Carbon Footprint Appraisal
for
E. F. B. Group Holdings Limited

Assessment Period:
1st October 2024 – 30th September 2025

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Executive Summary

Current Performance

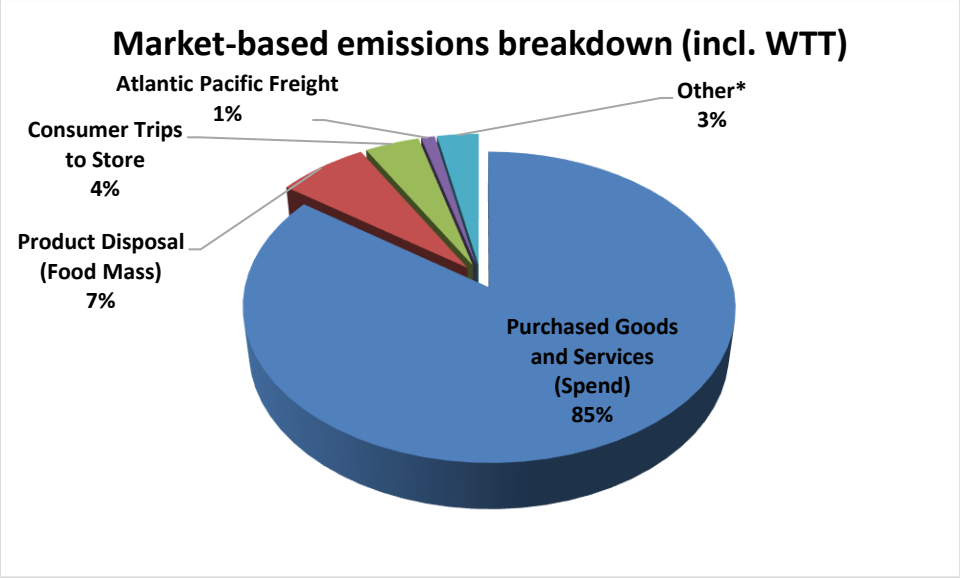
- → Euro Food Brands total market-based emissions are 221,249.97 tCO_2e (with a location-based emissions of 221,172.30 tCO_2e).
- → The most significant market-based emission source is Purchased Goods and Services (spend), accounting for 85% of Euro Food Brands 's carbon footprint.
- → The estimated market-based error margin is not a significant aspect (+/- 112,353.73 tCO_2e) but should be included in any compensation of emissions. Purchased Goods and Services (spend) accounts for 84% of this.
- → Currently your progress towards Net Zero cannot be ascertained as the business has not undergone Net-zero target setting since the 2023/24 rebaselining.

Strategic Recommendations

- → Take responsibility for carbon emissions you have caused by supporting high integrity removals/reductions projects – please see Carbon Marketplace | Buy Verified Carbon Credits

Recommendations to Reduce Emissions

- → Liaise with suppliers about obtaining more product specific information and explore the possibility of Environmental Product Declarations (EPDs) and Life Cycle Assessments (LCAs). Euro Food Brands should also request supplier specific emissions information to improve the accuracy of the assessment and likely reduce the reported emissions.
- → Investigate with suppliers their plans on tackling food and packaging disposal.
- → Investigate with freight couriers what their long-term plans are to reduce emissions and improve sustainability.
- → Investigate with suppliers their plans for moving towards more eco-friendly packaging alternatives.
- → Investigate with outsourced warehouses what their plans are for switching to renewable energy and green gas tariffs.
- → Continue to promote the EV salary sacrifice scheme to encourage employees to use more sustainable transport such as electric vehicles.



**Other= Freight (Spend), Supplier Emissions (Activity Data), Retailer Warehouse to Store Freight, Product Disposal (Packaging), Upstream lorry freight, Electricity (Upstream) (Market-Based), Upstream sea freight, Flights, Commuting, Cash opt Out vehicles (fuel), Use-of-Sold Products (Market-Based), Transmission & Distribution (Upstream) (Market-Based), Electricity (Market-Based), Capital Goods (spend), Product Disposal (Other), Home-working (Market-Based), Site LPG (Upstream), Scopes 1 and 2 WTT, Natural Gas, Rail, Grey Fleet (fuel), Hotel Stays, Cash opt Out vehicles (EV) (Market-Based) charging, Refrigerants, Company vehicles (EV) (Market-Based) charging, Taxi, Waste, Company vehicles (fuel), Transmission & Distribution (Market-Based), Cash opt Out EV vehicles T&D (Market-Based), Company EV vehicles T&D (Market-Based), Grey Fleet EV (Market-Based) charging, Water, Wastewater, Grey Fleet EV vehicles T&D (Market-Based), Site Biogas, Check T&D name (Market-Based).*

Year/Element	Location based	Market based
Total number of employees	119.4	
Turnover in £ million	285	
Tonnes of CO_2e	**221,172.30**	**221,249.97**
Tonnes of CO_2e per employee	**1,852.36**	**1,853.01**
Tonnes of CO_2e per £ million turnover	**776.04**	**776.32**
kg CO_2e per product case sold	**8.41**	**8.41**
kg CO_2e per unit sold	**0.71**	**0.71**

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Quality Control

Report issue number:	1.0
Date:	01 April 2026
Calculations completed by:	Daniel Hibbins
Calculations reviewed by:	Alex Pell
Report produced by:	Daniel Hibbins
Report reviewed by:	Alex Pell
Director approval:	Dr. Wendy Buckley

1. Introduction

1.1. Company Overview

E. F. B. Group Holdings Limited (henceforth referred to as EFB) is a specialist importer and wholesaler of food and beverage products within the UK. EFB have a large range of clients across the UK and Ireland from large supermarkets to local cafés.

1.2. Goals & objectives

- Internally set target of Scope 1 & 2 Net-zero by 2035.
- Internally set target of Scope 3 Net-zero by 2050.
- Ensure full compliance with SECR reporting regulations.

EFB will be completing a Net-Zero target setting workshop with Carbon Footprint Limited based on the 2023/24 baseline year with the aim of setting science aligned Net-zero targets.

1.3. Data supplied for the Carbon Footprint Appraisal

A summary of the data supplied by EFB for the appraisal can be provided on request.

1.4. Methodology for the Carbon Footprint Appraisal

The methodology document can be downloaded using this link,
https://www.carbonfootprint.com/docs/carbon_footprint_appraisal_-_methodology_document.pdf

1.5. Abbreviations

AC	Air Conditioning
CO_2e	Carbon Dioxide Equivalent
Defra	Department for Environment, Food and Rural Affairs
EPD	Environmental Product Declaration
EV	Electric Vehicle
GHG	Greenhouse Gas
ISO	International Standards Organisation
IWA	International Workshop Agreement
km	Kilometres
kWh	Kilowatt Hours
LCA	Life Cycle Assessment
RGGO	Renewable Gas Guarantees of Origin
SIC	Standard Industrial Classification
T&D	Transmission & Distribution
TTW	Tank-To-Wheel
WTT	Well-To-Tank
WTW	Well-To-Wheel

2. Calculation Scope and Accuracy

2.1. Scope of this work

Carbon Footprint has assessed the GHG emissions from 1st October 2024 to 30th September 2025 resulting from the energy consumption at EFB's facilities and its business transport activities.

EFB's baseline year data can be found in the 2023/24 report. The 2023/24 emissions have been revised to include emissions from Product sales in Ireland. Update emissions can be founded in the 2023/24 emissions statement and in the benchmarking section of this report.

2.2. Organisational & reporting boundaries

Figure 1 shows the full boundaries of the *Greenhouse Gas Protocol Corporate and Value Chain Standards*. The organisation has accounted for all quantified GHG emissions and/or removals from facilities over which it has operational control. This assessment covers the reporting boundaries shown in Table 1, in line with the Greenhouse Gas Protocol Accounting and Reporting Corporate Standard.

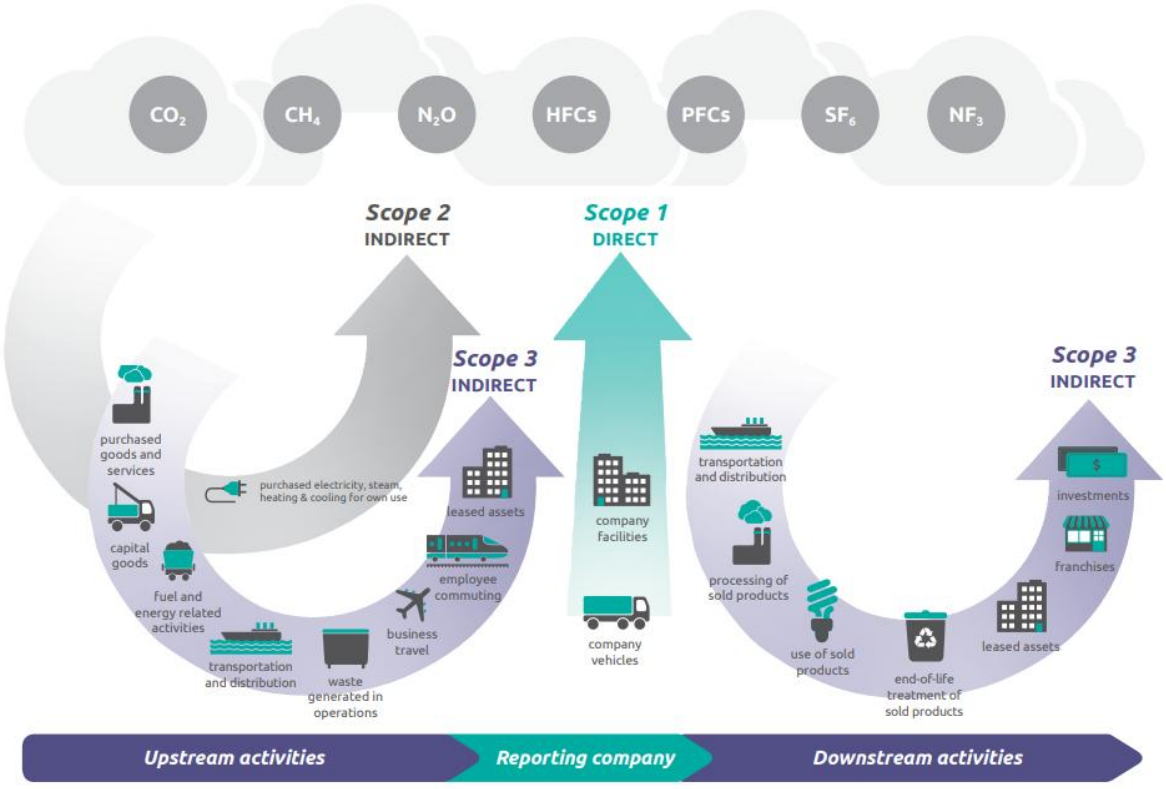


Figure 1: Overview of emissions scopes (GHG Protocol - Scope 3 Calculation Guidance v1.0 - 2013)

Table 1: EFB's GHG Assessment boundary based on the Greenhouse Gas Protocol Accounting and Reporting Corporate Standard

(All green rows have been included in this assessment; all grey rows are not applicable; orange rows have been excluded)

Scope	Activity	Calculation Type	Completion Status	Justification
1	Electricity, heat or steam generated on-site		Not relevant	Not applicable
	On-site fuel use	Activity Data	Complete	
	Company owned vehicles	Activity Data	Complete	
	Fugitive emissions (incl. Refrigerant gases and AC)	Activity Data	Complete	
2	On-site Consumption of purchased electricity, heat steam and cooling	Activity Data	Complete	
3	1. Purchased goods and services	Activity and Spend Data	Complete	
	2. Capital goods	Activity and Spend Data	Complete	
	3. Fuel- and energy related activities (not included in scope 1 or scope 2)	Activity Data	Complete	
	4. Upstream transportation and distribution	Activity and Spend Data	Complete	
	5. Waste generated in operation	Activity Data	Complete	
	6. Business travel (not included in scope 1 or scope 2)	Activity and Spend Data	Complete	
	7. Employee commuting	Activity Data	Complete	
	8. Upstream leased assets	Activity Data	Complete	
	9. Downstream transportation and distribution	Activity Data	Complete	
	10. Processing of sold products		Not relevant	Not applicable
	11. Use of sold products	Activity Data	Complete	
	12. End-of-life treatment of sold products	Activity Data	Complete	
	13. Downstream leased assets		Not relevant	Not applicable
	14. Franchises		Not relevant	Not applicable
	15. Investments		Not relevant	Not applicable

2.3. Calculation uncertainty assessment & materiality

The result of a carbon footprint calculation varies in accuracy depending on the data set provided. The more accurate the data supplied, the more accurate the final result. Materiality is determined by the percentage contribution of each element to the overall footprint. Based on the accuracy of the data provided (Table 2), a simple uncertainty analysis has been used to estimate the potential error margin for the appraisal results.

Table 2: Assessment accuracy, materiality and simple error analysis

Emission Source	Data source / comments	Materiality	Accuracy	Uncertainty	Market-based Error Margin (tCO_2e)
Purchased Goods and Services (Spend)	Spend totals provided from the vendor ledger. Spend removed for expenses and other items already included such as electricity and gas.All remaining spend on suppliers not included assigned to relevant Standard Industrial Classification (SIC) Code categories and emissions assessed using industry average emission factors.	Very High (<40%)	Average	50%	93,950.83
Consumer Trips to Store	Average length of a UK shopping trip along[1] with an estimate of what percentage of UK supermarket products Euro Food Brands is estimated to supply[2] for each trip (approximately 2 products per trip). Together these were used to estimate the number of trips and therefore the total number of miles travelled and in turn the number of litres of fuel using average UK MPG[3]. These were all assumed in a petrol vehicle to calculate emissions.	Low (1-5%)	Poor	90%	8,184.73
Product Disposal (Food Mass)	Amount of food in kg was obtained from the internal Unit Sales report. It was assumed that 25%[4] [5]of food is wasted of which 5.6%[6][7] was collected and composted through food waste collections and the remaining 94.4% of the waste is landfilled for a worst-case scenario.	Medium (5-20%)	Average	50%	7,524.01

[1] NTS 2024: Trips by purpose, age, mode and sex - GOV.UK
[2] FMI | Food Industry Facts
[3] Average MPG for Cars UK (2026) | NimbleFins
[4] UK Food Waste & Food Surplus – Key Facts | WRAP - The Waste and Resources Action Programme
[5] United Kingdom Food Security Report 2024: Theme 2: UK Food Supply Sources - GOV.UK
[6] Local authority collected waste management – Provisional annual results 2023/24 - GOV.UK
[7] UK statistics on waste - GOV.UK

Emission Source	Data source / comments	Materiality	Accuracy	Uncertainty	Market-based Error Margin (tCO_2e)
Retailer Warehouse to Store Freight	Average UK Heavy Goods Vehicle (HGV) journey estimated from UK National Statistics[8] on travel and freight and paired with the total tonnage of food sold by Euro Food Brands to calculate tonne.km and subsequent emissions.	Very Low (<1%)	Poor	90%	1,303.24
Freight (Spend)	Any remaining spend on freight has been assessed using industry average SIC Codes. Spend on Stour Valley, EFL Global, and Atlantic Pacific has been excluded.	Very Low (<1%)	Average	50%	842.00
Product Disposal (Packaging)	Total packaging weight was provided by Euro Food Brands. It was assumed that 44.6%[9] (42%[10] for Ireland) of each packaging type was recycled in line with the UK recycling rate and that the remainder of packaging was landfilled for a worst-case scenario.	Very Low (<1%)	Average	50%	354.26
Supplier Emissions (Activity Data)	The top 20 suppliers were contacted for more detailed data, 4 responded with Scope 1, 2, and relevant Scope 3 Categories (3.1, 3.2, 3.4, 3.5) data specific to Euro Food Brands or apportioned based on the proportion of sales or turnover that Euro Food Brands was responsible for.	Very Low (<1%)	Very Good	5%	81.18
Use-of-Sold Products (Market-Based)	Euro Food Brands supplied a small number of coffee machines during the assessment period for which electricity consumption was estimated at 282kWh[11] per machine. Emissions have been assumed to linearly decrease through to 2035 when the UK grid is expected to be Net-zero.	Very Low (<1%)	Average	50%	32.63
Atlantic Pacific Freight	Total emissions from shipments provided on a monthly basis including tank-to-wheel and well-to-tank emissions. The calculations carried out by Atlantic Pacific have not been checked by Carbon Footprint Ltd.	Low (1-5%)	Excellent	1%	22.90
Electricity (Upstream) (Market-Based)	For non-controlled sites (Lenham Warehouse), Euro Food Brands was provided with total site consumption records usage apportioned to EFB based upon the percentage of operations EFB makes up.	Very Low (<1%)	Very Good	5%	18.27
Capital Goods (spend)	Total spend assigned to SIC Code categories and assessed using industry average emission factors.	Very Low (<1%)	Average	50%	9.08
Product Disposal (Other)	For any remaining sold products including the coffee machines and free-standing display units, the weight has been estimated and the same UK recycling rate and disposal methods applied as for packaging.	Very Low (<1%)	Average	50%	8.11

[8] Domestic road freight statistics, United Kingdom: 2023 - GOV.UK
[9] UK statistics on waste - GOV.UK
[10] Municipal Waste Statistics for Ireland | Environmental Protection Agency
[11] How Long Do Coffee Makers Last? Lifespan & Maintenance Tips - Coffea Alchemy

Emission Source	Data source / comments	Materiality	Accuracy	Uncertainty	Market-based Error Margin (tCO_2e)
Commuting	Commuting and Homeworking survey conducted collecting 1-way distance, method of travel, and car fuel type where applicable. 68 responses received and extrapolated up to FTE number (119.4) minus sales staff (38) as they predominantly work from home or are visiting clients and suppliers.	Very Low (<1%)	Good	10%	6.68
Upstream lorry freight	Stour Valley provided number of trips and average weight per trip. EFL Global provided total weight of each trip and the distance travelled by road.	Very Low (<1%)	Excellent	1%	5.22
Waste	Bin size in Litres and frequency of collection provided for office space. Amount collected in tonnes estimated using WRAP[12] factors.	Very Low (<1%)	Poor	90%	2.94
Upstream sea freight	Stour Valley provided number of trips and average weight per trip. The sea freight accounts for the cross-channel section of the journey. EFL Global also provided total shipment weight and distance travelled.	Very Low (<1%)	Excellent	1%	1.77
Homeworking (Market-Based)	Commuting and Homeworking Survey conducted for all staff collating number of days working, commuting, and working from home per week, length of time in the business (if less than 1 year), occupancy type, and renewable or non-renewable electricity tariff information. 95 responses received and emissions pro-rata'd to FTE count (119.4) for the year.	Very Low (<1%)	Good	10%	1.64
Natural Gas	Consumption sourced from utility bills with actual kWh consumption. Some months missing with consumption pro-rated on a kWh per day basis.	Very Low (<1%)	Good	10%	1.08
Site LPG (Upstream)	Upstream Warehouse (Lenham Storage) provided LPG usage in Litres pro-rated to EFB based on the percentage of operations (warehouse storage space) they make up.	Very Low (<1%)	Very Good	5%	0.76
Flights	Flight information including number of passengers, and departure and destination location provided. Cabin class was assumed as Economy based on guidance from the finance team and historical data. 1 flight from London to Australia was assumed as Premium Economy due to the length.	Very Low (<1%)	Excellent	1%	0.71
Cash opt Out vehicles	Total number of miles expensed provided from expense records along with vehicle fuel type. All mileage was assumed charged onsite.	Very Low (<1%)	Excellent	1%	0.60
Rail	Cost per journey and start and end locations provided from expense records.	Very Low (<1%)	Very Good	5%	0.38
Taxi	Cost per journey provided from expense records.	Very Low (<1%)	Good	10%	0.36

[12] WRAP - The Global Environmental Action NGO

Emission Source	Data source / comments	Materiality	Accuracy	Uncertainty	Market-based Error Margin (tCO_2e)
Company vehicles	Total mileage claimed in company vehicles provided along with fuel type. For electric vehicles is has been assumed for sales staff 80% of charging is offsite and for office-based staff it has been assumed 20% is offsite. All other charging assumed onsite.	Very Low (<1%)	Excellent	1%	0.15
Grey Fleet	Total number of miles expensed provided from expense records along with vehicle fuel type. All mileage was assumed charged offsite.	Very Low (<1%)	Excellent	1%	0.08
Hotel Stays	Location of hotel and number of guest nights provided from expense records.	Very Low (<1%)	Excellent	1%	0.07
Refrigerants	Amount of refrigerant gas in kg and gas type provided from A/C service records.	Very Low (<1%)	Excellent	1%	0.04
Site Biogas	British Gas carbon neutral gas purchased from 23/11/2024, 10% of consumption (sourced from utility bills with some months estimated on a kWh per day basis) is Biogas (backed by Renewable Gas Guarantees of Origin (RGGOs) and 90% Natural gas. Therefore 10% of consumption is Biogas.	Very Low (<1%)	Good	10%	0.01
Water and Wastewater	Consumption in m^3 provided from utility bills containing actual meter readings. Wastewater at 95% return rate as stated from bills.	Very Low (<1%)	Excellent	1%	<0.01
Electricity (Market-Based)	Consumption sourced from utility bills with actual kWh consumption. Some months missing with consumption pro-rated on a kWh per day basis. All consumption is from 100% renewable electricity sources.	Very Low (<1%)	Good	10%	0.00
Totals				**+/- 50.8%**	**+/- 112,353.73**

3. Carbon Footprint Results

3.1. Summary of results

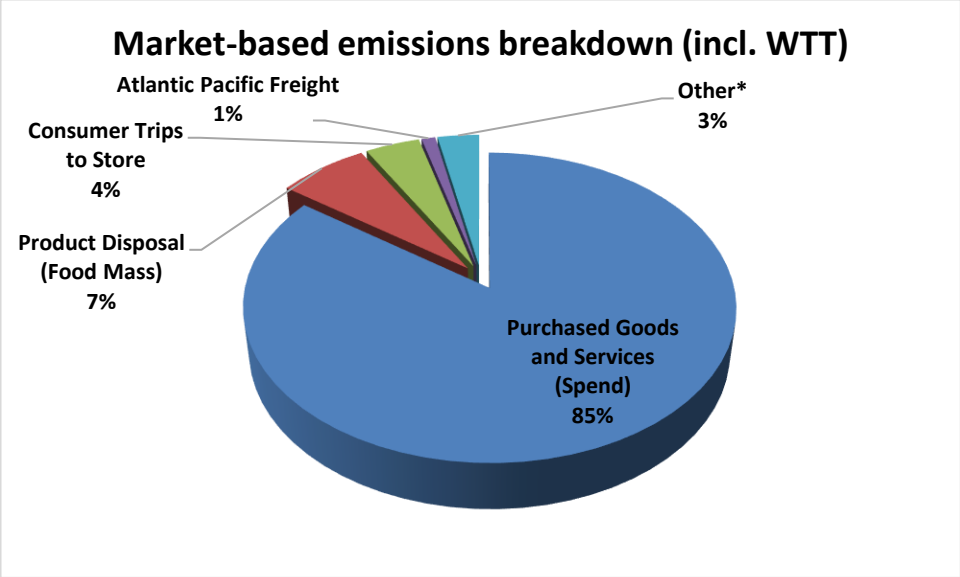
The total location-based carbon footprint for EFB for the period ending 30th September 2025 is 221,172.30 tonnes CO_2e, and the market-based total is 221,249.97 tonnes CO_2e.

Table 3: Results of EFB's carbon footprint assessment by scope and GHG Protocol emission categories

Scope	Emission Source	Location-Based (tCO_2e)	Market-Based (tCO_2e)
1	Natural Gas	9.31	9.31
	Refrigerants	3.85	3.85
	Company vehicles (fuel)	3.03	3.03
	Site Biogas	<0.01	<0.01
1	**Scope 1 Total**	**16.19**	**16.19**
2	Company vehicles (EV) charging	3.76	7.75
	Electricity	19.88	0.00
2	**Scope 2 Total**	**23.64**	**7.75**
3.1	Purchased Goods and Services (Spend)	187,901.67	187,901.67
	Supplier Emissions (Activity Data)	1,623.52	1,623.52
	Water	0.05	0.05
3.2	Capital Goods (spend)	18.17	18.17
3.3	Transmission & Distribution (Upstream)	27.29	27.29
	Scopes 1 and 2 WTT	10.03	4.87
	Cash opt Out EV vehicles T&D	0.49	0.49
	Company EV vehicles T&D	0.48	0.48
	Grey Fleet EV vehicles T&D	0.02	0.02
	Transmission & Distribution	2.53	0.00
3.4	Atlantic Pacific Freight	2,289.86	2,289.86
	Freight (Spend)	1,684.01	1,684.01
	Upstream lorry freight	521.68	521.68
	Upstream sea freight	177.41	177.41
3.5	Waste	3.27	3.27
	Wastewater	0.05	0.05
3.6	Flights	71.35	71.35
	Cash opt Out vehicles (fuel)	50.55	50.55
	Cash opt Out vehicles (EV) charging	4.84	8.91
	Rail	7.58	7.58
	Grey Fleet (fuel)	7.56	7.56
	Hotel Stays	6.52	6.52
	Taxi	3.64	3.64
	Grey Fleet EV charging	0.18	0.33
3.7	Commuting	66.80	66.80
	Homeworking	15.62	16.40

Scope	Emission Source	Location-Based (tCO_2e)	Market-Based (tCO_2e)
3.8	Electricity (Upstream)	270.30	338.21
	Site LPG (Upstream)	15.16	15.16
3.9	Consumer Trips to Store	9,094.15	9,094.15
	Retailer Warehouse to Store Freight	1,448.04	1,448.04
3.11	Use-of-Sold Products	36.92	65.25
3.12	Product Disposal (Food Mass)	15,048.02	15,048.02
	Product Disposal (Packaging)	708.51	708.51
	Product Disposal (Other)	16.22	16.22
3	**Scope 3 Total**	**221,132.47**	**221,226.03**
All	**Tonnes of CO_2e**	**221,172.30**	**221,249.97**
	Tonnes of CO_2e per employee	**1,852.36**	**1,853.01**
	Tonnes of CO_2e per £ million turnover	**776.04**	**776.32**
All	**kg CO_2e per product case sold**	**8.41**	**8.41**
	kg CO_2e per unit sold	**0.71**	**0.71**

A full breakdown of emissions by source has been provided in Annex A.



**Other= Freight (Spend), Supplier Emissions (Activity Data), Retailer Warehouse to Store Freight, Product Disposal (Packaging), Upstream lorry freight, Electricity (Upstream) (Market-Based), Upstream sea freight, Flights, Commuting, Cash opt Out vehicles (fuel), Use-of-Sold Products (Market-Based), Transmission & Distribution (Upstream) (Market-Based), Electricity (Market-Based), Capital Goods (spend), Product Disposal (Other), Home-working (Market-Based), Site LPG (Upstream), Scopes 1 and 2 WTT, Natural Gas, Rail, Grey Fleet (fuel), Hotel Stays, Cash opt Out vehicles (EV) (Market-Based) charging, Refrigerants, Company vehicles (EV) (Market-Based) charging, Taxi, Waste, Company vehicles (fuel), Transmission & Distribution (Market-Based), Cash opt Out EV vehicles T&D (Market-Based), Company EV vehicles T&D (Market-Based), Grey Fleet EV (Market-Based) charging, Water, Wastewater, Grey Fleet EV vehicles T&D (Market-Based), Site Biogas, Check T&D name (Market-Based).*

Figure 2: Percentage contribution of each element of EFB's market-based carbon footprint

3.2. Emissions from Cat 3.1. Purchased Goods and Services

Emissions from Purchased Goods and Services has continued to be the most significant source of emissions for EFB as expected. The majority of emissions arise from the spend based data which has used industry average Standard Industrial Classification (SIC) Code emission factors alike to the previous year. EFB did however reach out to the top 15 suppliers and request supplier specific emissions (Scope 1, 2, 3.1, 3.4, 3.5) alongside the percentage of their business EFB is responsible for. This has significantly increased the accuracy of the assessment for these suppliers. EFB should continue to roll out this approach across all suppliers moving forward.

Emissions from suppliers who provided information can be seen below as well as the comparison between emissions per £ spent against the industry average emissions per £ spent.

Table 4: Supplier specific emissions data and comparison to industry average factors

Supplier	Total Emissions (tCO_2e)	Spend (GBP)	$kgCO_2e$/ GBP	Industry Average tCO_2e/ GBP
Deoleo	782.76	£2,091,431	0.37	0.87
GAEA	450.33	£1,380,104	0.33	0.80
Yogi Tea	384.10	£2,662,969	0.14	0.80
Illy Café	6.32	£14,269,693	<0.01	0.80
Totals	**1,623.52**	**£20,404,196**		

The remaining supplier spend can be seen in the table below.

Table 5: Remaining supplier spend and associated emissions.

Sector Summary	Purchased Goods (tCO_2e)	Capital Goods (tCO_2e)	% Contribution
Manufacture of other food products	145,618.76	-	76.8%
Manufacture of soft drinks: production of mineral waters and other bottled waters	21,301.19	-	11.2%
Manufacture of bakery and farinaceous products	14,039.23	-	7.4%
Paper and paper products	2,094.80	-	1.1%
Warehousing and support services for transportation	928.25	-	0.5%
Manufacture of grain mill products, starches and starch products	864.90	-	0.5%
Manufacture of dairy products	523.21	-	0.3%
Advertising and market research services	436.04	-	0.2%
Processing and preserving of fish, crustaceans, molluscs, fruit and vegetables	356.20	-	0.2%
Computer programming, consultancy and related services	344.01	-	0.2%
Rubber and plastic products	321.60	-	0.2%
Accounting, bookkeeping and auditing activities: tax consultancy	266.28	-	0.1%
Manufacture of vegetable and animal oils and fats	178.11	-	0.1%
Creative, arts and entertainment services	162.78	-	0.1%
Other professional, scientific and technical services	94.98	-	0.1%
Rental and leasing services	66.48	-	0.0%
Insurance & Reinsurance	50.25	-	0.0%
Services furnished by membership organisations	50.07	-	0.0%
Manufacture of alcoholic beverages, including spirits, wine, cider, beer and malt	34.57	-	0.0%
Office administrative, office support and other business support services	31.58	-	0.0%

Sector Summary	Purchased Goods (tCO_2e)	Capital Goods (tCO_2e)	% Contribution
Employment services	21.82	-	0.0%
Buildings and building construction works	1.71	18.17	0.0%
Wholesale and retail trade and repair services of motor vehicles and motorcycles	17.97	-	0.0%
Services of head offices; management consulting services	17.78	-	0.0%
Legal activities	15.67	-	0.0%
Telecommunications services	11.32	-	0.0%
Financial services, except insurance and pension funding	11.28	-	0.0%
Services to buildings and landscape	8.14	-	0.0%
Public administration and defence; Compulsory social security	7.08	-	0.0%
Publishing services	6.88	-	0.0%
Manufacture of cleaning & toilet preparations	6.60	-	0.0%
Accommodation services	4.90	-	0.0%
Rest of repair; Installation	3.71	-	0.0%
Wholesale trade services, except of motor vehicles and motorcycles	2.49	-	0.0%
Education services	0.67	-	0.0%
Wearing apparel	0.30	-	0.0%
Sporting services and amusement and recreation services	0.05	-	0.0%
Food and beverage serving services	0.01	-	0.0%
Totals	**187,901.67**	**18.17**	**100%**

3.3. Emissions from Cat 3.12. End-of-Life Treatment of Sold Products

Emissions from End-of-Life Treatment of Sold Products is a significant source of emissions due to the number products that Euro Food Brands sold to clients during the assessment period. For food stuffs, the UK food waste statistics have been assumed as a worst-case scenario that 25% of all food sold has been wasted with 5.9% of wasted food being collected for composting and the remainder sent to landfill.

Emissions from disposal of packaging have also been calculated and added in based on average UK and Ireland household recycling rates[4, 5, 6, 7].

During the course of this assessment, it was also noted that sold units in Ireland were not included in the previous year (baseline year) assessment. These have been revised and added in accordingly.

Table 6: End-of-Life Treatment Emissions

Disposed Product	Tonnes Disposed	Disposal Route	Total Emissions (tCO_2e)
Food Waste	1,336.63	Composted	12.01
Food Waste	21,470.54	Landfilled	15,036.01
Packaging Waste	2,725.11	Recycled	12.77
Packaging Waste	3,401.29	Landfilled	695.74
Other Waste	11.61	Recycled	0.05
Other Waster	14.42	Landfilled	16.17
Totals	**28,959.58**		**15,772.75**

3.4. Emissions from Cat 3.4. (And 3.9.) Upstream and (Downstream) Transportation and Distribution

Freight is an essential part of EFB's business and is used for shipping sold products from suppliers (generally food and drink manufacturers) either direct to clients such as large supermarkets or to intermediary warehouses until its distributed onwards.

Atlantic Pacific is EFB's main upstream freight supplier and provide a monthly emissions breakdown report. Stour Valley and EFL Global also provided data for the assessment. All remaining freight suppliers were assessed using spend based emission factors.

It has not been possible to obtain supplier specific downstream freight emissions associated with regards to retailer movement of freight after EFB has made the upstream delivery or with regards to consumer trips to store. These have been estimated using UK averages and reasonable assumptions as described in Table 2.

Table 7: CO_2e emissions associated with freight

GHG Protocol Emission Category	Emission Source	Well-to-Tank (tCO_2e)	Tank-to-Wheel (tCO_2e)	Well-to-Wheel (Total) (tCO_2e)
4. Upstream transportation and distribution	Atlantic Pacific Freight	-	2,289.86	2,289.86
	Freight (Spend)	-	1,684.01	1,684.01
	Upstream lorry freight	98.28	423.40	521.68
	Upstream sea freight	32.76	144.65	177.41
Subtotal Cat 3.4.		**131.04**	**4,541.91**	**4,672.95**
9. Downstream transportation and distribution	Retailer Warehouse to Store Freight	272.80	1,175.25	1,448.04
	Consumer Trips to Store	1,993.57	7,100.58	9,094.15
Subtotal Cat 3.9.		**2,266.36**	**8,275.83**	**10,542.19**
Total Cat 3.4. and 3.9.		**2,397.40**	**12,817.74**	**15,215.144**

- Well-to-Tank (WTT): refers to the upstream emissions of getting the fuel/energy to the point of use (extraction, refining and distribution to a fuel station)
- Tank-to-Wheel (TTW): emissions generated during operation (while fuel/energy is being used)
- Well-to-Wheel: full lifecycle combined emissions from source to consumption (WTT and TTW combined)

3.5. Emissions from Cat 3.6. Business Travel (not included in Scope 1 or 2)

Business travel is still an essential part of EFB's business but does not account for a significant aspect of total market-based emissions. The largest source of business travel emissions is flights in line with previous years.

Table 8: CO_2e emissions associated with business travel

GHG Protocol Emission Category	Emission Source	Well-to-Tank (tCO_2e)	Tank-to-Wheel (tCO_2e)	Well-to-Wheel (Total) (tCO_2e)
Company owned vehicles	Company vehicles (fuel)	2.28	3.03	5.31
Scope 1 Subtotal		**2.28**	**3.03**	**5.31**
6. Business travel (not included in scope 1 or scope 2)	Flights	11.42	59.92	71.35
	Cash opt Out vehicles (fuel)	9.74	40.82	50.55
	Rail	1.53	6.05	7.58
	Grey Fleet (fuel)	1.29	6.27	7.56
	Hotel Stays	-	6.52	6.52
	Cash opt Out vehicles (EV) charging	0.99	3.84	4.84
	Taxi	0.73	2.92	3.64
	Grey Fleet EV charging	0.04	0.14	0.18
Cat. 3.6 Subtotal		**25.74**	**126.48**	**152.22**
Total		**28.02**	**129.51**	**157.53**

3.6. Emissions from Well to Tank

Well-to-tank emissions relate to the upstream emissions of fuel and energy; accounting for extraction, processing, and transport of fuels/energy. **EFB can reduce these emissions by reducing fuel and energy usage.**

Table 9: Well-To-Tank CO_2e Emissions breakdown

Emission Source	Location-Based (tCO_2e)	Market-Based (tCO_2e)
Consumer Trips to Store	1,993.57	1,993.57
Retailer Warehouse to Store Freight	272.79	272.79
Upstream lorry freight	98.28	98.28
Electricity (Upstream)	55.66	55.66
Upstream sea freight	32.76	32.76
Commuting	14.02	14.02
Flights	11.42	11.42
Cash opt Out vehicles (fuel)	9.74	9.74
Transmission & Distribution (Upstream)	4.81	4.81
Company vehicles (fuel)	2.28	2.28
Site LPG (Upstream)	1.61	1.61
Natural Gas	1.54	1.54
Rail	1.53	1.53
Grey Fleet (fuel)	1.29	1.29
Cash opt Out vehicles (EV) charging	0.99	0.99
Company vehicles (EV) charging	0.97	0.97
Taxi	0.73	0.73
Cash opt Out EV vehicles T&D	0.09	0.09
Company EV vehicles T&D	0.08	0.08
Site Biogas	0.08	0.08
Grey Fleet EV charging	0.04	0.04
Electricity	5.16	0.00
Transmission & Distribution	0.45	0.00
Grey Fleet EV vehicles T&D	0.00	0.00
Total	**2,509.90**	**2,504.30**

4. Comparison, Publication, and Benchmarking

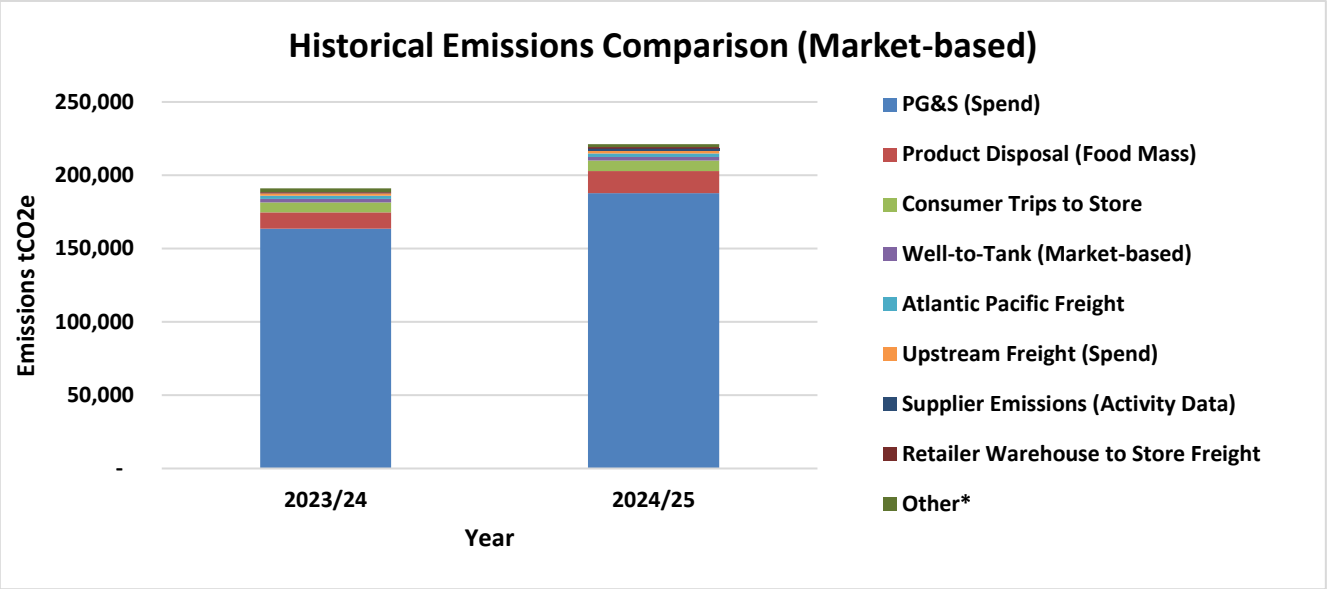
4.1. Comparison to base year emissions

The table below shows historical emissions per activity, as well as the total carbon footprint and carbon intensity metrics (tonnes of CO_2e per employee and tonnes of CO_2e per £M turnover).

Table 10: EFB's carbon footprint comparison and percentage change

Emission Source	2023/24	2024/25	% Change on Previous Year
PG&S (Spend)	163,481.72	187,901.67	14.9%
Product Disposal (Food Mass)	11,298.46	15,048.02	33.2%
Consumer Trips to Store	6,727.36	7,100.58	5.5%
Well-to-Tank (Market-based)	2,340.86	2,504.30	7.0%
Atlantic Pacific Freight	2,237.33	2,289.86	2.3%
Upstream Freight (Spend)	1,453.39	1,684.01	15.9%
Supplier Emissions (Activity Data)	n/a	1,623.52	New
Retailer Warehouse to Store Freight	894.89	1,175.25	31.3%
Product Disposal (Packaging)	1,166.53	708.51	-39.3%
Upstream Lorry Freight	390.57	423.40	8.4%
Electricity (Upstream) (Market-based)	437.24	305.02	-30.2%
Upstream Sea Freight	140.21	144.65	3.2%
Use-of-Sold Products (Market-Based)	51.67	65.25	26.3%
Flights	61.49	59.92	-2.6%
Grey Fleet (and Cash opt Out)	63.59	55.71	-12.4%
Commuting	43.25	52.78	22.0%
Capital Goods (spend)	n/a	18.17	New
Homeworking (Market-based)	24.81	16.40	-33.9%
Product Disposal (FSDU and Other)	13.17	16.22	23.2%
Site LPG (Upstream)	12.77	13.55	6.1%
Company vehicles	10.04	11.18	11.3%
Natural Gas	10.52	9.31	-11.5%
Hotel Stays	5.48	6.52	18.9%
Rail	4.86	6.05	24.4%
Refrigerants	0.00	3.85	100.0%
Waste	3.27	3.27	-0.1%
Taxi	1.90	2.92	53.4%
Water and Wastewater	0.08	0.10	21.5%
Site Biogas	n/a	<0.01	New
Electricity (Market-Based)	4.78	-	-100.0%
Computing *	18.95	-	-100.0%
Non-controlled Sites (Spend Based) *	79.70	-	-100.0%
Total tonnes CO_2e	**190,978.89**	**221,249.97**	15.9%
Tonnes CO_2e per FTE employee	**1,909.79**	**1,853.01**	-3.0%
Tonnes CO_2e per £ Million Turnover	**677.23**	**776.32**	14.6%
kg CO_2e per Case Sold	**8.31**	**8.41**	1.3%
kg CO_2e per Unit Sold	**0.69**	**0.71**	3.1%

**Computing and non-controlled site emissions for 2024/25 are captured within different categories.*



**Other= Product Disposal (packaging), Upstream Lorry Freight, Electricity (Upstream) (Market-based), Upstream Sea Freight, Use-of-Sold Products (Market-based), Flights, Grey Fleet (and Cash opt Out), Commuting, Capital Goods (Spend), Homeworking (Market-based), Product Disposal (FSDU and Other), Site LPG (Upstream), Company Vehicles, Natural Gas, Hotel Stays, Rail, Refrigerants, Waste, Taxi, Water and Wastewater, Site Biogas, and Electricity (Market-based).*

Figure 3: Detailed emissions comparison for the various aspects of EFB's emissions

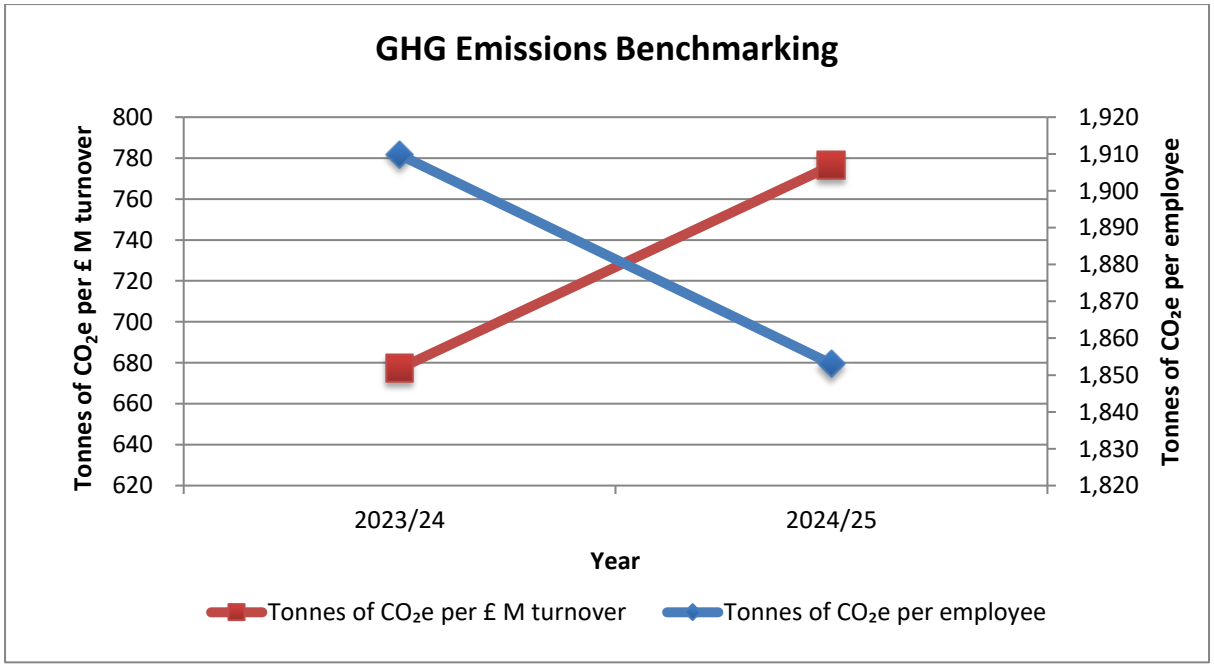


Figure 4: Carbon footprint of EFB for internal benchmarks

- Overall emissions have increased from the previous year primarily due to an increase in the amount of good purchased by EFB.
- On a per employee basis emissions have decreased (staff numbers have increased from 100 to 119.4 FTE staff) whereas emissions per £ Million Turnover have increased.
- As a result of increased purchases this year, other emission sources including end-of-life treatment, associated packaging, and downstream freight have also increased.

- Market-based electricity emissions at the Kimbell Mews site have fallen to zero resulting from 100% renewable tariffs being in place for the duration of the assessment period. Natural gas is starting to decrease too as a consequence of the purchase of "Carbon Neutral Gas" from British Gas which has a 10% Biomethane mix included.

4.2. External Publication and Benchmarking of Your Carbon Footprint

We strongly encourage you now to **publish your carbon footprint results on Carbon Database Initiative (CaDI)** – our new global platform. Follow this link to grant us permission to publish your results automatically.

https://carbondi.com/

External publication demonstrates your commitment to carbon management and to responsible transparency. Your results will also be endorsed on CaDI as 'Verified' for additional peace of mind for you and viewers of the data.

Using CaDI, you can also search other organisations that have reported their emissions to benchmark your performance.

Many companies report Scope 1 & 2 emissions for comparison against others as elements included in Scope 3 can vary greatly. Table 11 summarises the emissions across these Scopes, along with metrics showing emissions per unit turnover and per employee, to help your benchmarking.

Table 11: EFB's benchmarked GHG emissions

Year/Element	Location based	Market based
Total number of employees	119.4	
Turnover in £ million	285	
Tonnes of CO_2e	**221,172.30**	**221,249.97**
Tonnes of CO_2e per employee	**1,852.36**	**1,853.01**
Tonnes of CO_2e per £ million turnover	**776.04**	**776.32**
kg CO_2e per product case sold	**8.41**	**8.41**
kg CO_2e per unit sold	**0.71**	**0.71**
Scope 1 & 2 Emissions		
Tonnes of CO_2e	**39.83**	**23.94**
Tonnes of CO_2e per employee	**0.33**	**0.20**
Tonnes of CO_2e per £ million turnover	**0.14**	**0.08**

5. Conclusion

EFB, in conjunction with Carbon Footprint Ltd, has assessed its carbon footprint and has achieved:

- Carbon Assessed Status

By achieving this EFB has qualified to use the Carbon Footprint Standard branding. This can be used on all marketing materials, including website and customer tender documents, to demonstrate your carbon management achievements.

6. Recommendations

6.1. Carbon & sustainability targets

6.1.1. Improving the accuracy of future carbon footprint assessments

The estimated overall error margin is +/- 50.8% (which represents +/- 112,353.73 tCO_2e of the total assessed emissions).

To improve the accuracy of future assessments, we recommend the following:

- Continue to expand on the liaison with suppliers and collect supplier specific data including Scopes 1, 2, 3.1, 3.4, and 3.5 where available and apportion based on a percentage of turnover. This should be a key focus for suppliers currently assessed with Spend-based data.
- Explore with clients what downstream freight data is available and how this can be collected based on activity data in the future.
- Ensure cabin class information is collected for all flights where possible.
- Liaise with the refuse company at Kimbell Mews to collect actual tonnage of waste collected and the disposal route.
- Ensure a full year of utility bills with actual meter readings in kWh are available for assessment.

6.1.2 Target setting for net zero

EFB currently has internally set targets for reaching Net-zero however these are not based on all elements of the footprint and have not been verified or validated. EFB will undergo target setting based on the 2023/24 baseline year after this assessment has been completed.

EFB should set targets based on per employee and/or per £M turnover, which will account for business growth. Many organisations are now setting targets based on typical mid-term and longer terms goals to reach net zero (ISO's International Workshop Agreement on Net Zero Guidance - IWA 42:2022[13]):

- A 50% reduction in emissions per £M turnover/employee by 2030.
- A 90% reduction in emissions per £M turnover/employee by 2045.

All targets set should be reviewed regularly and amended accordingly (i.e. target increased if it is met ahead of schedule). A clear roadmap for individual emissions sources should be in place. This will ensure the strategy for reducing CO_2e emissions and tracking toward a net zero target is appropriate for the business.

A hyperlink to Carbon Footprint Ltd's whitepaper on target setting can be found below:
https://www.carbonfootprint.com/docs/2021_12_cfp_practical_target_setting_-_white_paper_v10.pdf.

[13] ISO - Net Zero Guidelines

6.2. Reducing emissions

To reduce GHG emissions, we recommend the following:

- Liaise with suppliers about obtaining more product specific information and explore the possibility of Environmental Product Declarations (EPDs) and Life Cycle Assessments (LCAs). Euro Food Brands should also request supplier specific emissions information to improve the accuracy of the assessment and likely reduce the reported emissions.
- Investigate with suppliers their plans on tackling food and packaging disposal.
- Investigate with freight couriers what their long-term plans are to reduce emissions and improve sustainability.
- Investigate with suppliers their plans for moving towards more eco-friendly packaging alternatives.
- Investigate with outsourced warehouses what their plans are for switching to renewable energy and green gas tariffs.
- Continue to promote the EV Salary Sacrifice scheme to encourage employees to use more sustainable transport such as electric vehicles.

6.3. Taking responsibility for your emissions

Global net-zero 2050 targets cannot be met solely through current reduction commitments. This is why the Voluntary Carbon Market exists and the reason why your support of carbon projects is vital to bridge the gap.

Projects are categorised as either 'reductions' or 'removals':

- **Reductions**: These projects aim to reduce emissions by preventing them from occurring in the first place. Examples include renewable energy projects and energy efficiency improvements.
- **Removals**: These projects focus on removing existing carbon dioxide from the atmosphere. Examples include afforestation, reforestation, and carbon capture and storage.

In addition, many projects place a strong emphasis on both social and environmental benefits (satisfying UN Sustainable Development Goals). It's essential to note that global net-zero targets cannot be met solely through emission reductions. Support from the voluntary carbon market through carbon credits play a crucial role in reaching these targets.

All Carbon Footprint's projects score highly across the key criteria of additionality, permanence, measurability, and leakage. Increasing numbers of projects are also gaining ICVCM CCP status, reflecting their high integrity.

You can view and compare the ratings of ca 2000 projects on CRISP – CRISP – Carbon Ratings InSight Platform

You can purchase your required offset credits by selecting from a range of high-quality verified projects on the CarbonMarketplace (COMP)

Annex A

A full breakdown of EFB's emission sources is given below. This aligns with the GHG Protocol classification methodology and provides each associated emission source:

Scope	GHG Protocol Emission Category	Emission Source	Location-Based (tCO_2e)	Market-Based (tCO_2e)
1	On-site fuel use	Natural Gas	9.31	9.31
		Site Biogas	0.00	0.00
	Company owned vehicles	Company vehicles (fuel)	3.03	3.03
	Fugitive emissions (incl. Refrigerant gases and AC)	Refrigerants	3.85	3.85
Scope 1 Total			**16.19**	**16.19**
2	On-site Consumption of purchased electricity, heat steam and cooling	Electricity	19.88	0.00
		Company vehicles (EV) charging	3.76	7.75
Scope 2 Total			**23.64**	**7.75**
3.1	1. Purchased goods and services	Purchased Goods and Services (Spend)	187,901.67	187,901.67
		Supplier Emissions (Activity Data)	1,623.52	1,623.52
		Water	0.05	0.05
3.2	2. Capital goods	Capital Goods (spend)	18.17	18.17
3.3	3. Fuel- and energy related activities (not included in scope 1 or scope 2)	Transmission & Distribution (Upstream)	27.29	27.29
		Scopes 1 and 2 WTT	10.03	4.87
		Transmission & Distribution	2.53	0.00
		Cash opt Out EV vehicles T&D	0.49	0.49
		Company EV vehicles T&D	0.48	0.48
		Grey Fleet EV vehicles T&D	0.02	0.02
3.4	4. Upstream transportation and distribution	Atlantic Pacific Freight	2,289.86	2,289.86
		Freight (Spend)	1,684.01	1,684.01
		Upstream lorry freight	521.68	521.68
		Upstream sea freight	177.41	177.41
3.5	5. Waste generated in operation	Waste	3.27	3.27
		Wastewater	0.05	0.05
3.6	6. Business travel (not included in scope 1 or scope 2)	Flights	71.35	71.35
		Cash opt Out vehicles (fuel)	50.55	50.55
		Rail	7.58	7.58
		Grey Fleet (fuel)	7.56	7.56
		Hotel Stays	6.52	6.52
		Cash opt Out vehicles (EV) charging	4.84	8.91
		Taxi	3.64	3.64
		Grey Fleet EV charging	0.18	0.33
3.7	7. Employee commuting	Commuting	66.80	66.80
		Homeworking	15.62	16.40
3.8	8. Upstream leased assets	Electricity (Upstream)	270.30	338.21

Scope	GHG Protocol Emission Category	Emission Source	Location-Based (tCO_2e)	Market-Based (tCO_2e)
		Site LPG (Upstream)	15.16	15.16
3.9	9. Downstream transportation and distribution	Consumer Trips to Store	9,094.15	9,094.15
		Retailer Warehouse to Store Freight	1,448.04	1,448.04
3.11	11. Use of sold products	Use-of-Sold Products	36.92	65.25
3.12	12. End-of-life treatment of sold products	Product Disposal (Food Mass)	15,048.02	15,048.02
		Product Disposal (Packaging)	708.51	708.51
		Product Disposal (Other)	16.22	16.22
Scope 3 Total			**221,132.47**	**221,226.03**
All	**Tonnes of CO_2e**		**221,172.30**	**221,249.97**
	Tonnes of CO_2e per employee		**1,852.36**	**1,853.01**
	Tonnes of CO_2e per £ million turnover		**776.04**	**776.32**
All	**kg CO_2e per product case sold**		**8.41**	**8.41**
	kg CO_2e per unit sold		**0.71**	**0.71**