

# Greenhouse gas data methodology

To track progress against our climate targets, and in line with our Climate Transition plan, we measure our corporate carbon footprint annually. Data is calculated and reported in line with the GHG Protocol and externally audited and verified.

## Organisational boundary

Our corporate carbon footprint covers all operations in full operational control or full / significant financial control.

Findus Switzerland and our Adriatics business, Frikom and Ledo (including their freezer and outbound logistics data) are included in our 2025 annual reporting; however, they are excluded from reported progress against our 2025 Science Based Targets initiative (SBTi) targets.

## GHG inventory

Our GHG inventory accounts for all anthropogenic greenhouse gases (GHGs) including carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), nitrogen trifluoride (NF<sub>3</sub>) and sulphur hexafluoride (SF<sub>6</sub>). Together, these are reported in CO<sub>2</sub>e.

We use activity data and emission factors from the UK Government Department for Rural Affairs (DEFRA) and the International Energy Agency (IEA). We also apply bespoke factors to calculate GHG emissions from our operations.

## Emissions sources

We focus measurements on areas where we directly drive GHG emissions reductions, allowing us to track our impact accurately. This includes all Nomad Foods-operated sites, owned and third-party warehousing, inbound logistics of finished goods, outbound logistics in our Adriatic cluster (as these are owned or controlled by us) and freezers leased to customers.

## Updated methodology

In 2025, we updated our GHG inventory to distinguish between our Forest, Land and Agriculture (FLAG) and non-FLAG-related emissions. It involved a re-baselining of our 2019 GHG footprint, incorporating updated methodologies, emission factors, additional Scope 3 categories and our Findus Switzerland and Adriatics acquisitions.

Using the data from our revised 2019 baseline, we pinpoint key emission hotspots and prioritise where we can make the most significant impact. This includes identification and modelling of carbon reduction interventions which would form the basis of a longer-term Climate Transition plan.

We also set updated near- and long- term FLAG and non-FLAG carbon reduction targets, validated by the SBTi in 2025, so they are ready to replace our existing 2025 target. All this work was underpinned by a detailed climate-related risk assessment, which provides the wider business case for our evolving climate change mitigation and adaptation strategy.

## What we measure under Scopes 1–3 (including 2025 update)

**Scope 1:** Diesel / petrol, wood pellets and gaseous fuels (natural gas, biogas, propane and LPG), lubricating oils, liquid CO<sub>2</sub> and dry ice, air conditioning (refrigerants).

**Scope 2:** Purchased electricity, district heating, purchased steam.

**Scope 3:** purchased raw materials, copack and packaging material, purchased services, capital good spend, materials for reuse and waste, diesel / petrol / electricity from leased vehicles / propane / LPG, liquid nitrogen, fertiliser, fresh and wastewater, electricity in external warehouses of finished goods, electricity to run freezers, inbound and outbound logistics of finished goods, inbound logistics of raw materials and packaging, employee commuting, business travel, disposal of consumer waste.