



ANNUAL GHG INVENTORY RESULTS

1. GHG Emissions						
GHG Emissions Summary (metric tons CO ₂ e)						
	2018	2019	2020	2021	2022	2023
Scope 1	11,537	11,784	10,340	11,803	12,343	10,143
Scope 2 ¹	71,930	56,318	45,161	43,205	45,476	43,344
Total Scope 1&2	83,467	68,102	55,501	55,008	57,819	53,488

Scope 1 GHG Emissions Breakdown (metric tons CO ₂ e)						
Emissions Category	2018	2019	2020	2021	2022	2023
Stationary Combustion	6,943	7,257	7,263	7,453	7,849	6,603
Mobile Combustion	3,393	3,314	1,759	3,029	3,069	2,178
Refrigerants	1,201	1,214	1,318	1,322	1,425	1,362
Total Scope 1	11,537	11,784	10,340	11,803	12,343	10,143

Scope 2 GHG Emissions Breakdown (metric tons CO ₂ e)						
Emissions Category	2018	2019	2020	2021	2022	2023
Electricity	71,893	56,258	45,129	43,170	45,436	43,306
Chilled Water	37	60	32	35	39	39
Total Scope 2	71,930	56,318	45,161	43,205	45,476	43,344

Scope 1&2 GHG Emissions Breakdown by Region (metric tons CO ₂ e)						
Emissions Category	2018	2019	2020	2021	2022	2023
North America	82,456	66,951	54,432	53,848	55,289	51,081
Central America	722	827	434	376	1,271	1,292
Eastern Asia	289	224	634	784	1,259	1,115
Total Scope 1&2	83,467	68,102	55,501	55,008	57,819	53,488

Scope 3 Emissions Breakdown (metric tons CO ₂ e) ²					
Emissions Category	2018	2020	2021	2022	2023
Purchased Goods and Services	927,000	929,000	1,122,000	1,134,000	1,195,270
Capital Goods	7,600	5,300	9,800	10,000	32,438
Fuel and Energy - Related Activities	(not calculated)	9,000	12,000	11,000	12,000
Upstream Transportation and Distribution	131,200	78,000	150,400	58,700	126,000
Waste Generated in Operations	51,000	49,000	30,000	29,000	38,000
Business Travel	6,000	1,000	2,000	5,000	6,700
Employee Commuting	(not calculated)	14,500	23,600	29,800	26,000
Downstream Transportation and Distribution	2,900	3,200	3,200	2,900	7,000
Use of Sold Products	2,005,000	1,861,000	2,171,000	2,172,000	2,153,000
End-of-Life Treatment of Sold Products	(not calculated)	89,000	38,000	38,000	38,000
Franchises	13,000	19,000	19,000	20,000	37,000
Total Scope 3	3,143,763	3,058,111	3,580,928	3,510,658	3,671,408

2. Energy/Electricity (kWh)						
	2018	2019	2020	2021	2022	2023
Total Energy Use	198,301,858	245,005,798	191,173,198	200,698,914	206,570,708	194,101,976
Total Electricity Consumption ³	160,097,543	164,067,700	151,137,780	159,606,616	163,519,206	157,765,291

Energy Use by Facility Type (kWh)						
Facility Type	2018	2019	2020	2021	2022	2023
Store	96,554,633	98,325,051	83,085,906	89,490,219	94,453,702	91,017,793
Warehouse	59,654,573	65,625,267	68,514,071	68,466,240	68,299,996	62,722,570
Outlet	24,782,172	43,942,320	23,970,374	27,246,362	28,391,217	26,755,079
Office	13,256,775	33,251,604	12,094,085	12,128,325	12,174,224	10,660,171
Data Center	4,053,705	3,861,556	3,508,763	3,367,768	3,251,570	2,946,364
Total	198,301,858	245,005,798	191,173,198	200,698,914	206,570,708	194,101,976

Total Renewable Energy Use (kWh)												
Facility Type	2018		2019		2020		2021		2022		2023	
	Total Energy Use (kWh)	%	Total Energy Use (kWh)	%	Total Energy Use (kWh)	%	Total Energy Use (kWh)	%	Total Energy Use (kWh)	%	Total Energy Use (kWh)	%
Renewable Energy	2,802,057	2%	30,075,123	18%	32,416,471	21%	39,903,127	25%	37,502,300	23%	35,404,459	22%
Non-Renewable Energy	157,295,486	98%	133,992,577	82%	118,721,308	79%	119,703,489	75%	126,016,906	77%	122,360,832	78%

Renewable Energy ⁴ by Facility Type (kWh)						
Facility Type	2018	2019	2020	2021	2022	2023
Store	189,413	5,357,704	7,214,12	12,996,189	11,370,376	11,079,299
Warehouse	1,404,478	12,980,736	12,914,266	13,177,805	12,856,068	12,356,963
Outlet	63,081	1,124,025	1,806,295	3,581,129	3,078,915	2,663,085
Office	582,897	6,790,364	7,014,544	6,843,054	7,006,053	6,406,507
Data Center	562,188	3,822,294	3,467,245	3,304,949	3,190,889	2,898,605
Total	2,802,057	30,075,123	32,416,471	39,903,127	37,502,300	35,404,459

Average Energy Use/Normalized Electrical Power Usage (kWh/sqft)						
	2018	2019	2020	2021	2022	2023
Average Energy Use	17.9	18.2	14.3	16.4	14.7	13.8

3. Fleet Fuel Consumption (gallons)						
Fuel Summary	2018	2019	2020	2021	2022	2023
Total Fleet ⁵	93,993	118,988	83,530	70,889	97,364	87,741

Footnotes:

¹ Scope 2 emissions are calculated using the market-based approach, which allows us to account for renewable energy in our footprint

² In 2020 we completed a re-baseline of our scope 3 emissions. We also completed calculations for three new categories.

³ All electricity purchased and consumed from the grid

⁴ All renewable energy are purchased Green-e Certified renewable energy credits (RECs) for facilities in Connecticut, Illinois, Maryland, Massachusetts, New Jersey, New York, Ohio, Pennsylvania, and Texas

⁵ All fuels are from non-renewable sources

ADDITIONAL SUPPLY CHAIN DATA

1. Coal Phase Out	
Number of suppliers using coal in Tier 1 & 2 in 2023	
Country	Number of Suppliers
Cambodia	1
China	8
India	4
Indonesia	5
Pakistan	3
Turkey	1
Vietnam	9
Total	31

Current Progress till Jul 2024:

- 3 suppliers have already phased out coal by using alternative energy sources including natural gas, biomass and onsite solar energy
- 16 suppliers have started phasing out coal by using alternative fuels. They are trying to use less % of coal for onsite steam generation.
- 12 suppliers are still working on phase out plans and looking for alternative fuels available in their market

Barriers for coal phase-out:

- Unavailability / unstable supply of alternative energy (e.g. natural gas, biomass)
- Investment required for new boilers
- Lack of space for new boilers and related equipment
- Cost increase due to fuel switch and maintenance cost

2. Scope 3 Breakdowns	
Scope 3 Emissions Breakdown by Country (T1 Suppliers only) (metric tons CO ₂ e) ¹	
Country	2023
Bangladesh	46443
Vietnam	46339
China	19149
Pakistan	4698
India	4254
Jordan	4037
Cambodia	2231
Guatemala	1127
Others	9807
Total	147562

Supply Chain Breakdown by Energy Source (Energy & Emission Portfolio (Only applicable for facilities with available Higg data) T1 Suppliers only)				
Energy Source	Energy Consumption (MJ)	Percentage of Total Energy	Emissions (metric tons CO2e)	Percentage of Total Emissions
Coal	278,847,974	15.8%	26,385	19.6%
Biomass	176,974,970	10.0%	673	0.5%
Natural Gas	676,720,989	38.3%	38,219	28.5%
Fuel Oil	182,100,956	10.3%	13,219	9.8%
Renewable	23,167,752	1.3%	-	-
Electricity	336,366,165	19.0%	51,677	38.3%
Steam	94,389,800	5.3%	4,476	3.3%
Total	1,768,568,605	100.00%	136,134	100.00%

Energy Consumption by Country and Energy Source (Only applicable for facilities with available Higg data) T1 Suppliers only)							
Energy Source	Coal	Biomass	Natural Gas	Fuel Oil	Renewable	Purchased Steam	Electricity
Bangladesh	0%	0%	83%	3%	0%	0%	14%
Cambodia	0%	58%	0%	7%	0%	8%	27%
China	0%	15%	20%	4%	5%	31%	25%
Guatemala	0%	1%	30%	0%	0%	0%	68%
India	0%	43%	21%	4%	3%	1%	28%
Indonesia	75%	3%	0%	3%	3%	0%	17%
Jordan	0%	0%	1%	72%	3%	0%	23%
Macau	0%	0%	0%	12%	0%	0%	88%
Mexico	0%	0%	54%	0%	0%	0%	46%
Pakistan	19%	0%	64%	4%	0%	0%	12%
Sri Lanka	0%	0%	4%	29%	0%	0%	61%
Thailand	0%	0%	0%	2%	0%	0%	98%
Vietnam	40%	17%	1%	21%	1%	1%	20%

Footnotes:

¹ Emissions are location-based



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

To: The Stakeholders of American Eagle Outfitters, Inc.:

APEX Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by American Eagle Outfitters, Inc. (AEO) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of AEO. AEO is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification.

Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Worldwide

Type of GHGs: CO₂, N₂O, CH₄, HFCs

GHG Emissions Statement:

- Scope 1: 10,143 metric tons of CO₂ equivalent
- Scope 2 (Location-Based): 56,072 metric tons of CO₂ equivalent
- Scope 2 (Market-Based): 43,344 metric tons of CO₂ equivalent
- Scope 3

Use of Sold Products: 2,153,000 metric tons of CO₂ equivalent

Data and information supporting Scope 1 and Scope 2 GHG emissions assertion were in most cases historical in nature, but in some cases were estimated.

Data and information supporting the Scope 3 GHG emissions assertion were in most cases estimated rather than historical in nature.

AEO Global Warming Potential (GWP) and emission factor data sets:

- USEPA Emission Factor Hub, released 2023
- USEPA eGRID, released 2024
- Canada, National Inventory Report 1990-2019, Annex 13, released 2021
- IPCC GWP: AR-5

Period covered by GHG emissions verification:

- February 1, 2023 to January 31, 2024

Criteria against which verification was conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2) and the GHG Protocol Scope 2 Guidance, an amendment to the GHG Protocol Corporate Standard
- WRI/WBCSD Corporate Value Chain Accounting and Reporting Standard (Scope 3)

Reference Standard:

- ISO 14064-3: Greenhouse gases -- Part 3: Specification with guidance for the validation and verification of greenhouse gas statements

Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators.

GHG Verification Methodology:

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of AEO;
- Review of documentary evidence produced by AEO;
- Review of AEO data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions;
- Review of data and methodology for tracking purchases, certification and retirement of RECs; and
- Audit of sample of data used by AEO to determine GHG emissions.

Verification Opinion:

Based on the process and procedures conducted, there is no evidence that the GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).

It is our opinion that AEO has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Statement of independence, impartiality and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with AEO, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex’s standard methodology for the verification of greenhouse gas emissions data.



Jessica Jacobs, Lead Verifier



Mary E. Armstrong-Friberg, Technical Reviewer ESG Senior Project Manager
ESG Program Manager

Apex Companies, LLC Apex Companies, LLC
Cincinnati, OH Cleveland, OH
June 27, 2024

This verification opinion declaration, including the opinion expressed herein, is provided to AEO and is solely for the benefit of AEO in accordance with the terms of our agreement. We consent to the release of this declaration by you to the public or other organizations but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.