ANNUAL GREENHOUSE GAS EMISSIONS REPORT

ACTION AGAINST HUNGER

ACTION AGAINST HUNGER SPAIN

YEAR 2023

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1. INTRODUCTION

The carbon footprint is an assessment of the greenhouse gases (GHG) released into the atmosphere as a result of human activity. It allows us to measure and understand the impact of our activities on climate change and to establish measures to reduce this impact.

This report quantifies and analyzes the GHG emissions associated with Action Against Hunger's activities, identifying the main sources and total emissions generated. Its objective is **to inform about the organization's carbon footprint calculation and identify opportunities for reducing GHG emissions.**

Globally, Action Against Hunger's GHG emissions for **2023** amount to **64.327 tons of CO_2** equivalent (tCO_2e). These emissions originate from various sources, with the acquisition of goods and services being the largest contributor (70%). This category includes the emissions associated with production processes, transportation, distribution, and waste management. Another significant source is the consumption of fossil fuels by the organization's vehicle fleet (14%), which supports project implementation across different countries.

It also includes a comparative analysis of performance in relation to the baseline report completed for the year 2021 which measured our carbon footprint at 52.329 tCO_2e. Monitoring our carbon footprint will continue on a biannual basis with iterative refinements of our data processes.

This type of information seeks to meet the objective of identifying opportunities for GHG reduction and thus minimize our carbon footprint, which is part of commitment 1 (Evaluate and Plan) of the environmental policy of Action Against Hunger, more specifically is reflected in **principle 1.1: Know our carbon footprint and reduce it.**

This report will also serve to publicly demonstrate our commitment to addressing climate change and to raise awareness among both our teams and the stakeholders we collaborate with about our environmental impact.

2. METHODOLOGY

Calculating the carbon footprint involves detailed analysis of all sources of greenhouse gas emissions related to our operations and activities. This includes both the measurement of direct emissions (e.g. fossil fuel consumption in vehicles and generators) and indirect emissions (e.g. electricity consumption, indirect emissions caused by the production and transportation of goods and services used by the organization or employee travel).

The tool used to calculate Greenhouse Gas emissions from Action Against Hunger is the "Humanitarian Carbon Calculator (HCC)" developed by the ICRC under the auspices of the Sustainable Supply Chain Alliance program[1] and in response to the publication of the adoption by more than 330 organizations by January 2023 of the Climate and Environment Charter for Humanitarian Organizations[2], including Action Against Hunger Spain[3].

The development of the tool was based on consultations with more than 100 humanitarian organizations, experts and ECHO throughout 2021. These consultations helped to define a methodology for estimating an organization's greenhouse gas emissions that was specific to the humanitarian sector and followed an international standard (the GHG Protocol). The *Greenhouse Gas Protocol (GHG protocol*[4]), developed by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI), is an international methodology that is currently the most widely used international tool to quantify and manage greenhouse gas emissions.

To ensure that the information reported is true and credible, and that it represents a realistic accounting of GHG emissions, this protocol and its methodology are based on the following principles:

- **Transparency**: information must be understandable, objective and justified.
- **Integrity:** All relevant GHG emission sources must be accounted for.
- **Relevance**: all important information must be for internal and external agents.
- **Consistency**: Data must be comparable over time.
- **Accuracy**: Data must be accurate to enable decision-making with reduced uncertainty.

The main objective of a GHG assessment is to offer a global vision of an activity with an indicator that is not economic (euros), but climatic (greenhouse gas emissions expressed in tons of CO_2). Greenhouse gases and their impacts are defined in the Kyoto Protocol (CO_2, CH_4, N_2O, HFC, PFC, SF_6 and NF_3).[5]

[1] This alliance started in September 2020 and aims to integrate the three pillars of sustainability – environmental (planet), social (people) and economic (performance) – into supply chain activities. It is led by the International Red Cross and Red Crescent Movement, through the ICRC in Geneva.
[2] https://www.climate-charter.org/
[3] Action Against Hunger signed it on 18 January 2022.
[4] Greenhouse Gas Protocol. Corporate Standard for Accounting and Reporting. WBCSD/WRI. 2004. Revised edition.
[5] Carbon dioxide (CO_2); methane (CH_4); nitrous oxide (N_2O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); sulfur hexafluoride (SF_6) and nitrogen trifluoride (NF_3)

Footprint calculation

To calculate Action Against Hunger's GHG emissions, we collect activity data (euros, km traveled, liters of fuel consumed, etc.) and multiply them by an emission factor[6] to calculate their equivalence in terms of the amount of CO_2 emitted[7]. Activity data must be reliable, verifiable, scalable and repeatable over time to ensure robust measurement and reporting. Since different gases have different global warming potential (GWP), they are converted into CO_2 equivalents to speed up reporting.

The tool provides the emission factors (amount of GHG per unit identified) needed to perform GHG emissions calculations.

The collection of information has been done, according to the source of issue, consulting the data that was already registered, such as vehicle fuel, paper consumption, electricity and work trips of employees managed by the headquarters. For the rest of the information, specific files and surveys have been prepared that have been answered by various employees of the organization, and accounting data have been used.

The calculated carbon footprint is as complete as possible but as not all data is available, priority has been given to the most significant sources of emission across Action Against Hunger. We continue to improve our data collection for carbon footprint monitoring and some of these may be possible to measure in future years.

Data collection

Data was collected from the following sources:

- Manual collection surveys and forms
- Financial system
- Human resources system
- Travel agency

Overall, data collection methods have improved since the baseline report was completed, but there is still room for improvement. We are committed to refining and improving the types of data captured and the ways in which data is collected.

[6] Emission factors are developed by measuring the life-cycle emissions of products or services, i.e. the emissions necessary for their manufacture, operation and disposal.

[7] GHG emissions are always expressed in Kgs or tons of CO_2 equivalent (CO_2e).

3. SCOPE OF REPORTING

As specified in the methodology, and to define the accounting of emissions that correspond to Action Against Hunger, organizational and operational limits were established.

3.1 ORGANIZATIONAL SCOPE

To establish organizational boundaries, an operational control approach was adopted whereby GHG emissions from the operations for which Action Against Hunger has full authority to implement its operational policies are accounted. Following this criterion, GHGs emitted in the activities carried out by the organization in Spain and in the countries whose operations depend on the headquarters of Action Against Hunger in Madrid are included:

Table 1. Action Against Hunger operational data

HQ	Office of the headquarters located in Duque de Sevilla street, Madrid.
Delegation offices (9 offices)	Andalusia, Asturias, Catalonia, Extremadura, Galicia, Madrid, Navarra/Euskadi, Castilla La Mancha, Valencia/Murcia.
Country offices (17 offices)	South Caucasus, Colombia, Central America (Guatemala, Honduras and Nicaragua) Philippines, Lebanon, Mali, Mauritania, Niger, Palestine, Peru, Turkey, Moldavia, Senegal, Sudan, Syria, Rowca and Venezuela.
Employees	3.051
Budget	175.087.779 €

3.2 OPERATIONAL SCOPE

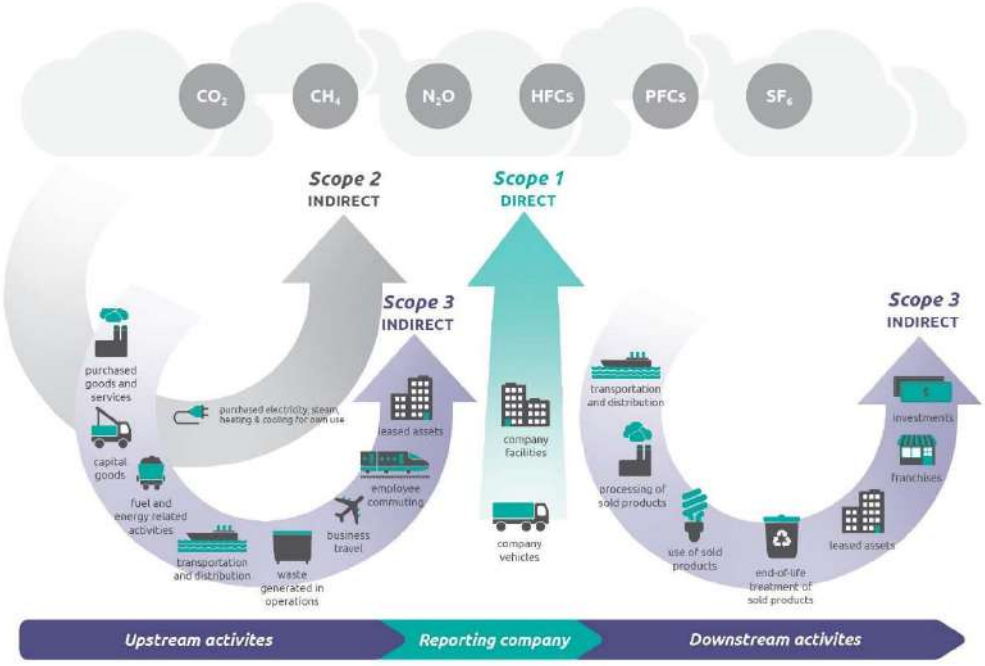
To establish the operational scope, the emissions associated with Action Against Hunger operations were identified, classifying them as direct or indirect. Direct emissions come from sources that are owned or controlled by the organization. Indirect emissions are a consequence of the organization's activities but occur from sources that it does not own or control another entity.

In this exercise, the sources of GHG corresponding to Scope 1 and 2, which are mandatory, were identified and Scope 3 was calculated, whose accounting is optional:

1. **Scope 1**: direct, own, GHG emissions generated by fossil fuel consumption of vehicles and generators, as well as refrigerant gas leaks in air conditioning.
2. **Scope 2**: indirect GHG emissions from the generation of electricity purchased and consumed by the organization.

3. **Scope 3**: indirect GHG emissions that result from the operations of the organization but are not directly owned or controlled by the organization. It covers employee travel, work travel, third-party distribution and logistics, emissions derived from products and services purchased (which generate emissions before and after being purchased).

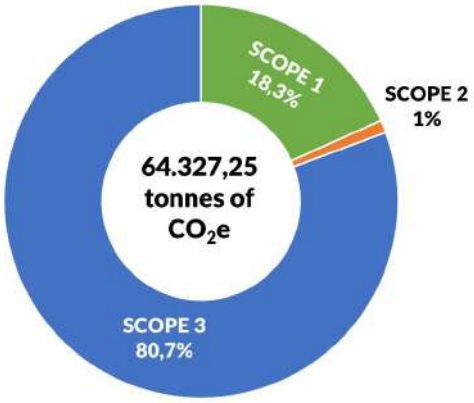
Image 1. Scopes according to the GHG protocol



4. CALCULATION OF GHG EMISSIONS FROM ACTION AGAINST HUNGER

Action Against Hunger's greenhouse gas emissions in 2023 amount to 64 327[8] tCO_2e. As shown in Figure 1 direct emissions from scope 1 account for 18,3% of the total footprint, scope 2 emissions represent 1% and, finally, scope 3 emissions represent 80,7%.

Figure 1. Carbon footprint by scope



ACF's emissions by scope (tCO_2e)

4.1 SCOPE 1. DIRECT EMISSIONS

This section addresses information on direct GHG emissions from sources owned or controlled by the organization:

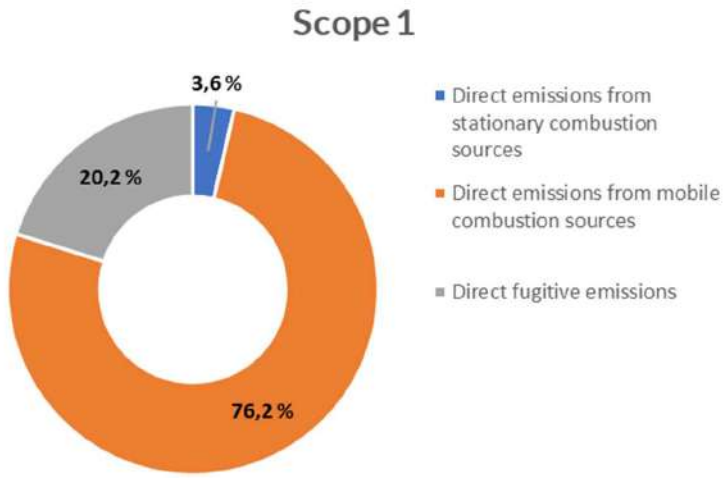
1. **Fixed emissions from fossil fuel consumption** (generators, boilers, etc.): with 424,40 tCO_2e representing 3,6% of Scope 1 emissions.
2. **Mobile emissions from fossil fuel consumption of the vehicle fleet**: with 8.964,20 tCO_2e representing 76,2% of Scope 1 emissions.

[8] *The calculation of emissions involves a certain level of uncertainty, related to: 1. The qualitative or quantitative reliability of the data relating to the activity; 2. The level of uncertainty of the emission factor (data available in carbon databases).*

3. **Fugitive emissions from gas refills from air conditioners**[9]: with 2.369,97 tCO_2e accounting for 20,2 % of Scope 1 emissions.

Total Scope 1 emissions amount to 11.758 tCO_2e which represents 18,3% of the organization's total emissions. Of the total Scope 1 emissions, the largest share (76,2%) corresponds to those that come from the fossil fuel consumption of the organization's vehicle fleet.

Figure 2. Scope 1 total emissions



4.2 SCOPE 2. INDIRECT EMISSIONS FROM ELECTRICITY CONSUMPTION

Scope 2 refers to indirect GHG emissions from electricity purchased and consumed by the organization, which includes the on-grid electricity used by Action Against Hunger offices, guesthouses, and other facilities. These emissions are calculated based on the production of the electricity generated:

1. **Emissions from the consumption of electricity acquired by the headquarters and delegations in Spain**: since 2023, electricity contracts at the Spain Mission and HQ have been exclusively with renewable energy providers, ensuring a zero-carbon footprint.
2. **Emissions from the consumption of electricity acquired by the missions**: emissions of 659,86 tCO_2e are obtained, which represents 100% of Scope 2 emissions.

[9] *As it was not possible to gather this data for some country offices, on these cases we estimated fugitive emissions by hypothesis according to the missions' budgets.*

Therefore, total Scope **2 emissions amount to 659,86 tCO_2e, representing 1% of the organization's total emissions** with total corresponding to the electricity consumption of the organization's structures in the field.

4.3 SCOPE 3. OPTIONAL INDIRECT EMISSIONS

Scope 3 is an optional reporting category under the GHG Protocol, allowing us to account for other relevant indirect emissions. This includes emissions from purchased products and services (both upstream and downstream), employee commuting and business travel, as well as distribution losses from electricity transmission.

The following table shows the categories and subcategories included in the calculation of scope 3:

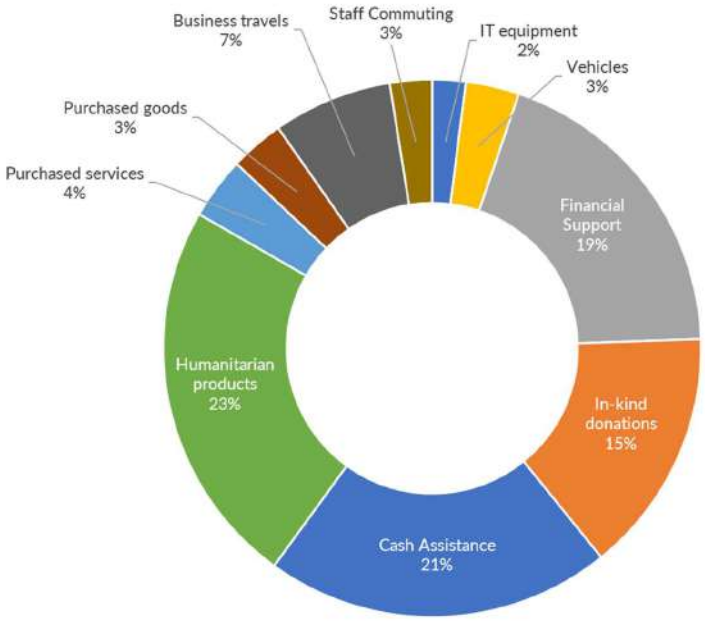
Table 2. Categories and Subcategories included in Scope 3

Category	Subcategory	Type of information	Description
Goods and services	Purchased Services	Services purchased	Intellectual services, security, cleaning, maintenance, etc. (€)
	Humanitarian Products	Purchase of distributed products	All products purchased to distribute to beneficiaries, food, medical products, clothing, others (tons, units, liters, € excluding taxes)
	Purchased goods	Purchase of consumables and packaging	Office consumables, small furniture, paper and printing, cardboard for packaging, plastic, etc. (tons, kg, €)
	Cash assistance	External cash transfer through the banking system	All data of cash transfers (conditional or unconditional) made to another organization (euros, excluding taxes)
	Financial support	External financial transfers to the organization's partners (local and international)	All financial transfers made to another non-profit organization, including humanitarian organizations, but also national ones, authorities (€ excluding taxes)
	In-Kind Donations	Donations distributed	Donation in kind to a non-profit organization (units / euros, taxes not included)
Travel	Business trips	Transportation of employees for company-related activities during the reporting year (in vehicles not owned or managed by the organization).	Distances by means of transport (train, plane, private car, public transport)
	Employee travel	Transportation of employees between home and workplace (in vehicles not owned by ACH).	Average distance and mode of transport (primary) + number of working days.
Capital goods	Capital goods (Assets)	Computers	Number and weight of units (kg or tonnes, or €)
		Vehicles	Type (small or utility car), number of units and average time of use

Scope 3 emission data are as follows:

1. **In-kind donations**: 15% of Scope 3
2. **Cash assistance**: 21% of Scope 3
3. **Purchased goods:** 3% of Scope 3
4. **Humanitarian products:** 23% of Scope 3
5. **Financial support**: 19% of Scope 3
6. **Purchased services**: 4% of Scope 3
7. **Staff Commuting**: 3% of Scope 3
8. **Business travel:** 7% of Scope 3
9. **Capital goods**: 5% of Scope 3

Figure 3. Breakdown of subcategories included in Scope 3



The emissions of Action Against Hunger activities are largely driven by **Scope 3, amounting to a total of 51.908,83 tCO_2e,** which accounts for 80,7% of the organization's total emissions. Notably, financial support, cash assistance and humanitarian products contribute 63% of Scope 3 emissions. This brief analysis helps identify the key activities responsible for the organization's carbon emissions.

5. SUMMARY & OVERALL PROGRESS

Globally, the GHG emissions of Action Against Hunger for 2023 are **64.327,2 tons of CO_2 equivalent.**

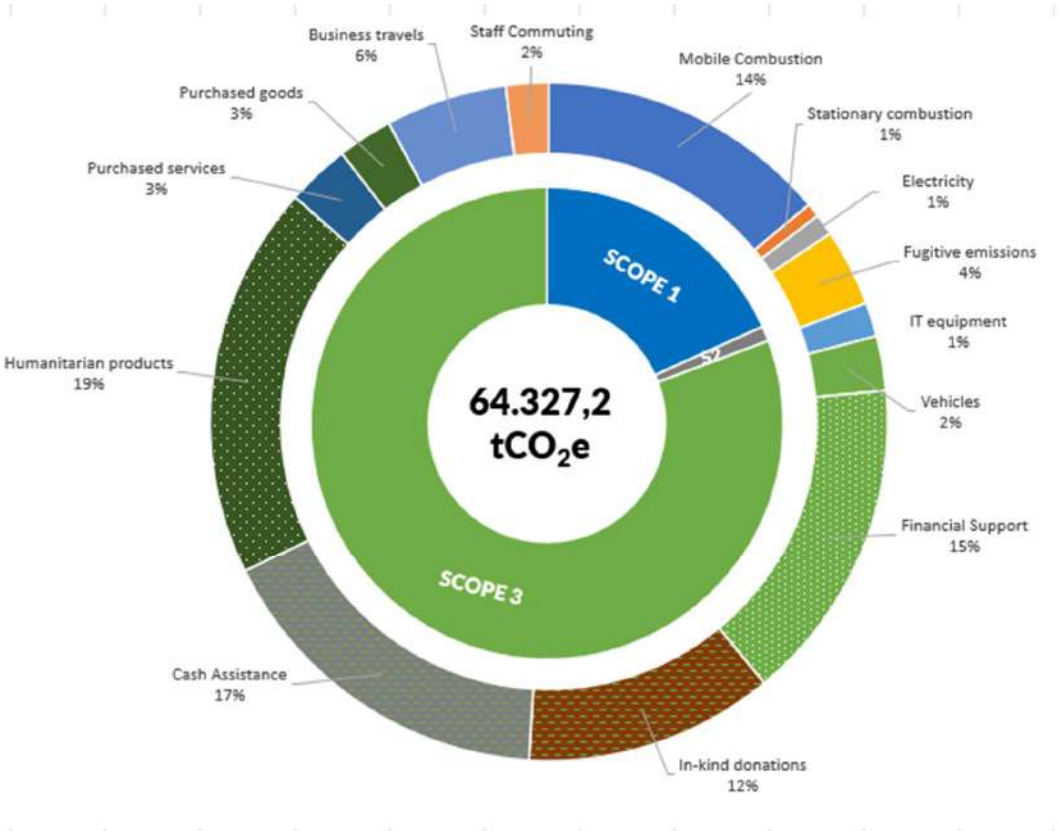
According to the 2023 annual report, the income from Action Against Hunger's own activity amounted to **175.087.779** EUR. Dividing the total tons of CO_2 equivalent obtained by this amount yields a performance quotient of 367,5 tCO_2e/MEUR. That is, for **every million euros of income, Action Against Hunger emitted approximately 367,5 tons of CO_2e** in 2023.

Moreover, in 2023 each employee hired by the organization **was responsible for 20,6 tons of CO_2 equivalent emissions related to their organizational activities.**

Figure 4 shows that 80,7% of the total carbon footprint falls within scope 3, with 70 % attributed to the category of goods and services procured (including in-kind donations, cash transfers, services and products purchased, and financial support). Scope 3 emissions are particularly challenging, as they largely fall outside our direct control, depending instead on third-party actors and supply chain dynamics.

Another significant source of emissions comes from the fuel consumption of vehicle fleets used in project implementation across the countries where Action Against Hunger operates. This accounts for 14% of the total emissions included in the carbon footprint calculation.

Figure 4. Total carbon footprint of Action Against Hunger

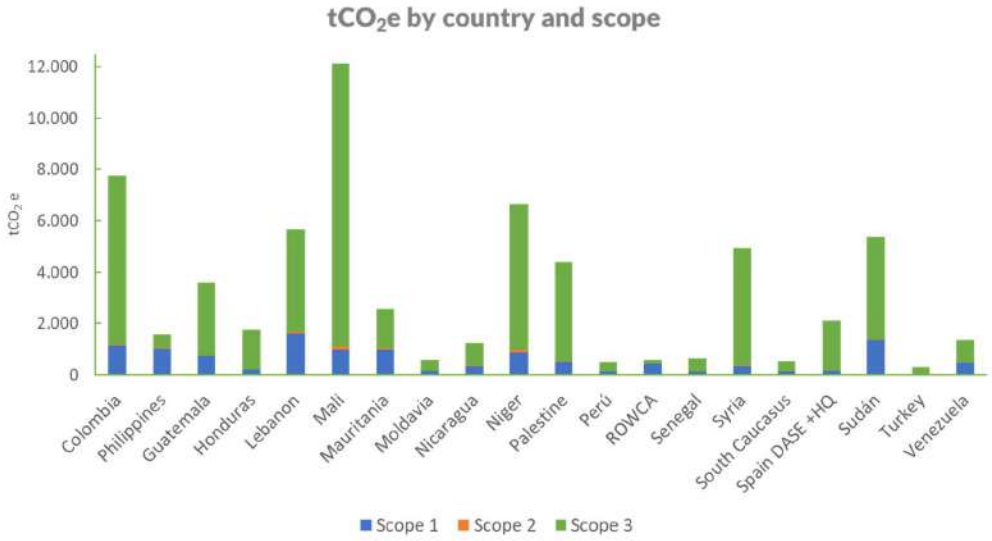


5.1 CARBON EMISSIONS BY COUNTRY

Figure 5 presents the carbon emissions across the countries where Action Against Hunger operates, categorized into Scope 1, 2, and 3. Mali has the highest total emissions, followed by Colombia and Niger. Scope 3 emissions dominate across all countries, highlighting that indirect emissions (such as those from supply chains, purchased goods, and travel) are the main contributors. However, in some countries, including Lebanon, Sudan, and Colombia, Scope 1 emissions have a relatively higher presence compared to other locations. The missions with the lowest emissions are Rowca, Senegal and Peru.

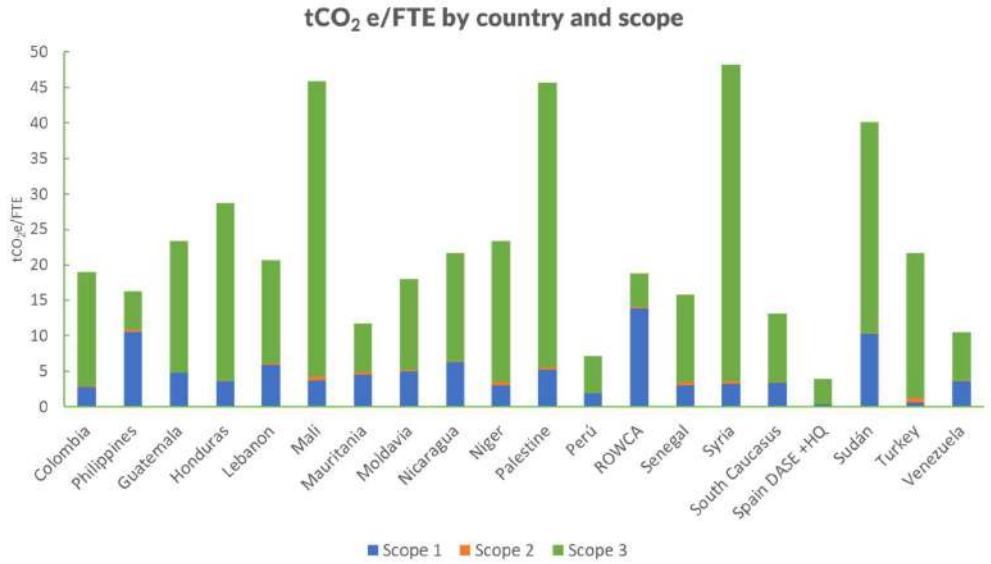
It should be noted that the data reflects reported greenhouse gas emissions, but differences in data collection methods across countries may affect the accuracy and comparability of the figures.

Figure 5. Carbon footprint by mission with breakdown by scope



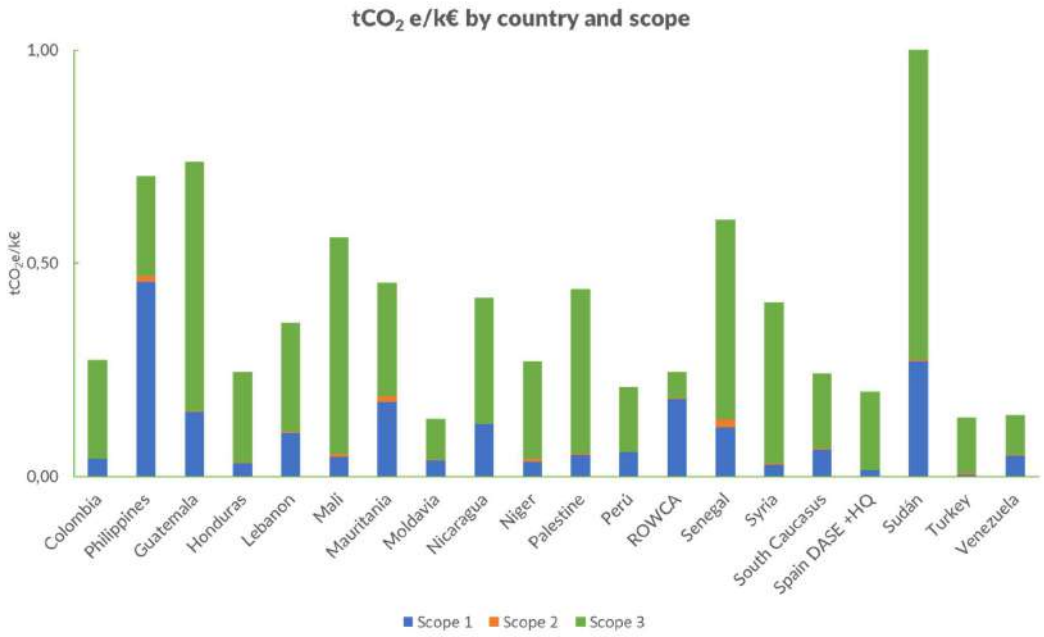
Various ratios are established to enable comparisons between missions, regardless of their size or operational scale. Figure 6 presents the results based on the number of employees (FTE-Full-time equivalent employee), with the highest values observed in Syria and Mali, while Rowca and Peru report the lowest figures.

Figure 6: Ratios by number of employees



In figure 7 the chart displays greenhouse gas emission intensity ($tCO_2e/k€$) per country, disaggregated by Scope 1, Scope 2, and Scope 3. Focusing on Scope 1 and Scope 2, variations are observed across countries. The Philippines, Guatemala, Senegal, and Sudan stand out with the highest Scope 1 emissions, suggesting greater reliance on direct fuel consumption or institutionally owned vehicles and equipment. Scope 2 emissions, which reflect electricity consumption, remain low across all countries, with minor contributions in places like Guatemala, Mauritania, and Senegal.

Figure 7: Ratios per expenditure (thousands of €)



5.2 OVERALL PROCESS

An important analysis of our carbon footprint is measuring our progress in comparison to our 2021 baseline. A basic analysis shows that, overall, **Action Against Hunger's** carbon emissions have increased by **22,9%** from our 2021 baseline report. This is not surprising, as the organization has experienced significant growth during this period and has launched operations in new countries.

Figure 8. Variances of emissions 2021/2023 by subcategories

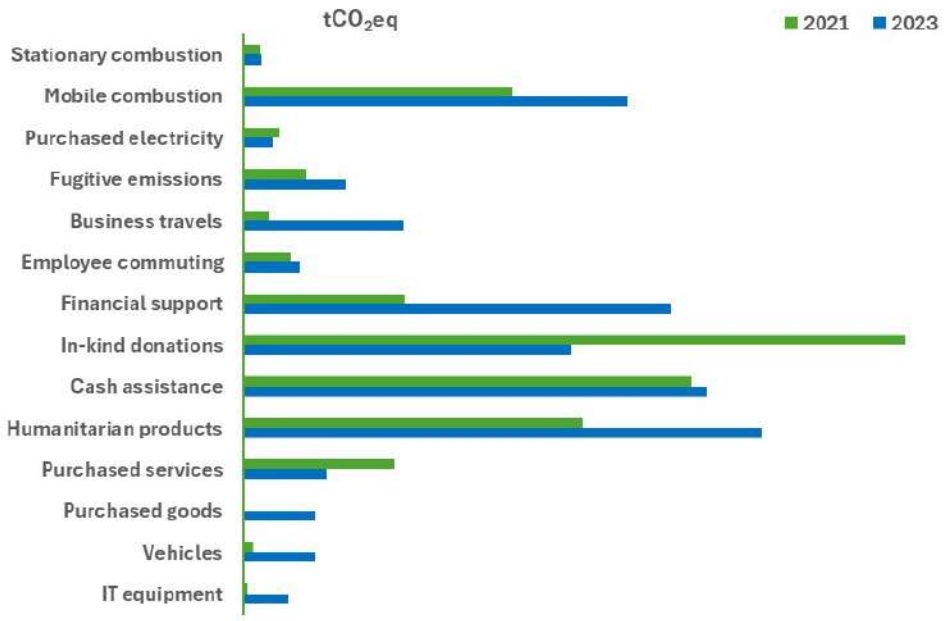
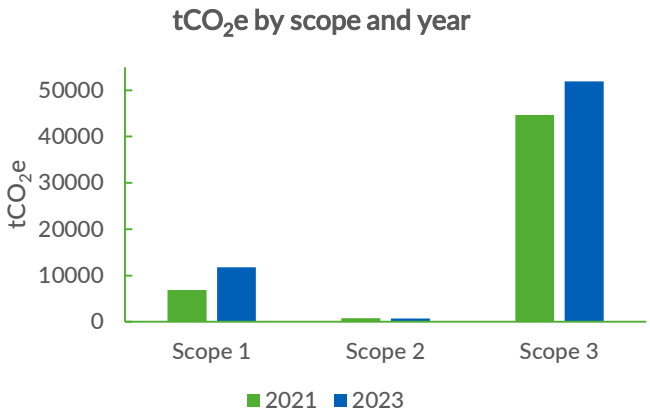


Figure 9 presents a comparison of carbon emissions by scope between the years 2021 and 2023. Scope 1 emissions show a clear increase in 2023 indicating a rise in direct emissions from owned or controlled sources. Scope 2 emissions remain relatively stable, and Scope 3 emissions continue to represent the largest share of total emissions in both years, with an increase in 2023.

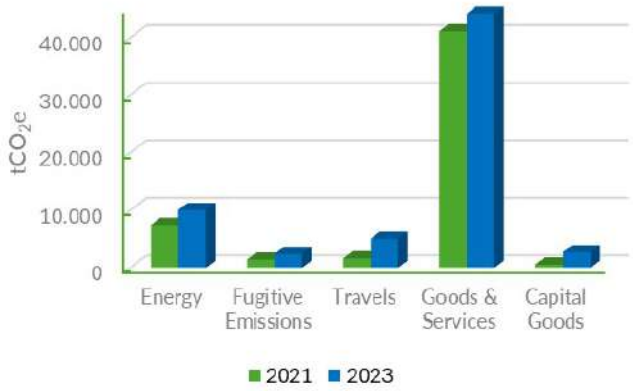
Figure 9. Total carbon footprint by scope comparison 2021 and 2023



One possible explanation for these trends could be an increase in operational activities leading to higher direct emissions (Scope 1) and expanded or more accurately measured value chain activities contributing to the growth in Scope 3 emissions. The stability in Scope 2 may reflect consistent energy consumption patterns or the use of similar energy sources across both years.

Figure 10 shows a general trend of moderate growth in overall emissions by categories, primarily driven by energy consumption, including mobile combustion (Scope 1) and purchased electricity (Scope 2), as well as business travel and procurement-related activities. Notably, Scope 1 and Scope 2 emissions are directly under our control, which means there is clear potential for improvement in these areas through targeted mitigation strategies, such as optimizing energy use or transitioning to cleaner energy sources. The organization's growth and expansion are likely contributing factors to this overall increase.

Figure 10. Comparative by categories



Emissions from energy consumption increased slightly in 2023 compared to 2021, likely due to expanded operations, higher energy demand, or changes in energy sources.

Emissions from travel also rose in 2023, possibly driven by more frequent staff travel (considering that in 2021, travel was still reduced following the covid-19 pandemic) along with expanded field operations or a shift in transportation modes.

The Goods & Services category remains the largest contributor to emissions and saw a slight increase in 2023. This trend suggests higher procurement volumes, greater operational demands, or increased emissions associated with supply chain activities.

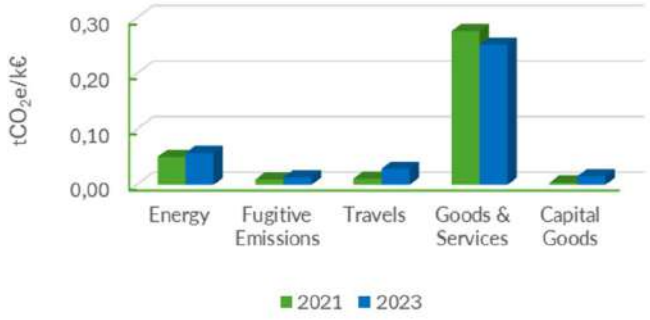
While the category of capital goods represents a smaller share of total emissions, there has been a slight increase in 2023, which may be attributed to infrastructure investments, equipment purchases, or expansion projects.

To assess our progress in reducing emissions, we must account for the organization's growth. Therefore, our reduction goals and year-over-year analysis focus on the **change in carbon emissions intensity**. This measurement quantifies total carbon

emissions, in tons of CO_2 equivalent (CO_2e), per full-time equivalent (FTE) staff member or per annual revenue.

When adjusted for organizational annual revenue, our carbon intensity has increased by 4,3 % since 2021.

Figure 11. $tCO_2e/k€$ adjusted for growth

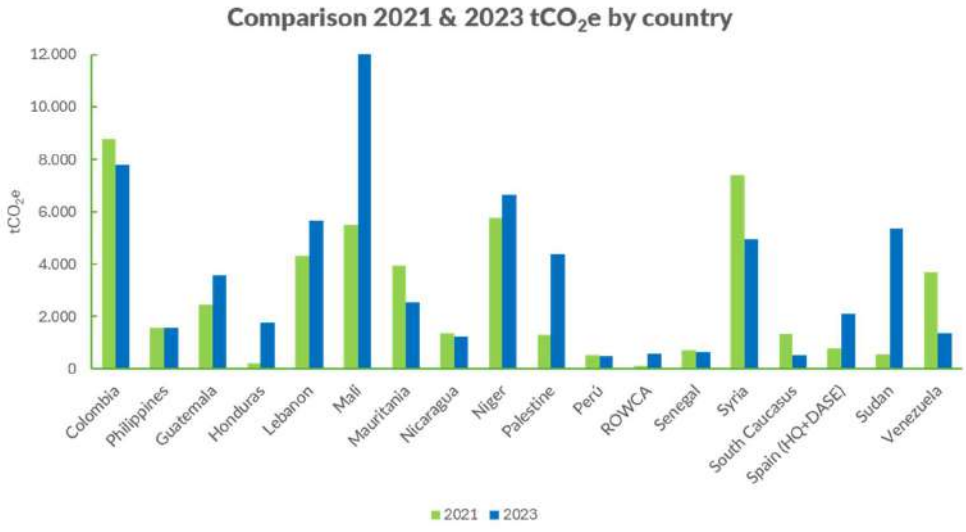


Between 2021 and 2023, carbon intensity per economic unit ($tCO_2/k€$) saw a slight increase (4,31%), rising from 0.35 to 0.37 tCO_2 per €1,000 generated. This increase suggests that factors such as higher energy consumption, changes in operational efficiency, or the expansion of activities may have contributed to this result. Although the growth is not significant, it highlights the need to continue optimizing processes and adopting more sustainable technologies to improve resource efficiency.

COMPARISON 2021 & 2023 BY COUNTRY

Below is an overview of the carbon footprint by country or region for the years 2021 and 2023. The data reflects reported greenhouse gas emissions, although collection methods are not fully standardized across contexts. This may limit the precision and comparability of the figures.

Figure 12. Carbon footprint by mission comparison 2021 and 2023



Several countries, such as Mali, Sudan, and Palestine, show a noticeable increase in emissions in 2023. These variations may be related to changes in operational volume, transportation patterns, or other logistical factors. In contrast, countries like Colombia, Syria, and Venezuela report lower emissions compared to 2021, which may reflect adjustments in activities, greater efficiency, or contextual constraints.

Other countries, including Peru, Senegal, and ROWCA, display relatively stable emissions over the two-year period. Overall, the trends are mixed, underlining the importance of improving data consistency and interpreting the results within each operational context.

6. CONCLUSIONS

In addition to enabling the monitoring of annual emissions trends in subsequent years, this report serves to establish greenhouse gas reduction objectives in the medium and short term, as well as to develop a strategy that allows Action Against Hunger to achieve these reduction objectives and, consequently, reduce its carbon footprint.

By identifying key areas for emissions reduction, this analysis provides a solid basis for Action Against Hunger Spain to focus its efforts where they will have the greatest impact, ultimately leading to the implementation and follow up of the carbon footprint reduction plan.

The report quantifies the various sources of GHG emissions for which Action Against Hunger is responsible. Although the methodology has some limitations, it effectively captures the organization's overall footprint. The assessment explores multiple activities and estimates CO_2e emissions for 2023. While some areas, such as product transport and distribution, waste generation, and the use of distributed products, remain incomplete, the report still offers a valuable overview of emissions across different activities.

The ratio of emissions to volume of delivery ($tCO_2e/k€$) between 2021 and 2023 remains roughly stable, with the caveats discussed in previous sections, suggesting that, in relative terms, Action Against Hunger has maintained a consistent level of emissions efficiency across its operations. It is important to continue efforts to optimise internal processes and strengthen the integration of sustainability practices at all levels within the organisation.

Breaking down emissions by country of intervention helps contextualize the data within local realities, potentially revealing new opportunities for emission reduction. The report also highlights challenges in data collection, as information is not always gathered systematically. To ensure more accurate monitoring and improvement of Action Against Hunger's footprint, it will be crucial to enhance data collection and reporting processes.

As Scope 1 and Scope 2 emissions are directly under Action Against Hunger's control, it is essential to prioritise reduction efforts in these areas first, while continuing to improve the measurement and management of Scope 3 emissions.

The information presented here is intended to help Action Against Hunger guide its environmental policy, collaborating with teams to develop effective solutions to reduce its carbon footprint.