



# GREENHOUSE GAS REPORT FOR MINIATURE 2024

Calculated in 2025

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# INTRODUCTION AND PURPOSE

At MINI A TURE we want to know and reduce our impact on the climate, and therefore we have decided to estimate the greenhouse gas (GHG) emissions associated with our activities. This report presents MINI A TURE's GHG inventory for 2022, 2023 and 2024. Calculating our full GHG inventory is a comprehensive task, and for this reason we are gradually expanding the scope and detail of our GHG accounts. For 2022 we included scope 1, scope 2 and selected activities in scope 3. In 2023 we included several more activities in scope 3. In 2024 we covered all relevant activities in scope 3.

The GHG inventory was prepared based on the guidelines from the international accounting and reporting standard, GHG Protocol Corporate Standard. Read more about the GHG Protocol on page 4.

MINI A TURE's GHG inventory and GHG report contributes to:

- Discovering GHG emission hot spots in our value chain
- Identifying possibilities to reduce our GHG emissions
- Setting GHG targets and following our progress towards reaching them
- Involving stakeholders in the reduction of our GHG emissions
- Reporting transparently on progress and accounting methods
- Improving the data quality and methods for reporting



**MINI A TURE was founded in Copenhagen in 2002, and we can proudly say that our clothes are the result of 20 years of true craftsmanship. We became B Corp™ certified in 2021, as the first children's clothing manufacturer in the world. We dress children aged 0-12 in functional and comfortable outerwear with a commitment to responsible manufacturing.**

# THE GREENHOUSE GAS PROTOCOL

## The internationally recognized standard for GHG accounting

The GHG Protocol is a partnership between the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). It consists of a series of internationally recognized standards for accounting and reporting GHG emissions.

## CO<sub>2</sub>-equivalents (CO<sub>2</sub>e)

The GHG Protocol includes the six greenhouse gases mentioned in the Kyoto protocol: Carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbon (HFCs), perfluorocarbon (PFCs) and sulfur hexafluoride (SF<sub>6</sub>). 1 kg of each GHG can be converted to CO<sub>2</sub> equivalents (kg CO<sub>2</sub>e) and added up to represent the total GHG emissions.

## Scopes and categories

The GHG protocol divides a company's GHG emissions in scope 1, scope 2, and scope 3. Scope 1 is the direct emission from the company's owned buildings and vehicles. Scope 2 is the indirect emission from purchased energy. Scope 3 is the indirect emission from the company's value chain. Scope 3 is divided further into 8 upstream categories and 7 downstream categories. Not all scopes and categories are relevant for all types of companies. See page 5 for an overview of scope 1, 2, and 3.

## Basic Principles:

**Relevance:** The GHG inventory must reflect the company's GHG emissions allowing the company to make relevant decisions and act based on the results.

**Completeness:** The company must quantify and report all GHG emission sources within the boundary set by the company. Any exclusions must be described and explained.

**Consistency:** The company must use methods that allow them to compare the results over time. Changes in data collection, boundaries, methods, or other relevant aspects are described and justified.

**Transparency:** Assumptions, exclusions, calculation methods, etc. must be justified by facts and causality and described in an understandable manner.

**Accuracy:** Quantification of GHGs must not over- or underestimate the actual GHG emissions. The results must have a high credibility and integrity to provide basis for decision-making.

# SCOPE 1, 2 AND 3

Not relevant

Included

**SCOPE 1**  
Direct emissions



Fugitive emissions and fuel emissions from a company's owned or operated facilities and vehicles

**SCOPE 2**  
Indirect emissions (upstream)



Emissions from production of energy that a company purchases and consumes in its facilities and cars

**SCOPE 3**  
Indirect emissions (upstream)



Purchased goods and services    Capital goods    Other fuel and energy related    Transport and distribution of goods    Waste management    Business travel    Employee commuting    Leased assets

**SCOPE 3**  
Indirect emissions (downstream)



Transport and distribution of goods    Processing of sold products    Use of sold products    End-of-life of sold products    Leased assets    Franchises    Investments

See more details about boundary setting on page 20.

# TOTAL GREENHOUSE GAS EMISSIONS

MINI A TURE's scope 2 and 3 emissions are shown in Figure 1. Scope 1 emissions are not shown, since MINI A TURE does not have direct emission sources. In 2024, 99,97% of the GHG emissions are in scope 3, which includes indirect emissions from MINI A TURE's value chain. Since 2022 and 2023 did not include all relevant activities in scope 3, they cannot be compared. The included and excluded emission sources can be seen on page 5 and 20.

The total GHG emission in 2024 is estimated to be 2,884.2 ton CO<sub>2</sub>e.

The inventory is calculated based on collected data for MINI A TURE's activities. The data availability and quality vary across the inventory which affects the uncertainty of the results. The calculation methods for the GHG inventory can be seen on pages 24-34. Improvement of data is part of an on-going effort to obtain a better foundation for reducing GHG emissions. On the following pages, each scope and scope 3 category that is included in MINI A TURE's GHG inventory is presented.

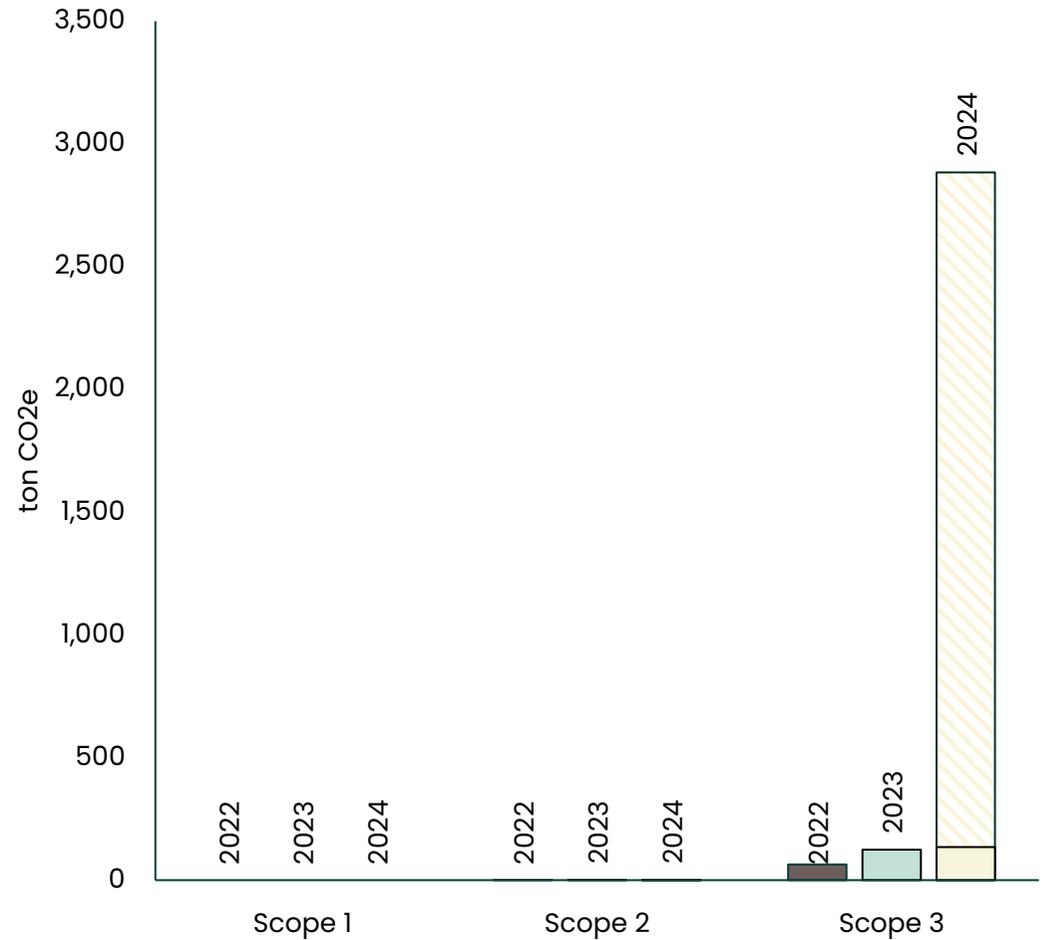


Figure 1: Total GHG emissions for MINI A TURE in 2022, 2023 and 2024 per scope. Scope 3 cannot be compared across the three years, since more activities were included each year. The solid part of the bar in scope 3, 2024 indicates the emission using the 2023 scoping. Hence, the shaded part is emissions from newly included activities.

# KEY FIGURES

MINI A TURE reports both the absolute GHG emissions, and the relative GHG emissions related to the revenue. This makes it possible to follow the development of GHG emissions in the future even if the level of activity changes.

	<b>Unit</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Scope 1	ton CO <sub>2</sub> e	0	0	0
Scope 2**	ton CO <sub>2</sub> e	1.6	1.3	1.0
Scope 3	ton CO <sub>2</sub> e	64.2*	124.8	2,883.2
Total	ton CO <sub>2</sub> e	65.8*	126.1	2,884.2
<hr/>				
CO <sub>2</sub> e-intensity per revenue (scope 1+2)	ton CO <sub>2</sub> e/M USD	0.17	0.16	0.10
CO <sub>2</sub> e-intensity per revenue (scope 1+2+3)	ton CO <sub>2</sub> e/M USD	–*	–*	297.8

\*In the years 2022 and 2023 fewer scope 3 categories and fewer activities within each category are included compared to 2024, which makes the scope 3 and total emissions figures incomparable. Therefore, CO<sub>2</sub>e-intensity per revenue scope 1+2+3 is not calculated either.

\*\*For purchased energy the location-based method is used for the key figures. Read more about location- and market-based calculation methods on 23.

# SCOPE 2: INDIRECT EMISSIONS FROM PURCHASED ENERGY

<b>Scope 2 GHG-emissions 2024</b>	1.0 ton CO <sub>2</sub> e
<b>% of total GHG-emissions 2024</b>	0.03%
<b>%change from 2022 to 2024</b>	-40%

Scope 2 is MINI A TURE’s indirect GHG emissions from purchased energy. MINI A TURE has a scope 2 emission of 1.0 tons CO<sub>2</sub>e in 2024, which is 0.03% of the total emissions. The scope 2 emissions have decreased 40% since 2022 and is from electricity and heat consumption in the head office. On Figure 2 the GHG emissions per emission source can be seen. The main contributor to scope 2 emissions was the consumption of heat. In 2024, MINI A TURE’s office expanded to also include a showroom. The electricity consumption in 2024 includes both the head office and the showroom.

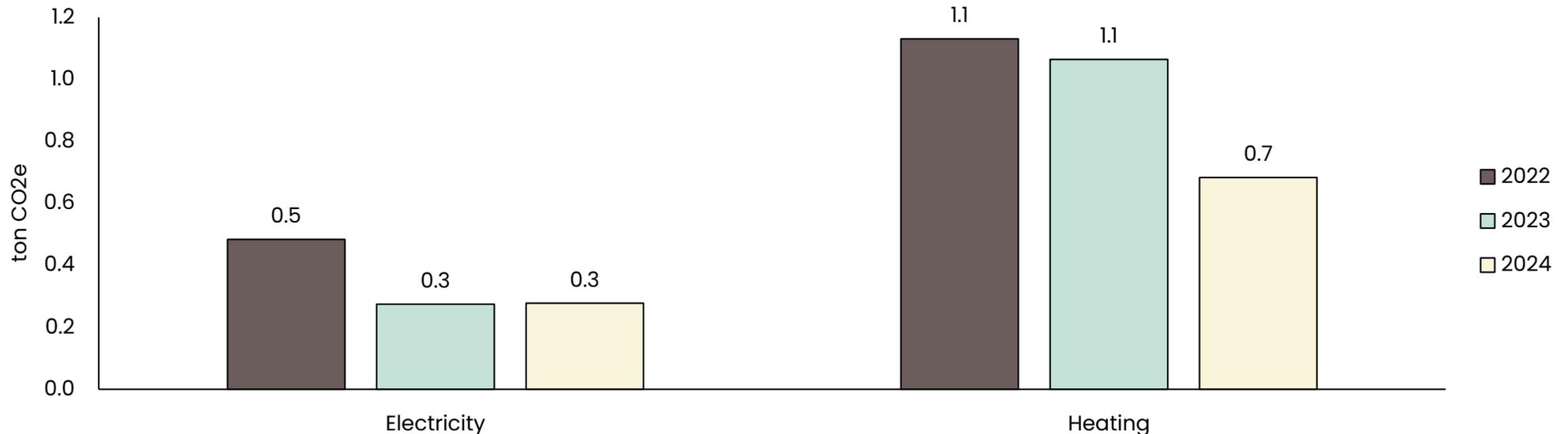


Figure 2: GHG emissions in scope 2 in 2022, 2023, and 2024 per emission source

# SCOPE 3: INDIRECT EMISSIONS IN THE VALUE CHAIN

<b>Scope 3 GHG-emissions 2024</b>	2,883.2 ton CO <sub>2</sub> e
<b>% of total GHG-emissions 2024</b>	99.97%

Scope 3 relates to indirect GHG emissions in the company’s value chain. MINI A TURE’s scope 3 emission was 2,883.2 ton CO<sub>2</sub>e in 2024 and constitutes 99.97% of the total estimated emissions. In Figure 3 the GHG emissions in scope 3 are shown per emission category. The category that contributes the most is *Scope 3.1 Purchased goods and services*. MINI A TURE is continuously evolving their GHG inventory by including more activities and collecting more extensive and representative data. However, as a result it is not possible to compare the 2022, 2023, and 2024 inventories since the boundary setting has changed each year. On the following pages each scope 3 category is elaborated and when possible, the 2024-emissions are compared to the previous years.

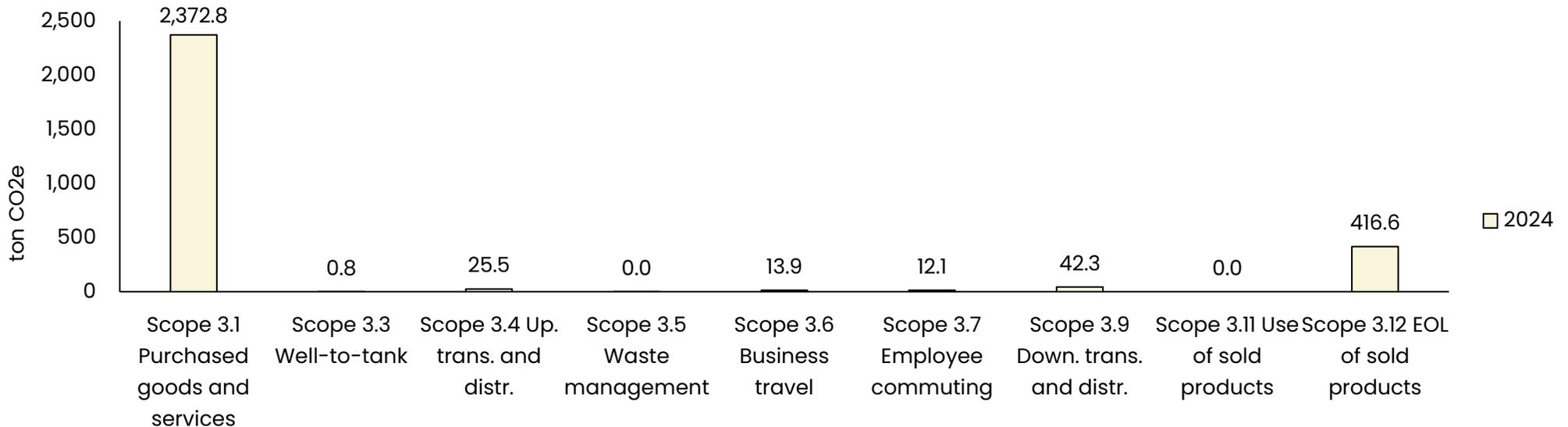


Figure 3: GHG emissions in scope 3 for 2024 per category

# SCOPE 3.1: PURCHASED GOODS AND SERVICES

<b>Scope 3.1 GHG-emissions 2024</b>	2,372.8 ton CO <sub>2</sub> e
<b>% of total GHG-emissions 2024</b>	82.3%

Scope 3.1 relates to the GHG emissions from MINI A TURE'S purchased goods and services. MINI A TURE has a scope 3.1 emission of 2,372.8 ton CO<sub>2</sub>e, which is 82.3% of the total estimated emissions. For 2022 and 2023 this category only includes water consumption in the head office and data from **one** of MINI A TURE's textile suppliers. In 2024 this category includes water consumption and purchased goods and services in the head office and data from **five** of MINI A TURE's textile suppliers. On Figure 4 the emissions from the head office can be seen. The emissions of 0.0 ton means the emission is <50 kg of CO<sub>2</sub>e.

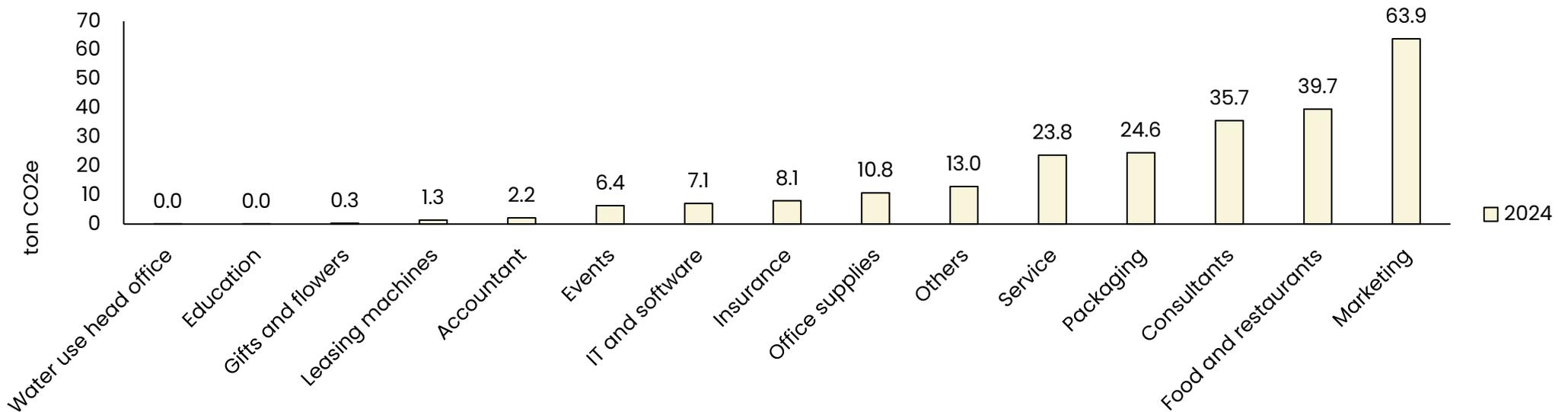


Figure 4: GHG emissions in scope 3.1 from purchased goods and services related to the head office in 2024 per emission source

In 2024, MINI A TURE collected data from five of their main suppliers. This included 1) the water, fuel, and energy consumption from the factories allocated to MINI A TURE, and 2) the amount and types of textiles purchased including the production residuals and transport to MINI A TURE's transportation supplier.

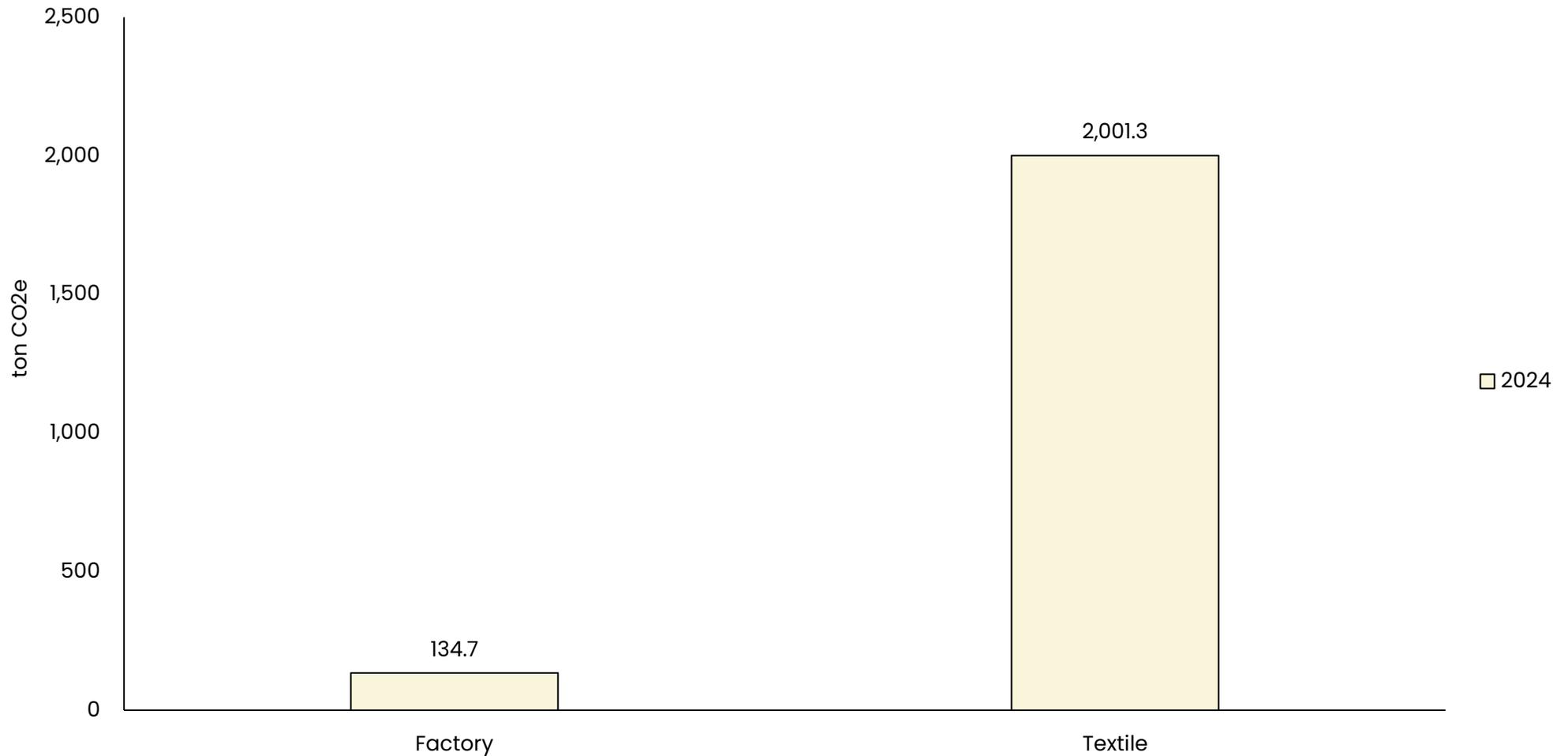


Figure 5: GHG emissions in scope 3.1 for MINI A TURE's suppliers' factories (water, fuel and energy consumption allocated to MINI A TURE) and textile (including production, production residuals, and transport) in 2024

## SCOPE 3.3: FUEL- AND ENERGY-RELATED ACTIVITIES

<b>Scope 3.3 GHG-emissions 2024</b>	0.8 ton CO <sub>2</sub> e
<b>% of total GHG-emissions 2024</b>	0.03%
<b>%change from 2022 to 2024</b>	-21%

Scope 3.3 relates to the GHG emissions from extraction, production, and distribution of energy and fuels consumed in scopes 1 and 2. MINI A TURE has a scope 3.3 emission of 0.8 ton CO<sub>2</sub>e which constitutes 0.03% of the total emissions. On Figure 6 the emissions in scope 3.3 in 2022, 2023 and 2024 can be seen.

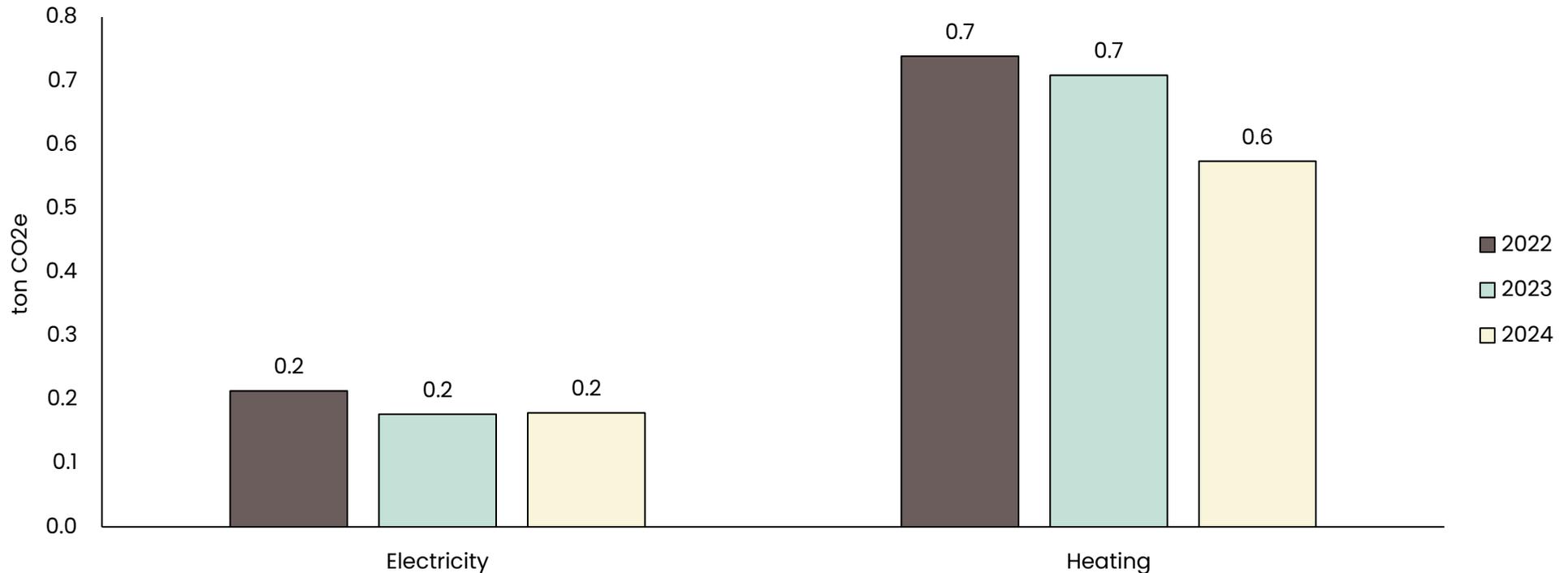


Figure 6: GHG emissions in scope 3.3 in 2022, 2023, and 2024 per emission source

## SCOPE 3.4: UPSTREAM TRANSPORTATION AND DISTRIBUTION

<b>Scope 3.4 GHG-emissions 2024</b>	25.5 ton CO <sub>2</sub> e
<b>% of total GHG-emissions 2024</b>	0.9%
<b>%change from 2023 to 2024</b>	-32%

Scope 3.4 relates to the GHG emissions from the upstream transport and distribution of MINI A TURE's products. MINI A TURE has a scope 3.4 emission of 25.5 CO<sub>2</sub>e in 2024 which constitutes 0.9% of the total estimated emissions. This is a decrease of 32% since 2023. On Figure 7 the emissions in scope 3.4 in 2022, 2023 and 2024 can be seen. In 2023 and 2024 emissions from warehousing has been added, which was not accounted for in 2022.

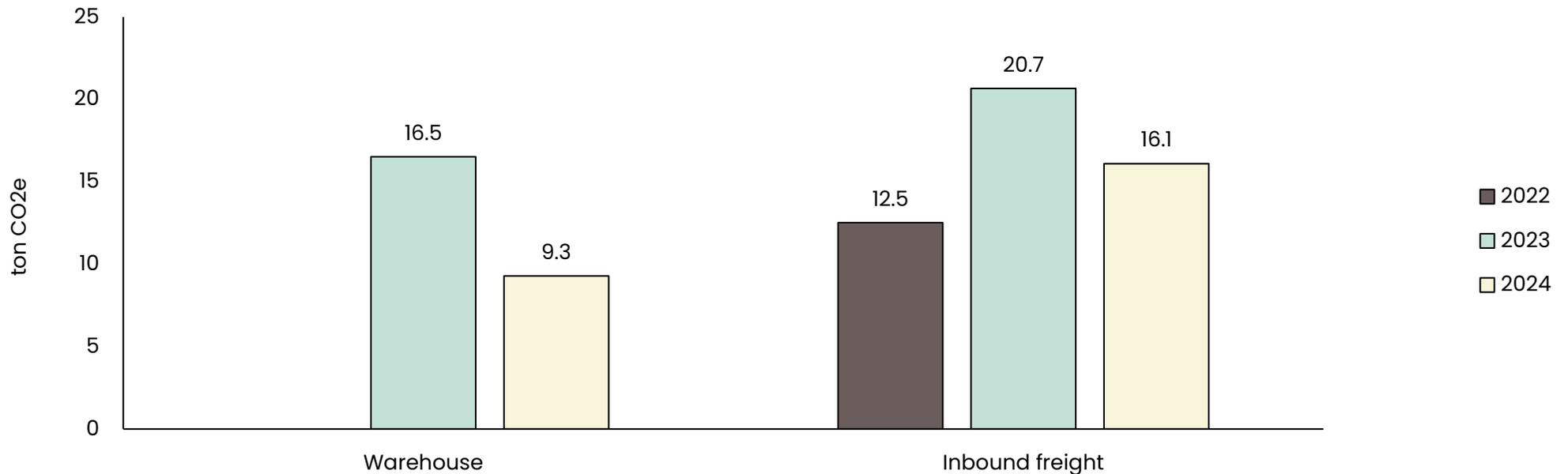


Figure 7: GHG emissions in scope 3.4 in 2022, 2023, and 2024 per emission source

## SCOPE 3.5: WASTE GENERATED IN OPERATIONS

<b>Scope 3.5 GHG-emissions 2024</b>	0.01 ton CO <sub>2</sub> e
<b>% of total GHG-emissions 2024</b>	<0.1%
<b>%change from 2023 to 2024</b>	-26%

Scope 3.5 relates to the GHG emissions from the management of waste generated at MINI A TURE's head office. MINI A TURE has a scope 3.5 emission of 0.01 ton CO<sub>2</sub>e in 2024, which constitutes <0.1% of the total estimated emissions. On Figure 8 the emissions from scope 3.5 are shown for 2023 and 2024 (please note that the unit is **kg CO<sub>2</sub>e**). These emissions were not evaluated in 2022. In 2023, no data for the actual waste generation were available, and therefore it was calculated based on the number of employees and estimates from Miljøstyrelsen. In 2024, data on actual waste generation was collected. This should be kept in mind when comparing the GHG emissions from 2023 and 2024.

In accordance with the GHG protocol, the management of waste is included, while the treatment of waste sent to recycling and incineration has been omitted. Read more about this on page 30.

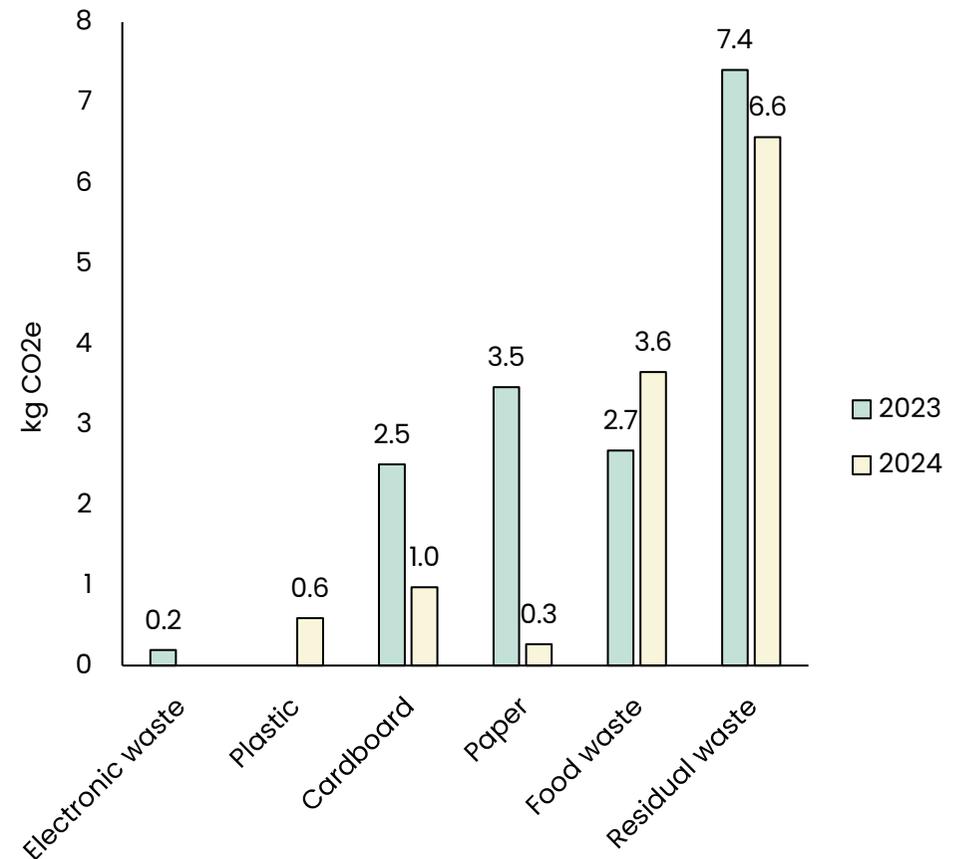


Figure 8: GHG emissions in scope 3.5 in 2023 per waste fraction

## SCOPE 3.6: BUSINESS TRAVEL

<b>Scope 3.6 GHG-emissions 2024</b>	13.9 ton CO <sub>2</sub> e
<b>% of total GHG-emissions 2024</b>	0.5%
<b>%change from 2023 to 2024</b>	72%

Scope 3.6 relates to the GHG emissions from business travel of MINI A TURE's employees. MINI A TURE has a scope 3.6 emission of 13.9 ton CO<sub>2</sub>e from travel by car, public transport, and flights, which constitutes 0.5% of the total estimated emissions. Scope 3.6 emissions have increased 72% since 2023. On Figure 9 the GHG emissions from business trips can be seen for 2023 and 2024. These emissions were not evaluated in 2022.

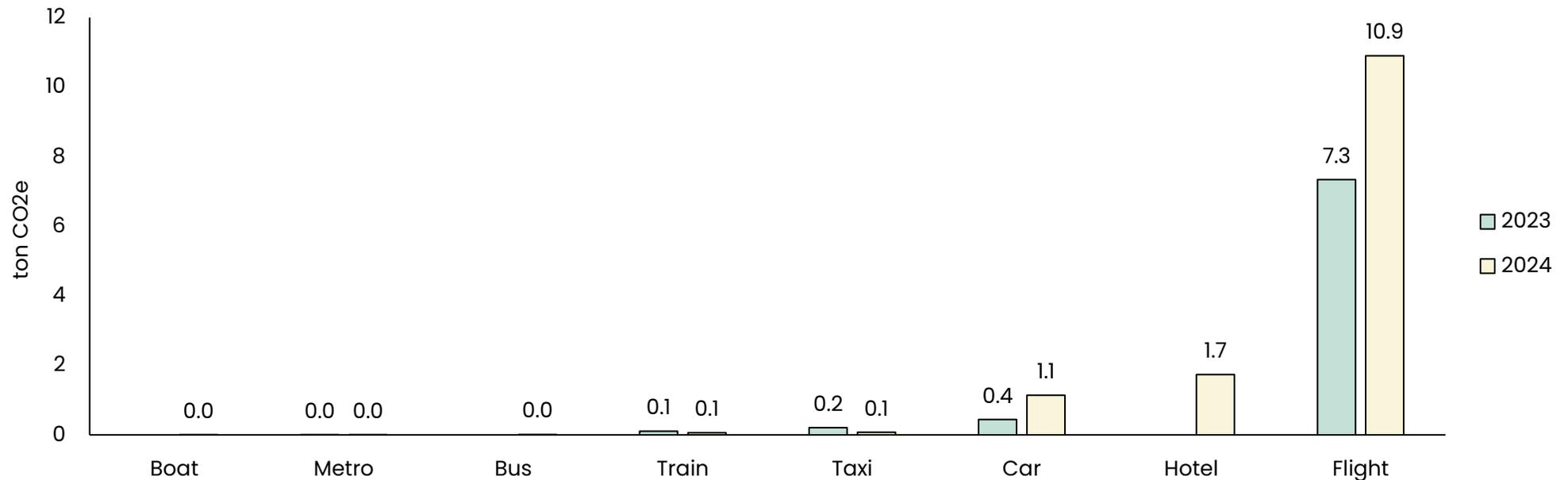


Figure 9: GHG emissions in scope 3.6 in 2023 per emission source

## SCOPE 3.7: EMPLOYEE COMMUTING

<b>Scope 3.7 GHG-emissions 2024</b>	12.1 ton CO <sub>2</sub> e
<b>% of total GHG-emissions 2024</b>	0.4%
<b>%change from 2023 to 2024</b>	-0.1%

Scope 3.7 relates to the GHG emissions from employee commuting. MINI A TURE has performed a voluntary questionnaire for their employees regarding their commute to and from work in 2024. All the employees participated in the survey. MINI A TURE has a scope 3.7 emission of 12.1 ton CO<sub>2</sub>e in 2024, which constitutes 0.4% of the total estimated emissions. This has decreased 0.1% since 2023. On Figure 10 the emission from employee commuting can be seen per transportation type for 2023 and 2024. These emissions were not evaluated in 2022.

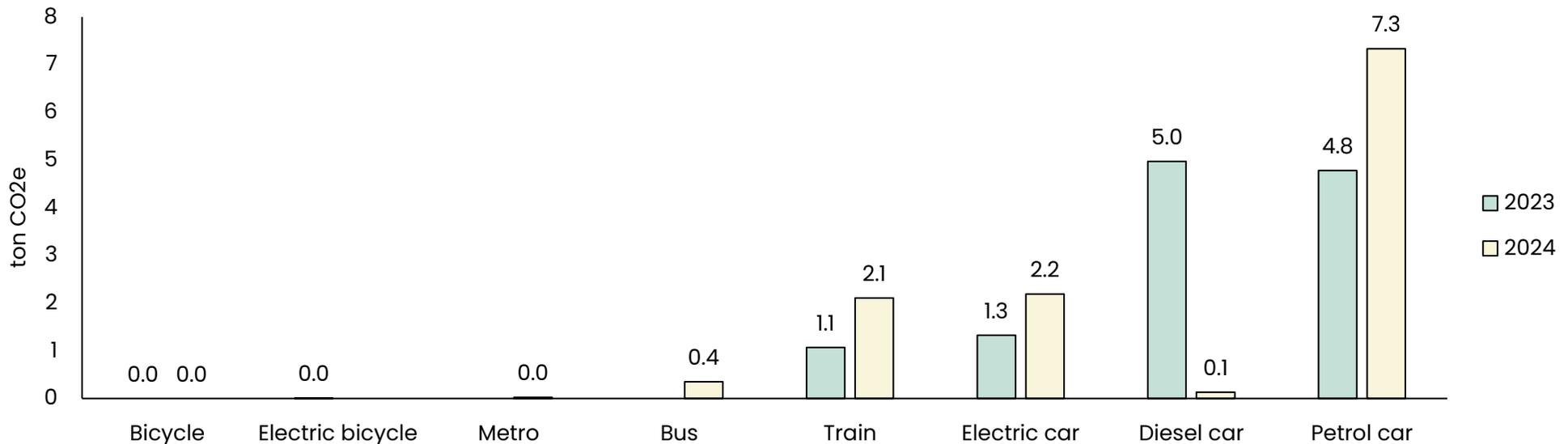


Figure 10: GHG emissions in scope 3.7 in 2023 and 2024 per emission source

## SCOPE 3.9: DOWNSTREAM TRANSPORTATION AND DISTRIBUTION

<b>Scope 3.9 GHG-emissions 2024</b>	41.6 ton CO <sub>2</sub> e
<b>% of total GHG-emissions 2024</b>	1.4%
<b>%change from 2022 to 2024</b>	74%

Scope 3.9 relates to the GHG emissions from the downstream transportation of MINI A TURE's products. MINI A TURE has a scope 3.9 emission of 41.6 CO<sub>2</sub>e in 2024 which is 1.4% of the total estimated emissions and have increased 74% since 2022. On Figure 11 the emissions from downstream transport in 2022, 2023, and 2024 can be seen.

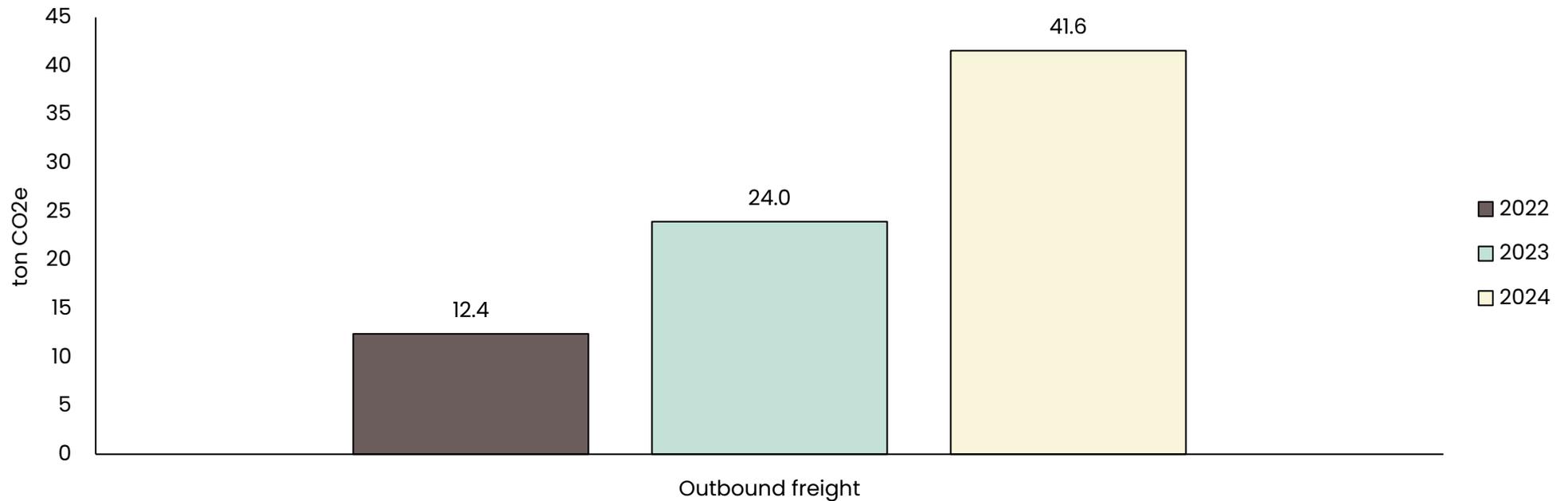


Figure 11: GHG emissions in scope 3.9 in 2022, 2023, and 2024 per emission source

## SCOPE 3.12: END-OF-LIFE OF SOLD PRODUCTS

<b>Scope 3.12 GHG-emissions 2024</b>	416.6 ton CO <sub>2</sub> e
<b>% of total GHG-emissions 2024</b>	14.4%

Scope 3.12 relates to the GHG emissions from the disposal of MINI A TURE's products at the end-of-life (EoL). MINI A TURE has a scope 3.12 emission of 416.6 CO<sub>2</sub>e in 2024 which is 14.4% of the total estimated emissions. The EoL emissions are all scenario based, since no data was available. On page 33 the calculation method and all assumptions are elaborated on. In Figure 12 the emissions from the EoL-treatment from MINI A TURE's sold products in 2024 can be seen.

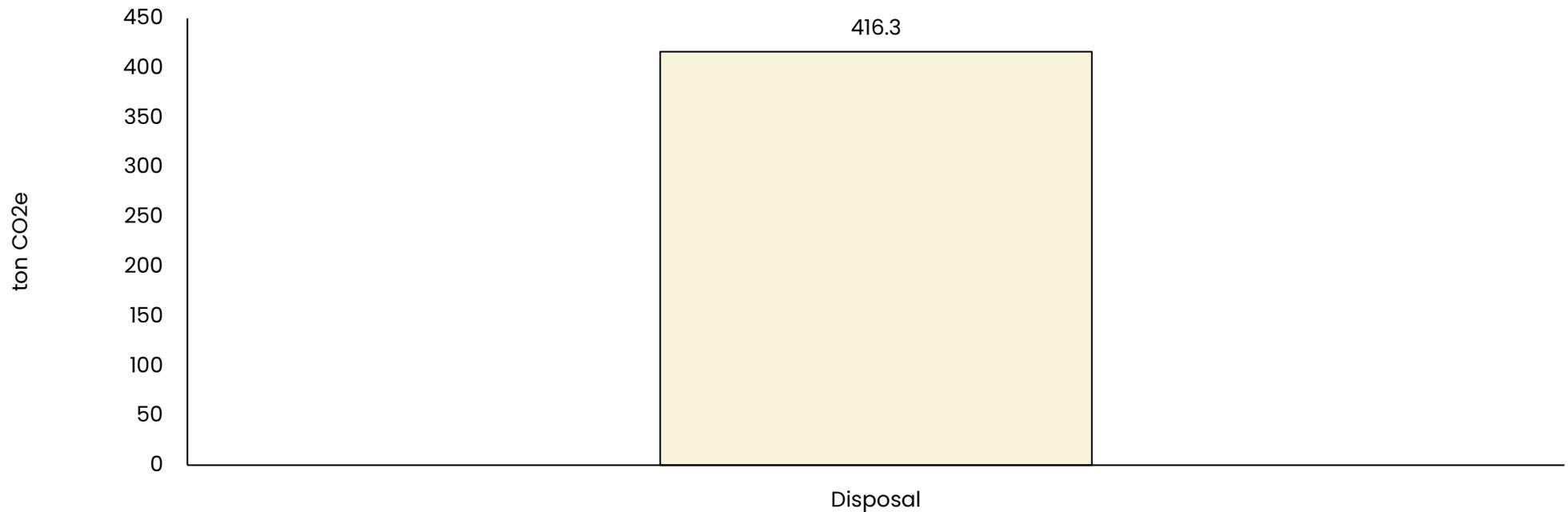


Figure 12: GHG emissions in scope 3.12 in 2024

# OUTSIDE THE SYSTEM BOUNDARY: USE OF SOLD PRODUCTS (SCOPE 3.11)

## Scope 3.11 GHG-emissions 2024

2,246.5 ton CO<sub>2</sub>e

Scope 3.11 relates to the GHG emissions from the use of MINI A TURE's products. MINI A TURE has a scope 3.11 emission of 2,246.5 CO<sub>2</sub>e in 2024. This category includes the emissions connected to washing and drying the textiles sold in 2024. According to the GHG Protocol, all direct use-phase emissions in scope 3.11 must be reported, however, reporting on indirect use-phase emissions are optional. The washing and drying of textiles are indirect use-phase emissions, and therefore these are reported outside of the system boundary and are not included in MINI A TURE's total GHG emissions from 2024. However, since the emissions from washing and drying textiles are significant, they are included in this report. The calculations are scenario based, and largely dependent on assumptions made to the washing methods. On page 34 the calculation method and all assumptions are elaborated on. In Figure 13 the emissions from downstream transport in 2024 can be seen.

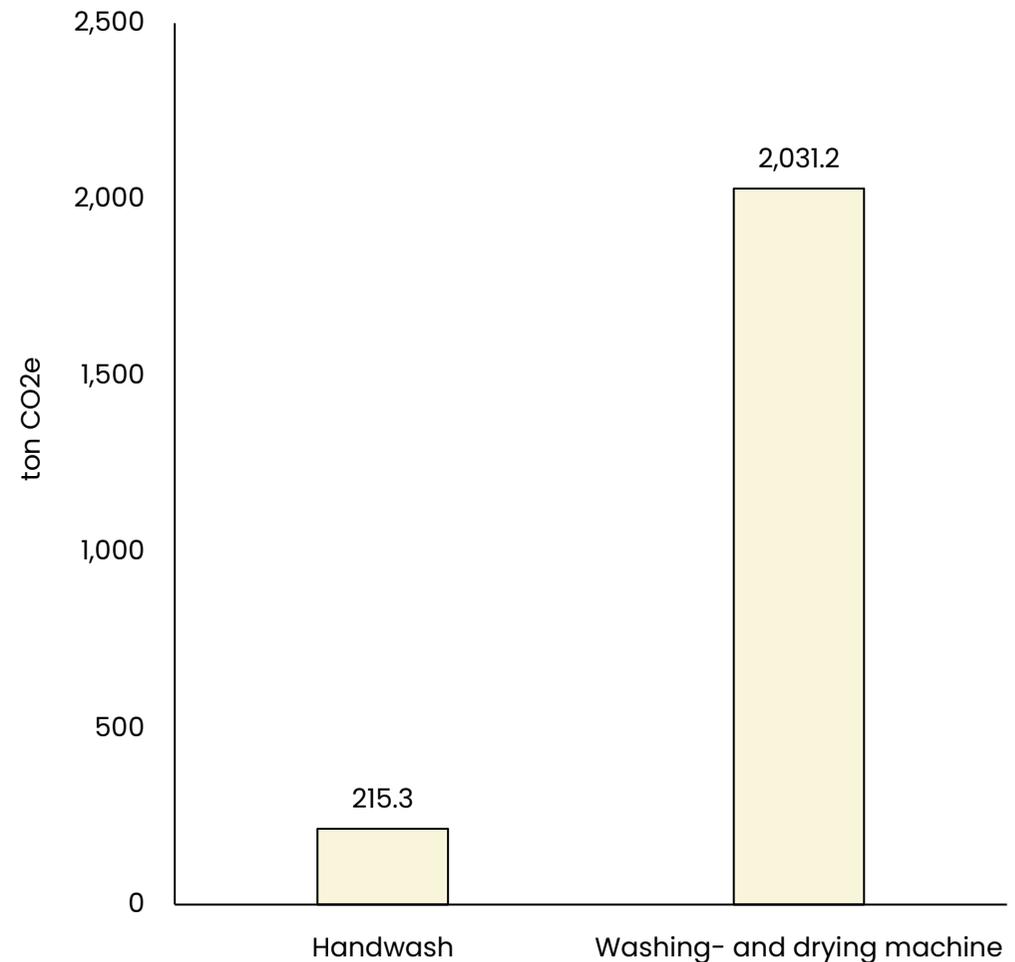


Figure 13: GHG emissions in 2024 for washing and drying of MINI A TURE's sold textiles throughout the entire life cycle

# APPENDIX

## BOUNDARY SETTING

To avoid double counting of the same emissions in several companies' scope 1 and 2, a company must choose an organizational boundary for its GHG inventory. MINI A TURE has chosen to quantify and report its GHG emissions according to the principle of operational control. Therefore, it is the sources of GHG emissions over which MINI A TURE have operational control that are counted in MINI A TURE's scope 1 and 2. The remaining GHG emissions are accounted for in scope 3. In the table below the scopes and categories included and excluded in MINI A TURE's GHG inventory are listed.

INCLUDED SCOPE/CATEGORY	EMISSION SOURCES INCLUDED	EMISSIONS SOURCES EXCLUDED
Scope 1	Not relevant – no direct emissions.	Not relevant.
Scope 2	Electricity and heat consumption at head office.	No known sources excluded.
Scope 3, Category 1: Purchased goods and services	Includes water consumptions and purchased goods and services at the head office and the textiles and scope 1 and 2 for five suppliers (garment factory).	No known sources excluded.
Scope 3, Category 2: Capital goods	Not relevant – no capital goods.	Not relevant.
Scope 3, Category 3: Fuel- and energy-related activities	Upstream emissions from fuels and energy used in scopes 1 and 2.	No known sources excluded.
Scope 3, Category 4: Upstream transportation and distribution	Inbound freight and warehousing of products from garment factories to MINI A TURE.	No known sources excluded.
Scope 3, Category 5: Waste generated in operations	Management of waste from head office.	No known sources excluded.
Scope 3, Category 6: Business travel	Business travel for MINI A TURE's employees.	No known sources excluded.
Scope 3, Category 7: Employee commuting	Transport to and from work for MINI A TURE's employees.	No known sources excluded.
Scope 3: Category 8: Upstream leased assets	Not relevant – no leased assets that are not included in scope 1 and 2.	Not relevant.
Scope 3, Category 9: Downstream transportation and distribution	Outbound freight of products from MINI A TURE to customers.	Emissions from retail are excluded due to lack of data.
Scope 3, Category 10: Processing of sold products	Not relevant. Products are not processed further after being sold.	Not relevant.
Scope 3, Category 11: Use of sold products	Reported outside system boundary: Washing and drying of textiles.	Based on assumptions and estimates.
Scope 3, Category 12: End-of-life treatment of sold products	Disposal of textiles.	Based on assumptions and estimates.
Scope 3, Category 13: Downstream leased assets	Not relevant – no downstream leased assets	Not relevant.
Scope 3, Category 14: Franchises	Not relevant – no franchises	Not relevant.
Scope 3, Category 15: Investments	Not relevant – no investments	Not relevant.

# EMISSION OVERVIEW 2024

In the table below, GHG emissions for MINI A TURE in 2024 are shown. For scope 2 and 3.3 the electricity results are shown using both the location-based and market-based method.

EMISSION SOURCE	TON CO <sub>2</sub> E 2024	
	Location based	Market based
<b>Scope 2</b>	1.0	4.0
Heating	0.7	
Electricity	0.3	3.3
<b>Scope 3</b>	2,883.2	2,876.5
1. Purchased goods and services	2,372.8	
3. Fuel- and energy-related activities	0.8	1.1
4. Upstream transportation and distribution	25.5	19.2
5. Waste generated in operations	0.01	
6. Business travel	13.9	
7. Employee commuting	12.1	
9. Downstream transportation and distribution	41.6	
12. EoL of sold products	416.6	
<b>Total scope 1 + 2 + 3</b>	2,884.2	2,880.5

# TECHNICAL TERMS

## What are location- and market-based CO<sub>2</sub>e emissions?

The terms location-based and market-based are related to different ways of calculating CO<sub>2</sub>e emissions from the use of electricity.

- the location-based method reflects the emissions from the average electricity in the region where the company is located and connected to the grid. The purchase of renewable energy certificates does not influence the location-based emissions.
- the market-based method reflects the emissions from the electricity a company purchases “contractually” and not necessarily the electricity on the grid that the company is connected to. When a company purchases renewable energy certificates the market-based method reflects a lower emission than the location-based method. When a company does not purchase renewable energy certificates the market-based method will reflect a higher emission than the location-based method.

According to the GHG Protocol a company may include its purchase of renewable electricity in its GHG inventory. However, it is important that the company reports its emissions both with and without the purchase of renewable electricity. MINI A TURE does not purchase certificates for renewable electricity, and therefore their market-based emission from electricity in scope 2 and scope 3.3 is higher than the location-based emission. The supplier responsible for the warehouse activities included in scope 3.4 do purchase certificates for renewable electricity, and therefore the market-based emission from electricity is lower than the location-based emission. On page 22 MINI A TURE’s emissions are presented using both methods. In the rest of the report the location-based method has been used for representation in tables and graphs.

# ACCOUNTING PROCEDURE

## PROCEDURE AND ASSUMPTIONS

Calculation method: GHG emissions per activity are calculated using the following formula:

$$CO_2e\text{-emission} = \text{activity input} * \text{emission factor}$$

Where the emission factor is a value that represent the GHG emissions per unit of an activity. The activity is represented by the activity input. Examples of activity inputs are kWh electricity consumption or L diesel consumption, and the associated emission factors are in the unit kg CO<sub>2</sub>e/kWh or kg CO<sub>2</sub>e/L diesel consumption. A list of all activity inputs and emission factors and their references can be found on the following pages.

Global warming potential: For the calculation of CO<sub>2</sub>e from other GHGs than CO<sub>2</sub>, the following global warming potentials (GWPs) are used in accordance with the IPCC's Sixth Assessment Report (2021). A timeframe for the radiation impact of a 100 years is selected.

## SCOPE 2: INDIRECT EMISSIONS FROM PURCHASED ENERGY

Scope 2 includes emissions connected to the purchasing of electricity and heating. The consumption covers MINI A TURE's head office. The consumption for the entire building has been collected and MINI A TURE's share of the consumption has been estimated.

Activity	Emission factor location-based	Emission factor market-based	Reference
Electricity	0.04 kg CO <sub>2</sub> e/kWh	0.50 kg CO <sub>2</sub> e/kWh	Energinet, Miljødeklaration pr. price area, 125% method (location based). Energinet, General deklaration (market based).
Heating	0.03 kg CO <sub>2</sub> e/kWh		Klimakompasset 2025v6

### SCOPE 3.1: PURCHASED GOODS AND SERVICES

Scope 3.1 includes MINI A TURE’s purchased goods and services. In 2024 Scope 3.1 includes the water consumption at MINI A TURE’s head offices, the scope 1 and 2 emissions and purchased amounts and types of textiles including production residuals and transport from five suppliers (garment factory), and their remaining purchased goods and services. Supplier specific data has been collected through a questionnaire and includes the gasoline, electricity, and water consumed at the factories of MINI A TURE’s suppliers. The suppliers have estimated the share of their consumption is associated with MINI A TURE’s activities, and this share has been included in MINI A TURE’s GHG inventory. Emission factors from ecoinvent v.3.10, APOS system model were used for textiles, but are not presented here, as the database requires a license. The emissions from MINI A TURE’s remaining purchased goods and services were calculated using the spend-based method and the emission factors applied can be seen below.

Activity: Goods and services	Emission factor	Reference
Accountant	0.02 kg CO <sub>2</sub> e/DKK	Klimakompasset 2025v6
Others	0.17 kg CO <sub>2</sub> e/DKK	
Consultants	0.02 kg CO <sub>2</sub> e/DKK	
Education	0.01 kg CO <sub>2</sub> e/DKK	
Events	0.02 kg CO <sub>2</sub> e/DKK	
Food and restaurants	0.15 kg CO <sub>2</sub> e/DKK	
Gifts and flowers	0.06 kg CO <sub>2</sub> e/DKK	
Insurance	0.02 kg CO <sub>2</sub> e/DKK	
IT and software	0.01 kg CO <sub>2</sub> e/DKK	
Leasing machines	0.01 kg CO <sub>2</sub> e/DKK	
Marketing	0.02 kg CO <sub>2</sub> e/DKK	
Office supplies	0.39 kg CO <sub>2</sub> e/DKK	
Service	0.02 kg CO <sub>2</sub> e/DKK	
Textile	0.17 kg CO <sub>2</sub> e/DKK	
Packaging	0.12 kg CO <sub>2</sub> e/DKK	

Activity: Goods and services	Emission factor	Reference
Gasoline incl. WTT	3.02 kg CO <sub>2</sub> e/L	
Diesel incl. WTT	3.32 kg CO <sub>2</sub> e/L	
Natural gas incl. WTT	2.60 kg CO <sub>2</sub> e/m <sup>3</sup>	
Transport, truck	0.77 kg CO <sub>2</sub> e/ton-km	DEFRA, UK Government GHG Conversion Factors for Company Reporting

### SCOPE 3.3: FUEL- AND ENERGY-RELATED ACTIVITIES

Scope 3.3 includes all upstream emissions associated with extraction, production, and distribution of fuels and energy in scope 2. For electricity and district heating a transmission and distribution loss of 5% is assumed.

Activity	Emission factor location-based	Emission factor market-based	Reference
Electricity	0.03 kg CO <sub>2</sub> e/kWh	0.08 kg CO <sub>2</sub> e/kWh	DEFRA, UK Government GHG Conversion Factors for Company Reporting
District heating	0.02 kg CO <sub>2</sub> e/kWh		Klimakompasset 2025v6

### SCOPE 3.4: UPSTREAM TRANSPORTATION AND DISTRIBUTION

Scope 3.4 includes the inbound freight of MINI A TURE's products and the electricity and heating consumptions at MINI A TURE's supplier's warehouse. The data has been collected from MINI A TURE's inbound freight supplier.

Activity	Emission factor location-based	Emission factor market-based	Reference
Electricity incl. WTT	0.14 kg CO <sub>2</sub> e/kWh	0.01 kg CO <sub>2</sub> e/kWh	Energinet, Miljødeklaration for location based direct emission, zero emission for market based direct emission. Ecoinvent, weighted average of 4 types of wind turbines in Denmark ecoinvent v7 for market based upstream/WTT; DEFRA, UK Government GHG Conversion Factors for Company Reporting for location based upstream/WTT.
Natural gas incl. WTT	2.60 kg CO <sub>2</sub> e/m <sup>3</sup>		Klimakompasset 2025v6
District heating incl. WTT	0.05 kg CO <sub>2</sub> e/kWh		Energistyrelsen, Energistatistik for direct emission. DEFRA, UK Government GHG Conversion Factors for Company Reporting for upstream/WTT.
Freight	-		Supplier specific

### SCOPE 3.5: WASTE GENERATED IN OPERATIONS

Scope 3.5 includes emissions from waste generated in operations. Emission factors from recycling and incineration do not include the emissions from treatment of waste. The recommended method in the GHG protocol is used, where emissions associated with recycling are allocated to the consumer of the recycled material, and emission from the incineration plant is allocated to the consumer of heat and electricity produced by the plant. In accordance with the GHG protocol, it is voluntary to include the transport of waste from the company to the treatment facility. This emission from transport of waste is included in the applied emission factors. Due to this, the emission factors are the same within each treatment method.

Activity	Emission factor	Reference
Paper waste, paper recycling	6.41 kg CO <sub>2</sub> e/ton	DEFRA, UK Government GHG Conversion Factors for Company Reporting
Paper waste, board, recycling	6.41 kg CO <sub>2</sub> e/ton	
Refuse waste, Organic: food and drinks, anaerobic digestion	8.88 kg CO <sub>2</sub> e/ton	
Refuse waste, household waste, combustion	6.41 kg CO <sub>2</sub> e/ton	

### SCOPE 3.6: BUSINESS TRAVEL

Scope 3.6 includes business travel by MINI A TURE's employees by car, public transport, or flights. Data was collected through a questionnaire sent out to the employees that undertake business travel as part of their role at MINI A TURE.

Activity	Emission factor	Reference
Transport allowance	0.21 kg CO <sub>2</sub> e/km	Energistyrelsen, <i>Emissionsfaktorer for vejtransporten</i> (pr. km.) and DEFRA, <i>UK Government GHG Conversion Factors for Company Reporting</i>
Flights	Supplier specific	ICAO Emissions Calculator
Taxi	0.18 kg CO <sub>2</sub> e/person-km	DEFRA, <i>UK Government GHG Conversion Factors for Company Reporting</i>
Train	0.04 kg CO <sub>2</sub> e/person-km	
Metro	0.02 kg CO <sub>2</sub> e/person-km	
Ferry	0.02 kg CO <sub>2</sub> e/person-km	
Bus	0.13 kg CO <sub>2</sub> e/person-km	
Car, average	0.21 kg CO <sub>2</sub> e/km	Energistyrelsen, <i>Emissionsfaktorer for vejtransporten</i> (pr. km.) and DEFRA, <i>UK Government GHG Conversion Factors for Company Reporting</i>
Car, diesel	0.21 kg CO <sub>2</sub> e/km	
Car, petrol	0.21 kg CO <sub>2</sub> e/km	
Car, electric	0.06 kg CO <sub>2</sub> e/km	DEFRA, <i>UK Government GHG Conversion Factors for Company Reporting</i>
Hotels	0.03 kg CO <sub>2</sub> e/DKK	Klimakompasset 2025v6

### SCOPE 3.7: EMPLOYEE COMMUTING

Scope 3.7 includes MINI A TURE's employees' transport to and from work. Data was collected through a questionnaire sent out to the employees regarding their commuting. Here, they had the opportunity to respond to several questions that describe their transport to and from work on an average day. The average day is scaled up to represent a whole year (taking weekends and vacations into account). All the employees responded to the questionnaire.

Activity	Emission factor	References
Small petrol car	0.21 kg CO <sub>2</sub> /km	DEFRA, UK Government GHG Conversion Factors for Company Reporting
Medium petrol car	0.26 kg CO <sub>2</sub> /km	
Medium diesel car	0.21 kg CO <sub>2</sub> /km	
Medium electric car	0.06 kg CO <sub>2</sub> /km	
Large electric car	0.06 kg CO <sub>2</sub> /km	
Train	0.05 kg CO <sub>2</sub> /person-km	DSB, Miljøårsopgørelse and DEFRA, UK Government GHG Conversion Factors for Company Reporting
Metro	0.02 kg CO <sub>2</sub> /person-km	Dansk Energi, 2019, Energien i Cityringen and DEFRA, UK Government GHG Conversion Factors for Company Reporting
Bus	0.13 kg CO <sub>2</sub> /person-km	DEFRA, UK Government GHG Conversion Factors for Company Reporting
Bicycle	0.00 kg CO <sub>2</sub> /km	Assuming zero-emission for bicycles.

### SCOPE 3.9: DOWNSTREAM TRANSPORTATION AND DISTRIBUTION

Scope 3.9 includes the outbound freight of MINI A TURE's products. Activity-based calculations are based on data that has been collected from MINI A TURE's suppliers. Spend-based calculations are based on data from MINI A TURE's expenses.

Activity	Emission factor	Reference
Freight (supplier specific)	Supplier specific	Supplier's own calculations
Freight (activity-based)	0.47 kg CO <sub>2</sub> e/tonkm	DEFRA, UK Government GHG Conversion Factors for Company Reporting
Freight (spend-based)	0.06 kg CO <sub>2</sub> e/DKK	Klimakompasset 2025v6

### SCOPE 3.12: EOL OF SOLD PRODUCTS

Scope 3.12 includes the disposal of MINI A TURE's sold products. It is assumed that the amount of textiles purchased in scope 3.1 was equal to the amount of textiles sold in 2024. The emissions in scope 3.12 are scenario-based, since disposal of their products occurs when in their customers' possession. The waste treatment for the different types of textiles was assumed to follow Eurostat's *"Treatment of waste by waste category, hazardousness and waste management operations"*. Emission factors from ecoinvent v.3.10, APOS system model were used, but are not presented here, as the database requires a license.

## OUTSIDE SYSTEM BOUNDARY: USE OF SOLD PRODUCTS (SCOPE 3.11)

Scope 3.11 includes the washing and drying of MINI A TURE’s sold products. It is assumed that the amount of textiles purchased in scope 3.11 was equal to the amount of textiles sold in 2024. Since it is an indirect use-phase emissions, it is reported outside the system boundary. The emissions in scope 3.11 are scenario-based, since the washing and drying of their products occurs when in their customers’ possession. The results are therefore highly sensitive to the scenario assumptions. In the table below the major assumptions are listed. Emission factors from ecoinvent v.3.10, APOS system model were used, but are not presented here, as the database requires a license.

Parameter	Assumption	Reference
Life-time	10 years	Based on the warranty
Washing frequency	4 times/year	Estimate
Washing type	50% handwash, 50% machine wash	Assumption
Drying type	90% air drying, 5% tumble drying, 5% drying cabinet	Assumption
Water consumption	Values were selected based on the geographical distribution of customers	Pakula, C., & Stamminger, R. (2010). Electricity and water consumption for laundry washing by washing machine worldwide. <i>Energy Efficiency</i> , 3(4), 365–382. <a href="https://doi.org/10.1007/s12053-009-9072-8">https://doi.org/10.1007/s12053-009-9072-8</a>
Electricity consumption for machine wash		
Soap consumption	Recommended amount	Forbrugerrådet Tænk
Electricity consumption and capacity of tumble dryer	Based on tested tumble dryers	
Electricity consumption and capacity of drying cabinet	Based on specific drying cabinet	POWER

The GHG inventory is developed in cooperation with



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