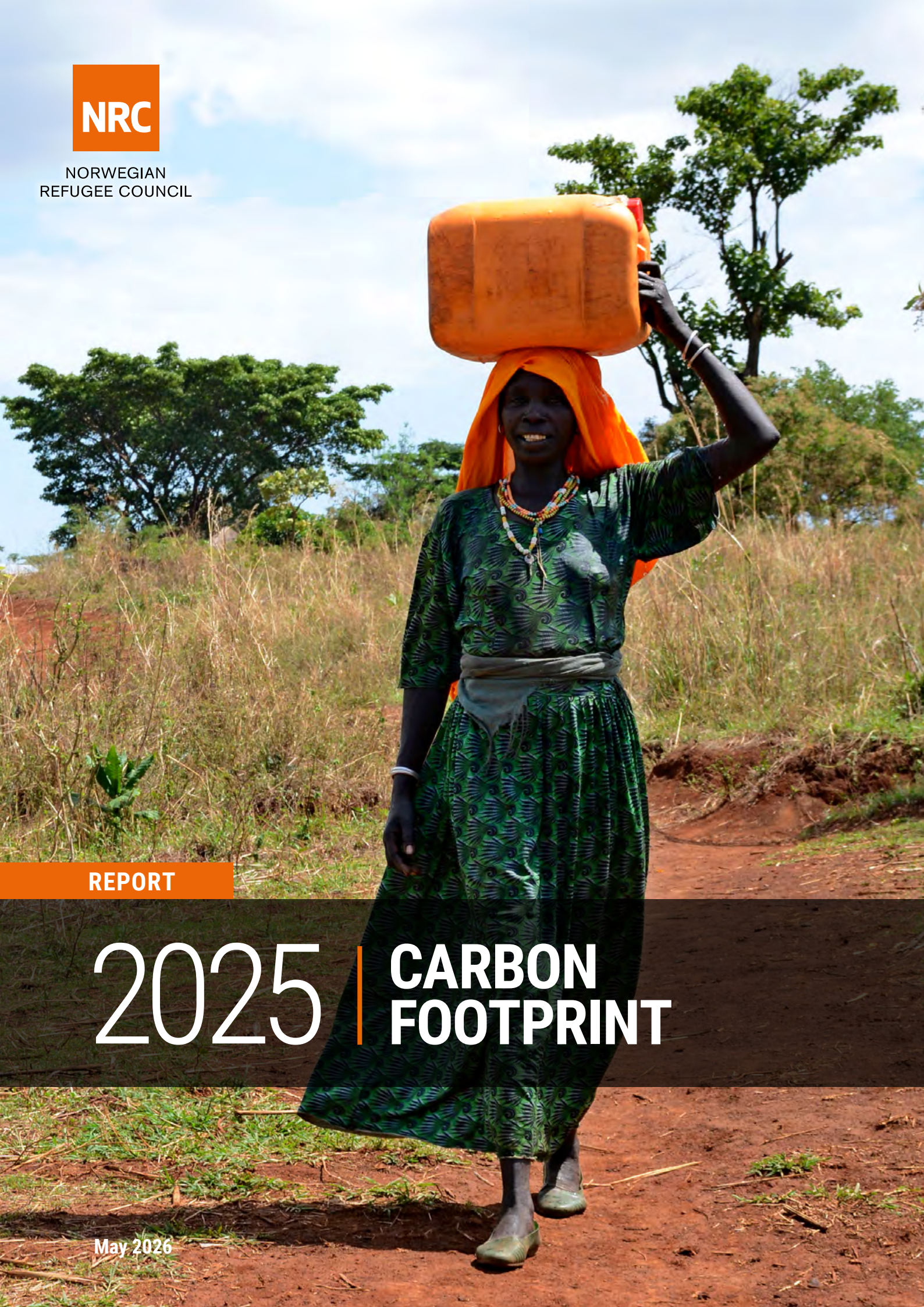
NRC

NORWEGIAN
REFUGEE COUNCIL



REPORT

2025 | CARBON FOOTPRINT

May 2026

ACKNOWLEDGMENT

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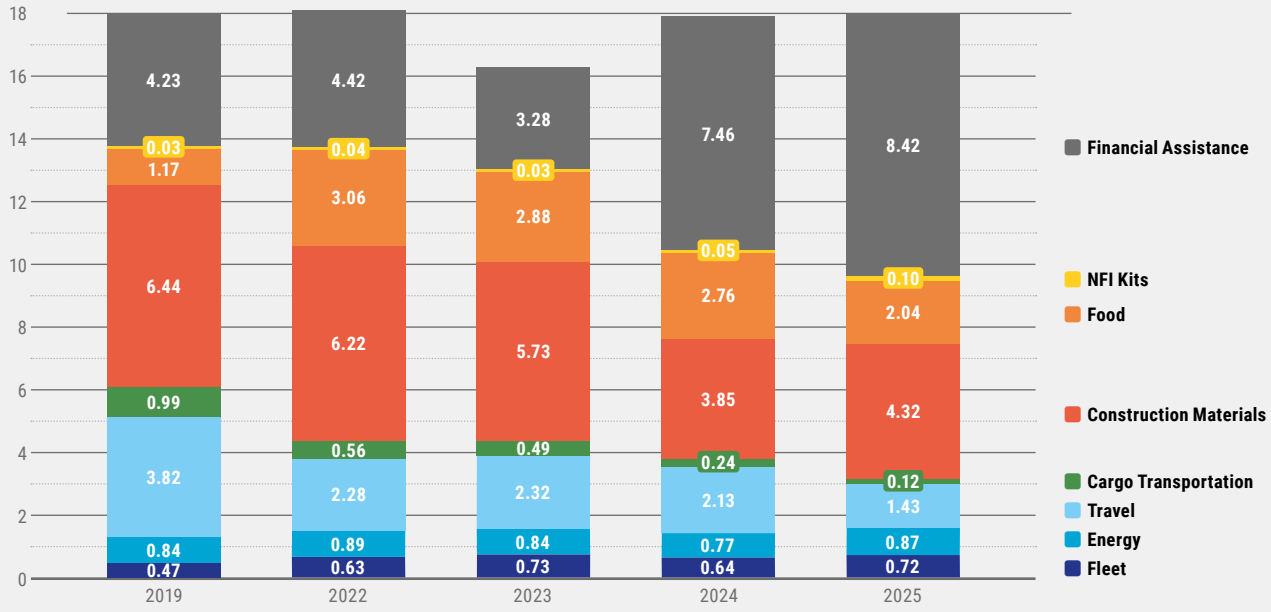
1 EXECUTIVE SUMMARY

Norwegian Refugee Council's (NRC) fourth annual carbon footprint report presents our 2025 emissions, five years of data trends, and the initiatives we are implementing to minimise our footprint.



The Norwegian Refugee Council's total carbon footprint for 2025 is 138,034 tonnes of CO_2e:

- NRC's carbon emissions were reduced in proportion with staff reductions between 2024 and 2025 so the total carbon footprint is reduced by 11% but per staff member, it has not changed significantly.
- Financial assistance (cash and voucher programming) remains the largest source of emissions, followed by construction materials and emissions from the cooking of distributed food.
- The increase in programme related emissions per staff member is linked to more resource efficient humanitarian response modalities where more aid is delivered per staff member.
- Travel, energy and fleet emissions have reduced by 41% per staff member since 2019 indicating more carbon efficient ways of working.

Looking ahead, NRC will continue to prioritise:

- Reducing emissions in energy, fleet, and travel.
- Expanding renewable energy solutions across operations
- Seeking to identify opportunities and modalities to reduce programme-related emissions, particularly in construction materials.
- Maintaining transparent and accountable reporting practices which inform action.

NRC remains committed to reducing its environmental impact while continuing to deliver essential assistance in complex and rapidly changing contexts.

2 INTRODUCTION

2.1 BACKGROUND

NRC is an independent humanitarian organisation helping people forced to flee. Founded in 1946, today NRC works in both new and protracted crises across 40 countries, providing life-saving and long-term assistance to millions of people every year. We specialise in five areas: shelter and settlements; education; protection from violence; information, counselling and legal assistance; and water, sanitation, and hygiene.

Working with the most vulnerable populations, NRC observes first-hand how those who have contributed the least to the climate crisis often bear the greatest burdens of its impacts. We recognise our responsibility to minimise the environmental harm caused by our operations, including reducing our greenhouse gas emissions and mitigating the direct effects of our programmes on the surrounding environment.

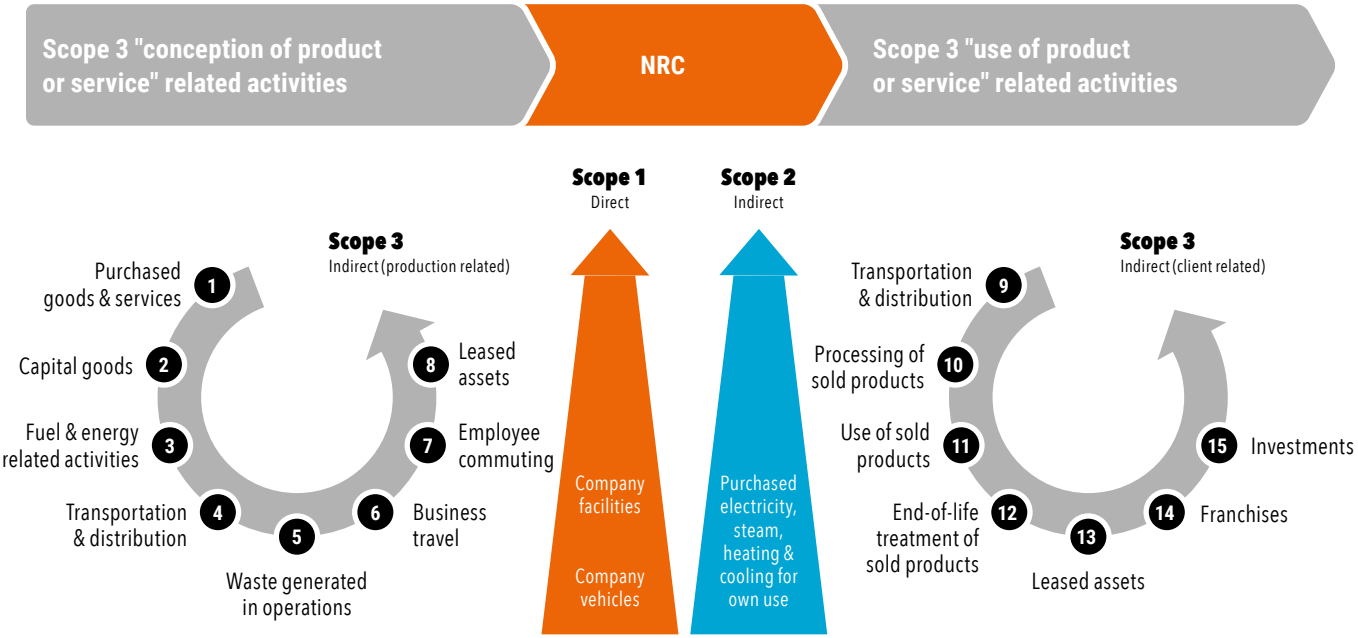
At NRC, we aim to integrate environmental sustainability into every facet of our work, without altering our mandate or the communities we serve. We will continue to provide essential aid to displaced populations, reach those in the most challenging locations, and maintain a strong focus on delivering high-quality humanitarian responses.

2.2 HOW WE MEASURE EMISSIONS

Information for this report was gathered from 46 countries where NRC has operations, including 39 Country Offices, 4 Regional Offices, 5 Representation Offices, and the NRC Head Office which includes NORCAP. In line with the Greenhouse Gas (GHG) Protocol, we assess NRC's emissions across 13 categories within Scopes 1, 2, and 3.

The data analysed in this report covers the period from 1st January 2025, to 31st December 2025. All calculation methods used are aligned with the World Resources Institute's GHG Protocol standards. For further details of NRC's carbon accounting methodology, please refer to Annex A.

NRC'S BASELINE COVERS EMISSIONS ACROSS 3 SCOPES IN LINE WITH THE GHG PROTOCOL



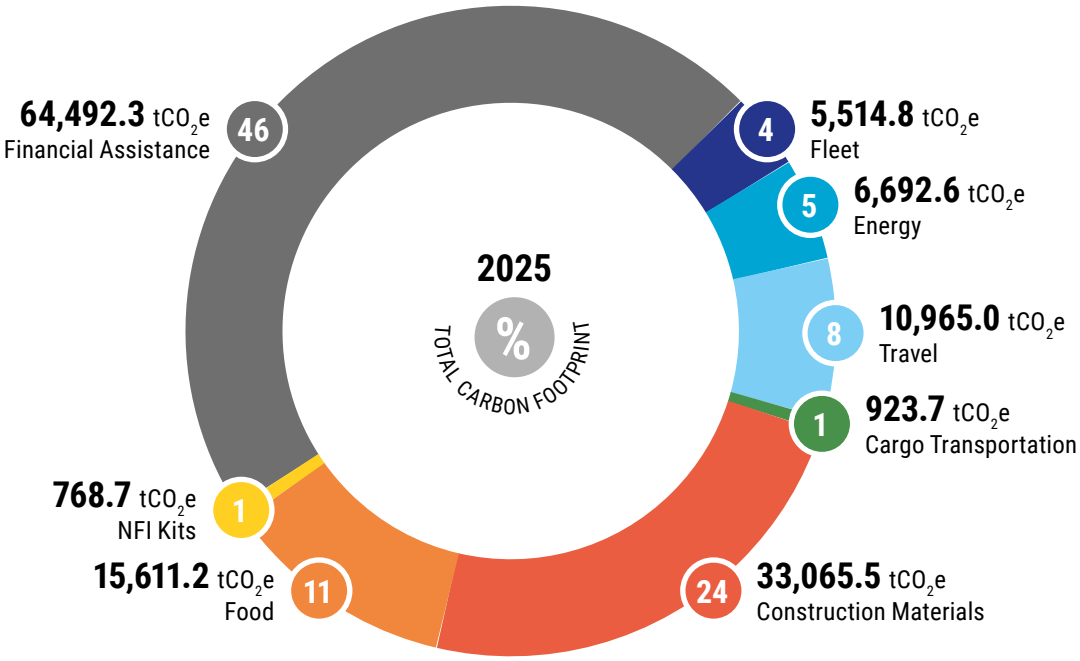
3 RESULTS

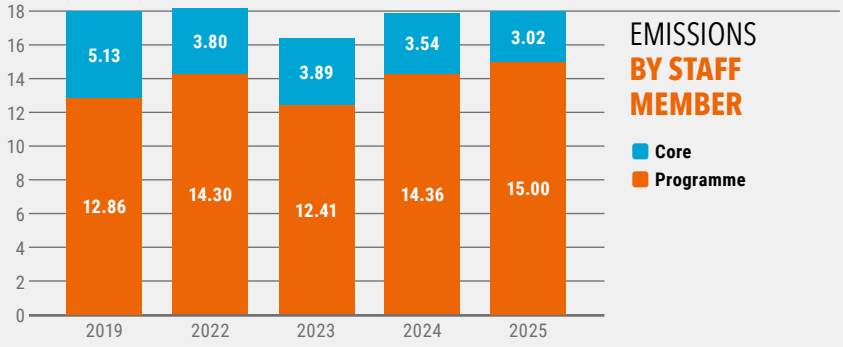
3.1 KEY FINDINGS

138,034 tCO_2e
Total emissions in 2025

A DECREASE FROM 2024

155,613 tCO_2e
Total emissions in 2024





PROGRESS TOWARDS OUR TARGET: Our total carbon footprint has not significantly decreased due to shifts in the type, scale and location of our programmes - **However, our core emissions have decreased by 41%, showing more carbon efficient operations and long-term change.**

3.2 WHAT DRIVES OUR EMISSIONS

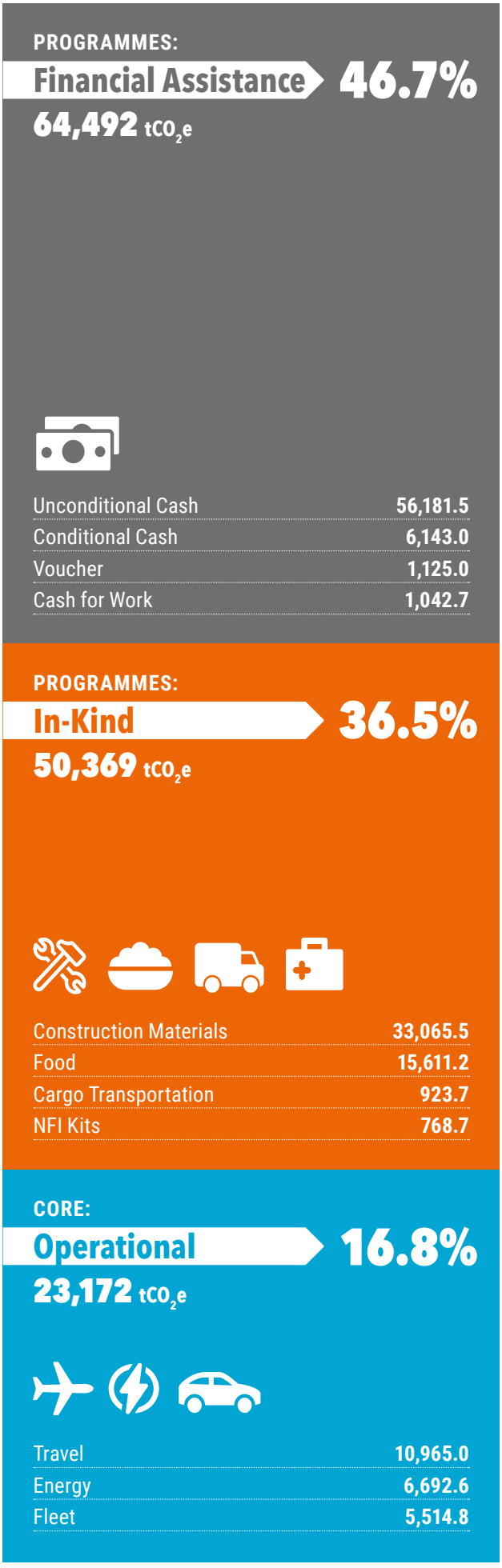
NRC's emissions can be understood in three broad categories: Programme emissions; Core operational emissions; and Financial assistance. Our carbon footprint reduction goals are focused on Programme emissions and Core operational emissions where opportunities exist to reduce our carbon footprint without reducing the quality or quantity of humanitarian aid.

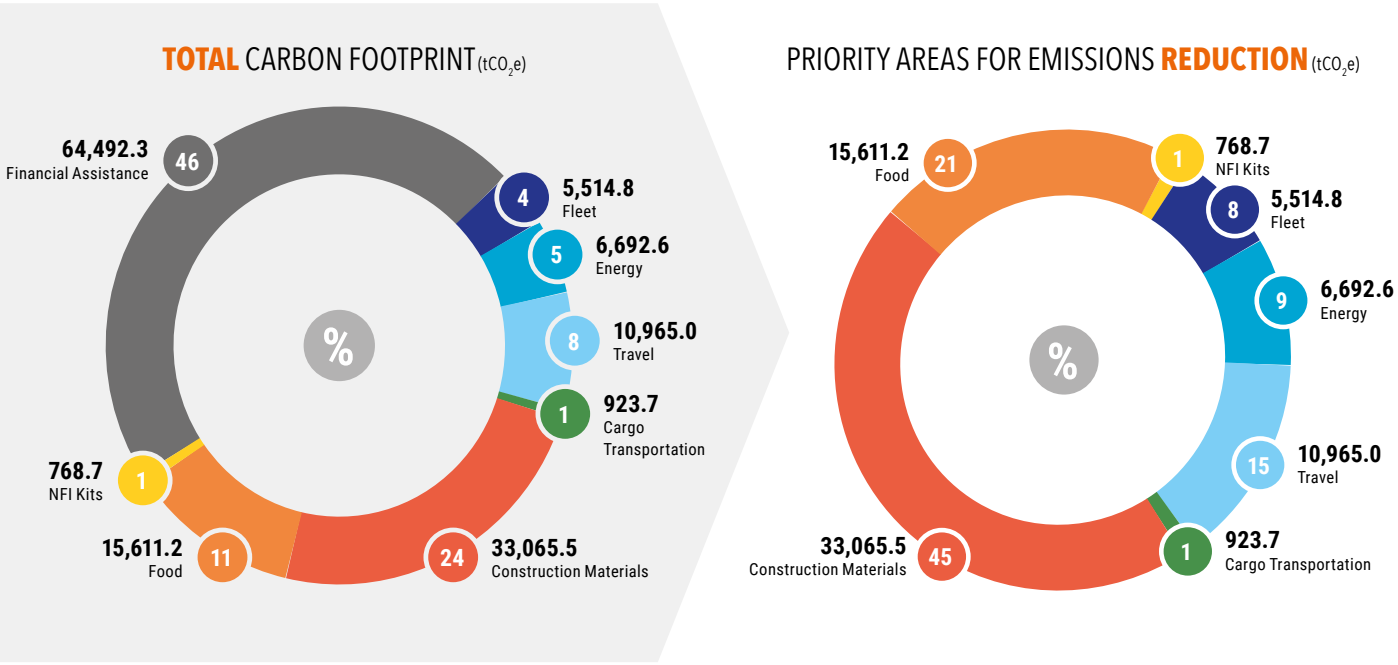
FINANCIAL ASSISTANCE

Financial assistance is the largest portion of our carbon emissions due to the scale and success of our cash and voucher programmes. Emissions related to financial assistance are included in our carbon footprint reporting as part of our commitment to completeness and accountability, but viable paths to reduce emissions in this area are currently very limited.

Financial assistance, delivered through cash and voucher assistance (CVA), is central to NRC's approach to humanitarian response. Where local markets are functioning, cash enables people to meet their most pressing needs with dignity, supports local markets, and provides greater flexibility than in-kind assistance. There are also environmental benefits, reducing waste and transportation emissions.

The emissions calculated for CVA are based on an estimation of how assistance is ultimately used by recipients, the carbon footprint of the things that they buy. People affected by displacement who are receiving emergency CVA assistance from NRC are likely to have some of the smallest consumption footprints in their countries. To reduce that footprint further would mean restricting their choices and be counter to our humanitarian aims. NRC is committed to ensuring that any cost of reducing our carbon footprint is not borne by the people we serve. For the future we seek to identify market systems approaches that are mutually beneficial to our participants and reduce the footprint of our cash and voucher assistance. At present, we continue to report the footprint of financial assistance but do not include it in our current emissions reduction activities.





3.3 PROGRAMME EMISSIONS: IN-KIND

Programme related emissions continue to form the largest portion of NRC's carbon footprint. Increases and decreases in emissions do include shifts to more carbon efficient approaches but mainly reflect shifts in the type, location and scale of our programmes from year to year as we respond to different crises globally.

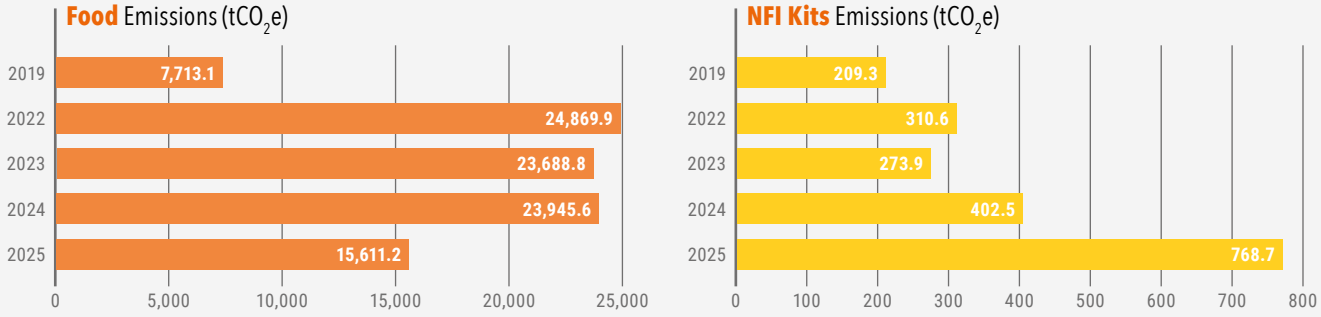
Several important trends can be identified by comparing emissions data from 2022 to 2025:

- **Construction materials** reduced from 2022 to 2024 and has now remained stable, at 33,066 tCO_2e in 2025 compared to 33,495 tCO_2e in 2024, indicating consistency in shelter and infrastructure-related activities.
- **Food-related emissions** decreased significantly, from 23,946 tCO_2e in 2024 to 15,611 tCO_2e in 2025, reflecting a strategic shift away from direct in-kind food distribution as a core activity in NRC.
- **Emissions from non-food item (NFI) kits** increased, from 402 tCO_2e in 2024 to 769 tCO_2e in 2025, driven by an increase in the number of shelter kits distributed and changes in their composition, particularly the inclusion of higher-emission items such as clothing. (Due to data availability NFIs includes only waste emissions and not production emissions, see Annex A)
- **Cargo Transportation emissions** have decreased substantially, from 2,122 tCO_2e in 2024 to 924 tCO_2e in 2025 continuing the trend from 2022. The reduction is largely due to a decrease in air freight and greater use of direct delivery from local suppliers to distribution sites

These trends demonstrate that changes in emissions are closely linked to the sector, design and modality of programmes, rather than simply the overall scale of response.

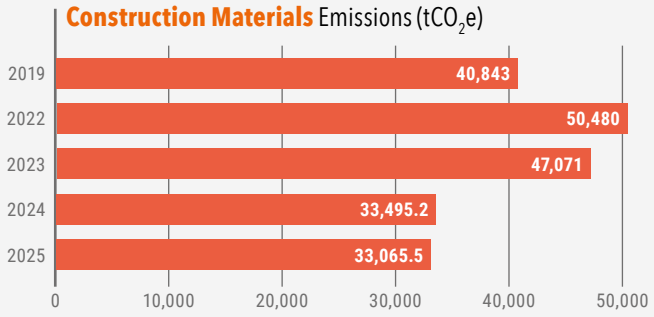
Distribution of tents, winter kits, stoves & grills to earthquake-affected families in Norgal, Kunar province in Afghanistan.
© Maisam Shafiey/NRC

Shift in Assistance Type: Food, NFI kits:



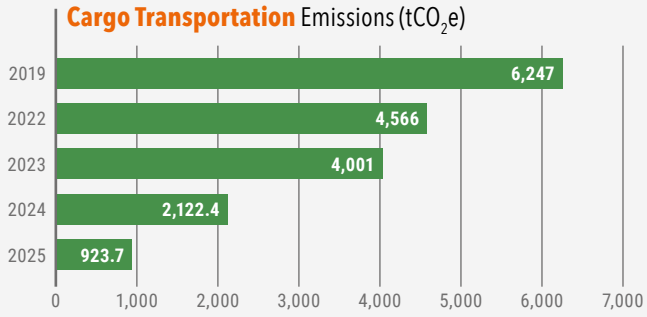
Emissions related to distributed food have reduced as NRC has made a strategic decision to hand over direct food distribution to other organisations. Shelter and settlements programming has increased including NFI kits with higher emission factors.

Stable Need for Construction Materials



Emissions from construction materials have remained relatively stable over time, indicating consistent demand for shelter and infrastructure-related construction assistance across programmes.

Reduction in Cargo Transportation



Cargo transportation emissions decreased due to increasingly efficient operations where possible such as reduced use of air freight and using direct delivery from local suppliers to point of distribution. The accuracy of our calculation method has been updated to reflect variation in warehouse operation periods.

Ed Prior/NRC

3.4 CORE EMISSIONS PER STAFF MEMBER (FTE)

Core emissions reflect NRC's operations, including travel, energy use, and fleet. These categories are our first priority for reducing emissions because they have opportunities for reduction without impacting the quantity or quality of aid delivered and can even result in cost savings.

A comparison of the past 4 years results in several important insights:

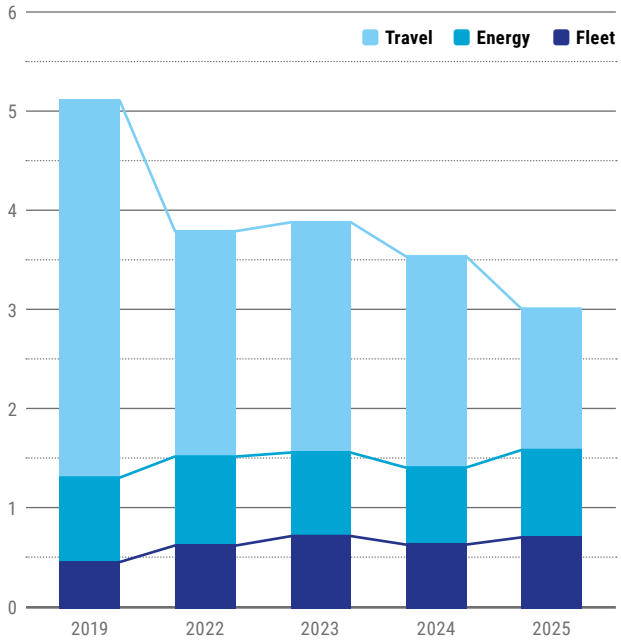
- **In 2025, the carbon emission factor for fuel production** (well to tank) was increased, which affects fleet, energy, and some travel emissions. This means that if we had used the same quantity of fuel in 2025 as we did in 2024, our emissions would have gone up. In this case, the stability of our energy emissions indicates the success of solarisation and other efforts to reduce fuel consumption.

- **Fleet emissions** have remained relatively stable over time, with fuel use showing little variation since 2022. The increase in 2025 is primarily driven by updated emissions factors rather than changes in fleet activity.

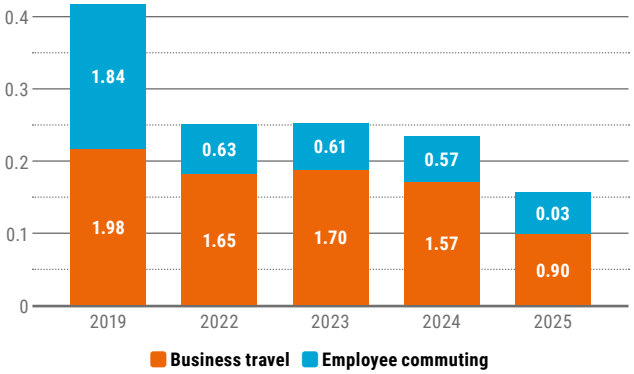
- **Energy emissions** have remained broadly stable in absolute terms, with fuel use and purchased electricity showing little variation since 2022. The increase in 2025 is primarily driven by updated emissions factors and a reduction in staffing levels, rather than increased energy consumption.

- **Travel emissions** have decreased significantly, with a sharp reduction in 2025 driven by temporary internal directives limiting air travel, so we do expect to see some gains reversed in 2026.

CORE Emissions (kg CO_2e by Staff Member)



TRAVEL Emissions (kg CO_2e by Staff Member)

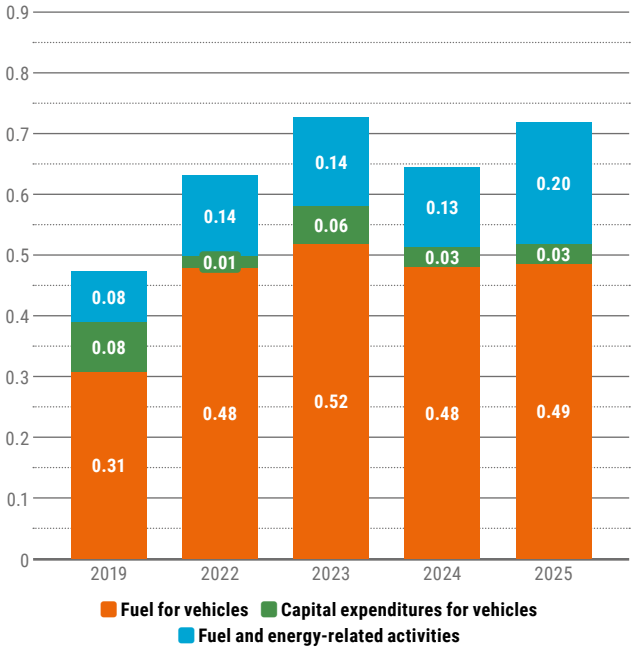


Travel emissions decreased significantly from 2.13 kg CO_2e in 2024 to 1.43 kg CO_2e per FTE in 2025. This category includes two components: business travel and employee commuting.

Business travel dropped significantly in 2025 due to a temporary internal directive limiting travel so we expect to see an increase in 2026 returning to the trend of more gradual travel emissions reduction. Employee commuting emissions have remained well below 2019 levels, reflecting lasting shifts in working patterns since COVID.

Patricia Pouhe/NRC

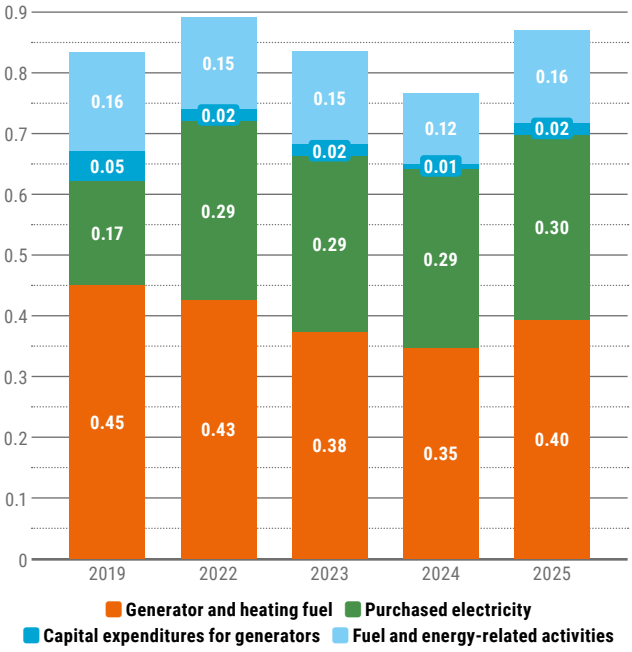
FLEET Emissions (kg CO_2e by Staff Member)



Fleet emissions increased from 0.64 kg CO_2e in 2024 to 0.72 kg CO_2e in 2025. This category includes three components: fuel use (distance travelled), vehicle procurement, and indirect (well-to-tank) emissions.

Fuel use has remained relatively stable since 2022, indicating limited change in operational activity. Emissions from capital goods (vehicle purchases) are expected to fluctuate year on year.

ENERGY Emissions (kg CO_2e by Staff Member)



Energy emissions increased, from 0.77 kg CO_2e in 2024 to 0.87 kg CO_2e in 2025. This category includes four components: fuel use for generators and heating, purchased electricity, generator procurement, and indirect (well-to-tank) emissions for fuels.

Energy consumption has remained stable across both fuel use and electricity purchased despite increasing operations in hard to reach locations with limited energy infrastructure. In individual country offices we can see the benefit of solarisation which is being scaled up across NRC.

The small increase in emissions per FTE for both Fleet and Energy is primarily driven by two factors: higher well-to-tank emissions due to updated emissions factors, and a reduction in staffing levels, which increases emissions when expressed on a per-staff basis. Without the expansion of solar energy across operations, total energy emissions would likely have increased.

4 INCORPORATING CLIMATE AND ENVIRONMENT IN OUR HUMANITARIAN RESPONSE

LHA for NRC

4.1 REDUCING OUR ENVIRONMENTAL FOOTPRINT

NRC continues to be committed to reducing our environmental footprint and particularly looking for mutually beneficial opportunities where we can be greener while also reducing costs or improving the quality of our humanitarian response.

4.1.1 SOLARISATION

Our solarisation initiative scaled up in 2025 with implementation of systems in 37 sites across 10 countries using the Capital Fund and resulting in solarised sites in at least 17 countries globally. Further new projects are planned in 2026 and we increasingly see the benefits of our solar power systems.

Our largest solar power system located at a Yemen office has now been operating for a full year. The team reports having much more reliable power, around 100 tonnes of CO_2e emissions reduced annually, less noise, better air quality and cost savings of more than 28,000 USD.

Addressing rising energy demands is key to ensuring that our solar systems work well and across the organisation ensuring that progress is not offset by increased energy consumption. All staff have their part to play in reducing energy consumption through behaviour, practices and choices of equipment. In 2024, to raise awareness of energy efficiency opportunities, we launched a learning game and in 2025 we won a gold award for Best Learning Game from Learning Technologies.

4.1.2 FLEET

NRC's vehicle fleet is critical to the delivery of humanitarian response but reducing fuel consumption is an opportunity to cut carbon and operating costs. In 2025, we reviewed our fleet and learning from other organisations to identify approaches which would most effectively green our fleet. The result was an initiative which will launch in 2026 and improve fleet management from multiple angles. Our plan is to reduce our fleet needs, reduce the number of vehicles required to meet them with better utilisation and wherever we can switch to smaller more efficient vehicles. Our oldest vehicles will be replaced with newer more efficient models and eco-driving techniques will further increase our fuel efficiency.

4.1.3 CONSIDERING THE ENVIRONMENT IN PROCUREMENT DECISIONS

NRC's purchasing choices can reduce carbon and safeguard the environment as well as influencing the market as a consumer. Guidance was introduced to the supply chain handbook in 2023 which demonstrated how suppliers could be compared on environmental criteria, such as sustainable sourcing, greener processes, less transportation, less packaging and better waste management.

In 2025, we gathered data and measured a baseline of 30% of high value procurements which included environmental criteria in their selection. From this starting point we have prepared training workshops to roll out in early 2026 to empower our teams to implement environmental criteria more consistently and we will continue to monitor the results.

Our goal is to ensure that the environment is always part of our decision making for high value purchases and those with particular environmental risks such as timber products and chemicals.

4.2 BUILDING BETTER: MITIGATING ENVIRONMENTAL AND CLIMATE RISKS FROM NRC PROGRAMMES

Climate change and environmental degradation are compounding the vulnerabilities of people affected by conflict and displacement and the risks that may prevent them from achieving self reliance and durable solutions.

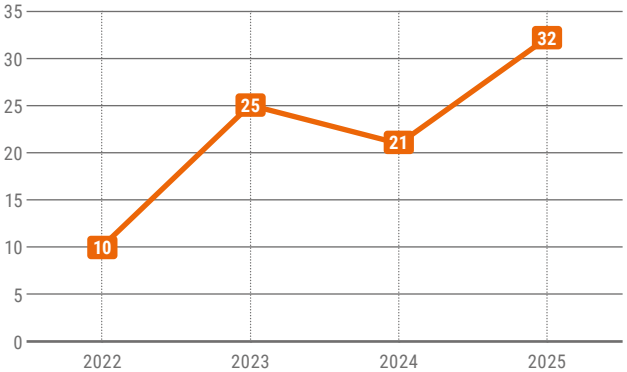
NRC is committed to address the risks and impacts from the climate and environmental crises on conflict and displacement affected people, while enabling a quality and timely humanitarian response to support them.

For NRC, being environmentally responsible and climate-smart in our programmes means adopting approaches and activities that meet displaced people needs while building their capacity to prepare and adapt to climate and environmental risks and reduce greenhouse gas emissions from our service delivery.

Our 2022-2026 strategic sub-objective and roadmap for integrating climate and environment in our response aims at systematizing risks screening at the project level, to identify risks that climate change and environmental degradation present to our target populations and to identify potential negative impacts on the environment as a result of our programmes.

In 2025, we have pursued our work on systematizing environmental risks screening in our project: 32 NEAT+ assessments were conducted in 2025 by NRC programme teams in 22 Country Offices which shows a continuous increase since the start of the strategic period.

Environmental risks screenings conducted in NRC projects



Daniel Pabón/NRC

NRC CLIMATE RISKS SCREENING PLATFORM

In 2025, NRC has developed a platform to understand and address climate change related risks within existing our Core Competencies (Shelter & Settlement, WASH, Education, Protection from Violence, Information Counselling and Legal Assistance) for strengthening our support to displacement affected people impacted by shocks and stresses that come as a result of climate change and environmental degradation.

The platform has been developed with the support of the Red Cross Red Crescent Climate Centre. It brings together relevant tools, guidance, and contextual data to support more informed and climate sensitive programming.

With this platform, open and accessible to our country offices and local partners, we aim at bringing the right level of information on the climate hazards impacting humanitarian settings and displacement affected populations and provide relevant climate sensitive solutions for our humanitarian response.

NRC LEBANON

Under KfW projects supporting shelter, WASH, and education for Syrian refugees in Lebanon, the country office developed and implemented an Environmental and Social Management Plan (ESMP) in 2025. The ESMP is based on an Environmental and Social Risk Screening and outlines the activities, mitigation measures, and responsibilities required to manage and reduce the project's potential environmental and social risks.

The ESMP addresses the relevant Environmental and Social Standards and requirements across various Shelter & Settlements programme activities, including solutions at household level as well as community and public infrastructure interventions. As part of this, NRC worked closely with the Ministry of Environment to conduct the Environmental Impact Assessment (EIA) of the water system, including public hearing meetings with the relevant ministries, local authorities, and stakeholders.

Through the education activities, and in coordination with the Ministry of Education and Higher Education, NRC is also improving access to energy through renewable sources, implementing energy efficiency measures, and introducing rainwater harvesting in school buildings as part of its school rehabilitation activities. Special attention has been given to the removal and safe disposal of asbestos whenever identified in targeted housing units at household level or in common spaces at neighbourhood level.

Due to the recent conflict affecting Lebanon since 2023, the country is facing growing environmental challenges linked to building destruction and large quantities of debris, including potentially contaminated and hazardous materials.

Tina Abu Hanna/NRC


Ingebjørg Kårstad/NORCAP

4.3 SYSTEMS CHANGE THROUGH STRENGTHENING HUMANITARIAN RESPONSE AND SUSTAINABILITY: NORCAP'S IMPACT IN AFRICA, THE MIDDLE EAST AND UKRAINE

NORCAP, as part of NRC, works to improve aid to better protect and empower people affected by crisis and climate change by providing expertise and solutions to the humanitarian, development, and peace building sectors.

NORCAP envisions a humanitarian system where people affected by crises and climate change are better protected through resilient, sustainable, and equitable energy solutions. In 2025, this vision advanced across Africa, the Middle East, and Ukraine, where NORCAP specialists worked with partners to strengthen institutional capacity and deliver sustainable energy interventions. By improving the reliability and sustainability of energy services, these interventions directly improved protection outcomes for crisis affected communities. NORCAP's Energy and Environment unit and its embedded expertise provided stability and sustained progress on critical energy initiatives, ensuring continuity of technical leadership despite funding cuts, staffing reductions, and operational disruptions.

4.3.1 DRIVING DECARBONISATION AND EXPANDING CLEAN ENERGY ACCESS

In 2025, NORCAP specialists advanced clean energy and decarbonisation efforts across 20+ countries, working with more than 15 UN agencies and NGO partners. Contributing to solarisation, energy efficiency, and clean cooking programmes, their work enhanced household energy access, health, and livelihoods.

A major contribution was the delivery of 33 decarbonisation projects, which installed 6,578 kWp of solar capacity and enabled an estimated 56,638 tCO_2 in annual emissions reductions. Interventions ranged from replacing diesel generators with solar power systems to improving energy system performance through digital tools and efficiency measures.

Alongside delivery, NORCAP strengthened the systems to scale sustainable energy in humanitarian operations, improving procurement, reinforcing operations and maintenance, and integrating energy into programme design, helping partners embed low carbon approaches into core operations. Specialists also built institutional capacity for durable, high quality interventions, advancing solar diesel transition projects and expanding clean cooking and household energy initiatives that strengthen community resilience.

Mathilde Vu/NRC

4.3.2 ENERGY ACCESS AND CLEAN COOKING IN CHAD

In Chad, NORCAP's expert in UNHCR played a pivotal role in advancing clean cooking and household energy access. Through technical assessments and project design, the specialist supported improved cook stove and LPG kit distribution, installation of solar street lighting, reforestation, and the solarisation of offices and critical infrastructure. These efforts strengthened UNHCR's Energy Strategy and improved protection outcomes by reducing reliance on firewood, lowering environmental degradation, and reducing exposure to gender based risks.

4.3.3 INNOVATIVE FINANCE AND MARKET BASED APPROACHES

As agencies sought alternatives to traditional grant funding, NORCAP supported partners to explore carbon finance, blended finance, and market based delivery models. In Chad, specialist support contributed to a landmark engagement between UNHCR and the Government of Chad. Other assignments advanced PAYGo models, micro grid pilots, and carbon credit aligned clean cooking initiatives, helping partners diversify financing sources and strengthen long term sustainability.

4.3.4 STRENGTHENING SYSTEM WIDE COORDINATION AND KNOWLEDGE EXCHANGE

NORCAP strengthened UN wide coordination on sustainable energy and decarbonisation through its specialist at the GPA. A key achievement was establishing the Decarbonisation Task Team, which brings together more than 15 UN agencies to align initiatives, share operational learning, and coordinate efforts to reduce emissions across humanitarian operations. The specialist also contributed to wider sectoral platforms, including the Greenhouse Gas Emissions Working Group and the Solarisation Steering Group, helping advance shared tools such as a global vendor survey.

4.3.5 LOOKING AHEAD

Despite a challenging operational landscape, 2025 demonstrated the continued relevance of NORCAP's energy and environment expertise. By embedding specialists within partner organisations, strengthening institutions, and advancing coordinated decarbonisation efforts, NORCAP is helping shape a humanitarian system that is increasingly sustainable, resilient, and capable of meeting evolving needs.

A ANNEX: CARBON ACCOUNTING METHODOLOGY

NRC is committed to publicly sharing our footprint and promoting transparency between humanitarian agencies. We are working with other organisations to unify our approach to measuring emissions and tackle the challenges of collecting and analysing data from complex humanitarian responses. This annex outlines NRC's carbon calculations methodology for each of the categories contained in this report.

This annex includes details of:

- Sources of internal data and limitations of that data
- Assumptions made where data was unavailable or incomplete
- Source of carbon emissions conversion factor used
- Calculation method used

A.1 SOURCES OF EMISSIONS NOT INCLUDED

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 emissions across NRC. We continue to improve our data collection for carbon footprint monitoring and some of these may be possible to measure in future years. These are notable sources of emissions defined in the GHG protocol but not included in NRC's calculation:

- Purchased goods and services includes only the highest emitting goods which is construction materials as assessed for the 2019 baseline with the support of Boston Consulting Group. The capture of complete data for other purchased goods and services is not currently possible from NRC systems. The most notable gap is non-food items (NFIs) distributed to participants.
- Production of capital goods has been limited to vehicles, generators, and solar panels as these are the largest and most common assets purchased.
- Emissions related to projects delivered through partner organisations are currently excluded due to lack of data.
- Hotel accommodation has not been included as NRC does not have a centralised booking system at present.
- Waste and fugitive emissions from refrigerants are not included in this report as we currently do not have data in these areas.

Ahmed Elsir/NRC

A.2 CALCULATING STAFF MEMBERS

In line with other humanitarian organisations, NRC employees different staff members in different capacities. For the purposes of this report, we have only counted the classifications of staff that most regularly use our facilities, fleet, and carry out our core programme objectives. This means that we do not include contractors, interns, casual or daily workers, and NORCAP deployees or roster members for our FTE calculations. As staff numbers fluctuate throughout any given year, we calculate FTE by averaging together the number of staff employed each trimester (April, August, and December).

A.3 SOURCES AND CALCULATION OF EMISSIONS DATA

To streamline the presentation of data, several categories below have been consolidated in this report. The table below shows the Greenhouse Gas Protocol scopes and categories, along with the corresponding reporting categories used in this report.

1.1
Static combustion

This category is calculated on diesel fuel used to power generators and other purchased fuels for office heating. This category falls under GHG Scope 1. In this report, this category is reported under the activity titled *Energy.*

Data for generators was collected from NRC's internal logistics KPI reporting system regarding the amount of fuel in litres purchased per location. Data for purchased fuels used for office or guest house heating was collected from manual country surveys regarding the amount and fuel type purchased. Surveys were filled out based on invoices, bills, or meter readings. This section was calculated using DEFRA 2025 conversion factors.

1.2
Mobile combustion

This category is calculated on diesel or petrol used for owned and leased vehicles. This category falls under GHG Scope 1. In this report, this category is reported under the activity titled *Fleet.*

Data was collected from our internal logistics KPI reporting system regarding the number of owned and leased vehicles per office and the total amount of fuel received in litres. Where the amount of fuel purchased was not available, we used the number of kilometres travelled. We calculated this section using DEFRA 2025 conversion factors.

2
Purchased electricity

This category is calculated on the amount of on-grid electricity purchased by NRC offices, guest houses, and other facilities. This category falls under GHG Scope 2 and the emissions calculated are for the production of the electricity generated. In this report, this category is reported under the activity titled *Energy.*

Data was collected from manual country surveys regarding the amount of electricity in kilowatts purchased and consumed. The response rate to this survey was 94%. Surveys were filled out based on invoices, bills, or meter readings. We then extrapolated how much electricity was purchased for the entire year. In the few instances where data was not available, we extrapolated how much energy was purchased based on the amount of electricity purchased in 2024 and adjusted this amount in relation to staff size in 2025. We calculated our carbon emissions for this category using the GHG Protocol Location-Based Method and used the corresponding DEFRA 2019 conversion factors for purchased electricity by country.

3.1

Purchased goods and services

Data was collected from NRC's financial systems, based on total expenditure (USD) on construction materials and contractor services. A key limitation of this approach is that the specific type and weight of materials are not consistently captured.

To improve accuracy, a detailed review of 18 construction projects across 10 countries was conducted in 2024. Projects were grouped by region and construction type (e.g. shelters, latrines, school rehabilitation), and material data was extracted from purchase orders and contracts. Material weights were estimated based on item descriptions, and average commodity prices were calculated across projects and regions.

The assumptions derived from this analysis have been applied to 2025 data. Emissions were calculated using the GHG Protocol spend-based method and DEFRA 2025 emission factors. Concrete remains the largest contributor to emissions in this category, followed by plastics and metals.

3.2

Capital goods

This category is calculated on the total purchased generators, solar panels, and vehicles. This category falls under GHG Scope 3 and the emissions calculated are for the production of capital goods purchased by the organization and applied in the year of purchase. In this report, this category is reported under the activities titled *Energy* and *Fleet.*

Data was collected from NRC's financial system as to the total amount in U.S. Dollars spent on vehicles, generators and solar panels. We used the GHG Protocol Average Spend-Based Method and calculated our carbon emissions for this category using DEFRA 2014 conversion factors (Table 13 – Indirect emissions from the supply chain), which is the most recent version available.

Daniel Pabón/NRC

3.3

Fuel and energy-related activities

This category falls under GHG Scope 3 and calculates the upstream emissions of the production of fuels and electricity purchased by NRC. This includes activities related to fuel extraction, production, and transportation and assumed transmission and distribution losses for electricity. In this report, this category is reported under the activities titled *Energy* and *Fleet.*

The data for this section matches all the data from categories 1.1 Static Combustion, 1.2 Mobile Combustion, and 2. Purchased Electricity. Calculations for this section were done using the GHG Protocol Average-Data method and DEFRA 2025 conversion factors.

3.4

Upstream transportation & distribution

This category falls under GHG Scope 3 and calculates emissions related to land and air transportation and distribution of purchased products to NRC warehouses. In this report, this category is reported under the activity titled *Cargo Transportation.*

LAND TRANSPORTATION

Data was collected from manual surveys filled out by NRC warehouse staff regarding the type of delivery vehicles used, average number of deliveries per month, and distances travelled in relation to deliveries between suppliers and NRC warehouses. The response rate to this survey was 90%, which was a slight decrease from 96% from last year. In the instances where a country had missing data from one or more warehouse locations, we extrapolated emissions to the missing locations based on the average carbon emissions from other warehouses in the country. All calculations assumed that delivery vehicles were making round trips. Calculations for this section were done using the GHG Protocol Distance-Based Method and DEFRA 2025 conversion factors.

AIR FREIGHT

Data was collected from supplier reports containing the weight of equipment shipped to each NRC location. Calculations for this section were done using the GHG Protocol Distance-Based Method and DEFRA 2025 conversion factors.

3.6 Business travel

This category falls under GHG Scope 3 and calculates emissions related to flights and land travel (which includes buses, trains, rented vehicles, ferries and taxis). In this report, this category is reported under the activity titled *Travel.*

FLIGHTS

Flight data was collected from our travel agencies, which included kilometres travelled and cabin type. Using this data, we calculated emissions using DEFRA 2025 conversion factors using the GHG Protocol Distance-Based Method.

LAND TRAVEL

Data for taxis, buses, trains, ferries, and rented vehicles was collected from our financial system. As this data did not capture origin or destination cities, we were not able to calculate kilometres travelled. Therefore, we used ADEME[1] Base Carbon conversion factors to calculate emissions using the GHG Protocol Spend-Based Method.

3.7 Employee commuting

This category falls under GHG Scope 3 and calculates emissions related to how employees get to and from the office and includes home-working. In this report, this category is reported under the activity titled *Travel.*

For Employee Commuting data was collected from a manual survey in which 32% of employees responded, which was a slight decrease from 35% from last year. The survey allowed respondents to choose up to two types of transportation, enter the average distance travelled, number of days a week taken, and if choosing a vehicle, the number of people that they car-shared with. Additionally, survey respondents were asked to enter how many days a week they worked from home; 44% of respondents reported working from home at least one day a week, an increase of 6% from 2024

Using the responses from the survey, we calculated the total number of kilometres travelled using each transportation type for working weeks in the year, dividing total kilometres travelled by the number of people in the car-share where applicable. We also calculated number of hours spent working from home where respondents did not travel into the office daily. Using staff counts per country and the number of respondents per country, we then extrapolated kilometres travelled by transportation type and hours spent working from home to the remaining staff where data was not available. Emissions were then calculated using the GHG Protocol Distance-Based Method using DEFRA 2025 conversion factors for transportation and DEFRA 2025 conversion factors for Home-working.

[1] French governmental Ecological Transition Agency

3.9

Downstream transportation & distribution

This category falls under GHG Scope 3 and calculates emissions related to land and air transportation NRC warehouses to distribution sites. In this report, this category is reported under the activity titled *Cargo Transportation.*

LAND TRANSPORTATION

Data was collected from manual surveys filled out by NRC warehouse staff regarding the type of delivery vehicles used, average number of deliveries per month, and distances travelled in relation to deliveries between suppliers and NRC warehouses. The response rate to this survey was 90%, which was a slight decrease from 96% from last year. In the instances where a country had missing data from one or more warehouse locations, we extrapolated emissions to the missing locations based on the average carbon emissions from other warehouses in the country. All calculations assumed that delivery vehicles were making round trips. Calculations for this section were done using the GHG Protocol Distance-Based Method and DEFRA 2025 conversion factors.

AIR FREIGHT

NRC does not typically use air freight to ship goods; however, we may use UN flights for emergency cargo shipments. In these cases, the UN provides NRC with detailed reports about the cargo's weight and the associated flight emissions.

3.11

Use of distributed products

This category falls under GHG Scope 3 and calculates emissions related to home cooking of food distributed to participants. In this report, this category is reported under the activity titled *Food.*

Data was collected from our internal programmes KPI system as to the kilograms of food distributed by country. Our calculations in this area remain unchanged from the methodology developed in 2023. We use the average food items and amounts distributed, measured in kilograms. Using the heat capacity and average cooking time of each food type, we calculate the emissions from cooking with wood or gas. These emissions factors are then applied to the kilograms of food distributed by country to estimate total emissions in this category

ℹ *Note: Under the GHG Protocol this category is titled Use of Sold Products, which we have changed here to match our operations*

Tina Abu Hamra/NRC

3.12

End-of-life treatment of distributed products

This category falls under GHG Scope 3 and calculates emissions related to the disposal of items in NFI kits distributed to participants. In this report, this category is reported under the activity titled NFI Kits.

Data for this section was collected from our internal programmes KPI system as to the type of kit and quantity distributed. We also made assumptions around weight of packaging of food distributed (see 3.11 Use of distributed products). Using item lists from select countries, we calculated the weight of non-perishable items, such as various plastics, metals, paper, clothing, and small electronic items contained in the kits.

We assumed all items were disposed of in a landfill, except for paper which we assumed was assumed to be combusted. Emissions in this area were calculated on all products distributed in 2025, regardless of which year they are actually disposed. Emissions were then calculated using the relevant DEFRA 2025 conversion factors under Waste Disposal using the GHG Protocol Waste-Type-Specific Method.

ℹ *Note: Under the GHG Protocol this category is titled End-of-life treatment of sold products, which we have changed here to match our operations*

3.16

Financial assistance

This category falls under GHG Scope 3 and calculates the estimated emissions associated with the spending of cash and vouchers distributed to participants. Financial assistance is used to purchase goods and services by the participants, so NRC includes the estimated emissions of those in our footprint.

Data for this section was collected from our financial system in U.S. Dollars. To calculate carbon emission conversion factors, we used datasets for all countries for GDP Per Capita and Consumption of CO_2 Per Capita. Both datasets are collected and made publicly available by the World Bank. Some countries, especially those that face extreme political or economic instability, may not have updated data in these datasets. If updated data was not available for a country in the GDP Per Capita file, we used the data for the year that it was most recently available. If a country did not have data in the Consumption of CO2 Per Capita file, we used the data provided for the category of Low-Income Countries. By dividing Consumption of CO2 Per Capita by GDP Per Capita data we get a conversion factor of CO2 emitted by person per U.S. Dollar spent. We then multiplied the amount of financial assistance distributed by country by this calculated CO2 conversion factor to get the total carbon emissions in this section.

ℹ *Note: Financial assistance is not an area of emissions calculations that the GHG Protocol covers but is a standard humanitarian category defined in the humanitarian carbon calculator (HCC).*

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