

Carbon Accounting Report 2025

Stormberg

This report provides an overview of the organisation's greenhouse gas (GHG) emissions, which is an integrated part of the organisation's climate strategy. GHG emissions accounting is a fundamental tool in identifying tangible measures to reduce GHG emissions. The annual GHG emissions accounting report enables the organisation to benchmark performance indicators and evaluate progress over time.

Consolidation approach used for the GHG emissions accounting:

This report comprises all organisational units. In 2025, production for XXL is also included in our report.

The input is based on consumption data from internal and external sources, which has then been converted into tonnes CO₂-equivalents (tCO₂e) using generic and/or specific emission factors. The GHG emissions accounting is based on the international standard; *A Corporate Accounting and Reporting Standard*, developed by the Greenhouse Gas Protocol Initiative (GHG Protocol). The GHG Protocol is the most widely used and recognised international standard for measuring greenhouse gas emissions on a company level, and is the basis for the ISO standard 14064-1.

Reporting Year Energy and GHG Emissions

Emission source	Description	Consumption	Unit	Energy (MWh)	Emissions tCO ₂ e	% share
Transportation total				11.3	3.0	-
Diesel	Firmabil	3,018.0	kgCO ₂ e	11.3	3.0	-
Scope 1 total				11.3	3.0	-
Electricity total				945.0	5.3	-
Electricity Norway	Ventilasjonsanlegg Servicekontoret	69,939.0	kWh	69.9	0.4	-
Electricity Norway	19 butikker i Norge	610,327.0	kWh	610.3	3.4	-
Electricity Norway	2 lagere	231,413.0	kWh	231.4	1.3	-
Electricity Sweden	2 butikker i Sverige	33,360.0	kWh	33.4	0.3	-
Scope 2 total				945.0	5.3	-
Purchased goods and services total				-	19,621.6	97.2 %
Polyester fabric (T1-4)	Polyester (1.044.072 kg)	9,396.6	tCO ₂ e	-	9,396.6	46.5 %

Polyester fabric (T1-4)	Polyester (Mesh/Nett), samme faktor som standard polyester.	268.5	tCO ₂ e	-	268.5	1.3 %
Polyester fabric (T1-4)	Leverandør har oppført materialet som	72.8	tCO ₂ e	-	72.8	0.4 %
Elastane/Spandex fabric (T1-4)	Elastan/Spandex	193.3	tCO ₂ e	-	193.3	1.0 %
Elastane/Spandex fabric (T1-4)	Elastan	0.5	tCO ₂ e	-	0.5	-
Elastane/Spandex fabric (T1-4)	Lycra (elastan)	2.6	tCO ₂ e	-	2.6	-
Ethylene vinyl acetate (EVA)	EVA-skum og profiler. Sandaler, mellom-/innersåler	21,374.2	kg	-	72.0	0.4 %
Batteries alkaline	Batterikjemi (MnO ₂ /Grafitt/Li/elektrolytt), (beregnet til 6,0 tonn CO ₂)	668.3	kg	-	3.1	-
Brass	Messing	243.8	kg	-	1.4	-
Nylon fabric (6) (T1-4)	Nylon/Polyamid	1,804.2	tCO ₂ e	-	1,804.2	8.9 %
Nylon fabric (6) (T1-4)	Flyknit: Polyester og Nylonsblanding	4.8	tCO ₂ e	-	4.8	-
Wool, fine (T1-4)	Merinoull	524.7	tCO ₂ e	-	524.7	2.6 %
Iron	Jern	6,573.1	kg	-	12.0	0.1 %
Aluminium	Aluminiumsfil	7.3	kgCO ₂ e	-	-	-
Aluminium	Aluminium	157.1	kgCO ₂ e	-	0.2	-
Wood (softwood)	Wood	72.5	kg	-	0.1	-
Leather, cow (T1-4)	Skinn/lær	735.2	tCO ₂ e	-	735.2	3.6 %
Leather, cow (T1-4)	Semsket lær (suede)	78.4	tCO ₂ e	-	78.4	0.4 %
Polyurethane fabric (T2-4)	TPU (Termoplastisk polyuretan)	185.8	tCO ₂ e	-	185.8	0.9 %
Bamboo fabric (T1-4)	Bambus/bambusviskose	86.8	tCO ₂ e	-	86.8	0.4 %
Polycarbonate (PC)	PC (Polykarbonat)	112.2	kg	-	0.7	-
Wool, lamb (T1-4)	Ull	3,898.8	tCO ₂ e	-	3,898.8	19.3 %
Cotton fabric, conventional (T1-4)	Konvensjonell bomull	110.4	tCO ₂ e	-	110.4	0.5 %
Rubber (footwear)	Gummi/TPR	93.7	tCO ₂ e	-	93.7	0.5 %
Rubber (footwear)	Naturgummi	73.5	tCO ₂ e	-	73.5	0.4 %
Viscose/Rayon fabric (T1-4)	Viskose/rayon fra trefibercellulose.	28.3	tCO ₂ e	-	28.3	0.1 %
Tin	Tinn	600.0	kg	-	6.1	-
Linen (flax) fabric (T1-4)	Lin (naturfiber)	0.2	tCO ₂ e	-	0.2	-
Titanium	Titanium	65.0	kg	-	3.1	-
Polyurethane fabric (T1-4)	PU-belegg	804.8	tCO ₂ e	-	804.8	4.0 %
Polyurethane fabric (T1-4)	SEBS (spesifikk TPE)	2.2	tCO ₂ e	-	2.2	-
Polyurethane fabric (T1-4)	TPE, Termoplastisk elastomer.	4.6	tCO ₂ e	-	4.6	-
Polyethylene (PE), granulate (GLO)	XPE	5,504.8	kg	-	15.6	0.1 %
Polyethylene (PE), granulate (GLO)	PE (Polyetylen)	12,290.2	kg	-	34.8	0.2 %
Polyethylene (PE), granulate (GLO)	EPE	11,225.1	kg	-	31.8	0.2 %
Polyethylene (PE), granulate (GLO)	IXPE (polyolefinscum)	2,661.2	kg	-	7.5	-
Polyethylene (PE), granulate (GLO)	IXPE skum	1,871.1	kg	-	5.3	-
Steel, unalloyed	Stål	42,747.6	kg	-	79.2	0.4 %
Stainless steel (Ecolvent)	Rustfritt stål	21,489.5	kg	-	106.4	0.5 %
Down insulation	Dun (Down)	183.9	tCO ₂ e	-	183.9	0.9 %
Paraffin	Wax	5,400.0	kg	-	3.9	-
Silver	Sølvbelegg	18.9	kg	-	8.3	-
Acrylic fabric (T1-4)	Akryl	323.3	tCO ₂ e	-	323.3	1.6 %
Metals avg.	Estimat (gjennomsnitt stål/al/sink) 409 kg	2.0	tCO ₂ e	-	2.0	-
Metals avg.	Ledende fiber (10,4 kg)	0.1	tCO ₂ e	-	0.1	-

Metals avg.	Magnesium (9 kg)	0.1 tCO ₂ e	-	0.1	-
Metals avg.	Sink/Zink (1 875,2 kg)	6.6 tCO ₂ e	-	6.6	-
Polypropylene fabric (T1-4)	PP	78.1 tCO ₂ e	-	78.1	0.4 %
Polypropylene fabric (T1-4)	Ikke-vevd stoff (PP)	3.2 tCO ₂ e	-	3.2	-
Polyester fabric, recycled (T1-4)	rPet (43.833,2 kg) resirkulert polyester	109.6 tCO ₂ e	-	109.6	0.5 %
Paper, coated	Bakepapir	250.0 kg	-	0.3	-
Copper, recycled	Kobber	2.0 kg	-	-	-
Plastic, ABS	ABS-plast	2,281.7 kg	-	10.6	0.1 %
Nylon fabric, recycled (T1-4)	Resirkulert nylon	10.7 tCO ₂ e	-	10.7	0.1 %
Plastic (PP)	Plast (uspesifisert)	1,819.2 kg	-	4.7	-
Polyurethane Paint (PU)	Det skal være PUR/Polyuretan lim/belegg, ikke maling.	7,802.0 kg	-	26.5	0.1 %
Binder, acrylic	Butyl Acrylate	75.0 kg	-	0.2	-
Glass fibre	Emalje (silikatbelegg)	209.3 kg	-	0.5	-
Rubber, synthetic	Syntetisk gummi	6,121.5 kg	-	19.4	0.1 %
Rubber, synthetic	Neoprene	4,329.0 kg	-	13.8	0.1 %
Polyurethane, flexible foam	PU-skum	663.8 kg	-	3.1	-
Polyurethane, flexible foam	Generisk skum (ukjent type)	33.0 kg	-	0.2	-
Polyurethane, flexible foam	Polyester (Svamp/Skum)	9,890.1 kg	-	46.4	0.2 %
Fibreglass	E-glassfiber	5,083.4 kg	-	9.2	-
Silicone	Silikon	2,037.4 kg	-	7.1	-
Waste total			-	3.8	-
Industrial waste, recycled	Avfall fra butikker (Norge/Sverige), servicekontor og lagere, inkl. emballasje, samt tekstilavfall fra ødelagte panteplasser og sko	3.8 tCO ₂ e	-	3.8	-
Business travel total			-	10.6	0.1 %
Air travel avg. (WTT)	Alle forretningsreiser inkludert fly, kjøregodtgjørelse, taxi, tog, ferge, buss)	10.6 tCO ₂ e	-	10.6	0.1 %
Downstream transportation and distribution total			-	542.1	2.7 %
Sea ship avg. (WTT)	Frakt internt i Kina, fra havn i Kina til havn i Norge/Sverige, fra havn i Norge til lager, fra lager til butikker i Norge, fra lager til privatkunder i Norge	542.1 tCO ₂ e	-	542.1	2.7 %
Scope 3 total			-	20,178.1	100.0 %
Total*			956.3	20,186.5	100.0 %
KJ*			3,442,666,104.0		
*The total numbers for MWh and KJ include only Scope 1 + Scope 2					

Reporting Year Market-Based GHG Emissions

Category	Unit	2025
Electricity Total (Scope 2) with Market-based calculations	tCO ₂ e	490.5
Scope 2 Total with Market-based electricity calculations	tCO ₂ e	490.5
Scope 1+2+3 Total with Market-based electricity calculations	tCO ₂ e	20,671.6

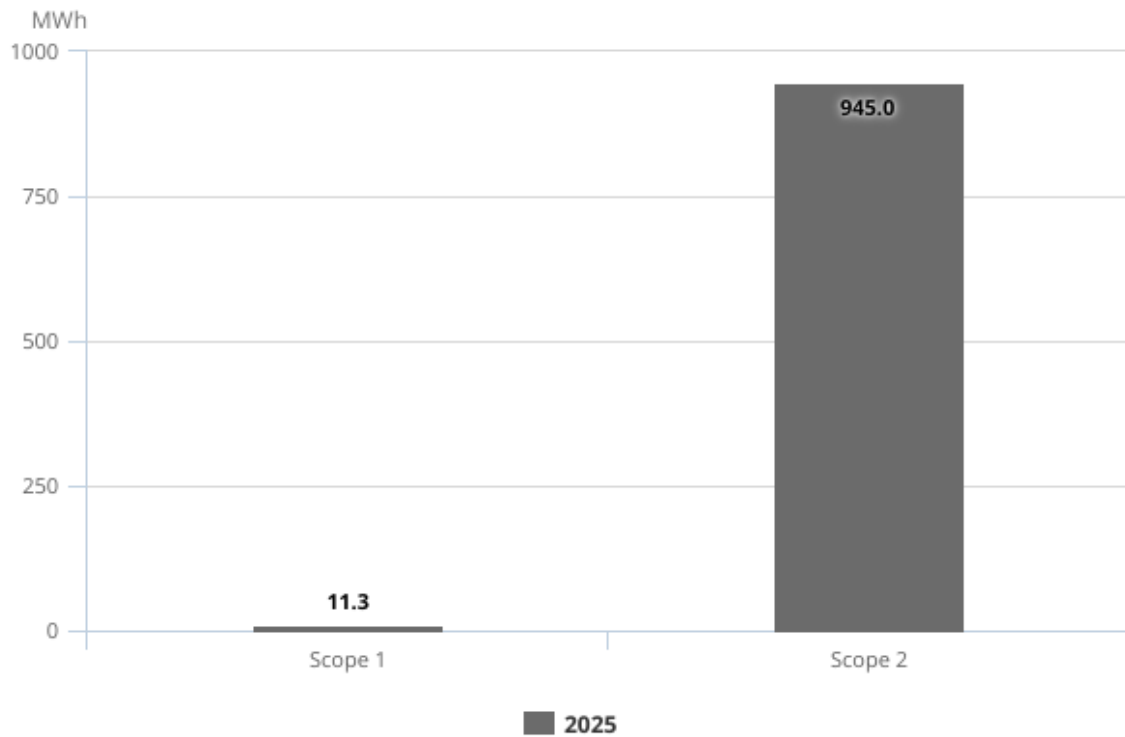
The above provides a comprehensive summary of the GHG emissions accounting of Select customer for the reporting year. It illustrates the scopes and scope 3 categories included, along with the respective emission sources. The table presents consumption data and its corresponding reporting unit (e.g., kg, liters, kgCO₂e, km), consumption data converted into energy (MWh) and tCO₂e, and the % share each emission source represented in the overall GHG emissions accounting.

Annual GHG Emissions

Category	Description	2023	2024	2025	% change from previous year
Transportation total		-	-	3.0	-
Diesel	Firmabil	-	-	3.0	100.0 %
Scope 1 total		-	-	3.0	100.0 %
Electricity location-based total		-	-	5.3	-
Electricity Norway	Ventilasjonsanlegg Servicekontoret	-	-	0.4	100.0 %
Electricity Norway	19 butikker i Norge	-	-	3.4	100.0 %
Electricity Norway	2 lagere	-	-	1.3	100.0 %
Electricity Sweden	2 butikker i Sverige	-	-	0.3	100.0 %
Scope 2 total		-	-	5.3	100.0 %
Purchased goods and services total		-	-	19,621.6	-
Polyester fabric (T1-4)	Polyester (1.044.072 kg)	-	-	9,396.6	100.0 %
Polyester fabric (T1-4)	Polyester (Mesh/Nett), samme faktor som standard polyester.	-	-	268.5	100.0 %
Polyester fabric (T1-4)	Leverandør har oppført materialet som	-	-	72.8	100.0 %
Elastane/Spandex fabric (T1-4)	Elastan/Spandex	-	-	193.3	100.0 %
Elastane/Spandex fabric (T1-4)	Elastan	-	-	0.5	100.0 %
Elastane/Spandex fabric (T1-4)	Lycra (elastan)	-	-	2.6	100.0 %
Ethylene vinyl acetate (EVA)	EVA-skum og profiler. Sandaler, mellom-/innersåler	-	-	72.0	100.0 %
Batteries alkaline	Batterikjemi (MnO ₂ /Grafitt/Li/elektrolytt), (beregnet til 6,0 tonn CO ₂)	-	-	3.1	100.0 %
Brass	Messing	-	-	1.4	100.0 %
Nylon fabric (6) (T1-4)	Nylon/Polyamid	-	-	1,804.2	100.0 %
Nylon fabric (6) (T1-4)	Flyknit: Polyester og Nylonsblending	-	-	4.8	100.0 %
Wool, fine (T1-4)	Merinoull	-	-	524.7	100.0 %
Iron	Jern	-	-	12.0	100.0 %
Aluminium	Aluminiumsfil	-	-	-	-
Aluminium	Aluminium	-	-	0.2	100.0 %
Wood (softwood)	Wood	-	-	0.1	100.0 %
Leather, cow (T1-4)	Skinn/lær	-	-	735.2	100.0 %
Leather, cow (T1-4)	Semsket lær (suede)	-	-	78.4	100.0 %
Polyurethane fabric (T2-4)	TPU (Termoplastisk polyuretan)	-	-	185.8	100.0 %
Bamboo fabric (T1-4)	Bambus/bambusviskose	-	-	86.8	100.0 %
Polycarbonate (PC)	PC (Polykarbonat)	-	-	0.7	100.0 %
Wool, lamb (T1-4)	Ull	-	-	3,898.8	100.0 %
Cotton fabric, conventional (T1-4)	Konvensjonell bomull	-	-	110.4	100.0 %
Rubber (footwear)	Gummi/TPR	-	-	93.7	100.0 %
Rubber (footwear)	Naturgummi	-	-	73.5	100.0 %
Viscose/Rayon fabric (T1-4)	Viskose/rayon fra trefibercellulose.	-	-	28.3	100.0 %
Tin	Tinn	-	-	6.1	100.0 %
Linen (flax) fabric (T1-4)	Lin (naturfiber)	-	-	0.2	100.0 %
Titanium	Titanium	-	-	3.1	100.0 %
Polyurethane fabric (T1-4)	PU-belegg	-	-	804.8	100.0 %
Polyurethane fabric (T1-4)	SEBS (spesifikk TPE)	-	-	2.2	100.0 %

Polyurethane fabric (T1-4)	TPE, Termoplastisk elastomer.	-	-	4.6	100.0 %
Polyethylene (PE), granulate (GLO)	XPE	-	-	15.6	100.0 %
Polyethylene (PE), granulate (GLO)	PE (Polyetylen)	-	-	34.8	100.0 %
Polyethylene (PE), granulate (GLO)	EPE	-	-	31.8	100.0 %
Polyethylene (PE), granulate (GLO)	IXPE (polyolefinskum)	-	-	7.5	100.0 %
Polyethylene (PE), granulate (GLO)	IXPE skum	-	-	5.3	100.0 %
Steel, unalloyed	Stål	-	-	79.2	100.0 %
Stainless steel (EcolInvent)	Rustfritt stål	-	-	106.4	100.0 %
Down insulation	Dun (Down)	-	-	183.9	100.0 %
Paraffin	Wax	-	-	3.9	100.0 %
Silver	Sølvbelegg	-	-	8.3	100.0 %
Acrylic fabric (T1-4)	Akryl	-	-	323.3	100.0 %
Metals avg.	Estimat (gjennomsnitt stål/al/sink) 409 kg	-	-	2.0	100.0 %
Metals avg.	Ledende fiber (10,4 kg)	-	-	0.1	100.0 %
Metals avg.	Magnesium (9 kg)	-	-	0.1	100.0 %
Metals avg.	Sink/Zink (1 875,2 kg)	-	-	6.6	100.0 %
Polypropylene fabric (T1-4)	PP	-	-	78.1	100.0 %
Polypropylene fabric (T1-4)	Ikke-vevd stoff (PP)	-	-	3.2	100.0 %
Polyester fabric, recycled (T1-4)	rPet (43.833,2 kg) resirkulert polyester	-	-	109.6	100.0 %
Paper, coated	Bakepapir	-	-	0.3	100.0 %
Copper, recycled	Kobber	-	-	-	-
Plastic, ABS	ABS-plast	-	-	10.6	100.0 %
Nylon fabric, recycled (T1-4)	Resirkulert nylon	-	-	10.7	100.0 %
Plastic (PP)	Plast (uspesifisert)	-	-	4.7	100.0 %
Polyurethane Paint (PU)	Det skal være PUR/Polyuretan lim/belegg, ikke maling.	-	-	26.5	100.0 %
Binder, acrylic	Butyl Acrylate	-	-	0.2	100.0 %
Glass fibre	Emalje (silikatbelegg)	-	-	0.5	100.0 %
Rubber, synthetic	Syntetisk gummi	-	-	19.4	100.0 %
Rubber, synthetic	Neoprene	-	-	13.8	100.0 %
Polyurethane, flexible foam	PU-skum	-	-	3.1	100.0 %
Polyurethane, flexible foam	Generisk skum (ukjent type)	-	-	0.2	100.0 %
Polyurethane, flexible foam	Polyester (Svamp/Skum)	-	-	46.4	100.0 %
Fibreglass	E-glassfiber	-	-	9.2	100.0 %
Silicone	Silikon	-	-	7.1	100.0 %
Waste total		-	-	3.8	-
Industrial waste, recycled	Avfall fra butikker (Norge/Sverige), servicekontor og lagere, inkl. emballasje, samt tekstilavfall fra ødelagte panteplasser og sko	-	-	3.8	100.0 %
Business travel total		-	-	10.6	-
Air travel avg. (WTT)	Alle forretningsreiser inkludert fly, kjøregodtgjørelse, taxi, tog, ferje, buss)	-	-	10.6	100.0 %
Downstream transportation and distribution total		-	-	542.1	-
Sea ship avg. (WTW)	Frakt internt i Kina, fra havn i Kina til havn i Norge/Sverige, fra havn i Norge til lager, fra lager til butikker i Norge, fra lager til privatkunder i Norge	-	-	542.1	100.0 %
Scope 3 total		-	-	20,178.1	100.0 %
Total		-	-	20,186.5	100.0 %
Percentage change		-	-	100.0 %	

Annual energy consumption (MWh) Scope 1 & 2



Annual Market-Based GHG Emissions

Category	Unit	2023	2024	2025
Electricity Total (Scope 2) with Market-based calculations	tCO ₂ e	-	-	490.5
Scope 2 Total with Market-based electricity calculations	tCO ₂ e	-	-	490.5
Scope 1+2+3 Total with Market-based electricity calculations	tCO ₂ e	-	-	20,671.6
Percentage change			-	100.0 %

Methodology and sources

The Greenhouse Gas Protocol initiative (GHG Protocol) was developed by the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). This analysis is done according to *A Corporate Accounting and Reporting Standard Revised edition*, currently one of four GHG Protocol accounting standards on calculating and reporting GHG emissions. The reporting considers the following greenhouse gases, all converted into CO₂-equivalents: CO₂, CH₄ (methane), N₂O (laughing gas), SF₆, HFCs, PFCs and NF₃.

For corporate reporting, two distinct approaches can be used to consolidate GHG emissions: the equity share approach and the control approach. The most common consolidation approach is the control approach, which can be defined in either financial or operational terms.

The carbon inventory is divided into three main scopes of direct and indirect emissions.

Scope 1 includes all direct emission sources. This includes all use of fuels for stationary combustion or transportation, in owned and, depending on the consolidation approach selected, leased, or rented assets. It also includes any process emissions, from e.g. chemical processes, industrial gases, direct methane emissions etc., as well as leakage of refrigerants.

Scope 2 includes indirect emissions related to purchased energy, including electricity and heating/cooling in assets owned/controlled by the organisation.

In January 2015, the GHG Protocol published new guidelines for calculating emissions from electricity consumption. Primarily two methods are used to “allocate” the GHG emissions generated by electricity production to the end consumers on a given grid, namely the location-based and the market-based method. The location-based method reflects the average emission intensity of the grids on which energy consumption occurs, while the market-based method reflects emissions from electricity that companies have purposefully chosen (or not chosen).

Organisations who report on their GHG emissions will now have to disclose both the location-based emissions from the production of electricity, and the market-based emissions related to the potential purchase of Guarantees of Origin (GoOs) and Renewable Energy Certificates (RECs).

The purpose of this amendment in the reporting methodology is on the one hand to show the impact of energy efficiency measures, and on the other hand to display how the acquisition of GoOs or RECs affect the GHG emissions. Using both methods in the emissions accounting highlights the effect of both of these types of measures regarding electricity consumption.

The location-based method: The location-based method is based on statistical emissions information and electricity output aggregated and averaged within a defined geographic boundary and during a defined time period. Within this boundary, the different energy producers utilize a mix of energy resources, where the use of fossil fuels (coal, oil, and gas) result in direct GHG-emissions. These emissions are reflected in the location-based emission factor. Most location-based electricity emission factors used in CEMAsys are based on national gross electricity production mixes and are published by the International Energy Agency's statistics (IEA Stat). Emission factors per fuel type are in these calculations based on assumptions in the IEA methodological framework. Emission factors for district heating/cooling are either based on actual (local) production mixes, or average national statistics.

The market-based method: The choice of emission factors when using this method is determined by whether the organisation acquires GoOs/RECs or not. When selling GoOs for renewable electricity or RECs, the supplier guarantees that the same amount of electricity has been produced exclusively from renewable sources, which is assumed to have an emission factor of 0 grams CO₂e per kWh. However, for electricity without GoOs or RECs, the emission factor should instead be based on the remaining electricity supply after all GoOs for renewable electricity and/or RECs have been sold and cancelled. This is called the residual mix,

which in most cases is connected to a substantially higher emission factor than the location-based emission factor.

Scope 3 includes indirect emissions resulting from other value chain activities. The scope 3 emissions are a result of the company's upstream and downstream activities, which are not directly controlled by the organisation. Examples include production of purchased goods and services, business travel, goods transportation, waste handling, use of sold products, etc.

In general, the carbon accounting should include information that stakeholders, both internal and external to the company, need for their decision making. An important aspect of relevance is the selection of an appropriate inventory boundary which reflects the substance and economic reality of the company's business relationships.

Sources:

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WBCSD/WRI (2015). GHG protocol Scope 2 guidance: An amendment to the GHG protocol corporate standard. World Business Council on Sustainable Development (WBCSD), Geneva, Switzerland /World Resource Institute (WRI), Washington DC, USA, 117 pp.

The reference list above is not complete, but contains the most essential references used in CEMAsys. In addition, other databases and local/national sources may be used, depending on the selection of emission factors.