



Corporate Carbon Footprint Report

2024

Umios Food Europe B.V.

The new name of **Seafood Connection B.V.**

02-04-2026

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02. Introduction

Umios Food Europe has measured its Corporate Carbon Footprint (CCF). It represents the Greenhouse Gas (GHG) emissions generated by the company's business activities throughout the reporting period of **2024**, and includes all relevant emission sources within the defined system boundaries. In this report, the CCF refers to Corporate Carbon Footprint 2024.

The assessment was based on the world's most widely used greenhouse gas accounting standards for companies: the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol).

03. Overall results

This is the result of the calculation: **CCF 2024** for the time period **2024**:

Scope 1	73.59 t CO ₂
Scope 2	61.63 t CO ₂
Scope 3	760,904.88 t CO ₂
Overall result	761,040.10 t CO₂

04. Methodology

Principles

In accordance with the GHG Protocol, this assessment follows five basic principles:

- **RELEVANCE**
The carbon footprint appropriately reflects the GHG emissions of the subject and enables the user to make informed decisions.
- **COMPLETENESS**
The carbon footprint covers all GHG emissions within the selected system boundaries. If relevant emission sources were excluded, this is documented and justified.
- **TRANSPARENCY**
All relevant aspects are addressed and documented in a factual coherent, clear, and understandable manner.
- **CONSISTENCY**
Comparable methodologies are implemented so that emissions can be tracked over time. Changes in data, system boundaries, or methods are transparently documented.
- **ACCURACY**
The calculation of GHG emissions is not systematically too high or too low and uncertainties are minimised. The information provided is accurate enough to allow users to make informed decisions.

CO₂ equivalents

The carbon footprint calculates all emissions as CO₂ equivalents (CO₂e) which this report may also refer to as "CO₂". This means that all relevant greenhouse gases, as stated in the IPCC Assessment Report, were taken into account. These include: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFC), perfluorocarbons (PFC), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).

Each gas has a different ability to warm the Earth's atmosphere, and each remains in the atmosphere for different lengths of time. To make their effect comparable, all gases are converted to CO₂ equivalents (CO₂e) as a basic unit and multiplied by their global warming potential (GWP). The GWP describes how strong a gas can warm the atmosphere compared to CO₂ over a period of time, usually 100 years.

For example, methane has a global warming potential of 30, so the warming effect of methane is 30 times greater than CO₂ over 100 years.¹

System boundaries

Organisational system boundaries

Organisational system boundaries have been established following the operational control approach. Under this approach, a reporting company accounts for 100% of the emissions from operations at which it has the full authority to introduce and implement operating policies.

For this report, the company decided to include the following calculations within their system boundaries:

- Umios Food Europe B.V.
Calculation name: Seafood Connection B.V. v2

¹Source: Intergovernmental Panel on Climate Change, "Climate Change 2021 The Physical Science Basis", p. 1017, https://www.ipcc.ch/report/ar6/wg1/downloads/report/IPCC_AR6_WGI_FullReport.pdf (retrieved on 08.05.2025)

Operational system boundaries

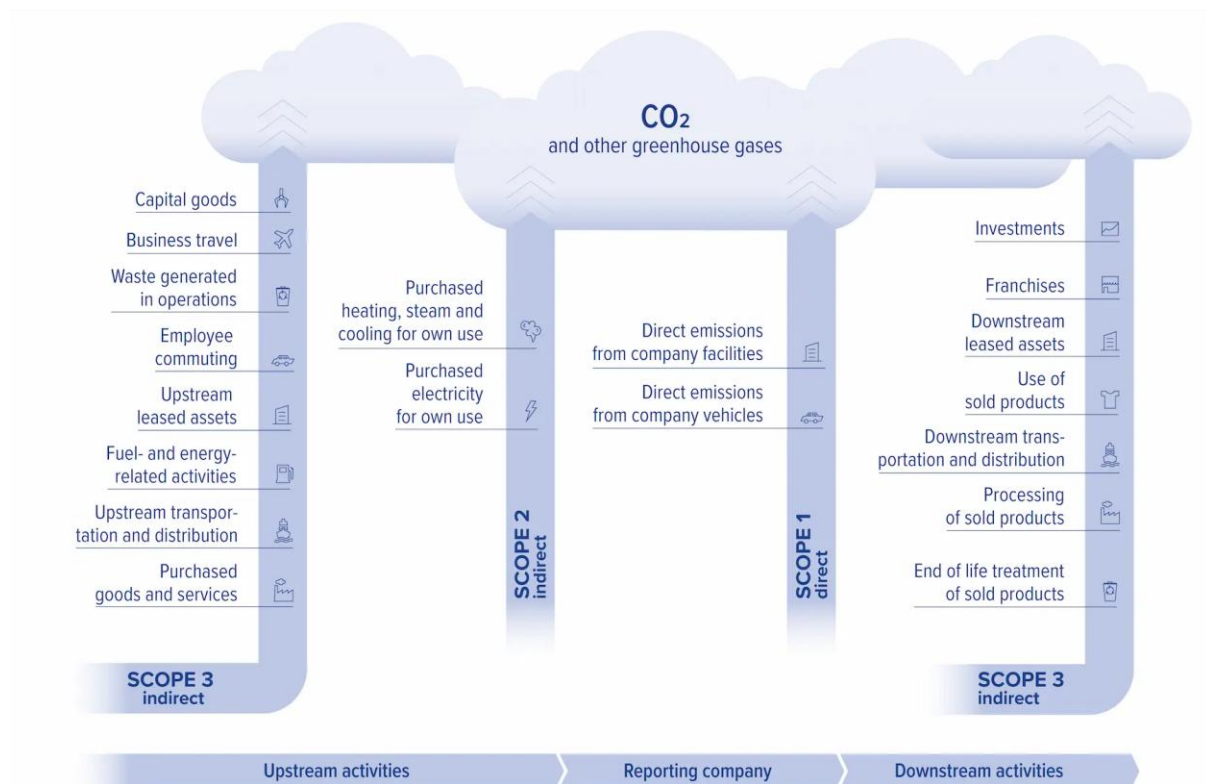
Operational system boundaries indicate which business activities are covered by the carbon footprint. The emission sources have been grouped into three scopes:

Scope 1 includes all direct emissions, for example generated through the use of fuel in company-owned equipment or vehicle fleets.

Scope 2 covers emissions from purchased energy, such as electricity and district heating.

Scope 3 includes all other emissions that are not under direct company's control, such as employee travel or purchased goods.

The visual below provides an overview of all the emission sources under Scopes 1, 2 and 3.



See Annex 1 for the emission categories that have been excluded from this assessment.

Data quality and collection

There are two types of data used in carbon footprint calculations: activity data and emission factors. Activity data refers to consumption (e.g. energy or fuel), weight (e.g. of generated waste of purchased material), quantity (e.g. number of items bought, mileage travelled etc.) or other measures that an activity can be quantified by. An emission factor is a scientifically measured amount of CO₂ that is generated by a certain activity (e.g. kg of CO₂ per km driven, kg CO₂ per kg of material produced, kg CO₂ per kWh consumed etc.)

The emissions were calculated using primary or secondary consumption/activity data and emission factors researched by an external third party consultant. The content of the report and its summary was provided by ClimatePartner. The GHG Protocol defines primary and secondary activity data as follows:

Primary data

Is data provided by suppliers or other value chain partners related to specific activities or emissions in the reporting company's value chain.

Secondary data

Includes industry-average data (e.g. from published databases, government statistics, literature studies, and industry associations), financial data, proxy data, and other generic data.

In this assessment, secondary data was used only when primary data was unavailable. Emission factors were obtained from scientifically recognised databases and sources², including: ClimatePartner calculation, DEFRA, Ecoinvent 3.11, Exiobase, Exiobase 2024, FCID, IFEU, Research Paper, Smart freight center, CP Calculation.

Scope 1 and 2 data is typically easier to collect because these activities are often run by companies themselves, therefore making activity records more accessible. Scope 3 primary data, on the other hand, tends to be less available and the emission calculation often requires extrapolations, proxies and secondary data sources. The table below summarises the primary and secondary data ratio for Scope 3. It may help to assess the existing data quality and track the progress towards data quality improvement over time.

² Some emission factors might have been calculated by ClimatePartner and labelled as "CP calculation". This means that a specific emission factor was derived by ClimatePartner using original emission factors from scientific emission factor databases, research papers or other credible and verified sources. For example, ClimatePartner might have calculated an emission factor for a coffee break by applying original emission factors for coffee grounds, boiled water and milk.

Data category	Scope	Primary data ratio	Secondary data ratio
Data share for activity data	Scope 3	95.68%	4.32%
Data share for emission factor data	Scope 3	0%	100%

The results of this report are based on the input data provided by Umios Food Europe.

The accuracy of the results directly depends on the data provided or entered.

Assumptions and limitations

High quality primary data is always recommended for the calculation of an accurate footprint, however it cannot always be collected due to time or operational limitations. To fill the data gaps, extrapolations and estimates were made. While it was done in a pragmatic way, it should be noted that estimations are more likely than not to be conservative to ensure that emissions are not under-counted.

Increasing the primary data ratio and improving its quality to ensure high-level accuracy and credibility of the results is recommended.

The overview of assumptions that have been made in this assessment are summarised in Annex 2.

Electricity: market-based and location-based approaches

Emissions for electricity were calculated using both the market-based and the location-based methods. This dual reporting approach is recommended by the GHG Protocol.

For the market-based method, the company provided specific emission factors for the electricity they purchased, if available. If this data was not available, secondary emission factors for the residual mix in the country of operation were used, or, if this was unavailable as well, the average grid mix of the country was used.

The report also provides a value measured using the location-based method. According to this approach, the average electricity grid mix for the country was considered and respective emission factors used to calculate the emissions.

05. Carbon footprint results

Overall results

The following emissions were calculated for **CCF 2024** for the period **2024**. This is a consolidated result of all the individual calculations which were selected to be included in this report.

The graphs below provide a visual representation of the overall emissions by scope and an overview of the largest emission sources within this carbon footprint. Identifying hotspots is essential when considering reduction potentials and setting targets.

Figure 1. Emissions categorised by scope 1,2 and 3

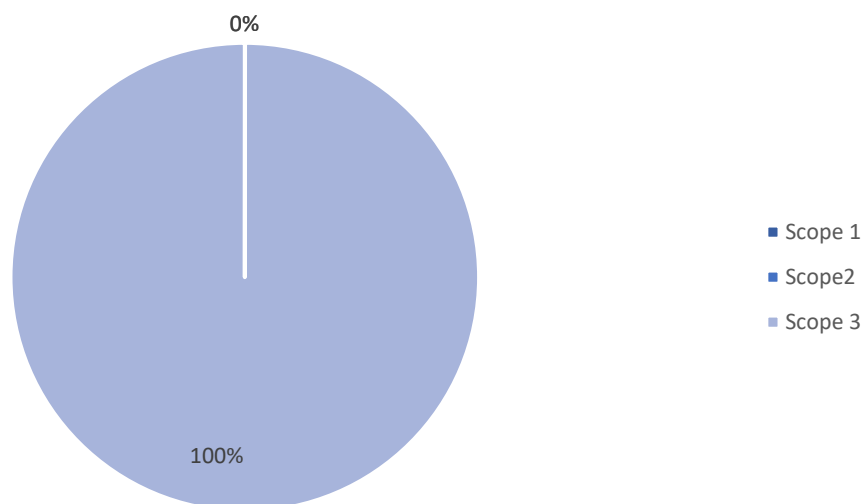
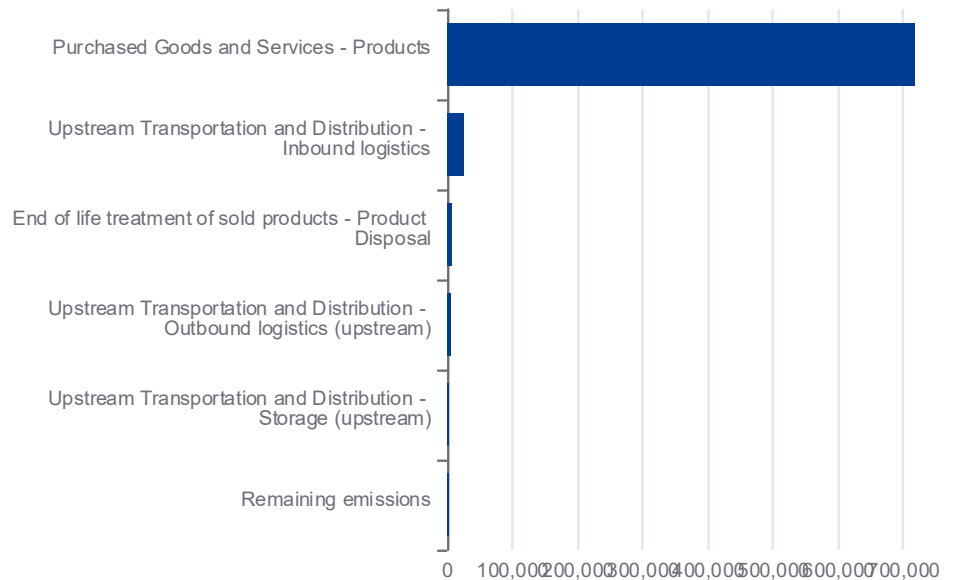


Figure 2. The largest emission sources



Emission sources	t CO ₂	%
Scope 1	73.59	0.01
Stationary combustion	13.86	0.00
Mobile combustion	59.72	0.01
Scope 2	61.63	0.01
Purchased electricity	61.63	0.01
Calculated using the market-based method		
Purchased heating	0.00	0.00
Scope 3	760,904.88	99.98
Purchased goods and services	718,911.70	94.46
Fuel- and energy-related activities (not incl. in Scope 1 or Scope 2)	46.79	0.01
Upstream transportation and distribution	33,449.69	4.40
Waste generated in operations	0.02	0.00
Business travel	142.08	0.02
Employee commuting	29.97	0.00
Downstream transportation and distribution	1,352.91	0.18

Emission sources	t CO ₂	%
End-of-life treatment	6,971.73	0.92
Overall results	761,040.10	100.00

Electricity	t CO ₂
Purchased electricity	55.49
Calculated using the location-based method	

A further breakdown of **Scope 3** categories is presented in the table below.

Emission sources	t CO ₂	%
Scope 3	760,904.88	99.98
Purchased goods and services	718,911.70	94.46
Products	718,786.55	94.45
Packaging	33.65	0.00
Purchased services	59.55	0.01
Purchased goods	17.49	0.00
Food & beverages	14.19	0.00
External data center	0.23	0.00
Water	0.05	0.00
Fuel- and energy-related activities (not incl. in Scope 1 or Scope 2)	46.79	0.01
Upstream transportation and distribution	33,449.69	4.40
Inbound logistics	25,856.87	3.40
Outbound logistics (upstream)	4,991.12	0.66
Storage (upstream)	2,601.70	0.34
Waste generated in operations	0.02	0.00
Business travel	142.08	0.02
Private & rental vehicles	2.62	0.00
Flights	129.13	0.02
Hotel stays	10.33	0.00
Employee commuting	29.97	0.00
Employee commuting and Working from home	29.97	0.00

Emission sources	t CO ₂	%
Downstream transportation and distribution	1,352.91	0.18
Outbound logistics (downstream)	1,352.91	0.18
End-of-life treatment	6,971.73	0.92
Overall results	761,040.10	100.00

06. Next steps

Comprehensive climate action can be defined by a four-step approach which we call a net zero cycle. It consists of carbon footprint measurement, emission reduction, contribution to climate projects and transparent communication. A carbon footprint allows companies to understand their impact and make informed decisions when it comes to planning ahead: setting targets and implementing reductions, while contribution to climate projects is a way for companies to take responsibility of those emissions that cannot be avoided in the present.

Setting reduction targets

Reducing emissions is vital, and setting clear, ambitious and measurable targets is the best way to start. The reduction targets should reflect current scientific and technological understanding, and a reduction plan detailing specific actions and team responsibilities can help the organisation to make quick and meaningful progress.

To that end, Seafood Connection committed to setting Science Based Targets and having them validated by the Science Based Targets Initiative. This was completed in 2026. See www.umios-europe.com/en/our-values/ for further information on the SBTi targets the company has set.

Additionally, 2024 has been used as a SBT base year. In the next calculation the first percentage reduction achieved versus the base year will be reported.

Mitigating and reducing emissions

While many similar solutions may apply to different companies, each organisation should evaluate and choose those measures that are most relevant to their sector, industry or business.

In general, there are two ways to reduce emissions Umios Food Europe works towards:

Reduce activities that emit greenhouse gases, for example, by reducing energy consumption, the use of raw materials, or the number of business trips taken by employees.	Reduce intensity by choosing services, raw materials, and energy products with lower emission factors, for example, by switching to a green electricity tariff.
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Some reduction measures applicable, include:

3

Scope 1 + 2	
Use renewable energy sources	by switching to biogas, green electricity, etc.
Use more low-emission refrigerants	by switching to ammonia, propane, etc.
Increase energy efficiency	through newer machinery and similar
Optimise processes and products	through new procedures, improved product design and other production activities
Scope 3	
Conserve resources	through avoidance, such as making fewer business trips, using less packaging, producing less waste, etc.

³ This overview does not guarantee completeness.

Use more low-emission raw materials	such as plant-based, regional and recycled raw materials
Choose low-emission options for daily activities	such as taking the train instead of flying, using a company bicycle instead of a company car, etc.
Engage with your suppliers	encouraging them to share their knowledge and experience in implementing sustainability practices and solutions
Engage your employees	by offering incentives to implement climate-friendly measures, providing ongoing training opportunities, etc.

Contributing to climate projects

While emission reduction remains crucial in limiting global warming to 1.5 degree target of the Paris Agreement, currently, both government and corporate net zero strategies are not doing enough to keep decarbonisation progress in line. This means that the climate action measures you are implementing today may not have the desired impact or deliver the results the planet urgently requires. That is why Umios Food Europe works on practical products together with its supply chain partners. Such as integrated value chain decarbonisation projects and planting of mangroves.

Communicating transparently

This report is part of the efforts of Umios Food Europe B.V. to disclose transparently its activities and progress regarding emissions.

07. Annex 1. Excluded categories

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(Calculation name: Seafood Connection B.V. v2)

Scope	Emissions category	Included	Explanation
Scope 1	1.1 Stationary Combustion	Yes	
Scope 1	1.2 Mobile Combustion	Yes	
Scope 1	1.3 Fugitive Emissions	No	No emissions to report
Scope 2	2.1 Purchased Electricity	Yes	
Scope 2	2.3 Purchased Heating	Yes	
Scope 2	2.4 Purchased Cooling	No	No emissions to report
Scope 3	3.1 Purchased goods and services		
	Products	Yes	
	Packaging	Yes	
	Purchased services	Yes	
	Purchased goods	Yes	
	Food & Beverages	Yes	
	External data center	Yes	
	Water	Yes	
Scope 3	3.2 Capital goods	No	No emissions to report
Scope 3	3.3. Fuel and energy-related activities (not included in Scope 1 and 2)	Yes	
Scope 3	3.4 Upstream Transportation and Distribution		
	Inbound logistics	Yes	
	Intralogistics	No	No emissions to report
	Outbound logistics (upstream)	Yes	
	Storage (upstream)	Yes	
Scope 3	3.5 Waste generated in operations	Yes	
Scope 3	3.6 Business travel	Yes	

	Private & rental vehicles	Yes	
	Rail travel	No	No emissions to report
	Flights	Yes	
	Hotel stays	Yes	
Scope 3	3.7 Employee commuting	Yes	
Scope 3	3.8 Upstream leased assets		
	Electricity	No	No emissions to report
	Combustion	No	No emissions to report
	Cooling & refrigerant	No	No emissions to report
	Fugitive emissions	No	No emissions to report
Scope 3	3.9 Downstream transportation and distribution		
	Outbound logistics (downstream)	Yes	
	Storage (downstream)	No	No emissions to report
Scope 3	3.10 Processing of sold products		
	Electricity	No	No emissions to report
	Combustion	No	No emissions to report
	Refrigerant	No	No emissions to report
	Fugitive emissions	No	No emissions to report
	Waste	No	No emissions to report
Scope 3	3.11 Use of sold products		
	Electricity	No	No emissions to report
	Combustion	No	No emissions to report
	Refrigerant	No	No emissions to report
	Fugitive emissions	No	No emissions to report

Scope 3	3.12 End of life treatment of sold products	Yes	
Scope 3	3.13 Downstream leased assets		
	Electricity	No	No emissions to report
	Combustion	No	No emissions to report
	Cooling & refrigerant	No	No emissions to report
	Fugitive emissions	No	No emissions to report
Scope 3	3.15 Investments	No	No emissions to report

08. Annex 2. Assumptions

Umios Food Europe B.V.

(Calculation name: Seafood Connection B.V. v2)

Scope	Emissions category	Assumption
Scope 3	3.1 Purchased goods and services Products	Yield and process emissions for mackerel and tuna products same like 2022
	Inbound logistics	Supplier distance of carton unknown. We assume 50 km for small market Netherlands.
	Storage (upstream)	Average storage duration 60 days for all products.
Scope 3	3.5 Waste generated in operations	Municipal waste: default values of missing data. Plastic waste: incl. 200,000 plastic straps assumed 2g each.
Scope 3	3.6 Business travel Private & rental vehicles	spend based
Scope 3	3.12 End of life treatment of sold products	Cardboard boxes from purchased packaging. 19% of outbound weights of products.