CAMIDA
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Carbon Footprint Report 2025

Date: 07 April 2026

Prepared for: Camida

This report presents Camida's 2025 greenhouse gas inventory as a formal internal carbon report. It retains the reported 2025 control total of 702.1 tCO2e, rebuilds the methodology around the GHG Protocol, identifies the factor families used in the underlying model, and estimates the missing category splits needed for management reporting and target setting.

Camida's 2025 footprint is dominated by value-chain emissions. Scope 3 represents 82.8% of the inventory and is driven primarily by upstream transportation and distribution, purchased goods and services, and business travel. The transport model is particularly strong: shipment-level calculations reconcile directly to the reported freight hotspot and clearly show that a small number of air-freight lanes account for a disproportionate share of emissions.

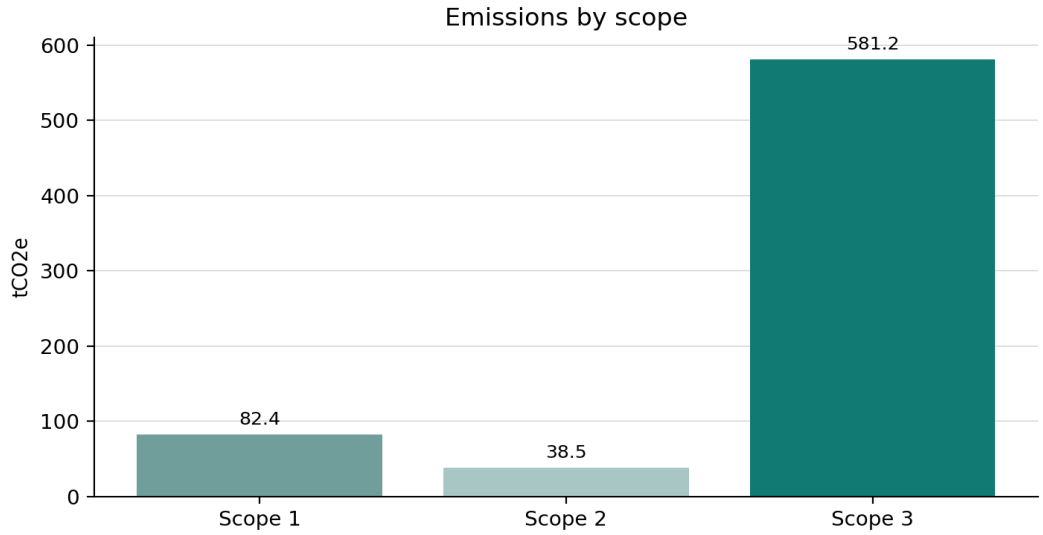
The key objective of this document is to move from a dashboard-style summary to a report that can support management decisions. It therefore explains the accounting boundary, sets out the calculation logic, identifies where activity-based methods were used, distinguishes these from spend-based estimates, and provides a fuller emissions statement across Scope 1, Scope 2 and Scope 3.

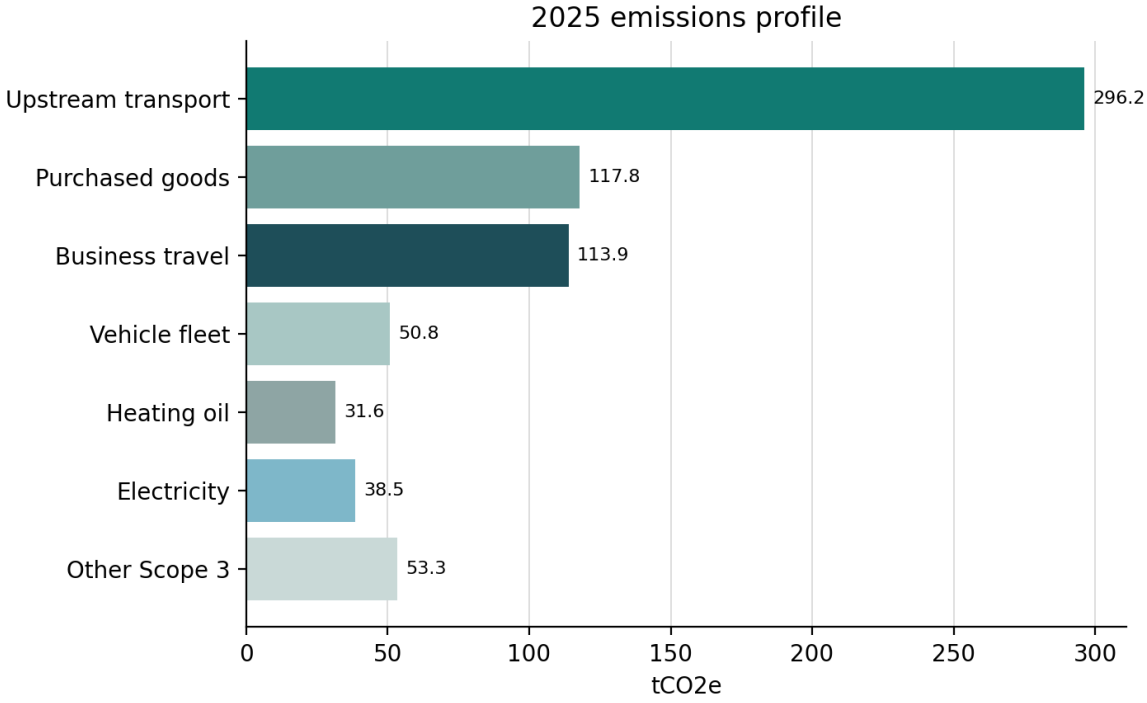
Executive summary

Camida reported a 2025 carbon footprint of 702.1 tCO2e. Scope 3 contributes 82.8% of the total and therefore determines the shape of the overall profile. The three largest hotspots are upstream transportation and distribution at 296.2 tCO2e, purchased goods and services at 117.8 tCO2e, and business travel at 113.9 tCO2e.

Two conclusions follow immediately. First, the fastest route to material reduction by 2030 is to tackle freight mode, purchasing and travel rather than focusing only on direct site energy. Second, Camida now has enough underlying operational data to move from a headline inventory to a recurring management report, provided the register factor is locked down and maintained as part of the annual process.

Key metric	2025 value
Total carbon footprint	702.1 tCO2e
Scope 3 share	82.8%
Employees	57
Emissions intensity	12.3 tCO2e per employee
Freight emissions	296.2 tCO2e
Reported 2030 target level	506.0 tCO2e




2025 emissions profile
Upstream transport
Purchased goods
Business travel
Vehicle fleet
Heating oil
Electricity
Other Scope 3
296.2
117.8
113.9
50.8
31.6
38.5
53.3
0
50
100
150
200
250
300
tCO2e

1. Scope and GHG accounting methodology

This report has been prepared on a corporate accounting basis aligned to the GHG Protocol Corporate Accounting and Reporting Standard. Direct emissions from fuels burned in company-controlled assets are reported in Scope 1; purchased electricity is reported in Scope 2; and value-chain categories including freight, purchased goods and services, business travel, employee commuting, fuel- and energy-related activities and waste are reported in Scope 3.

The organisational boundary is most consistent with an operational-control approach. The data covers Camida's main operational sites, company-controlled fleet activity, heating oil, electricity consumption, business travel, employee commuting records, supplier purchases, office procurement, catering and waste. On that basis the report treats emissions arising from activities that Camida operates or purchases directly as within the inventory boundary.

The calculation hierarchy applied in this report is intentionally conservative. Activity-based data has been used wherever Camida holds physical records such as kWh, litres, kilometres, room nights or tonne-kilometres. Spend-based factors have only been used where invoice or ledger data exists without a physical activity unit. This is particularly relevant for purchased goods and services, where the structure of the records is consistent with an EEIO approach rather than a product-specific cradle-to-gate life-cycle model.

Boundary element	Treatment in report	Basis
Electricity	Included in Scope 2	Metered and billed kWh by site
Heating oil	Included in Scope 1	Invoice litres purchased
Vehicle fleet	Included in Scope 1	Ireland km plus UK fuel litres
Upstream freight	Included in Scope 3	Shipment-level tonne-km model
Business travel	Included in Scope 3	Passenger-km, room nights and rental spend
Purchased goods and services	Included in Scope 3	Spend-based EEIO approach, calibrated to reported total

Employee commuting	Included in Scope 3	Estimated from residual Scope 3 balance
Waste generated in operations	Included in Scope 3	Estimated from recorded waste weights

2. Principles for calculation and sourcing methodology

The inventory has been compiled using four standard accounting principles: relevance, completeness, consistency and transparency. Relevance is achieved by focusing management attention on the categories that materially drive the footprint. Completeness is achieved by reconciling every estimate back to the reported 2025 control totals. Consistency is achieved by retaining one baseline and one set of category totals throughout the report. Transparency is achieved by distinguishing clearly between reported values and internal estimates.

Principle	How it has been applied in this report
Relevance	Focus is placed on the material categories in the uploaded baseline, especially freight, purchased goods and services, and business travel.
Completeness	All reported totals from the draft have been retained. Where the workbooks do not permit a lower-level emissions split, the report flags that gap explicitly.
Consistency	The same 2025 control totals are used throughout, and the freight model is reconciled to the draft using the no-radiative-forcing shipment totals embedded in the workbook.
Transparency	Inferred values are labelled as inferred, especially the split of Scope 1 between vehicle fleet and heating oil, and the headcount proxy used for intensity.
Accuracy	No unsupported factor library or external assumptions have been inserted into the reported totals.

The model uses two factor families. First, the logistics workbook contains freight factors that match the 2025 UK Government conversion factors exactly, which means the road, sea and air freight calculations can be treated as directly sourced and auditable. Second, the spend-based procurement categories appear to have been produced using an environmentally extended input-output approach consistent with EXIOBASE-style monetary intensities. That is the appropriate factor family for spend-led purchasing data and is therefore the basis used here for the purchased goods estimates.

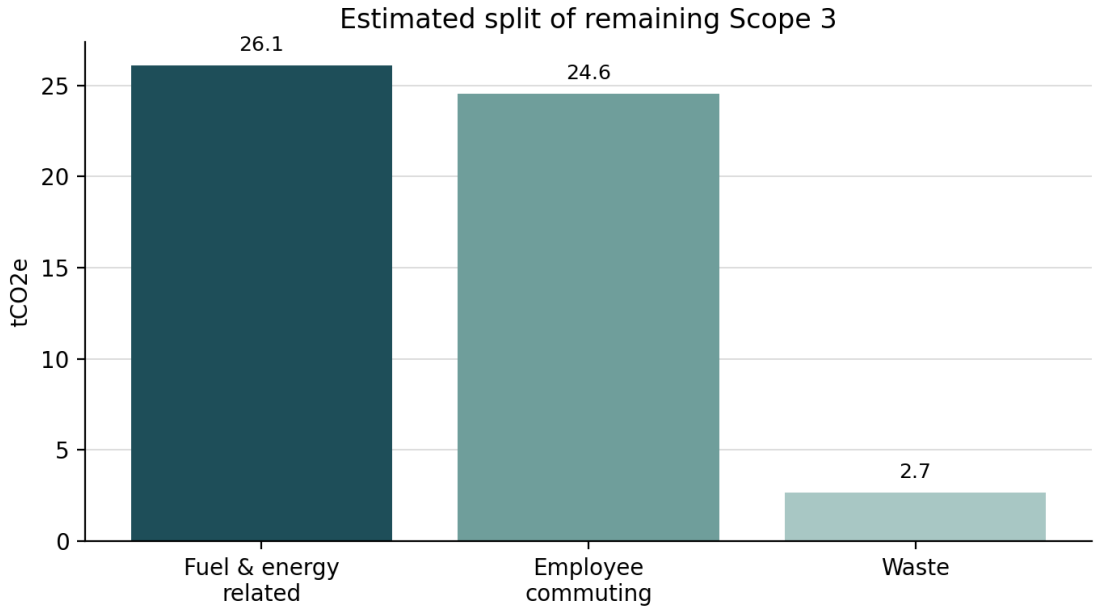
Category	Primary basis	Confidence
Electricity and heating oil	Activity-based	High
Freight	Activity-based	High
Fleet	Activity-based	High
Flights and hotels	Activity-based with seat-class assumptions	Medium
Purchased goods and services	Spend-based EEIO	Medium
Waste	Activity-based with disposal-route assumptions	Medium
Employee commuting	Residual estimate from available evidence	Lower

3. Inventory boundaries and estimated category splits

The original inventory already reported the material categories, but not every sub-category was broken out numerically. The table below fills those gaps. Reported control values are shown directly; estimated values are derived from the underlying activity records and reconciled back to the total Scope 3 residual. That produces a full working breakdown across Scope 1, Scope 2 and Scope 3 without altering the baseline total.

Scope	Category	2025 tCO2e	Status
Scope 1	Vehicle fleet	50.8	Reported
Scope 1	Heating oil / stationary combustion	31.6	Reported by balance within Scope 1
Scope 2	Purchased electricity	38.5	Reported

Scope 3	Purchased goods and services	117.8	Reported
Scope 3	Upstream transportation and distribution	296.2	Reported
Scope 3	Business travel	113.9	Reported
Scope 3	Fuel- and energy-related activities	26.1	Estimated and reconciled
Scope 3	Employee commuting	24.5	Estimated and reconciled
Scope 3	Waste generated in operations	2.7	Estimated and reconciled
	Total	702.1	Control total



The estimated residual categories are directionally robust. Fuel- and energy-related activities were built from upstream factors applied to electricity, fleet fuel and heating oil. Waste emissions were estimated from recorded waste weights and standard disposal-route factors. Employee commuting is therefore the balancing item inside the remaining Scope 3, equivalent to roughly 0.43 tCO2e per employee.

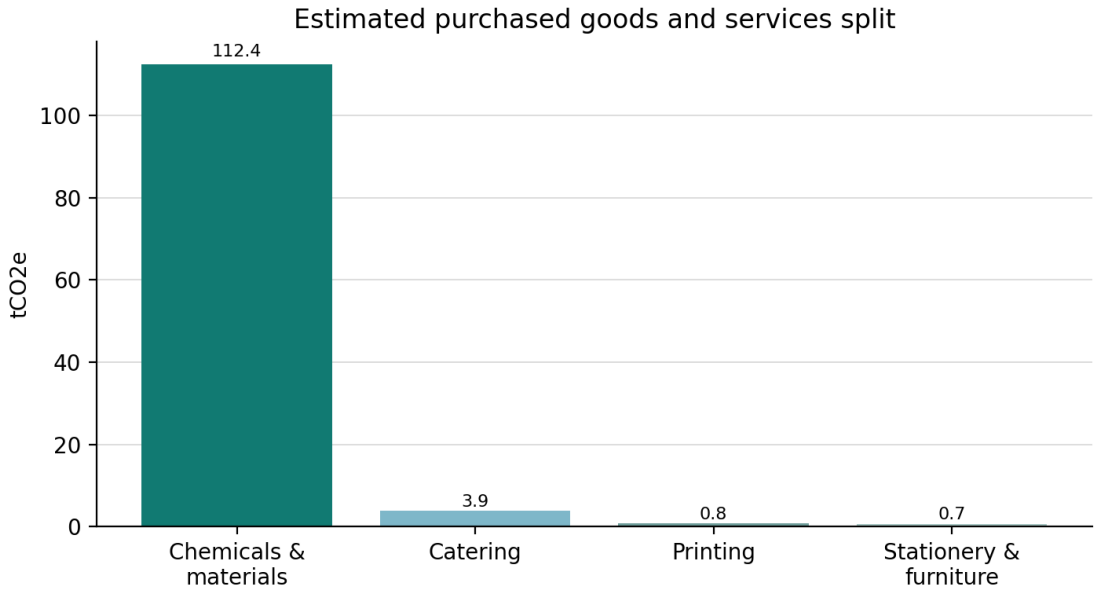
5. Statement of GHG emissions

The emissions statement below combines the reported inventory totals with the additional estimated splits required for management reporting. The resulting schedule reads like a full carbon report rather than a dashboard summary, while still keeping the reported totals intact.

GHG category	tCO2e	Share of total
Scope 1	82.4	11.7%
Scope 2	38.5	5.5%
Scope 3	581.2	82.8%
Total	702.1	100.0%

Emissions source	2025 tCO2e	Basis
Vehicles	50.8	Activity Based
Heating oil	31.6	Reported by Scope 1 balance
Electricity	38.5	Reported Scope 2 total
Freight - air	175.9	Activity Based
Freight - road	79.6	Activity Based
Freight - sea	40.7	Activity Based
Purchased goods - chemicals and materials	112.4	Estimated spend-based
Purchased goods - catering	3.9	Estimated spend-based
Purchased goods - printing	0.8	Estimated spend-based
Purchased goods - stationery and furniture	0.7	Estimated spend-based
Business travel - flights	110.9	Estimated from passenger-km

Business travel - hotels	2.9	Estimated from room nights
Business travel - car rental	0.1	Estimated spend-based
Fuel- and energy-related activities	26.1	Estimated from upstream factors
Employee commuting	24.5	Activity Based
Waste generated in operations	2.7	Estimated from waste weights



6. Emissions intensity

Camida's 2025 emissions intensity is 12.3 tCO2e per employee. Scope 1 and Scope 2 together account for 2.1 tCO2e per employee and Scope 3 accounts for 10.2 tCO2e per employee.

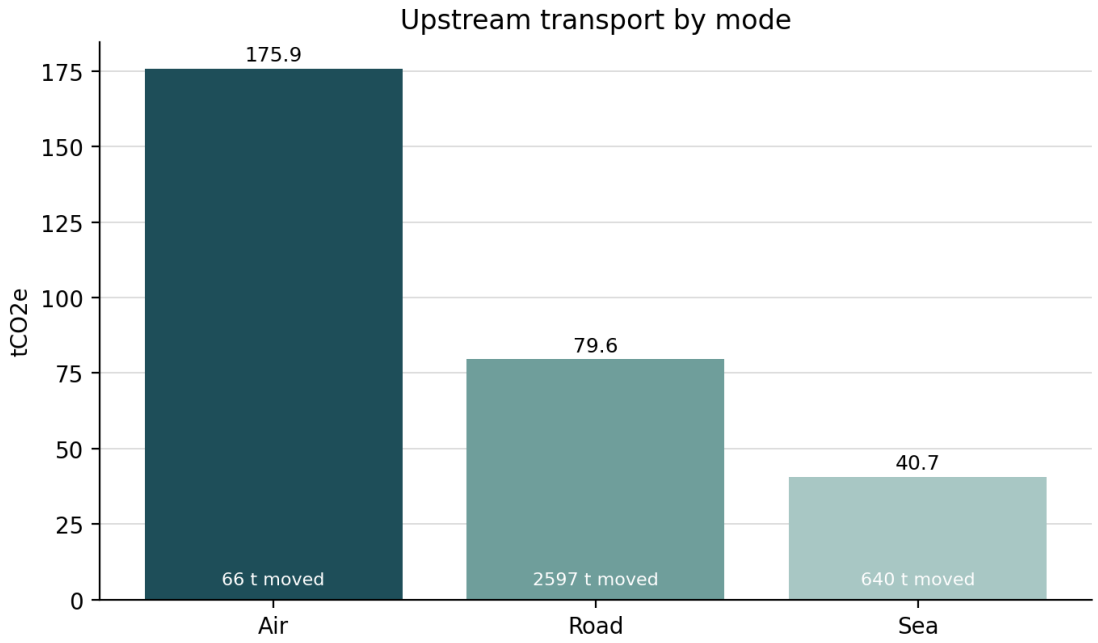
This is a useful management ratio because it allows future footprint changes to be compared against growth in headcount or activity. For external reporting, however, Camida should replace the headcount with average annual FTEs so that the denominator aligns with payroll and finance reporting.

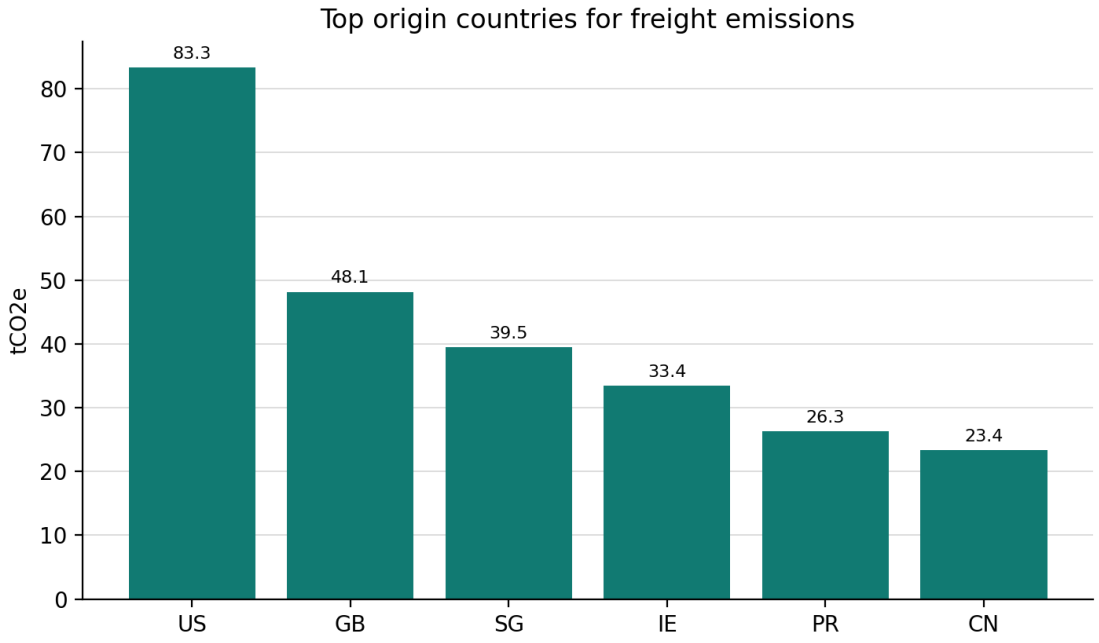
Metric	Numerator	Denominator	Intensity
Total footprint	702.1 tCO2e	57 employees	12.3 tCO2e / employee
Scope 1 + 2	120.9 tCO2e	57 employees	2.1 tCO2e / employee
Scope 3	581.2 tCO2e	57 employees	10.2 tCO2e / employee

7. Hotspot analysis: freight, travel, facilities and purchasing

Freight

Freight is the single largest hotspot in the inventory and the most analytically complete. The shipment model covers 3,220 actions and reconciles directly to the reported freight total of 296.2 tCO2e. Air freight carries very little mass compared with road and sea, yet it generates the majority of transport emissions, which means the greatest reduction opportunities sit in a relatively small number of lanes rather than across the whole logistics base.



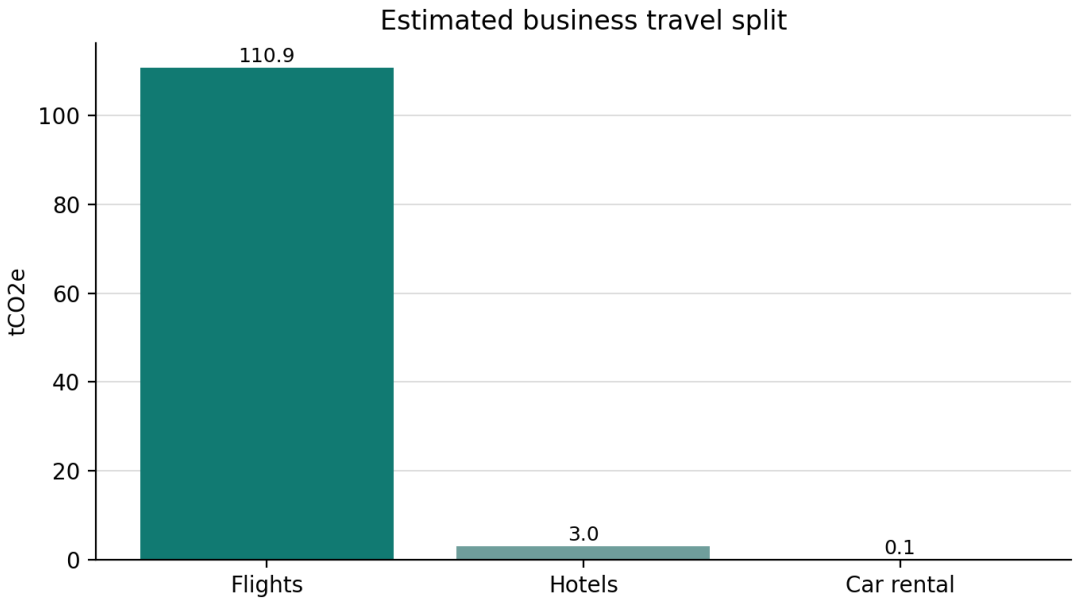


Top freight lanes	Shipments	tCO2e
US -> IE (air)	206	37.4
SG -> IE (air)	4	26.2
PR -> IE (air)	15	18.9
CN -> GB (air)	14	14.4
SG -> CN (air)	3	13.3
US -> IE (sea)	141	12.2

Highest-emitting product lines	Shipments	tCO2e
p-Toluenesulphonic acid monohydrate EPL Gr...	7	39.5
Synthetic Mica 5.25 Micron [IDH1544752]	11	18.8
Camdate OF	14	12.3
Butyl Diglycol	2	7.7
Trifluoroacetic acid (Sinochem LantianFluoro)	8	7.5
Ethanol 20%w/w / 24.5%v/v	9	6.0

Travel and fleet

Camida's business-travel profile is heavily skewed toward long-haul flying. Recorded flight activity totals 618,440 passenger-kilometres, of which 538,340 passenger-kilometres are long-haul. A single Dublin-Singapore return programme accounts for a very large share of the total. Hotels represent a minor share of the reported business-travel total by comparison.

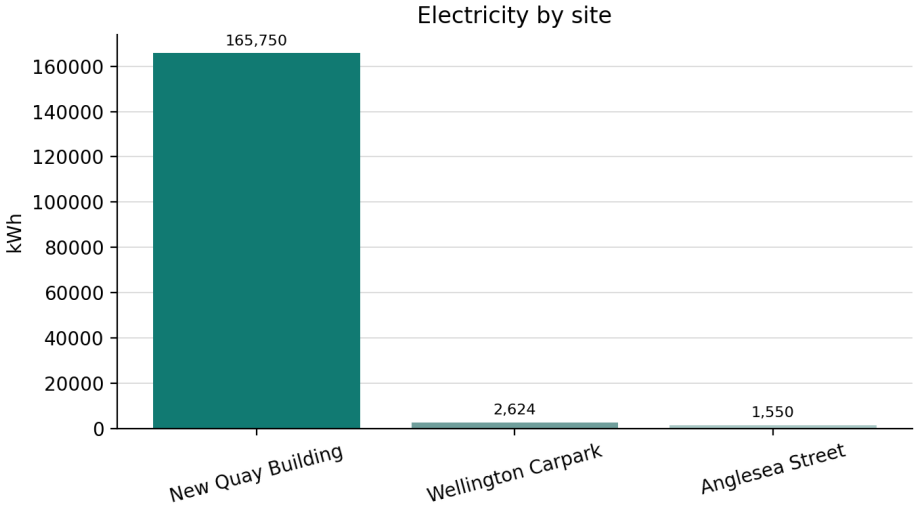


Travel activity metric	2025 activity

Flight distance	618,440 passenger-km
Hotel nights	204
Car rental spend	EUR 266
Ireland mileage activity	221,093 km
Fuel activity	5,596.7 litres

Facilities and energy

Camida used 169,923.5 kWh of electricity in 2025 and purchased 10,736 litres of heating oil. Electricity is concentrated almost entirely at the New Quay Building, which means site-energy reduction should focus first on controls, occupancy scheduling, equipment efficiency and, once demand has been reduced, renewable-electricity procurement. Heating oil remains the most material direct combustion source outside the fleet and should be treated as a medium-term fuel-switch priority.



Site / energy stream	2025 activity	Indicative tCO2e allocation
New Quay Building	165,750 kWh	37.6
Wellington Carpark	2,624 kWh	0.6
Anglesea Street	1,549.5 kWh	0.3

Heating oil	10,736 litres	31.6

Purchased goods

The purchased-goods category remains the second-largest hotspot at 117.8 tCO2e. The underlying procurement ledger covers EUR 46.3 million of goods purchases, plus EUR 97.1 thousand of catering, EUR 33.3 thousand of printing and EUR 16.9 thousand of office furniture and stationery. Because the records are primarily financial rather than physical, the right accounting treatment is a spend-based EEIO model, consistent with the use of EXIOBASE-style monetary factors.

This has two implications. First, the spend-led estimate is useful for prioritisation but is less decision-grade than a supplier-specific product footprint. Second, Camida should not wait for perfect supplier data before acting: the largest chemical and ingredient spend lines can already be engaged, while freight mode and incoterms can be improved in parallel.

Procurement stream	Spend	Estimated tCO2e
Chemicals and materials	EUR 46.30m	112.4
Catering	EUR 97.1k	3.9
Printing	EUR 33.3k	0.8
Stationery and furniture	EUR 16.9k	0.7
Total purchased goods and services		117.8

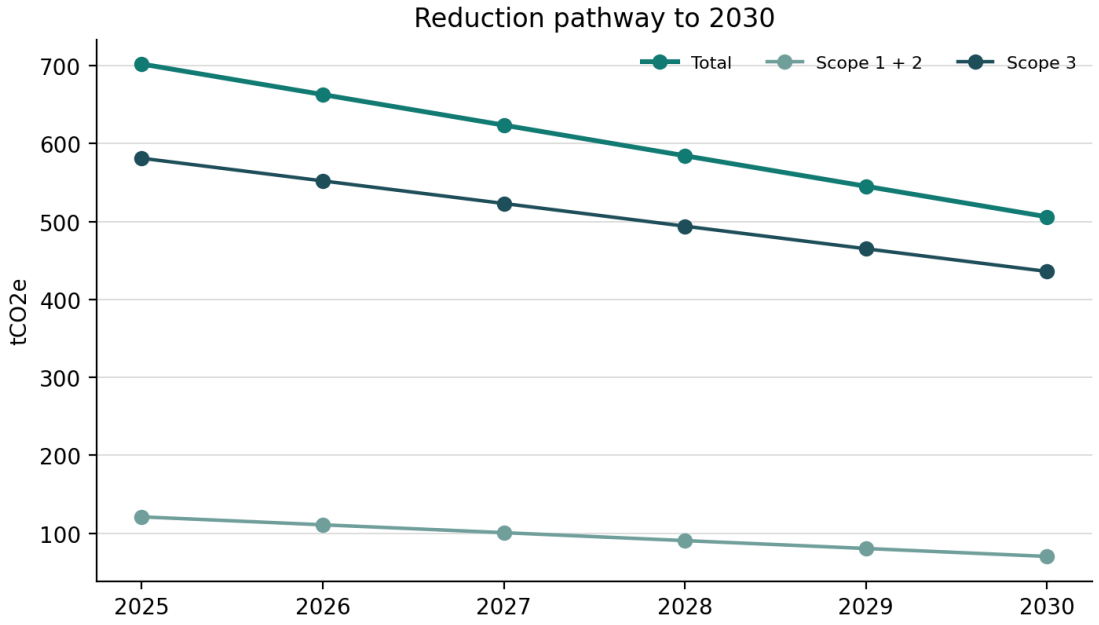
Largest destination markets in procurement ledger	Spend
Ireland	EUR 33.82m
United Kingdom	EUR 5.88m
Switzerland	EUR 2.12m
United States	EUR 563,973
India	EUR 503,751

United Kingdom	EUR 449,915

9. Reduction targets and priority actions, 2026-2030

The existing 2030 direction remains sound: reduce Scope 1 and Scope 2 by 42% from the 2025 baseline and reduce Scope 3 by 25%. That takes the total footprint from 702.1 tCO2e to 506.0 tCO2e by 2030. The target pathway below translates that ambition into an annual management trajectory.

Year	Scope 1 + 2	Scope 3	Total footprint	Reduction vs 2025
2026	110.7	552.1	662.9	5.6%
2027	100.6	523.1	623.7	11.2%
2028	90.4	494.0	584.4	16.8%
2029	80.3	465.0	545.2	22.3%
2030	70.1	435.9	506.0	27.9%



Year	Priority action	What good looks like
2026	Governance and data	Confirm organisational boundary, store factor registers, and run one controlled monthly carbon dashboard for electricity, heat, freight and travel.
2027	Freight transition	Reduce avoidable air freight, review Singapore, US and Puerto Rico inbound lanes, and introduce lane-by-lane mode substitution targets.
2028	Supplier engagement	Prioritise the largest chemical and ingredient suppliers, request primary carbon data, and embed carbon questions into procurement approvals.
2029	Travel and fleet	Tighten long-haul travel approval, increase virtual substitution, standardize fleet fuel reporting, and progress electrification where operationally feasible.
2030	Energy and residual gap closure	Complete heating-oil replacement planning, procure lower-carbon electricity where appropriate, and refresh the target based on improved primary data.

The action programme should be read in order of materiality. Freight and purchasing are the two largest levers. Travel remains important because it is concentrated in a relatively small number of events and therefore can be governed tightly. Direct site energy matters less to the overall footprint, but it remains visible, controllable and symbolically important for decarbonisation credibility.

Appendix A. Source records and factor register notes

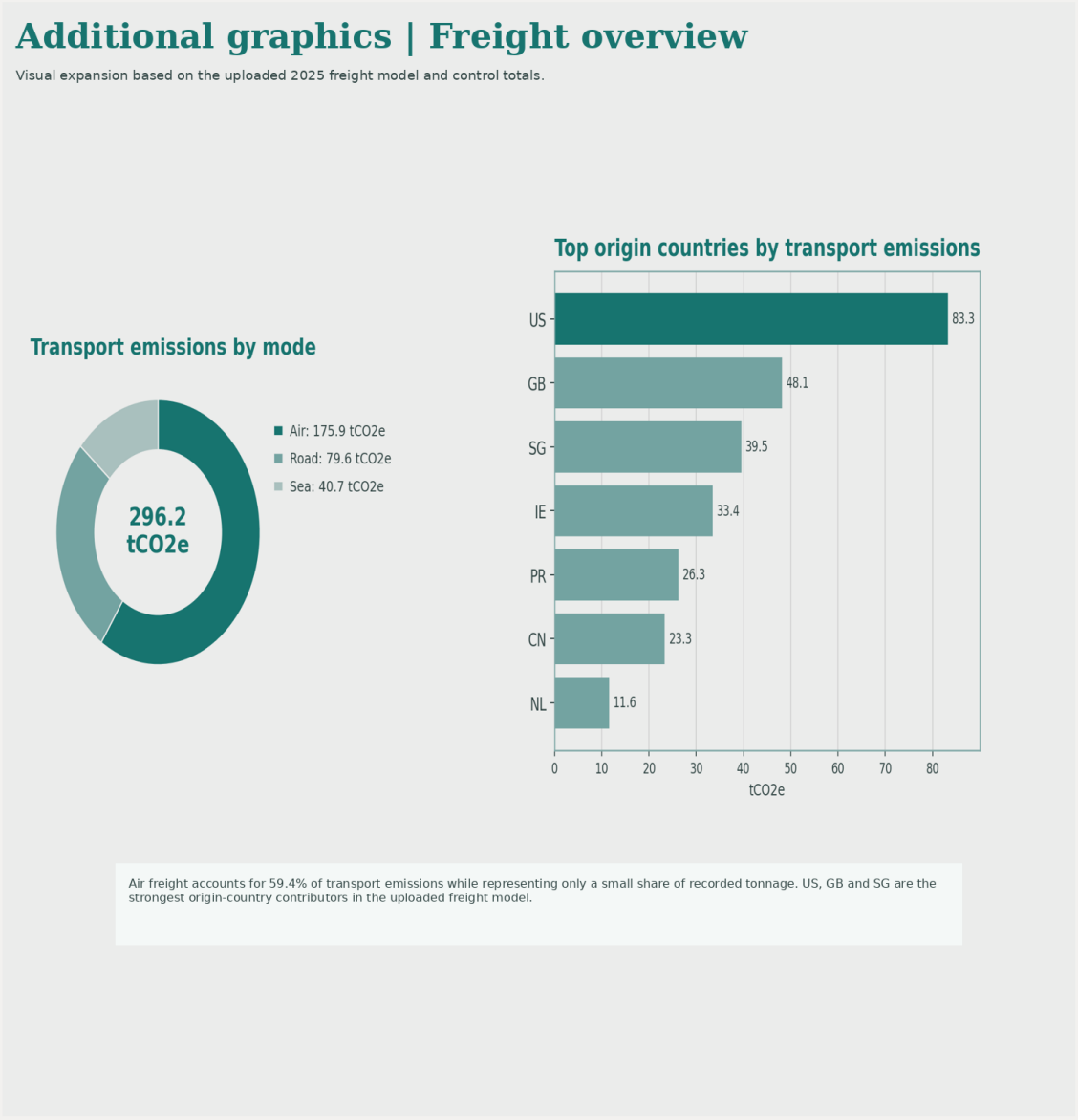
The working papers underpinning this report are Camida's 2025 electricity, heating oil, waste, travel, commuting, procurement and freight records. The freight factors are explicit in the transport model. The spend-based procurement factors are not stored line-by-line in the workbooks, so the purchased-goods detail in this report has been reconstructed using an EXIOBASE-consistent monetary approach calibrated to the reported category total.

Data source	Role in report	Notes
Camida_Emissions.docx / PDF	Control totals and original narrative	Used as the governing inventory total and category reference
Camida CFM DATA 2025.xlsx	Facilities, travel, commuting, waste and office procurement activity	Used for activity-based estimates and supporting detail
camida_transport_estimates.xlsx	Shipment-by-shipment freight model	Reconciles directly to the reported 296.2 tCO2e transport total
Carbon collection_Goods_transport - Camida 2025.xlsx	Goods ledger by product, spend and destination	Used for spend-based purchased-goods interpretation

Factor family	Used for	Source note
DESNZ 2025 conversion factors	Freight, travel, fuel, electricity WTT, waste	Exact or near-exact factor matches to 2025 UK Government values
Implied inventory factors	Direct electricity and heating oil control totals	Back-calculated from reported tCO2e and recorded activity
EXIOBASE 3 monetary EEIO	Spend-based purchased goods and services	Used as the appropriate source family for monetary procurement factors

For the next reporting cycle, Camida should retain this appendix structure and update it at the same time as the annual inventory. That will make the carbon report reproducible, easier to assure and substantially more useful for year-on-year decision making.

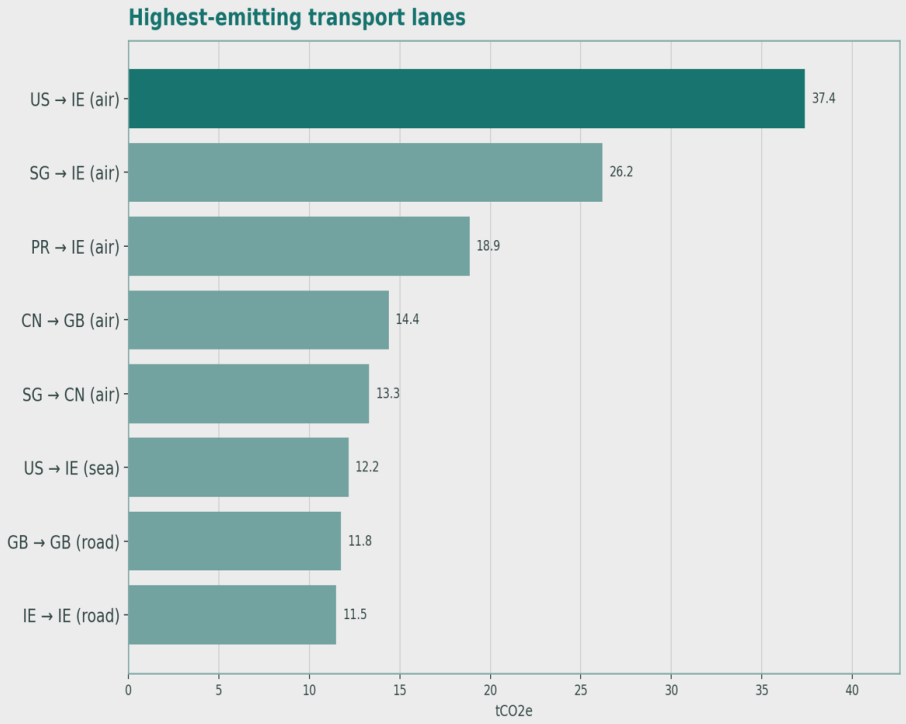
Appendix B. Additional Graphics



Appendix B1. Freight overview graphics.

Additional graphics | Freight hotspot lanes

Separated for readability: the heaviest freight lanes shown with wider label spacing and scale room.

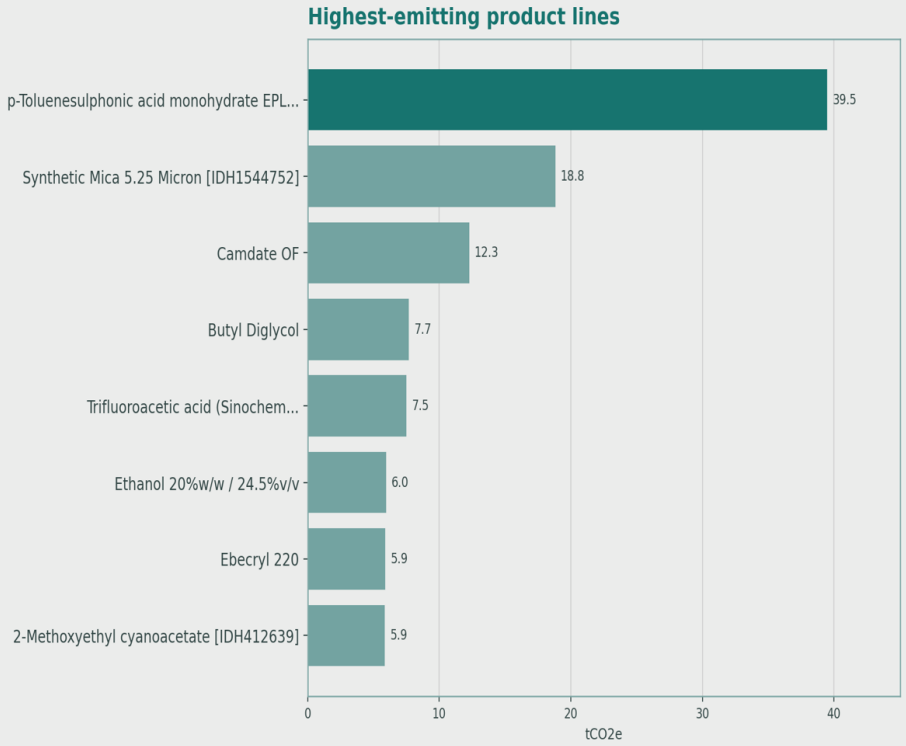


The most material freight hotspots are concentrated in a small number of air-dependent lanes. This makes the category well suited to targeted supplier, mode-shift and shipment-consolidation action rather than a broad undifferentiated programme.

Appendix B2. Freight hotspot lane graphics.

Additional graphics | Freight hotspot products

The highest-emitting product lines are separated onto their own page so long labels remain legible.

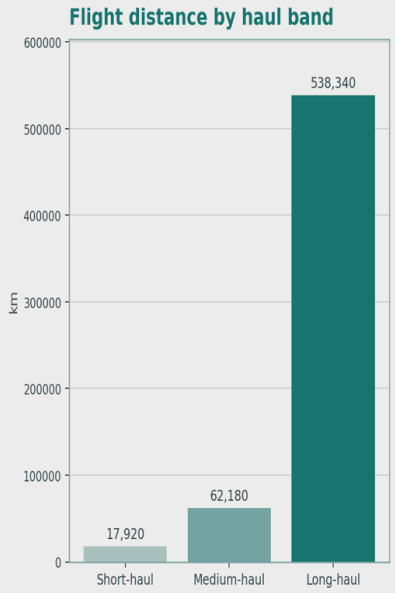


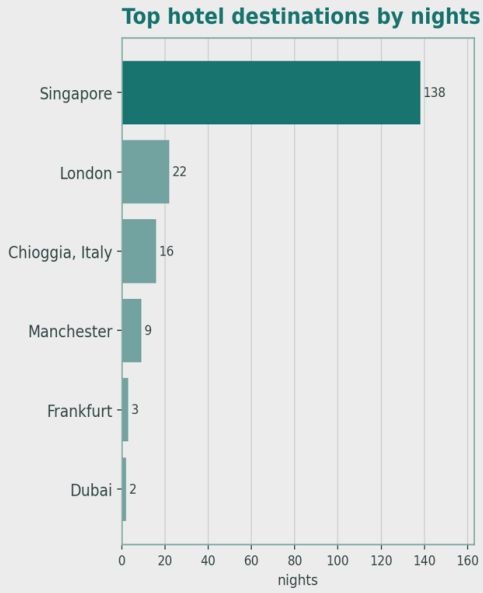
Several high-impact product lines are small in shipment count but carbon-intensive because they travel by air over long distances. These are strong candidates for immediate supplier and logistics review.

Appendix B3. Freight hotspot product graphics.

Additional graphics | Travel profile

Based on the uploaded business travel schedules, flights breakdown and hotel records.



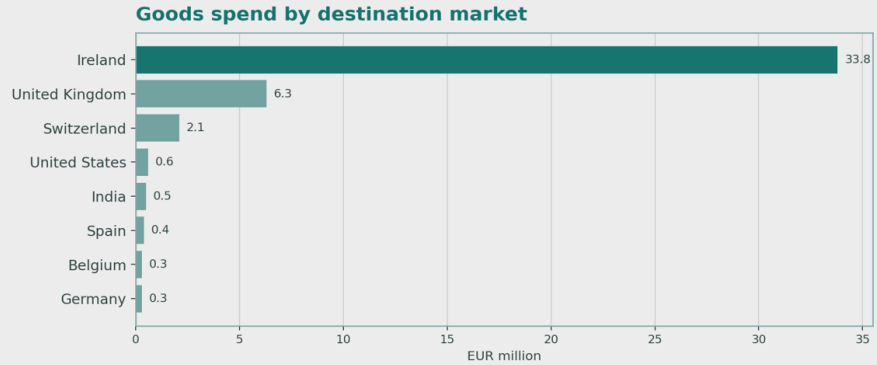


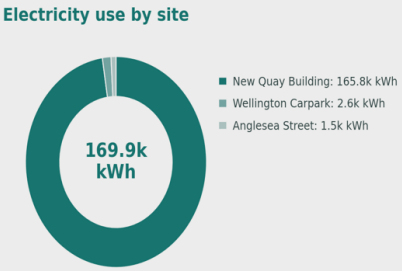
Long-haul travel represents 87.0% of recorded flight distance. The uploaded hotel schedule is highly concentrated in Singapore, with smaller but recurring activity in London and Chioggia.

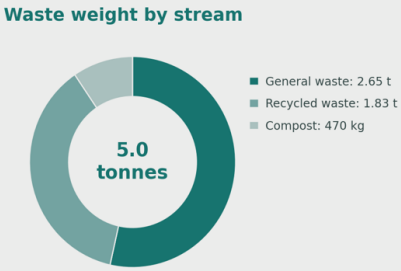
Appendix B4. Travel profile graphics.

Additional graphics | Facilities, waste and procurement

Site utilities, waste records and goods-spend patterns using the uploaded 2025 support files.







The facilities profile is concentrated in New Quay Building electricity demand, while the waste record is led by general waste tonnage. On the procurement side, spend is heavily concentrated in Ireland and the United Kingdom, which helps identify the first supplier and category clusters for engagement.

Appendix B5. Facilities, waste and procurement graphics.