related issues?

Board member(s) have competence on climate-related issues	Criteria used to assess competence of board member(s) on climate-related issues
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Row 1	Yes	Climate-related competence is based on either a) academic background b) previous business experience e.g. via board assignments or own company
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C1.2

(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.

Position or committee

Chief Financial Officer (CFO)

Climate-related responsibilities of this position

Managing annual budgets for climate mitigation activities
Integrating climate-related issues into the strategy
Setting climate-related corporate targets
Managing climate-related risks and opportunities

Coverage of responsibilities

Reporting line

CEO reporting line

Frequency of reporting to the board on climate-related issues via this reporting line

Quarterly

Please explain

Climate-related responsibilities are assigned to the CFO for several reasons. The CFO's financial expertise enables them to understand the financial impact of climate risks and opportunities. They can integrate climate issues into the business strategy and engage stakeholders effectively. The CFO can be informed and monitor climate-related issues through regular reporting, risk assessments, collaboration with other departments, training, and the establishment of a dedicated committee for governance and oversight. This ensures a holistic approach to managing climate-related matters within the business. The Head of Sustainability in collaboration with the CFO is working on setting climate-related corporate targets in alignment with the Science Based Target initiative. Annual budget for climate mitigation activities is reviewed by the CFO and approved by the Board of Directors.

C1.3

(C1.3) Do you provide incentives for the management of climate-related issues, including the attainment of targets?

	Provide incentives for the management of climate-related issues	Comment
Row 1	No, not currently but we plan to introduce them in the next two years	

C2. Risks and opportunities

C2.1

(C2.1) Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?

Yes

C2.1a

(C2.1a) How does your organization define short-, medium- and long-term time horizons?

	From (years)	To (years)	Comment
Short-term	0	2	
Medium-term	2	5	
Long-term	5	30	

C2.1b

(C2.1b) How does your organization define substantive financial or strategic impact on your business?

Boozt has adopted COSO’s definition of risk: “Any future event that threatens the organization’s ability to achieve its vision and long-term goals.”

Substantive financial impact results from a material combination of probability and impact on the EBIT (Earnings before interest and taxes). The rating scale of the probability has a range from “likely”, “moderate”, and “unlikely” to “rare”. A substantive risk is considered a risk with a potential financial impact of more than +/- 15 % of EBIT and a moderate or likely probability.

C2.2

(C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.

Value chain stage(s) covered

- Direct operations
- Upstream
- Downstream

Risk management process

Integrated into multi-disciplinary company-wide risk management process

Frequency of assessment

Annually

Time horizon(s) covered

Short-term

Medium-term

Long-term

Description of process

As an e-commerce company, we are exposed to a variety of risks that are inherent to our operations. Managing these risks is an integrated part of our management activities. Boozt's risk management framework is based on structured risk identification, analysis and reporting processes, all of which provide the basis for ongoing risk assessments and subsequent initiation of relevant mitigating actions. Our flat organisational structure allows for fast escalation and timely response to issues that may have a material impact on the Group's earnings and financial and strategic targets.

Boozt works continuously to identify, assess and evaluate risks to which the Group is currently exposed, and risks that are probable to occur in the foreseeable future. Risks are identified, assessed and managed based on the Group's vision and goals.

Climate-related risks are integrated into the company-wide risk management process. The Internal control function engages with the sustainability department in meetings to evaluate and define ESG Risks. The sustainability team is responsible for identifying and monitoring climate-related risks on an ongoing basis and at least once a year integrated into the top 10 risks of the company.

Operational risks are continuously evaluated within daily operations. Management-related risks are continuously reviewed by management and documented by the Internal Control Function. Group Management reports monthly to the Board of Directors on potential risk issues. The Board of Directors is responsible to the shareholders for the Group's risk management and formally assesses risks annually or more often when needed. Identified risks are assessed regarding the probability of occurrence and impact if occurring. The effectiveness of existing risk responses (such as safeguards, control activities, etc.) is qualitatively assessed. The residual risk is illustrated and considers the effectiveness of all current existing risk responses.

Risks can be mitigated through proactive actions, such as insurance or legal agreements, and in some cases, the Group can influence the likelihood of a risk-related event occurring. Other risks are not possible to eliminate, such as risks dependent on political decisions, or other macroeconomic factors. If a risk is related to events beyond the control of the Group, work is aimed at alleviating the consequences.

The risk process consists of the following steps:

IDENTIFICATION: Risks are identified and reported in the Boozt Risk Library

ANALYSIS: Identified risks are analyzed to determine cause, impact, and likelihood

RECORDING: Risks are recorded in the Boozt Risk Library assigning ownership and prioritization

REPORTING: Risks are reported to relevant stakeholders including the Board of Directors

MITIGATION: Risks are monitored and preventive measures are implemented by the business owner

The climate risk integration can be exemplified by one of the top 10 main risks of the company "Supply Chain disruption". The risk is derived from disruption in the supply chain caused by poor performance by distribution partners or lack of product supply from brand partners. On the other hand, the increased severity and frequency of extreme weather events due to climate change can lead to supply chain disruption due to its impact on manufacturing and distribution. A disruption in the supply chain may affect the customer experience and result in the deterioration of the Group's customer offering. The risk is managed and mitigated by two main actions. To mitigate the risk of dependency on any single supplier, Boozt works with multiple local providers in each country with the ability to shift volumes between the distributors in case of poor performance or continuous supply chain disruption. The scale and volume in which the group operates enable us to get high priority with our partners.

In terms of product supply, we work with Status as a preferred partner by building long-lasting and mutually beneficial partnerships with supply partners to ensure prioritization if supply chain disruption occurs (e.g. due to climate change). Further, the diversification of Boozt's selection, which consists of more than 1,600 brands and where no single brand is responsible for >2% of revenue, ensures that the Group is not reliant on any single supplier.

C2.2a

(C2.2a) Which risk types are considered in your organization's climate-related risk assessments?

	Relevance & inclusion	Please explain
Current regulation	Relevant, always included	Current regulation is included in the risk assessment and risk type "Compliance & regulatory changes". The current regulation entailing climate relevance that is monitored is the Swedish implementation of the Directive 2014/95/EU. We are preparing the Sustainability report in accordance with the Annual Accounts Act and Article 8 of the EU Taxonomy Regulation. The sustainability department and the legal department collaborate on a frequent and regular basis to ensure that Boozt is compliant with current regulations.
Emerging regulation	Relevant, always included	Boozt actively monitors emerging regulations and changes that may affect the company. A notable example is our assessment of updates and content related to the upcoming Corporate Sustainability Reporting Directive (CSRD), which will shift sustainability reporting from voluntary to mandatory. In response to this upcoming regulation, Boozt has taken proactive steps. We have conducted a pre-assurance and are organizing an in-house training session to share knowledge and insights with relevant stakeholders across the company.

		By staying informed and taking proactive measures, Boozt aims to adapt to regulatory changes and enhance our sustainability reporting practices effectively.
Technology	Relevant, always included	It is crucial to closely monitor the financial implications associated with the adoption of low-carbon and energy-efficient technologies. The implementation of such technologies may incur additional costs, particularly when investing in new low-carbon solutions or continuously procuring renewable energy amidst rising energy prices. However, it is equally important to assess the potential annual monetary savings resulting from these investments. For instance, by installing solar panels on the roofs of our fulfilment centre, we are able to capitalize on the advantages of reduced energy expenses. These positive outcomes should be taken into consideration when making future low-carbon investment decisions.
Legal	Relevant, always included	While the likelihood of climate-related litigation claims posing significant legal risks remains low, there is a growing concern regarding the evolving legislative landscape that may impose stricter regulations on climate-neutral or low-carbon product claims. These legal risks, which fall under the risk category of "Compliance & regulatory changes," are duly considered in the overall risk assessment.
Market	Relevant, always included	There is a risk of customer migration if the Group's main competitors strengthen their market positions in terms of Sustainability and we do not meet the customer demand and requests in the same way. The sustainable brand index is Europe's largest independent brand study on sustainability and can serve as an indicator for risk assessment. In 2022 we can see an increasing perception of Boozt's sustainability efforts with a higher ranking than the previous year despite increasing efforts. However, Boozt still sees a lack of consumer awareness towards our brand's sustainability efforts. Therefore Boozt will continue to reassess how we communicate our climate strategy and efforts.
Reputation	Relevant, always included	<p>The risk of reputation damage arises when we fail to meet customer expectations regarding sustainability in a timely and credible manner. This risk can result from negative publicity and the reputation of suppliers or brands that Boozt has a relationship with and sells its products.</p> <p>To mitigate this risk, we actively monitor whether brands adhere to our Supplier Code of Cooperation, which includes guidelines for human rights, child labor, ethical sourcing, and animal welfare. Additionally, we have incorporated climate-related questions into our annual supplier survey.</p> <p>Furthermore, there is a reputational risk associated with the general stigmatization of the e-commerce business model, which can impact customer perception and our overall business.</p>

<p>Acute physical</p>	<p>Relevant, always included</p>	<p>Acute physical risks are included in the risk assessment and for example, affect the risk type of supply chain disruption. As natural textile production relies on specific weather conditions, climate change can easily have drastic consequences on our supply chain. As one of the most used textile fibres, cotton production is at high risk, since the demand for both conventional and organic cotton rises tremendously. Climate change leads to extreme weather perturbation such as more frequent and heavy rains and storms in some locations and more extreme drought in others (World Economic Forum, 2021). Both conditions greatly affect for example the availability of cotton. Short supply of those materials will naturally lead to unsatisfied demand and higher prices for fabric, repercutated either on the end customer (through higher prices) or ourselves (through lower margins).</p>
<p>Chronic physical</p>	<p>Relevant, always included</p>	<p>The category of chronic physical risks holds significant relevance, particularly in the context of our operations. One specific risk is temperature variability, which can have implications for fashion seasons. Since fashion seasons are both designed and purchased in advance, unpredictability in temperature poses challenges for accurate forecasting. The uncertainty surrounding temperature fluctuations can disrupt sales forecasting, resulting in adverse financial consequences such as the need for high discounts or lower exit margins. These outcomes can strain our relationships with brand partners and their suppliers, potentially giving rise to substantial future and long-term business risks.</p> <p>As a technology-driven company operating in the fashion and lifestyle sector, Boozt heavily relies on the seasonality of the fashion industry for purchase planning and sales forecasting. Given our position as an online retailer in the European Nordic region, we cannot overlook the inherent risk associated with weather dependency.</p>

C2.3

(C2.3) Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.3a

(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

Identifier

Risk 1

Where in the value chain does the risk driver occur?

Downstream

Risk type & Primary climate-related risk driver

Chronic physical
Temperature variability

Primary potential financial impact

Decreased revenues due to reduced demand for products and services

Company-specific description

The operation of Boozt within the fashion sector is closely intertwined with temperature variability, as it significantly impacts both the supply chain and consumer demand. Changing weather patterns can disrupt fashion seasons by affecting consumer buying behavior. For example, unseasonably warm weather during autumn and winter can decrease sales and revenue for winter-specific items like boots and coats. Conversely, unexpectedly cold weather during spring or summer can impact the demand for warm-weather clothing. These shifts in weather patterns make it challenging for retailers to accurately predict and plan inventory, emphasising the fashion industry's need for flexibility.

For Boozt this may lead to high discounts or lower exit margins and hence a decreased revenue. Such financial consequences can strain relationships with Boozts brand partners and suppliers, giving rise to substantial future and long-term business risks. As a technology-oriented company operating in the fashion and lifestyle sector, Boozt heavily relies on the seasonality of the fashion industry for purchase planning and sales forecasting. Given our position as an online retailer in the European Nordic region, we cannot ignore the inherent risk associated with weather effects, making temperature variability a chronic physical risk that demands careful consideration.

Time horizon

Medium-term

Likelihood

Likely

Magnitude of impact

Medium-high

Are you able to provide a potential financial impact figure?

Yes, an estimated range

Potential financial impact figure (currency)

Potential financial impact figure – minimum (currency)

25,300,000

Potential financial impact figure – maximum (currency)

37,950,000

Explanation of financial impact figure

As described in 2.1 b a substantive financial impact results from a material combination of probability and impact on the EBIT (Earnings before interest and taxes). This risk has an assessed likely probability with a potential financial impact of more than -10-15 % of EBIT.

The estimated range shows a potential negative effect of 10% to 15% on the EBIT with a likely probability due to changed weather conditions affecting the traditional seasonality and sales leading to a lower exit margin, decreased revenues and profits. To provide a clearer perspective, the EBIT for the year 2022 amounted to 253,000,000 SEK. Therefore, a 10% risk of EBIT reduction would lead to a minimum potential financial impact of 25,300,000 SEK ($253,000,000 * 0.1 = 25,300,000$), while a 15% risk of EBIT reduction would result in a maximum potential financial impact of 37,950,000 SEK ($253,000,000 * 0.15 = 37,950,000$).

Cost of response to risk

13,020,000

Description of response and explanation of cost calculation

In order to mitigate the uncertainty in our business, we prioritize flexible procurement strategies. The associated cost related to this risk pertains to the budget allocated for internal resources dedicated to risk management. Our merchandisers and retail analysts play a crucial role in forecasting customer demand and devising procurement plans during both in-season and off-season periods.

The cost calculation is based on the monthly average salary of merchandisers in Sweden. Currently, we employ 31 merchandisers who support the buyers in making procurement decisions by providing comprehensive performance analyses at both the category and item levels. We continuously evaluate the need for additional merchandisers or explore alternative procurement approaches to address this risk effectively.

The formula for calculating the cost is as follows: $(35000 \text{ SEK} * 12) * 31 \text{ FTEs} = 13,020,000 \text{ SEK}$.

We are already taking proactive measures to address this risk by employing merchandisers and continuously enhancing our forecasting and procurement planning processes. Additionally, to mitigate the effects of extended seasons, Boozt has diversified its product line to include non-seasonal items and expanded into other categories like Beauty and Home.

Comment

Identifier

Risk 2

Where in the value chain does the risk driver occur?

Direct operations

Risk type & Primary climate-related risk driver

Emerging regulation
Mandates on and regulation of existing products and services

Primary potential financial impact

Increased direct costs

Company-specific description

The rise of concerns regarding greenwashing practices has prompted the European Union (EU) to take action by implementing regulations aimed at curbing deceptive environmental claims and ensuring accurate communication of businesses' environmental performance. In line with these efforts, the European Commission has proposed the Green Claims Directive, which seeks to combat greenwashing and foster transparency in business practices. This directive introduces clear guidelines that companies must adhere to when making environmental claims, including requirements for substantiation, restrictions on misleading statements, and the utilization of standardized environmental labels. As an online retail company focused on fashion and lifestyle products, Boozt is not immune to the implications of tightening greenwashing regulations. Failure to address these challenges could pose significant risks to our business:

Reputational damage: In an era where consumers are increasingly conscious of sustainability, being found guilty of engaging in greenwashing practices could lead to severe harm to our reputation. This could result in a loss of consumer trust, diminished brand loyalty, and ultimately impact our financial performance. It is crucial that we remain transparent and authentic in our sustainability claims to maintain the trust of our customers.

Legal consequences: Non-compliance with greenwashing regulations can have serious legal ramifications for our business. Regulatory bodies may take legal action against us, leading to fines, penalties, or, in extreme cases, the suspension of our operations. These consequences not only carry financial implications but also damage our standing within the industry and undermine our credibility as a responsible retailer.

Increased compliance costs: Adhering to greenwashing regulations may require us to allocate additional resources to ensure compliance. This could involve hiring legal and sustainability experts who can navigate the complexities of the regulations and help us develop accurate and substantiated environmental claims. Additionally, conducting third-party audits to verify the accuracy of our claims may also incur additional costs.

Neglecting these compliance measures could lead to potential violations, increased legal expenses, and reputational harm.

Time horizon

Medium-term

Likelihood

Likely

Magnitude of impact

Medium

Are you able to provide a potential financial impact figure?

Yes, an estimated range

Potential financial impact figure (currency)

Potential financial impact figure – minimum (currency)

67,430,000

Potential financial impact figure – maximum (currency)

269,720,000

Explanation of financial impact figure

As per the proposed Green Claims Directive, it is expected that each Member State takes necessary actions to establish measures and penalties for businesses found guilty of making misleading or unsupported environmental claims. These penalties are designed to be stringent enough to deter businesses from benefiting economically from their non-compliant practices. The draft Directive suggests imposing significant consequences for non-compliance, such as fines of up to 4% of turnover, confiscation of profits related to the breach, and a 12-month prohibition from participating in public procurement procedures.

Therefore the potential financial impact on Boozt in case of non-compliance is estimated to be between a range of potential fine between 1% of the net revenue in 2022 at the minimum range and 4% of the net revenue in 2022 at the maximum range. The calculation formula for the minimum potential financial impact with a 1% penalty on net revenue in SEK in 2022= $6,743,000,000 * 0.01=67,430,000$. The calculation formula for the maximum potential financial impact with a 4% penalty on net revenue in SEK in 2022= $6,743,000,000 * 0.04=269,720,000$.

Cost of response to risk

1,426,907

Description of response and explanation of cost calculation

As an e-commerce company operating in various EU countries, including a strong presence in the Nordic region, Boozt understands the importance of complying with market requirements to mitigate risks.

Five years ago, Boozt began requesting detailed product-level information to establish our Boozt Sustainability criteria. This criteria forms the basis for our Made With Care assortment, educating customers about the socio-environmental impact of textile production and consumption. We collect data and request information on a product level for inclusion in Boozt's Made With Care category. During this time, we observed a lack of detailed information provided by brands, prompting us to adopt a proactive stance towards data collection and recognize associated risks. Environmental claims without third-party certification can be misleading, as some brands make sustainability or eco-friendliness claims without proper evidence.

In 2022, we intensified our data collection efforts due to brands' insufficient provision of detailed information. We engage with widely used product certifications for validation, but the reliance on physical tags poses challenges for online retailers like us.

Boozt is implementing rigorous processes to verify the accuracy and legitimacy of the sustainability claims put forth by our brand partners. To effectively mitigate these risks, it is crucial for Boozt to allocate resources towards key initiatives. These include:

Reviewing and auditing marketing materials and environmental claims: By conducting thorough reviews and audits of our marketing materials and environmental claims, we can ensure their accuracy, transparency, and compliance with greenwashing regulations. This involves dedicating resources to assess each claim, verify supporting data, and identify any potential misrepresentation or exaggeration.

To mitigate the risks explained above, we anticipate the need to allocate the following resources which lead to an estimated total cost of 1,426,907 SEK per year:

2 full-time employees (FTE) dedicated to overseeing the review and audit processes, ensuring continuous monitoring, and providing guidance to internal stakeholders.

Resources to stay informed: This may include subscriptions to relevant industry magazines or membership in organizations such as Boozt's Sustainable Apparel Coalition (SAC), which provides access to industry-specific guidance, best practices, and updates on greenwashing regulations.

Comment

C2.4

(C2.4) Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.4a

(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.

Identifier

Opp1

Where in the value chain does the opportunity occur?

Direct operations

Opportunity type

Energy source

Primary climate-related opportunity driver

Use of lower-emission sources of energy

Primary potential financial impact

Reduced indirect (operating) costs

Company-specific description

In Boozt's direct operations, the company has the chance to use lower-emission sources of energy to reduce indirect (operating) costs. An integral part of the decarbonization of the economy is the transition to low-carbon energy sources. Boozt fulfilment centre, which stores all products and from where deliveries and returns are handled, represents the company's main operations and requires a high amount of electricity. The production of own renewable energy has two main advantages. Firstly, the corporate GHG footprint can be significantly reduced by moving to 100% renewable energy and creating reputational benefits as well as avoiding the regulatory implications of carbon-intensive activities. Secondly, in times of rising energy prices and dependency on energy suppliers, investing in the generation of renewable energy can reduce operational costs and increase independency from volatile energy markets. In southern Sweden where our only fulfilment centre is located, the average cost per kWh of purchased electricity was about 90% higher in 2022 than in 2021. Generating own solar energy instead of purchasing the energy can lead to monetary savings. This opportunity is likely with a medium magnitude of impact. With the generation of solar energy in the fulfilment centre, Boozt saved more than SEK 1.19 million in 2022 which is 90% more than in 2021. The solar panels contributed to 16% of the total energy consumption at the fulfilment centre in 2022.

Time horizon

Medium-term

Likelihood

Likely

Magnitude of impact

Medium

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

1,196,751

Potential financial impact figure – minimum (currency)**Potential financial impact figure – maximum (currency)****Explanation of financial impact figure**

The financial impact figure is the annual monetary savings due to the generation of solar energy per quarter. To calculate the monetary savings, we multiplied the generated solar energy by the average electricity price per kWh for purchased energy in the quarter (based on the invoices from our energy providers) and added the earnings for the sold energy. In that way, we can see what we would have spent on purchased energy.

General calculation Formula: Generated solar energy in kWh * Average cost per kWh of

purchased electricity = monetary savings of the quarter

Q1 2022: 67214 kWh * 2.29 SEK per kWh= 153651 SEK

Q2 2022: 191311 kWh * 2.26 SEK per kWh= 433128 SEK

Q3 2022: 173363 kWh * 3.05 SEK per kWh= 528584 SEK

Q4 2022: 29790 kWh * 2.73 SEK per kWh=81178 SEK

The sum of Q1 to Q4 monetary savings= 1196541 SEK, adding the earnings of sold energy of 210 SEK, leads to annual monetary savings in 2022 of 1,196,751 SEK.

Cost to realize opportunity

3,768,000

Strategy to realize opportunity and explanation of cost calculation

Investing in energy efficiency and lower-emission energy sources is an opportunity for Boozt to reduce dependencies on the volatile energy market. We see that those sustainable investments will pay out in the long run. The fulfilment centre is located in Ängelholm, Sweden. As a Green Building certified facility, the fulfilment centre operations are driven by energy-efficient and modern technology. The fulfilment centre runs on 100% renewable energy, consisting of purchased energy from hydropower and own generated solar energy.

A completed case study in 2018 for the use of lower-emission sources of energy successfully led to the purchase of our solar panels. Boozt installed solar panels on the roof of the fulfilment centre in 2019 and expects them to have a life span of 25 to 30 years. With the generation of solar energy in the fulfilment centre, Boozt saved more than SEK 1.19 million in 2022 which is 90% more than in 2021. The solar panels contributed to 16% of the total energy consumption at the fulfilment centre in 2022.

Calculation formula for Cost to realize opportunity= investments for the solar cells in SEK + the installation costs of the solar cells in SEK
 = 1 890 000 SEK + 1 878 000 SEK =3,768,000 SEK.

Comment

Identifier

Opp2

Where in the value chain does the opportunity occur?

Downstream

Opportunity type

Products and services

Primary climate-related opportunity driver

Shift in consumer preferences

Primary potential financial impact

Increased revenues resulting from increased demand for products and services

Company-specific description

Based on the Sustainable Brand Index for 2022, a significant number of consumers in Scandinavia and the Baltics (the markets we operate in) are actively engaging in discussions about sustainability. Specifically, in Sweden, where Boozt is located, 68% of consumers are discussing sustainability in their everyday lives. This shift in consumer demand presents a compelling business case and opportunity for Boozt to curate a selection of products across various categories that align with sustainability values.

The Made With Care category on Boozt.com was launched in 2021. Throughout our Made With Care landing page, Boozt is aiming for providing as much information about products and responsible production practices as possible, to become more transparent and to educate the customers. The Made With Care experience allows customers to discover more sustainable fashion and beauty based on reliable brand data and categorised by clear impact area icons: Organic, Recycled, Not tested on Animals, Vegan, Traceability and Certified. The icons have been redesigned to better reflect the data collection from brands and make it easier for customers to shop according to their values. For a product to be featured in the Made With Care category, and therefore benefit from a free onsite double exposure, a product needs to fulfil the requirements. In 2022, 21.1% of our apparel assortment was part of our Made With Care category. The share of orders that contain Made With Care products increased continuously and reached 28% in 2022 (2021: 13.8%)

Time horizon

Medium-term

Likelihood

Very likely

Magnitude of impact

Medium-high

Are you able to provide a potential financial impact figure?

Yes, an estimated range

Potential financial impact figure (currency)

Potential financial impact figure – minimum (currency)

543,606,631

Potential financial impact figure – maximum (currency)

595,378,691

Explanation of financial impact figure

The financial impact figure with the estimated range refers to a growth of Net Sales (Gross Sales minus Returns) in the previously described Made With Care category. Based on the Net Sales in the Made With Care category of 2022, a sales growth of 5%

is estimated for the minimum potential financial impact and a 15% sales growth for the maximum potential financial impact.

The calculation formula for the minimum potential financial impact with 5% growth in net sales:

Net Sales Made With Care in SEK in 2022 * 1.05=517,720,601 *1.05=543,606,631.

The calculation formula for the maximum potential financial impact with 15% growth in net sales: Net Sales Made With Care in SEK in 2022 * 1.15=517,720,601

*1.15=595,378,691.

Cost to realize opportunity

1,114,907

Strategy to realize opportunity and explanation of cost calculation

In an effort to drive responsible production, in 2022, a redesign of the Boozt Sustainability Criteria to represent a systemic change in production patterns and educate the customer about the socio-environmental impact of production and consumption was made. The Boozt Sustainability Criteria refer to a methodology set internally to define whether a product is fit for our Made With Care category or not. The methodology differs based on the product category. To ensure a reliable, transparent and traceable assortment, Boozt relies intensely on globally recognised certifications, both environmental and social, as well as extensive data collection. To uphold the highest industry standards, a review, update and strengthening of Boozt's Sustainability Criteria are made on a yearly basis, based on stakeholder feedback, new regulations and other macro-level changes. Boozt tracks the performance of the category and data quality on a quarterly basis.

To facilitate easy shopping based on customer values, we have implemented filter options and designed icons (e.g., organic, recycled) that highlight positive attributes of the product.

As customer interest in responsibly made products continues to grow, we strive to consistently provide a selection of genuinely more responsible products. Therefore, we aim to update Boozt's Sustainability Criteria annually. This ensures the criteria remain relevant and that our curated selection in the Made With Care category showcases "best-in-class" practices.

To realise the opportunity explained above, we anticipate the need to allocate the following resources which lead to an estimated total cost of 1,114,907 SEK per year:

-2 full-time employees (FTE) dedicated to developing the sustainability criteria, overseeing the review of product and material information, ensuring continuous monitoring, and providing guidance to brands.

-Resources to stay informed: This may include subscriptions to relevant industry magazines or membership in organizations such as Boozt's Sustainable Apparel Coalition (SAC), which provides access to industry-specific guidance, best practices, and updates on industry standards, and latest product or material certification. The online community provided by the membership allows us to discuss development and challenges with our peers navigating a similar landscape.

Comment

C3. Business Strategy

C3.1

(C3.1) Does your organization’s strategy include a climate transition plan that aligns with a 1.5°C world?

Row 1

Climate transition plan

No, but our strategy has been influenced by climate-related risks and opportunities, and we are developing a climate transition plan within two years

Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world and any plans to develop one in the future

In 2022, Boozt had not yet implemented a transition plan aligned with a 1.5°C world. However, in March 2022, Boozt made a commitment to establish science-based targets. Over the course of two years, as we submit the targets to the Science Based Targets initiative (SBTi), we will comprehensively assess the full impact of our business, including estimating or calculating relevant scope 3 emissions. This assessment will enable us to analyze various climate and business scenarios, set targets, and adapt our strategy to align with a 1.5°C world.

In 2022, we successfully completed our Scope 3 emissions calculation, and with a complete greenhouse gas (GHG) inventory in hand, Boozt is well-positioned to develop science-based targets throughout 2023.

C3.2

(C3.2) Does your organization use climate-related scenario analysis to inform its strategy?

	Use of climate-related scenario analysis to inform strategy	Primary reason why your organization does not use climate-related scenario analysis to inform its strategy	Explain why your organization does not use climate-related scenario analysis to inform its strategy and any plans to use it in the future
Row 1	No, but we anticipate using qualitative and/or quantitative analysis in the next two years	Lack of internal resources	Due to limited internal resources, Boozt has not yet conducted a climate-related scenario analysis. Nevertheless, in March 2022, we made a commitment to establish science-based targets. As part of this commitment, we embarked on a two-year process to submit our targets to the

			<p>Science Based Targets initiative (SBTi). In the first phase, we focused on measuring the comprehensive impact of our business, including the calculation of all relevant scope 3 categories. This measurement was successfully completed in 2022.</p> <p>Moving forward, Boozt will leverage climate scenario analysis to develop science-based targets and inform our strategic decisions. This analysis will enable us to align our actions with the most effective and impactful strategies for addressing climate change.</p>
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C3.3

(C3.3) Describe where and how climate-related risks and opportunities have influenced your strategy.

	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
Products and services	Yes	<p>Sustainability plays a significant role in consumer purchasing decisions, particularly in the Nordics. According to the Sustainable Brand Index (2023), 70% of Swedish consumers agree that sustainability influences their purchasing decisions to a certain or large extent. This consumer shift presents both a compelling business opportunity and a risk for Boozt if we fail to meet this demand.</p> <p>Recognizing this shift, Boozt has integrated sustainability into our strategy. We are actively working on enhancing our Made With Care section on our website, which aims to assist customers in aligning their shopping choices with their values. This section provides a browsing experience that offers transparent and easily understandable information about the sustainability initiatives of brands, as well as the environmental and social impact of products. By catering to the growing demand for sustainable fashion, Boozt aims to not only capture the business potential but also mitigate the risk of falling short of consumer expectations. We remain committed to delivering a curated selection of products that resonate with the values and preferences of our environmentally and socially conscious customers.</p> <p>In 2022 our resale platform ReBoozt has informed our</p>

		<p>strategy as we set a target to by 2024 extend ReBoozt’s presence across our markets. ReBoozt is a peer-to-peer platform for pre-owned items. We want to keep giving our customers a better shopping experience and with the high-quality products sold on Boozt, we think it is natural to provide a seamless option to increase the circularity and lifetime of these products.</p>
Supply chain and/or value chain	Yes	<p>In order to address climate-related risks in our supply chain, we took proactive steps by becoming a member of the Sustainable Apparel Coalition (SAC) in 2020. This commitment was further demonstrated in 2022 when we completed the Higg Brand and Retail Module (BRM) for the second consecutive year. The Higg BRM is a self-assessment that evaluates our operations, logistics, and management systems to identify social and environmental risks. Through this assessment, we gain valuable insights into the critical issues within our supply chain, enabling us to better understand and manage these risks.</p> <p>As part of our ongoing efforts, we are actively onboarding an increasing number of our brand partners to the Higg BRM. By assessing, evaluating, and monitoring the socio-ecological risks associated with our supply chain, we can enhance our risk management strategies. In 2022, we have successfully onboarded 46 BRM modules, representing 107 brand partners. These 107 brands account for 47% of our business volume in the apparel and footwear segment. This comprehensive risk assessment integrates the environmental and social risks of our brand partners, allowing us to gain a holistic understanding of our supply chain and make informed decisions.</p> <p>Alongside mitigating risks, we also recognize the opportunities presented by climate-related initiatives. To leverage these opportunities, we developed the Made With Care category. This category offers our customers a thoughtfully curated selection of products that align with their values. By highlighting brands that prioritize responsible production patterns and sustainable practices, we aim to drive positive change in the industry and encourage our brand partners to adopt more responsible approaches.</p>
Investment in R&D	Yes	<p>Investments in climate change adaptation and mitigation activities are considered in the strategy. For example, in terms of packaging the Boozt shipping bags are made from</p>

		<p>100% recycled plastic, Blue Angel certified, and the shipping boxes are made from 100% certified paper to ensure full traceability and recyclability.</p> <p>Boozt is actively supporting the LIFE-REZIP EU project, which aims to validate a circular packing concept for e-commerce. In 2022 Boozt supported Re-Zip in the application process for the funding that was successfully granted. In June 2023 the pilot project will be commenced and will have a duration of 42 months. Our focus is on developing a circular bag for automated fulfilment centres, providing a sustainable alternative to single-use packaging. By showcasing the feasibility and benefits of circular packaging, we contribute to the project's objective of driving the industry's transition towards a cost-effective and sustainable circular economy. Our commitment is to inspire change and foster widespread adoption of circular practices in the e-commerce sector, addressing environmental challenges and promoting a more sustainable future.</p>
Operations	Yes	<p>We are fully aware that fashion and apparel have a considerable carbon footprint, but we are committed to reducing that footprint in our operations. Boozt recognizes the opportunity to reduce indirect operating costs by utilizing lower-emission energy sources in its direct operations. As part of the broader decarbonization efforts, transitioning to low-carbon energy sources is essential. In line with this, Boozt installed solar panels on the roof of its fulfilment centre in 2019, which are expected to have a lifespan of 25 to 30 years.</p> <p>The Boozt fulfilment centre serves as a critical hub for storing products and handling deliveries and returns. Given the high electricity demand of these operations, the generation of solar energy has played a significant role. In 2022, the solar panels contributed to 16% of the total energy consumption at the fulfilment centre, resulting in substantial savings for the company. Boozt saved over SEK 1.19 million in 2022, representing a 90% increase compared to the previous year.</p> <p>Furthermore, Boozt is actively collaborating with its distributors to enhance transparency and accountability. Through the utilization of the company's ESG platform, distributors are encouraged to report emissions data, enabling Boozt to assess their performance and monitor their environmental impact.</p>

C3.4

(C3.4) Describe where and how climate-related risks and opportunities have influenced your financial planning.

	Financial planning elements that have been influenced	Description of influence
Row 1	Revenues Direct costs Indirect costs	<p>The following climate-related risks and possibilities have influenced Boozt's financial planning in terms of revenues and direct costs:</p> <p>1) Revenues: Temperature variability and recurring meteorological conditions can impact the generation of expected revenue. Fashion seasons, which are planned and purchased in advance, can be affected by temperature variability and changing weather patterns due to climate change. This requires increased flexibility in sales forecasting and planning activities. Unpredictable temperature fluctuations pose a significant risk to revenue and overall operations, potentially leading to challenges such as higher discounts and lower exit margins. To mitigate the effects of extended seasons, Boozt has diversified its product line to include non-seasonal items and expanded into other categories like Beauty and Home.</p> <p>2) Direct costs: The proposed EU Green Claims Directive expects Member States to establish measures and penalties for businesses making misleading environmental claims. Penalties include fines of up to 4% of turnover, profit confiscation, and a 12-month procurement ban. The risk of direct costs from fines are considered and to avoid non-compliance with the tightening regulations, Boozt is planning to allocate resources for monitoring and ensuring adherence to the Green Claims Directive. This proactive approach will enable us to stay ahead of the requirements and maintain transparency and credibility in our sustainability claims.</p> <p>3) Indirect costs: Boozt sees an opportunity to decrease indirect costs by seizing the opportunity to generate own solar energy. Investing in energy efficiency and lower-emission energy sources is an opportunity for Boozt to reduce dependencies on the volatile energy market. We monitor the investment and payback period for the installed solar panels. In 2022, the company saved over SEK 1.19 million, a remarkable 90% increase compared to the previous year. This significant increase in monetary savings, driven by the rising costs of energy purchases, implies an estimated payback period of approximately 3 years.</p>

C3.5

(C3.5) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

Identification of spending/revenue that is aligned with your organization’s climate transition	
Row 1	No, but we plan to in the next two years

C4. Targets and performance

C4.1

(C4.1) Did you have an emissions target that was active in the reporting year?

No target

C4.1c

(C4.1c) Explain why you did not have an emissions target, and forecast how your emissions will change over the next five years.

	Primary reason	Five-year forecast	Please explain
Row 1	We are planning to introduce a target in the next two years	<p>Five-year forecast:</p> <p>Scope 1 emissions are forecasted to decrease in the next five years as part of the currently developed science-based targets.</p> <p>Scope 2 emissions are forecasted to decrease in the next five years as we have committed to 100% renewable electricity and will switch energy suppliers or energy contracts to source only renewable electricity.</p> <p>Regarding Scope 3 emissions, the overall expectation is that they will remain relatively stable over the next five years. However, our primary focus in this area will be on setting supplier engagement targets and increasing the proportion of suppliers who adopt science-based targets themselves. By collaborating with our suppliers and encouraging their commitment to sustainability, we aim</p>	<p>The reason why Boozt did not set a target yet is that it is Boozt’s priority and responsibility to comprehensively measure the full direct and indirect impact, measure all GHG emissions and become aware of the main impact areas before developing measurable reduction targets. In 2022 Boozt has expanded the scope of measurement and has a complete GHG inventory. Building upon this measurement foundation, Boozt will conduct an analysis of various climate and business scenarios. This analysis will inform the development of science-based targets that align with best practices and meet the criteria set forth by the Science Based Targets initiative. Boozt plans to submit these science-based targets for approval to the Science Based Targets initiative in 2024. This process ensures that the targets are</p>

	<p>to address Scope 3 emissions more effectively in the long term. It is important to note that while immediate changes in Scope 3 emissions may be limited, we expect to see more significant reductions over time through ongoing engagement and collaboration with our suppliers.</p>	<p>rigorous, credible, and contribute to meaningful reductions in GHG emissions.</p>
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C4.2

(C4.2) Did you have any other climate-related targets that were active in the reporting year?

No other climate-related targets

C4.3

(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Yes

C4.3a

(C4.3a) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	0	0
To be implemented*	0	0
Implementation commenced*	0	0
Implemented*	2	793.77
Not to be implemented	0	0

C4.3b

(C4.3b) Provide details on the initiatives implemented in the reporting year in the table below.

Initiative category & Initiative type

Low-carbon energy generation
Solar PV

Estimated annual CO₂e savings (metric tonnes CO₂e)

2.77

Scope(s) or Scope 3 category(ies) where emissions savings occur

Scope 2 (location-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

1,196,751

Investment required (unit currency – as specified in C0.4)

3,768,000

Payback period

1-3 years

Estimated lifetime of the initiative

21-30 years

Comment

Boozt has always emphasized the significance of expanding the utilization of renewable energy sources. In line with this commitment, the company installed solar panels on the fulfilment centre's roof in 2019, designed to operate efficiently for 25 to 30 years. By generating solar energy on-site rather than relying solely on purchased energy, Boozt has unlocked the potential for substantial cost savings. In 2022, the company saved over SEK 1.19 million, a remarkable 90% increase compared to the previous year. This significant increase in monetary savings, driven by the rising costs of energy purchases, implies an estimated payback period of approximately 3 years. Furthermore, the solar panels accounted for 16% of the total energy consumption at the fulfilment centre in 2022, highlighting their noteworthy contribution to reducing environmental impact.

Initiative category & Initiative type

Company policy or behavioral change
Customer engagement

Estimated annual CO₂e savings (metric tonnes CO₂e)

791

Scope(s) or Scope 3 category(ies) where emissions savings occur

Scope 3 category 4: Upstream transportation & distribution

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

0

Investment required (unit currency – as specified in C0.4)

0

Payback period

No payback

Estimated lifetime of the initiative

Ongoing

Comment

In our commitment to driving positive change in the industry, Boozt has taken a proactive stance against unnecessary returns. To foster more sustainable business practices, we introduced the Fair Use policy to our Terms & Conditions in 2019. While we understand that returns are an integral part of online shopping convenience, Fair Use enables us to engage in transparent and honest conversations with customers who may be repeatedly exploiting our exceptional service offerings, including free shipping and returns, at the expense of our business, other customers, and the environment.

Since its implementation, the Fair Use Policy has been applied to approximately 39,000 customers, representing 1.58% of our active customer base. Although this figure accounts for a small portion of our more than 2.5 million active customers, it is worth noting that these customers contribute to approximately 25% of the total return volume. By pausing these accounts and reducing unnecessary returns, Boozt has made significant strides in sustainability. In 2022 alone, our efforts resulted in approximately 791 tonnes of CO₂e savings. To put this into perspective, these savings are equivalent to eliminating the need for approximately 538 delivery trucks over the course of a year.

C4.3c

(C4.3c) What methods do you use to drive investment in emissions reduction activities?

Method	Comment
Employee engagement	
Financial optimization calculations	
Compliance with regulatory requirements/standards	

C4.5

(C4.5) Do you classify any of your existing goods and/or services as low-carbon products?

No

C5. Emissions methodology

C5.1

(C5.1) Is this your first year of reporting emissions data to CDP?

No

C5.1a

(C5.1a) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

Row 1

Has there been a structural change?

No

C5.1b

(C5.1b) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?	Details of methodology, boundary, and/or reporting year definition change(s)
Row 1	Yes, a change in methodology Yes, a change in boundary	<p>Scope 1: Scope 1 GHG emissions encompass direct greenhouse gas emissions from Boozt-owned sources that are not related to energy delivery, including company vehicles. In 2022, there was an increase in Scope 1 GHG emissions compared to 2021 due to the expanded boundary, which now includes all group entities. Additionally, there has been a methodology change for calculating Scope 1 GHG emissions for Boozt's Lithuanian and Swedish entities. Emissions are now calculated using the fuel-based method with emission factors in kg per litre per fuel type, sourced from DEFRA. For one entity with company cars, GHG emissions were calculated based on expense data for diesel fuel using the spend-based method.</p> <p>Scope 3: Waste Generated in Operations: This category accounts for GHG emissions resulting from the third-party treatment of waste generated in Boozt's owned or controlled operations. In 2022, GHG emissions in this category pertain to waste generated primarily from the fulfilment centre and offices, whereas the 2021 data only includes waste from the fulfilment centre.</p>

		<p>In general, it is important to note that Boozt has expanded the boundary of its Scope 3 GHG accounting to encompass all nine relevant Scope 3 categories. This represents an increase from the four relevant scope 3 categories calculated in 2021. As a result, Boozt has chosen 2022 as the base year for GHG emissions calculations and future target setting, as it provides the most comprehensive measurement across all scopes.</p>
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C5.1c

(C5.1c) Have your organization’s base year emissions and past years’ emissions been recalculated as a result of any changes or errors reported in C5.1a and/or C5.1b?

	Base year recalculation	Scope(s) recalculated	Base year emissions recalculation policy, including significance threshold	Past years’ recalculation
Row 1	Yes	Scope 1 Scope 2, location-based Scope 2, market-based Scope 3	<p>Boozt has made a revision to its base year, changing it from 2021 to 2022. This adjustment was made because the year 2022 provides the highest level of measurement across all scopes and includes a comprehensive calculation of Scope 3 emissions for the first time. This complete greenhouse gas (GHG) inventory is essential for setting science-based targets.</p> <p>It's important to note that historical values have not been recalculated due to various factors such as unavailability of data or the absence of certain operations within the timeframe (e.g., subsidiaries not being part of the operations). In line with using the base year of 2022 for science-based target setting, Boozt is also in the process of developing a recalculation policy. This policy will establish the criteria and threshold for making changes to the data, ensuring accuracy and consistency in our measurements.</p>	No

C5.2

(C5.2) Provide your base year and base year emissions.

Scope 1

Base year start

January 1, 2022

Base year end

December 31, 2022

Base year emissions (metric tons CO₂e)

150.5

Comment

Boozt uses 2022 as a base year for the GHG emissions calculations and future target setting as it represents the highest degree of measurement across all scopes. Based on having calculated Boozt's total GHG emissions in 2022, an analysis of different climate and business scenarios and the developed science-based targets will be submitted to the Science Based Targets initiative for approval in 2024.

Scope 2 (location-based)

Base year start

January 1, 2022

Base year end

December 31, 2022

Base year emissions (metric tons CO₂e)

147.9

Comment

Boozt uses 2022 as a base year for the GHG emissions calculations and future target setting as it represents the highest degree of measurement across all scopes. Based on having calculated Boozt's total GHG emissions in 2022, an analysis of different climate and business scenarios and the developed science-based targets will be submitted to the Science Based Targets initiative for approval in 2024.

Scope 2 (market-based)

Base year start

January 1, 2022

Base year end

December 31, 2022

Base year emissions (metric tons CO₂e)

42

Comment

Boozt uses 2022 as a base year for the GHG emissions calculations and future target setting as it represents the highest degree of measurement across all scopes. Based on having calculated Boozt's total GHG emissions in 2022, an analysis of different climate and business scenarios and the developed science-based targets will be submitted to the Science Based Targets initiative for approval in 2024.

Scope 3 category 1: Purchased goods and services

Base year start

January 1, 2022

Base year end

December 31, 2022

Base year emissions (metric tons CO₂e)

441,251.4

Comment

Boozt uses 2022 as a base year for the GHG emissions calculations and future target setting as it represents the highest degree of measurement across all scopes. Based on having calculated Boozt's total GHG emissions in 2022, an analysis of different climate and business scenarios and the developed science-based targets will be submitted to the Science Based Targets initiative for approval in 2024.

Scope 3 category 2: Capital goods

Base year start

January 1, 2022

Base year end

December 31, 2022

Base year emissions (metric tons CO₂e)

27,234.5

Comment

Boozt uses 2022 as a base year for the GHG emissions calculations and future target setting as it represents the highest degree of measurement across all scopes. Based on having calculated Boozt's total GHG emissions in 2022, an analysis of different climate and business scenarios and the developed science-based targets will be submitted to the Science Based Targets initiative for approval in 2024.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

Base year start

January 1, 2022

Base year end

December 31, 2022

Base year emissions (metric tons CO₂e)

66.6

Comment

Boozt uses 2022 as a base year for the GHG emissions calculations and future target setting as it represents the highest degree of measurement across all scopes. Based on having calculated Boozt's total GHG emissions in 2022, an analysis of different climate

and business scenarios and the developed science-based targets will be submitted to the Science Based Targets initiative for approval in 2024.

Scope 3 category 4: Upstream transportation and distribution

Base year start

January 1, 2022

Base year end

December 31, 2022

Base year emissions (metric tons CO₂e)

4,896.2

Comment

Boozt uses 2022 as a base year for the GHG emissions calculations and future target setting as it represents the highest degree of measurement across all scopes. Based on having calculated Boozt's total GHG emissions in 2022, an analysis of different climate and business scenarios and the developed science-based targets will be submitted to the Science Based Targets initiative for approval in 2024.

Scope 3 category 5: Waste generated in operations

Base year start

January 1, 2022

Base year end

December 31, 2022

Base year emissions (metric tons CO₂e)

55.8

Comment

Boozt uses 2022 as a base year for the GHG emissions calculations and future target setting as it represents the highest degree of measurement across all scopes. Based on having calculated Boozt's total GHG emissions in 2022, an analysis of different climate and business scenarios and the developed science-based targets will be submitted to the Science Based Targets initiative for approval in 2024.

Scope 3 category 6: Business travel

Base year start

January 1, 2022

Base year end

December 31, 2022

Base year emissions (metric tons CO₂e)

136.7

Comment

Boozt uses 2022 as a base year for the GHG emissions calculations and future target setting as it represents the highest degree of measurement across all scopes. Based on having calculated Boozt's total GHG emissions in 2022, an analysis of different climate and business scenarios and the developed science-based targets will be submitted to the Science Based Targets initiative for approval in 2024.

Scope 3 category 7: Employee commuting

Base year start

January 1, 2022

Base year end

December 31, 2022

Base year emissions (metric tons CO₂e)

479.1

Comment

Boozt uses 2022 as a base year for the GHG emissions calculations and future target setting as it represents the highest degree of measurement across all scopes. Based on having calculated Boozt's total GHG emissions in 2022, an analysis of different climate and business scenarios and the developed science-based targets will be submitted to the Science Based Targets initiative for approval in 2024.

Scope 3 category 8: Upstream leased assets

Base year start**Base year end****Base year emissions (metric tons CO₂e)****Comment**

Scope 3 category 9: Downstream transportation and distribution

Base year start**Base year end****Base year emissions (metric tons CO₂e)****Comment**

Scope 3 category 10: Processing of sold products

Base year start**Base year end****Base year emissions (metric tons CO₂e)****Comment****Scope 3 category 11: Use of sold products**

Base year start

January 1, 2022

Base year end

December 31, 2022

Base year emissions (metric tons CO₂e)

73,842.5

Comment

Boozt uses 2022 as a base year for the GHG emissions calculations and future target setting as it represents the highest degree of measurement across all scopes. Based on having calculated Boozt's total GHG emissions in 2022, an analysis of different climate and business scenarios and the developed science-based targets will be submitted to the Science Based Targets initiative for approval in 2024.

Scope 3 category 12: End of life treatment of sold products

Base year start

January 1, 2022

Base year end

December 31, 2022

Base year emissions (metric tons CO₂e)

12,561.5

Comment

Boozt uses 2022 as a base year for the GHG emissions calculations and future target setting as it represents the highest degree of measurement across all scopes. Based on having calculated Boozt's total GHG emissions in 2022, an analysis of different climate and business scenarios and the developed science-based targets will be submitted to the Science Based Targets initiative for approval in 2024.

Scope 3 category 13: Downstream leased assets

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 14: Franchises

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 15: Investments

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3: Other (upstream)

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3: Other (downstream)

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

C5.3

(C5.3) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

The Greenhouse Gas Protocol: Scope 2 Guidance

The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

C6. Emissions data

C6.1

(C6.1) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

Gross global Scope 1 emissions (metric tons CO2e)

150.5

Start date

January 1, 2022

End date

December 31, 2022

Comment

Scope 1 GHG emissions are direct emissions of greenhouse gases from sources owned by Boozt that are not connected to energy delivery. This includes company vehicles.

Scope 1 GHG emissions increased in 2022 compared to 2021 due to the extended measurement, now covering all group entities. For the scope 1 GHG emissions calculations for the Lithuanian and Swedish entities, Boozt apply the fuel-based method

with emission factors in kg per litre per fuel type (source: DEFRA). For comparison reasons, we recalculated 2021 scope 1 GHG emissions according to the fuel-based method. For one entity with company cars, GHG emissions were calculated based on expense data on diesel fuel (spend-based).

Past year 1

Gross global Scope 1 emissions (metric tons CO₂e)

106.4

Start date

January 1, 2021

End date

December 31, 2021

Comment

Past year 2

Gross global Scope 1 emissions (metric tons CO₂e)

101.9

Start date

January 1, 2020

End date

December 31, 2020

Comment

Past year 3

Gross global Scope 1 emissions (metric tons CO₂e)

106.9

Start date

January 1, 2019

End date

December 31, 2019

Comment

C6.2

(C6.2) Describe your organization's approach to reporting Scope 2 emissions.

Row 1

Scope 2, location-based

We are reporting a Scope 2, location-based figure

Scope 2, market-based

We are reporting a Scope 2, market-based figure

Comment**C6.3****(C6.3) What were your organization's gross global Scope 2 emissions in metric tons CO₂e?****Reporting year****Scope 2, location-based**

147.9

Scope 2, market-based (if applicable)

42

Start date

January 1, 2022

End date

December 31, 2022

Comment

Following the reporting requirements of 'dual reporting' by GHG protocol, Boozt discloses scope 2 GHG emissions according to two methods. Location-based emissions are determined by the average emission factor of the local grid. In 2022, location-based emission factors were aligned so they come from the same source which causes the year-to-year change (source: AIB). The market-based method reflects the GHG emissions associated with the choices a consumer makes regarding its electricity supplier or product. Boozt requests documentation on renewable energy supply in the form of Guarantees of Origin or Cancellation Statements.

Past year 1**Scope 2, location-based**

79.6

Scope 2, market-based (if applicable)

43.3

Start date

January 1, 2021

End date

December 31, 2021

Comment

C6.4

(C6.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Yes

C6.4a

(C6.4a) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

Source of excluded emissions

The calculated scope 2 GHG emissions do not include one store where the electricity data cannot be obtained. The respective facility has 20 employees which represent 1.6% of total scope 2 GHG emissions.

Scope(s) or Scope 3 category(ies)

Scope 2 (location-based)

Scope 2 (market-based)

Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

Relevance of Scope 1 emissions from this source

Relevance of location-based Scope 2 emissions from this source

Emissions are relevant but not yet calculated

Relevance of market-based Scope 2 emissions from this source

Emissions are relevant but not yet calculated

Relevance of Scope 3 emissions from this source

Emissions are relevant but not yet calculated

Date of completion of acquisition or merger

Estimated percentage of total Scope 1+2 emissions this excluded source represents

1.6

Estimated percentage of total Scope 3 emissions this excluded source represents

1.6

Explain why this source is excluded

The emissions from the stated scope are not measured yet as no data could be obtained.

Explain how you estimated the percentage of emissions this excluded source represents

The estimated percentage of emissions from the excluded source was determined by the number of employees (headcount) of the total number of employees (headcount) of all the entities included in the emissions calculations.

Calculation formula for the estimated percentage of total emissions this excluded source represents = Headcount of excluded store / Headcount of all entities included in Scope 1,2,3 calculation = $20 / 1246 = 1.6\%$

C6.5

(C6.5) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO2e)

441,251.4

Emissions calculation methodology

Supplier-specific method
Average data method
Spend-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

In this category Boozt calculated GHG emissions from purchased packaging material (average data method with activity data of material type and weight based, source: DEFRA), office goods such as furniture and IT equipment (spend-based, source: Quantis), and Data Centre and Cloud Usage (supplier-specific method, source: Google Carbon Calculator). To calculate the emissions from the products we sell Boozt applied the spend-based method using the COGS (Cost on goods sold) on a category level. The COGS of each category (e.g. T-shirt) is allocated to a sector according to the 36 ISIN sector categories. This allocation results in a total spend across five sectors: Chemicals and Chemical Products, Electrical and Optical Equipment, Leather, Leather and Footwear, Manufacturing (not elsewhere classified); Recycling, Textiles, and Textile Products. The sector-based emission factors (source: Quantis 2021) are then applied to the COGS within these five sectors.

Capital goods

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO2e)

27,234.5

Emissions calculation methodology

Spend-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

Capital goods are final products that have an extended life and are used by Boozt to provide our services; sell, store, and deliver products. Capital goods are calculated with the spend-based method (source: Quantis). It refers mainly to the capital goods and investments made to the fulfillment centre such as a ventilation system, automated guided vehicles and conveyer, bins, and robots for the expansion of the AutoStore.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO2e)

66.6

Emissions calculation methodology

Average data method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

This category includes GHG emissions related to the production of fuels, and energy purchased and consumed that are not included in Scope 1 or Scope 2. The calculated emissions are based on the quantities and types of fuel as well as the quantities and energy sources of heating, cooling, and electricity consumption. GHG Emissions are calculated by multiplying fuel and energy consumption quantities by relevant emission factors (source: DEFRA). The calculated emissions exclude one store with 20 employees where the electricity data cannot be obtained, which represents 1.6% of these GHG emissions as well as missing scope 3 GHG emissions from fuel for the entity where the spend-based method was applied.

Upstream transportation and distribution

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO₂e)

4,896.2

Emissions calculation methodology

Supplier-specific method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

Please explain

This category includes transportation and distribution services purchased by the reporting company. Boozt works directly with the company's distributors that are reporting the kilometres, the number of packages and total CO₂e emissions per transportation means (road and air transportation) in the ESG data platform. Emissions are reported in Well-to-Wheel (WtW). Therefore all the emissions from fuel generation to the combustion in the vehicles are considered. The increase in emissions is due to the extended tracking of transport emissions in all shipping countries, covering 99.5% of all packages delivered in 2022 compared to 90.7% in 2021.

Waste generated in operations

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO₂e)

55.8

Emissions calculation methodology

Waste-type-specific method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

96

Please explain

This category includes GHG emissions from the third-party treatment of waste generated in the reporting company's owned or controlled operations. The calculated GHG emissions are based on the weight of the waste type (in tonnes) and the specific waste treatment method. Emission factors from BEIS (UK Department for Business, Energy & Industrial Strategy) are multiplied by the waste streams. Waste data for the fulfilment centre (representing 96% of the emissions) is obtained by the waste management facility while the waste for the offices is estimated.

Business travel

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO₂e)

136.7

Emissions calculation methodology

Spend-based method

Distance-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

61

Please explain

The GHG emissions are calculated based on the distances travelled for domestic, short-haul, and long-haul flights in each class of travel (ranging from economy to first-class). The GHG emissions include radiative forcing in air travel emissions to capture the maximum climate impact of their travel habits. Radiative forcing (RF) is a measure of the additional environmental impact of aviation. These include emissions of nitrous oxides and water vapour when emitted at high altitudes. Finally, the CO₂e with RF total is determined by multiplying the distance (km) travelled by the appropriate CO₂e with RF factor (source: DEFRA). Road travel is calculated using expenses for train rides (spend-based method) and driven kilometres with a private vehicle during business trips (distance-based method). 2022 emissions value increased to precovid levels (in 2019 GHG emissions were 171 tonnes CO₂e).

Employee commuting

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO₂e)

479.1

Emissions calculation methodology

Distance-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

To calculate the GHG emissions from employee commuting, a survey was conducted where employees filled out their transportation mode, the one-way commute distance to the work site as well as the average amount of home office days per week. Based on the answers received, Boozt used the percentage of each transportation mode being used, to apply this to the remaining amount of employees for extrapolation purposes. Emission factors (CO₂e per km per transportation mode) are then applied to the distance travelled (distance-based method).

Upstream leased assets

Evaluation status

Not relevant, explanation provided

Please explain

This category is not relevant for Boozt, as the emissions from our rented buildings are already included in scope 1 or scope 2 reporting.

Downstream transportation and distribution

Evaluation status

Not relevant, explanation provided

Please explain

This category includes transportation and distribution of products where the transportation is not paid for by the reporting company. This category is not relevant for Boozt, as distribution partners are paid to deliver the goods to the customers.

Processing of sold products

Evaluation status

Not relevant, explanation provided

Please explain

Processing of sold products is not a relevant scope 3 category as we only sell final products that are not processed further but directly used by the customer.

Use of sold products

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO₂e)

73,842.5

Emissions calculation methodology

Average data method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

This category encompasses greenhouse gas (GHG) emissions resulting from the use of goods and services sold by the company. According to the GHG protocol, it includes both scope 1 and scope 2 emissions from end users, who are Boozt's customers. To calculate these emissions, we collected data on the number of products sold across various categories and assigned them to sectors with available emission factors. We considered both direct-use phase emissions and indirect-use phase emissions.

To estimate the usage time per product, we utilized averages based on the product's lifetime. For textiles, emission factors were determined based on factors such as

washing frequency (including electricity usage for washing, drying, and finishing laundry), water consumption, and detergent usage. In the case of leather shoes, the emission factor was derived from the amount of waxing required per pair of shoes over their lifespan. For "Electrical and Optical Equipment," the emission factor represents an average for low voltage electric supply in Europe.

The emissions for "Electrical and Optical Equipment" are calculated by multiplying the number of items sold by the emission factor in tons of CO₂e per kWh, which is then multiplied by the usage frequency and product lifespan. Similarly, emissions for textiles and textile products are calculated by multiplying the number of items sold by the estimated weight of the specific item, multiplied by the emission factor in tons of CO₂e per kg, the usage frequency, and the product lifespan. The figure from the Annual Report has been updated to ensure further accuracy.

End of life treatment of sold products

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO₂e)

12,561.5

Emissions calculation methodology

Average data method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

This category includes the total expected end-of-life GHG emissions (from the waste disposal and treatment of products) from all products sold in the reporting year. Primary activity data with the number and type of items sold on a country level is collected. Average waste-treatment emission factors are applied to the sales volume and the average weight of the products. The calculated GHG emissions include product-based emissions and packaging emissions. The figures from the Annual Report have been updated to ensure further accuracy. The figure from the Annual Report has been updated to ensure further accuracy.

Downstream leased assets

Evaluation status

Not relevant, explanation provided

Please explain

This category is not relevant for Boozt, as no assets are being leased.

Franchises

Evaluation status

Not relevant, explanation provided

Please explain

This category is not relevant for Boozt, as the company does not have any franchises.

Investments

Evaluation status

Not relevant, explanation provided

Please explain

This category is not relevant for Boozt, as the company is not a financial institution.

Other (upstream)

Evaluation status

Please explain

Other (downstream)

Evaluation status

Please explain

C6.5a

(C6.5a) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

Start date

January 1, 2021

End date

December 31, 2021

Scope 3: Purchased goods and services (metric tons CO2e)

Scope 3: Capital goods (metric tons CO2e)

**Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
(metric tons CO2e)**

79.3

Scope 3: Upstream transportation and distribution (metric tons CO2e)

3,056.1

Scope 3: Waste generated in operations (metric tons CO2e)

46.3

Scope 3: Business travel (metric tons CO2e)

26.8

Scope 3: Employee commuting (metric tons CO2e)

Scope 3: Upstream leased assets (metric tons CO2e)

Scope 3: Downstream transportation and distribution (metric tons CO2e)

Scope 3: Processing of sold products (metric tons CO2e)

Scope 3: Use of sold products (metric tons CO2e)

Scope 3: End of life treatment of sold products (metric tons CO2e)

Scope 3: Downstream leased assets (metric tons CO2e)

Scope 3: Franchises (metric tons CO2e)

Scope 3: Investments (metric tons CO2e)

Scope 3: Other (upstream) (metric tons CO2e)

Scope 3: Other (downstream) (metric tons CO2e)

Comment

C6.7

(C6.7) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

No

C6.10

(C6.10) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO₂e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Intensity figure

0.000000285

Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO₂e)

192.5

Metric denominator

unit total revenue

Metric denominator: Unit total

6,743,000,000

Scope 2 figure used

Market-based

% change from previous year

10.9

Direction of change

Increased

Reason(s) for change

Change in revenue
Change in boundary

Please explain

The net revenue growth in 2022 (16%) was lower than in 2021 and lower than the 28.6% increase in Scope 1 and 2 emissions, consequently, the CO₂e intensity per net revenue increased by 11%. The increase in scope 1 and 2 emissions is due to a change in the boundary for scope 1 emissions. Scope 1 GHG emissions increased in 2022 compared to 2021 due to the extended boundary, now covering all group entities.

C7. Emissions breakdowns

C7.1

(C7.1) Does your organization break down its Scope 1 emissions by greenhouse gas type?

No

C7.2

(C7.2) Break down your total gross global Scope 1 emissions by country/area/region.

Country/area/region	Scope 1 emissions (metric tons CO ₂ e)
Sweden	98.43
Denmark	4.9
Lithuania	47.13

C7.3

(C7.3) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

By activity

C7.3c

(C7.3c) Break down your total gross global Scope 1 emissions by business activity.

Activity	Scope 1 emissions (metric tons CO ₂ e)
Emissions from company cars	150.5

C7.5

(C7.5) Break down your total gross global Scope 2 emissions by country/area/region.

Country/area/region	Scope 2, location-based (metric tons CO ₂ e)	Scope 2, market-based (metric tons CO ₂ e)
Sweden	118.6	0
Lithuania	11.8	13.6
Denmark	17.5	28.4

C7.6

(C7.6) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

By business division

C7.6a

(C7.6a) Break down your total gross global Scope 2 emissions by business division.

Business division	Scope 2, location-based (metric tons CO ₂ e)	Scope 2, market-based (metric tons CO ₂ e)
Retail Stores and Marketing Signs	2.35	6.1
Warehouse	101.22	0

Offices	44.23	35.9
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C7.7

(C7.7) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

No

C7.9

(C7.9) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Increased

C7.9a

(C7.9a) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

	Change in emissions (metric tons CO2e)	Direction of change in emissions	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption	1.3	Decreased	3	Scope 2 (market-based emissions) decreased due to increasing generated solar energy in 2022. $(42.0-43.3) / (43.3+106.6) * 100 = - 3\%$
Other emissions reduction activities	0	No change	0	
Divestment	0	No change	0	
Acquisitions	0	No change	0	
Mergers	0	No change	0	
Change in output	0	No change	0	
Change in methodology	0	No change	0	
Change in boundary	44.1	Increased	29.5	For Scope 1 emissions, which are our direct emissions from company cars, the change is calculated as $(150.5-106.4) / (106.4+43.3) * 100 = 29.5\%$ Scope 1 GHG emissions increased

				in 2022 compared to 2021 due to the extended boundary, now covering all group entities.
Change in physical operating conditions	0	No change	0	
Unidentified	0	No change	0	
Other	0	No change	0	

C7.9b

(C7.9b) Are your emissions performance calculations in C7.9 and C7.9a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Market-based

C8. Energy

C8.1

(C8.1) What percentage of your total operational spend in the reporting year was on energy?

More than 0% but less than or equal to 5%

C8.2

(C8.2) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Yes
Consumption of purchased or acquired electricity	Yes
Consumption of purchased or acquired heat	Yes
Consumption of purchased or acquired steam	No
Consumption of purchased or acquired cooling	Yes
Generation of electricity, heat, steam, or cooling	Yes

C8.2a

(C8.2a) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable and non-renewable) MWh
Consumption of fuel (excluding feedstock)	LHV (lower heating value)	0	419.8	419.8
Consumption of purchased or acquired electricity		3,255.1	67.3	3,322.4
Consumption of purchased or acquired heat		1,027	156.9	1,183.9
Consumption of purchased or acquired cooling		101.3	0	101.3
Consumption of self-generated non-fuel renewable energy		461.7		461.7
Total energy consumption		4,845.1	644	5,489.1

C8.2b

(C8.2b) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	No
Consumption of fuel for the generation of heat	No
Consumption of fuel for the generation of steam	No
Consumption of fuel for the generation of cooling	No
Consumption of fuel for co-generation or tri-generation	No

C8.2c

(C8.2c) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

0

Comment

Other biomass

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

0

Comment

Other renewable fuels (e.g. renewable hydrogen)

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

0

Comment

Coal

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

0

Comment

Oil

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

0

Comment

Gas

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

0

Comment

Other non-renewable fuels (e.g. non-renewable hydrogen)

Heating value

LHV

Total fuel MWh consumed by the organization

419.8

Comment

Refers to the petrol and diesel fuel consumption for the company cars.

Total fuel

Heating value

LHV

Total fuel MWh consumed by the organization

419.8

Comment

C8.2d

(C8.2d) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

	Total Gross generation (MWh)	Generation that is consumed by the organization (MWh)	Gross generation from renewable sources (MWh)	Generation from renewable sources that is consumed by the organization (MWh)
Electricity	461.7	461.3	461.7	461.3

Heat	0	0	0	0
Steam	0	0	0	0
Cooling	0	0	0	0

C8.2e

(C8.2e) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in C6.3.

Country/area of low-carbon energy consumption

Sweden

Sourcing method

Heat/steam/cooling supply agreement

Energy carrier

Heat, steam and cooling combined

Low-carbon technology type

Renewable energy mix, please specify

Renewable energy mix, please specify (Renewable energy mix (geothermal and hydropower for district heating, wind for cooling))

Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1,084.3

Tracking instrument used

Contract

Country/area of origin (generation) of the low-carbon energy or energy attribute

Sweden

Are you able to report the commissioning or re-powering year of the energy generation facility?

Yes

Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1962

Comment

Country/area of low-carbon energy consumption

Sweden

Sourcing method

Unbundled procurement of energy attribute certificates (EACs)

Energy carrier

Electricity

Low-carbon technology type

Large hydropower (>25 MW)

Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

2,957.8

Tracking instrument used

GO

Country/area of origin (generation) of the low-carbon energy or energy attribute

Sweden

Are you able to report the commissioning or re-powering year of the energy generation facility?

Yes

Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1962

Comment

Country/area of low-carbon energy consumption

Sweden

Sourcing method

Retail supply contract with an electricity supplier (retail green electricity)

Energy carrier

Electricity

Low-carbon technology type

Hydropower (capacity unknown)

Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

290.4

Tracking instrument used

Contract

Country/area of origin (generation) of the low-carbon energy or energy attribute

Sweden

Are you able to report the commissioning or re-powering year of the energy generation facility?

No

Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

Comment

Country/area of low-carbon energy consumption

Denmark

Sourcing method

Retail supply contract with an electricity supplier (retail green electricity)

Energy carrier

Electricity

Low-carbon technology type

Wind

Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

7

Tracking instrument used

Contract

Country/area of origin (generation) of the low-carbon energy or energy attribute

Denmark

Are you able to report the commissioning or re-powering year of the energy generation facility?

No

Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

Comment

Country/area of low-carbon energy consumption

Denmark

Sourcing method

Heat/steam/cooling supply agreement

Energy carrier

Heat

Low-carbon technology type

Geothermal

Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

43.9

Tracking instrument used

Contract

Country/area of origin (generation) of the low-carbon energy or energy attribute

Denmark

Are you able to report the commissioning or re-powering year of the energy generation facility?

No

Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

Comment

C8.2g

(C8.2g) Provide a breakdown by country/area of your non-fuel energy consumption in the reporting year.

Country/area

Sweden

Consumption of purchased electricity (MWh)

3,248.1

Consumption of self-generated electricity (MWh)

461.7

Consumption of purchased heat, steam, and cooling (MWh)

1,084.3

Consumption of self-generated heat, steam, and cooling (MWh)

0

Total non-fuel energy consumption (MWh) [Auto-calculated]

4,794.1

Country/area

Denmark

Consumption of purchased electricity (MWh)

52.4

Consumption of self-generated electricity (MWh)

0

Consumption of purchased heat, steam, and cooling (MWh)

138.7

Consumption of self-generated heat, steam, and cooling (MWh)

0

Total non-fuel energy consumption (MWh) [Auto-calculated]

191.1

Country/area

Lithuania

Consumption of purchased electricity (MWh)

21.9

Consumption of self-generated electricity (MWh)

0

Consumption of purchased heat, steam, and cooling (MWh)

62

Consumption of self-generated heat, steam, and cooling (MWh)

0

Total non-fuel energy consumption (MWh) [Auto-calculated]

83.9

C9. Additional metrics

C9.1

(C9.1) Provide any additional climate-related metrics relevant to your business.

C10. Verification

C10.1

(C10.1) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Third-party verification or assurance process in place
Scope 3	Third-party verification or assurance process in place

C10.1a

(C10.1a) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Verification or assurance cycle in place

Annual process


Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

 CDP clarification letter Boozt GHG emissions.pdf

 Assurance report - Boozt - GHG emissions.pdf

Page/ section reference

CDP Clarification Letter, Page 1-2
Assurance report, Page 1

Relevant standard

ISAE3000

Proportion of reported emissions verified (%)

100

C10.1b

(C10.1b) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Scope 2 approach

Scope 2 location-based

Verification or assurance cycle in place

Annual process


Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

 CDP clarification letter Boozt GHG emissions.pdf

 Assurance report - Boozt - GHG emissions.pdf

Page/ section reference

CDP Clarification Letter, Page 1-2
Assurance report, Page 1

Relevant standard

ISAE3000

Proportion of reported emissions verified (%)

100

Scope 2 approach

Scope 2 market-based

Verification or assurance cycle in place

Annual process


Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

 CDP clarification letter Boozt GHG emissions.pdf

 Assurance report - Boozt - GHG emissions.pdf

Page/ section reference

CDP Clarification Letter, Page 1-2

Assurance report, Page 1

Relevant standard

ISAE3000

Proportion of reported emissions verified (%)

100

C10.1c

(C10.1c) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Scope 3 category

Scope 3: Purchased goods and services

Scope 3: Capital goods

Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

Scope 3: Upstream transportation and distribution

Scope 3: Waste generated in operations

Scope 3: Business travel

Scope 3: Employee commuting

Scope 3: Use of sold products

Scope 3: End-of-life treatment of sold products

Verification or assurance cycle in place

Annual process


Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

 CDP clarification letter Boozt GHG emissions.pdf

 Assurance report - Boozt - GHG emissions.pdf

Page/section reference

CDP Clarification Letter, Page 1-2

Assurance report, Page 1

Relevant standard

ISAE3000

Proportion of reported emissions verified (%)

100

C10.2

(C10.2) Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, and C6.5?

No, but we are actively considering verifying within the next two years

C11. Carbon pricing

C11.1

(C11.1) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

No, and we do not anticipate being regulated in the next three years

C11.2

(C11.2) Has your organization canceled any project-based carbon credits within the reporting year?

No

C11.3

(C11.3) Does your organization use an internal price on carbon?

No, and we do not currently anticipate doing so in the next two years

C12. Engagement

C12.1

(C12.1) Do you engage with your value chain on climate-related issues?

Yes, our suppliers

Yes, our customers/clients

C12.1a

(C12.1a) Provide details of your climate-related supplier engagement strategy.

Type of engagement

Information collection (understanding supplier behavior)

Details of engagement

Collect GHG emissions data at least annually from suppliers

% of suppliers by number

15

% total procurement spend (direct and indirect)

47

% of supplier-related Scope 3 emissions as reported in C6.5

0

Rationale for the coverage of your engagement

As a third-party retailer collaborating with multiple suppliers within a global supply chain, Boozt has limited control over environmental and social risks associated with its supply chain. However, Boozt is dedicated to promoting knowledge sharing and striving for greater transparency in the supply chain, as demonstrated by its Care-For targets. As a responsible retailer, Boozt works towards ensuring a clear understanding of the environmental impact of the products we sell by collecting emissions data from its suppliers in a standardized way.

To strengthen its sustainability efforts, Boozt became a member of the Sustainable Apparel Coalition (SAC) in 2020, a multi-stakeholder alliance. The Sustainable Apparel Coalition is an industry-wide alliance of apparel, footwear, and textile companies, as well as non-profit organizations, working together to promote sustainability in the fashion industry.

Through this collaboration, Boozt actively participates in the development of the Higg Brand and Retail Module (BRM), aiming to enhance supply chain transparency and emissions reporting according to the GHG Protocol. Furthermore, Boozt aims to onboard an increasing number of its brand partners to the Higg BRM, allowing for the assessment, evaluation, and monitoring of emissions impact throughout the supply chain. Through its membership in the SAC, Boozt demonstrates its commitment to driving positive change and promoting a more responsible apparel and footwear industry. The percentage of suppliers by number refers to only textile, footwear and apparel brands.

Impact of engagement, including measures of success

Boozt is dedicated to ensuring that its apparel and footwear brand partners share a commitment to supply chain transparency and strive for best practices. In 2022, Boozt took proactive measures to collaborate with other retailers in driving greater supply chain transparency. As a result, we engaged with our brand suppliers, requesting them

to provide emissions data in a standardized way.

The tool enables the collection of comparable sustainability data, enhancing the industry's understanding and response to various challenges. These challenges encompass 11 environmental aspects, including GHG emissions, fuel consumption, and air pollution.

The impact of the Joint effort in collaboration with other e-commerce retailers was significant. We successfully reached out to brand suppliers representing 66% of our business volume, and they responded by completing the Higg BRM modules, which accounted for 47% of our business volume.

For 2022 received emissions data has not reached the threshold, the necessary accuracy and completeness of scope 1,2 and 3 emissions to calculate our own emissions data. Therefore, the goal and measure of success is to collect comprehensive (scope 1, 2, and 3) and correct emissions data from at least 50% of our business volume ensuring we have accurate data representing the full climate impact of Boozt value chain.

Comment

Type of engagement

Information collection (understanding supplier behavior)

Details of engagement

Collect GHG emissions data at least annually from suppliers

% of suppliers by number

1

% total procurement spend (direct and indirect)

2

% of supplier-related Scope 3 emissions as reported in C6.5

99.5

Rationale for the coverage of your engagement

To accurately account for our GHG emissions, we collaborate with our distributors to collect emissions data on Upstream Transportation and Distribution. This data is gathered quarterly through our ESG Data platform, where distributors report information such as kilometers traveled, number of packages, and total CO₂e emissions for each transportation mode (road and air). It's important to note that emissions are reported in Well-to-Wheel (WtW), which considers all emissions from fuel generation to combustion in vehicles.

In 2022, we received emissions data for a total of 4,896.2 tonnes CO₂e in the Scope 3 category of Upstream Transportation and Distribution. This coverage accounted for

99.5% of all packages delivered, a significant increase from 90.7% in 2021. As a tech company operating in the fashion and lifestyle sector, our distributors have a substantial impact on our overall climate footprint.

Given our business model as an e-commerce third-party reseller, we have prioritized focusing on transport providers as the initial group for calculating the Scope 3 category of Upstream Transportation and Distribution. This approach allows us to effectively measure and assess the emissions associated with this specific aspect of our supply chain.

Impact of engagement, including measures of success

Since 2019, we have been actively engaging with distributors and steadily expanding our network. With each passing year, we continue to onboard new distributors onto our ESG data platform. This collaborative effort allows us to streamline our Scope 3 calculations and enhance the overall quality and accuracy of the data.

Our ongoing optimization of the platform and data management processes reflects our commitment to tracking the complete impact of the Scope 3 category, specifically upstream transportation and distribution. We aim to achieve 100% coverage of received CO2e data from our distributors across all markets and encompassing our total order volume by the year 2025.

This ambitious goal serves as our measure of success, as it enables us to comprehensively assess and manage the environmental impact associated with our supply chain. By ensuring complete data coverage, we can make informed decisions and implement targeted strategies to reduce emissions in the upstream transportation and distribution stages.

Comment

C12.1b

(C12.1b) Give details of your climate-related engagement strategy with your customers.

Type of engagement & Details of engagement

Education/information sharing

Run an engagement campaign to educate customers about the climate change impacts of (using) your products, goods, and/or services

% of customers by number

100

% of customer - related Scope 3 emissions as reported in C6.5

0

Please explain the rationale for selecting this group of customers and scope of engagement

The Made With Care section on Boozt.com was launched in 2021, aimed at helping customers shop according to their values. Customers can browse fashion and beauty products that meet the sustainability criteria set by Boozt and are easily recognizable with our Made With Care icon. According to the Sustainable Brand Index, in 2022, the majority of consumers in Scandinavia and the Baltics (the market in which we operate) are discussing sustainability issues. In Sweden, where Boozt operates, 68% of consumers discuss sustainability issues. Such a shift in consumer demand is a strong business case and an opportunity for Boozt to create a curated selection of products across our categories and develop Boozt's Sustainability Criteria. Boozt Sustainability Criteria refers to a methodology set internally to define whether a product is fit for our Made With Care category or not. The methodology differs based on the product category. In 2022, we updated the Boozt Sustainability Criteria for Textiles (Version for 2022) based on environmental and social requirements. The Boozt Sustainability Criteria for Beauty (Version for 2022) update was based on ingredients transparency and social requirements. In 2022 we have developed the Boozt Sustainability Criteria for the remaining categories Home & Accessories and Footwear. For a product to be featured in our Made With Care category, and therefore benefit from a free onsite double exposure, a product needs to fulfil all requirements. Without the correct data, we are not able to highlight a product using our Made With Care icon and highlight specific aspects and make it easier for our customers to shop according to their values. We have implemented filter options to create effortless navigation across our selection and have designed icons (e.g. organic, recycled, etc.) that flag positive attributes of the product. By doing this we are able to target 100% of our customers by highlighting selected products with our Made With Care icon.

Impact of engagement, including measures of success

As Boozt aims to expand its offerings in the Made With Care category, we are responding to the increasing consumer interest and demand for sustainably produced products. To further elevate the standards for brands included in the Made With Care assortment, Boozt has introduced stricter criteria in 2022. This update aligns with the evolving regulatory landscape and emphasizes our commitment to sustainability. In order to measure success in this aspect, we are actively working towards obtaining sustainability product data from 100% of our suppliers. However, due to the existing challenges such as data collection and validation as mentioned in 2.3a, we have yet to establish a specific time horizon for achieving this goal.

Boozt has implemented new measures of success related to the data received from brands, which directly impacts the availability of products in the Made With Care (MWC) category. Our goal is to obtain product-related data from 100% of our suppliers, encompassing Textile, Footwear, Beauty, and Home & Accessories. By implementing more rigorous criteria and pursuing comprehensive sustainability data, Boozt is dedicated to meeting the demands of responsible consumers and ensuring that our product assortment aligns with the highest sustainability standards.

C12.2

(C12.2) Do your suppliers have to meet climate-related requirements as part of your organization's purchasing process?

No, but we plan to introduce climate-related requirements within the next two years

C12.3

(C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?

Row 1

External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the climate

Yes, we fund organizations or individuals whose activities could influence policy, law, or regulation that may impact the climate

Does your organization have a public commitment or position statement to conduct your engagement activities in line with the goals of the Paris Agreement?

No, but we plan to have one in the next two years

Describe the process(es) your organization has in place to ensure that your external engagement activities are consistent with your climate commitments and/or climate transition plan

We collaborate with the Sustainable Apparel Coalition (SAC) to measure the CO₂e emissions in the Scope 3 category of purchased goods and services. Through our SAC membership, we support their mission to promote transparency in the fashion supply chain. Our involvement extends to the Policy Hub - Circularity for Apparel & Footwear, where industry stakeholders unite to propose policies that accelerate circular practices. By engaging with policymakers, we aim to shape realistic and ambitious EU legislation while advocating for the industry's interests. Together with SAC and other participating organizations, we strive to drive positive change and create a more sustainable future for fashion.

C12.3c

(C12.3c) Provide details of the funding you provided to other organizations or individuals in the reporting year whose activities could influence policy, law, or regulation that may impact the climate.

Type of organization or individual

Research organization

State the organization or individual to which you provided funding

Sustainable Apparel Coalition

Funding figure your organization provided to this organization or individual in the reporting year (currency as selected in C0.4)

259,702

Describe the aim of this funding and how it could influence policy, law or regulation that may impact the climate

The Policy Hub - Circularity for Apparel & Footwear unites the industry to propose policies that drive circular practices. Together with SAC and other participating organizations (GFA, FESI, Textile Exchange & The ZDHC Foundation), we assess upcoming EU policies on circularity and sustainability to align on a shared position. Our aim is to provide ambitious policy direction while ensuring realistic and achievable legislation for the apparel and footwear industry. Additionally, the SAC facilitates a collaborative secretariat to develop the Global Apparel and Footwear (PEFCR), which will serve as a policy standard for EU apparel and footwear products.

Have you evaluated whether this funding is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is not aligned

C12.4

(C12.4) Have you published information about your organization's response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Publication

In mainstream reports

Status

Complete

Attach the document

 EN Annual Report 2022_LowRes.pdf

Page/Section reference

Page 8: ESG KPIs 5 year overview (Emissions figures)

Page 38: Director's report, Key company risks (Governance, Risks and Opportunities)

Page 56: Sustainability report, Section Strategy and Targets (Strategy)

Pages 58-59: Sustainability report, Section Environment - Reducing GHG emissions (Emissions figures)

Pages 68-69: Sustainability report, Section Governance - Mitigating Risks (Governance, Risks and Opportunities)

Content elements

- Governance
- Strategy
- Risks & opportunities
- Emissions figures
- Emission targets

Comment

C12.5

(C12.5) Indicate the collaborative frameworks, initiatives and/or commitments related to environmental issues for which you are a signatory/member.

	Environmental collaborative framework, initiative and/or commitment	Describe your organization’s role within each framework, initiative and/or commitment
Row 1	UN Global Compact Other, please specify Sustainable Apparel Coalition (SAC)	<p>In 2018, we became a signatory of the UN Global Compact. As participants of the UN Global Compact, the CEO and company management of Boozt are committed to aligning business goals with the Sustainable Development Goals. With this commitment, we set the intention of adopting and adapting innovative ways to integrate the Ten Principles to establish a more sustainable business.</p> <p>To strengthen its sustainability efforts, Boozt became a member of the Sustainable Apparel Coalition (SAC) in 2020, a multi-stakeholder alliance. The Sustainable Apparel Coalition is an industry-wide alliance of apparel, footwear, and textile companies, as well as non-profit organizations, working together to promote sustainability in the fashion industry.</p> <p>Through this collaboration, Boozt actively participates in the development of the Higg Brand and Retail Module (BRM), aiming to enhance supply chain transparency and emissions reporting according to the GHG Protocol. Furthermore, Boozt aims to onboard an increasing number of its brand partners to the Higg BRM, allowing for the assessment, evaluation, and monitoring of emissions impact throughout the supply chain.</p>

C15. Biodiversity

C15.1

(C15.1) Is there board-level oversight and/or executive management-level responsibility for biodiversity-related issues within your organization?

Board-level oversight and/or executive management-level responsibility for biodiversity-related issues	
Row 1	No, but we plan to have both within the next two years

C15.2

(C15.2) Has your organization made a public commitment and/or endorsed any initiatives related to biodiversity?

Indicate whether your organization made a public commitment or endorsed any initiatives related to biodiversity	
Row 1	No, but we plan to do so within the next 2 years

C15.3

(C15.3) Does your organization assess the impacts and dependencies of its value chain on biodiversity?

Impacts on biodiversity

Indicate whether your organization undertakes this type of assessment

No, but we plan to within the next two years

Dependencies on biodiversity

Indicate whether your organization undertakes this type of assessment

No, but we plan to within the next two years

C15.4

(C15.4) Does your organization have activities located in or near to biodiversity-sensitive areas in the reporting year?

Not assessed

C15.5

(C15.5) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

Have you taken any actions in the reporting period to progress your biodiversity-related commitments?	
Row 1	No, we are not taking any actions to progress our biodiversity-related commitments, but we plan to within the next two years

C15.6

(C15.6) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
Row 1	No, we do not use indicators, but plan to within the next two years	

C15.7

(C15.7) Have you published information about your organization’s response to biodiversity-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Report type	Content elements	Attach the document and indicate where in the document the relevant biodiversity information is located
No publications		

C16. Signoff

C-FI

(C-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

C16.1

(C16.1) Provide details for the person that has signed off (approved) your CDP climate change response.

	Job title	Corresponding job category
Row 1	Chief Financial Officer (CFO)	Chief Financial Officer (CFO)

Submit your response

In which language are you submitting your response?

English

Please confirm how your response should be handled by CDP

	I understand that my response will be shared with all requesting stakeholders	Response permission
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Please select your submission options	Yes	Public
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Please confirm below

I have read and accept the applicable Terms