

SUSTAINABILITY REPORT 2024







TABLE OF CONTENTS

- 4** Statement from our Leadership
- 5** About IDA Foundation
- 7** Our Sustainability Approach
- 11** Purpose
- 17** People
- 23** Planet


UN GLOBAL COMPACT PRINCIPLES

Human Rights

 Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and

 Principle 2: make sure that they are not complicit in human rights abuses.

Labour


 Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;


 Principle 4: the elimination of all forms of forced and compulsory labour;


 Principle 5: the effective abolition of child labour; and

 Principle 6: the elimination of discrimination in respect of employment and occupation.


Environment

 Principle 7: Businesses should support a precautionary approach to environmental challenges;

 Principle 8: undertake initiatives to promote greater environmental responsibility; and

 Principle 9: encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption

 Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

 PURPOSE

 PEOPLE



PLANET

IDA
BRIDGING THE GAP IN
ACCESS TO MEDICINES

STATEMENT FROM OUR LEADERSHIP



We are pleased to share our 2024 Communication on Engagement, reaffirming IDA's ongoing commitment to the UN Global Compact's (UNGC) Ten Principles on Human Rights, Labour, Environment, and Anti-Corruption.

This report highlights our progress and key actions in alignment with the UNGC principles, the Sustainable Development Goals (SDGs), and our sustainability strategy, which is anchored in the pillars of Purpose, People, and Planet. These pillars guide us towards our long-term ambitions each with measurable goals to hold ourselves accountable.

We recognise our responsibility to society and the environment, and remain dedicated to bridging gaps in access to medicines and medical supplies while strengthening our social and environmental commitments.

This year's report demonstrates how we are embedding sustainability into our operations. In 2024, we advanced our

approach by aligning with the upcoming Corporate Sustainability Reporting Directive (CSRD) requirements and were proud to receive a Bronze Medal from EcoVadis, validating our progress in sustainable business practices.

After completing our CO₂ base line in 2023, we found over 99% of emissions in Scope 3, making supplier collaboration key. In 2024, joint biofuel initiatives with our three main logistics partners cut Scope 3 transport emissions by 7%, advancing our climate goals.

On the social front, we continued to strengthen our Diversity, Equity, and Inclusion (DEI) agenda. This commitment was recognised with our first Great Place to Work® certification™, reflecting the inclusive and collaborative culture we are building.

In support of local health systems, we signed a long-term agreement with a local manufacturer to produce and supply

infusion bottles, ensuring access to essential medicines while strengthening local economies and healthcare resilience.

While we are proud of the progress made in 2024, we know there is more to do. Through a double materiality assessment, we are reviewing our material topics to identify opportunities for improvement and to further professionalise our sustainability practices in the years ahead.

We thank our customers, partners, and employees for their dedication to our mission and for joining us on this journey towards a more sustainable future.

Wendy Eggen - CEO Jenno Ipema - CFO



ABOUT IDA FOUNDATION

IDA Foundation (IDA) is an independent social enterprise providing quality-assured, essential medicines and medical goods to healthcare organisations in low- and middle-income countries (LMICs).

When IDA was founded in 1972 by a group of pharmacy students in Amsterdam, we primarily acted as a wholesaler of essential medicines to health organisations in LMICs. Over time, our services increased to include comprehensive procurement services, kitting services, and emergency response.

Our product portfolio is largely made up of generic medicines and medical supplies, all of which meet our strict quality standards.

Today, IDA distributes over 3000 different healthcare products to customers in over 110 countries.

OUR PRODUCTS

- Essential medicines
- Diagnostic and laboratory supplies
- Medical supplies and equipment
- Emergency response (IEHK, Cholera kit, PED/SAM kit, Measles kit)
- Custom-made kits
- Epidemic control (including PPE)
- Therapeutic food

PRODUCT GROUPS FOR ESSENTIAL MEDICINES

- HIV/AIDS
- Tuberculosis
- Malaria
- Reproductive and maternal health
- Non-communicable diseases (NCDs, including oncology)
- Neglected tropical diseases (NTDs)
- Hepatitis

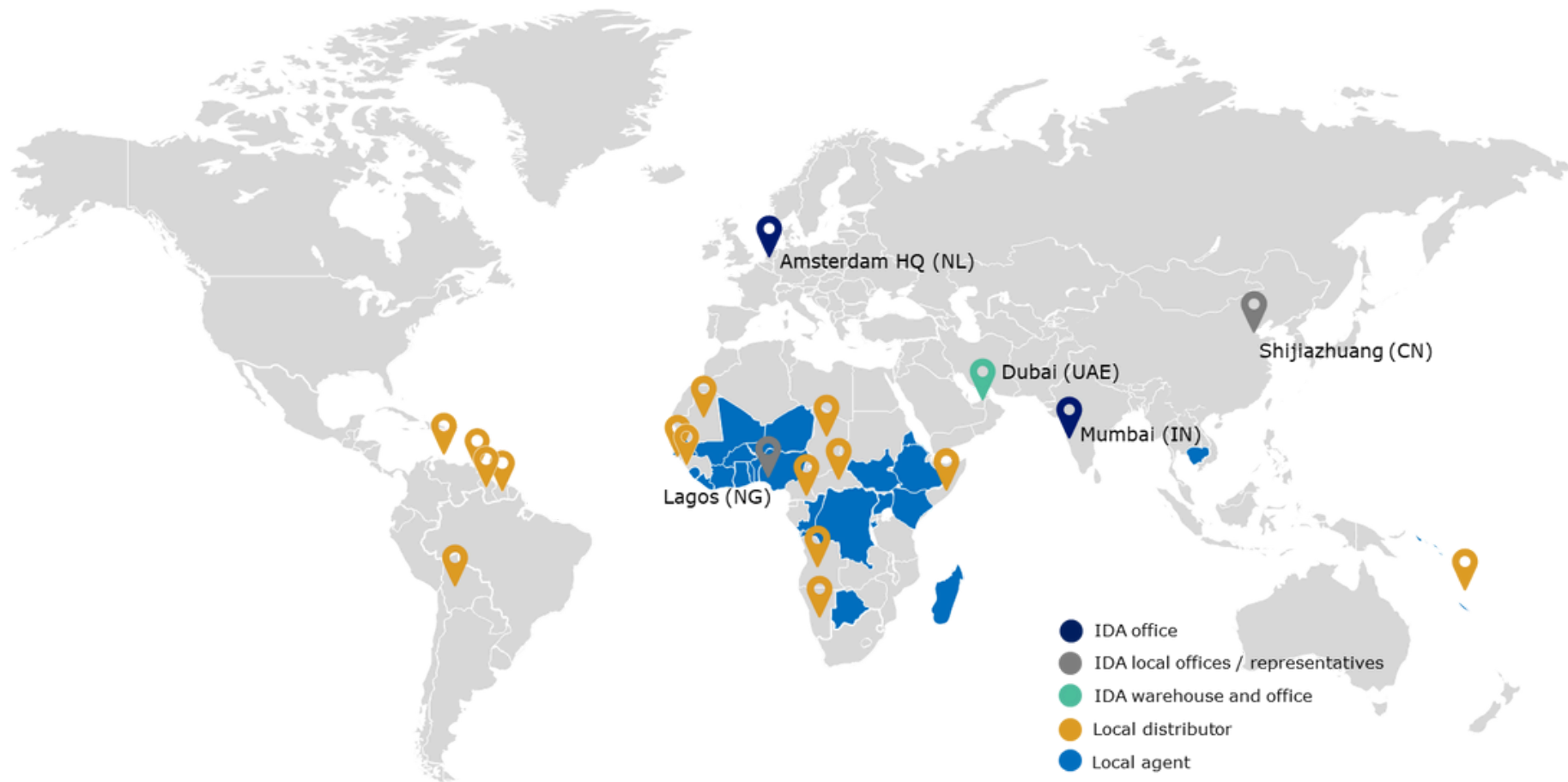
VISION STATEMENT

In today's world, essential medicines and medical goods still remain out of reach for too many people. IDA bridges these gaps so that health care providers have access to quality products at a fair price.

MISSION STATEMENT

Being the vital link that provides access to medicines and medical goods for countries in need.





OUR GLOBAL PRESENCE

Headquartered in Amsterdam, we are a global organisation with 178 employees representing over 25 nationalities. We have offices in India, China, and Nigeria, a warehouse in Dubai (UAE), and a representative agent and distributor network active in over 30 countries. Our agents assist with sales, logistics, communication, and other key elements of the supply chain and delivery process. Besides agents, IDA Foundation has several local distributors across the globe. Our local distributors keep their own stock of IDA quality-assured products, making them more accessible to (for example) smaller health clinics.

OUR SUSTAINABILITY APPROACH

IDA has set three long-term goals in its overall strategy and mission:

UNIVERSAL HEALTH COVERAGE

Our long-term goal of achieving universal health coverage is central in our mission of bridging the gap in access to medicines.

STRENGTHENED LOCAL CAPACITY

IDA's locally based partners (agents and distributors) in low- and middle-income countries are an essential part of strengthening local health systems.

We are also committed to working with quality-assured local manufacturers in destination countries, and we are actively auditing and providing QA guidance to these potential suppliers.

SUSTAINABLE VALUE CHAINS

We aim to minimise negative impacts and maximise positive impacts across our supply chain, incorporating applicable social, economic, and environmental factors.

These goals are also in alignment with the UN Sustainable Development Goals (SDGs) and the UN Global Compact's Ten Principles.

We consider all SDGs to be inter-related and important. However, by focusing on specific SDGs, we believe we can have the greatest impact within our supply chains.

These SDGs are:



SUSTAINABILITY REPRESENTATION

At IDA, roles and responsibilities related to sustainability are covered at all levels throughout the organisation.

At Management Team (MT) level, each MT member is assigned to one of the pillars (Purpose, People, Planet) and owner for one of the long-term targets.

The Sustainability Lead drives the sustainability initiatives and is owner of IDA's Environmental Management System (EMS, ISO 14001 certified), and provides monthly MT reports, which include progress on the sustainability goals and other ongoing initiatives.

Employees from different departments and across our Amsterdam and Mumbai offices actively support our sustainability efforts. Depending on their roles and areas of expertise, colleagues contribute to various initiatives, thereby ensuring that sustainability is embedded throughout the organisation.



OUR SUSTAINABILITY MATERIAL TOPICS

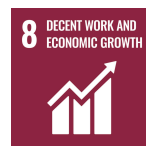
Purpose

1. Access to medicines
(Global health impact)
2. Quality Assurance
(Local manufacturers)



People

3. Employee health and well-being
4. Ethical business culture (DEI)



Planet

5. Responsible and efficient sourcing
6. Responsible supply chain management



TOPIC ASSESSMENTS

Our 2021 materiality assessment identified six material topics across our pillars of Purpose, People and Planet. For each of our material topics, we set 2030 targets (see next page) to track our progress along the Purpose, People and Planet pillars, and in alignment with relevant SDG goals and sub-targets.

In 2024, we have initiated a review of our material topics through a double materiality assessment (DMA), conducted in line with the European Sustainability Reporting Standards (ESRS) and the guidelines of the EU CSRD. Although it is not yet a legal requirement for our organisation, we are voluntarily aligning with the CSRD framework wherever possible. We expect to disclose the outcome of our DMA in 2025.

OUR SUSTAINABILITY TARGETS & PERFORMANCE

Our long-term targets allow us to measure our progress. These contribute to the achievement of our long-term goals: Universal Health Coverage, Strengthened Local Capacity and Sustainable Value Chains. We expect the results of our DMA in 2025, which will lead us to an updated sustainability framework and targets thereafter.

Purpose

- 1. Access to medicines (Global health impact)
- 2. Quality Assurance (Local manufacturers)



1. Annual impact figures: aligned with SDG3 targets

2. By 2030, 20% of IDA products are locally procured

People

- 3. Employee health and well-being
- 4. Ethical business culture (DEI)



3. By 2030, 90% of IDA employees are overall satisfied in the Great Place To Work (GPTW) survey

4. By 2030, 90% employees recognise IDA being an organisation where they belong and can be themselves

4. Achieve + maintain gender-balanced leadership throughout IDA

Planet

- 5. Responsible and efficient sourcing
- 6. Responsible supply chain management



5. By 2030, 75% of key suppliers are ISO 14001 certified / or equivalent

6. By 2030, IDA is carbon neutral for Scope 1 and Scope 2 and has realised a 35% reduction in CO₂ emissions for Scope 3*

IDA
FOUNDATION

**Universal
Health
Coverage**

**Strengthened
Local Capacity**

**Sustainable
Value Chains**

**compared to 2022 baseline*

2024 PROGRESS HIGHLIGHTS

GENERAL

- EcoVadis Bronze medal awarded in our 1st sustainability assessment.
- Double Materiality Assessment (DMA) commenced.

PURPOSE



- 1. Access to Medicines - SDG3 Impact**
 - SDG3.1+3.7: carbetocin-oxytocin conversion increased to 64-36%, +12% compared to year before.
On track towards 80-20% conversion by 2030.
 - SDG3.4: NCD oncology supplies x9.3
On track towards NCD supplies x10 by 2030.
 - Expanded NCD product range, and strategic partnerships formed with ATOM and FIND to improve affordable access to products for NCDs.
- 2. Quality Assurance - Local Production**

IDA has three local producers in its supply base, two of which were approved in 2024: Abacus (Uganda) and Cosmos (Kenya).
Too early to measure progress towards local procurement of 20% of products by 2030.

PEOPLE



- 3. Employee Health and Well-being**
 - IDA got Great Place to Work™ (GPTW) certified, with an overall satisfaction score of 76%; +11% vs first assessment.
On track towards 90% overall satisfaction by 2030.
- 4. Ethical Business Culture - Diversity, Equity and Inclusion (DEI)**
 - +7% score on the eight DEI-related questions in GPTW survey, with average score of 84.5% on recognition and belonging.
On track towards 90% score by 2030.
 - Gender-balanced leadership achieved in IDA's Board and in overall management level.
On track towards gender-balance leadership throughout IDA.

PLANET



- 5. Responsible and Efficient Sourcing and Procurement**
 - 66% of IDA's key suppliers are ISO 14001 certified or equivalent.
On track towards 75% certified by 2030.
- 6. Responsible Supply Chain Management**
 - IDA has no Scope 1 emissions and compensated its full Scope 2 emissions, hence is carbon neutral for its Scope 1 and 2 emissions.
2030 goal achieved.
 - Realised a 45% reduction (-90,405 tCO₂e) in Scope 3 emissions.
2030 goal achieved.*
 - Coordinated biofuel projects with our three main logistic partners lowered IDA's Scope 3 transport emissions with 7%.
On track towards 35% reduction of transport emissions by 2030.

**goal up for review in 2025*

ACCESS TO MEDICINES - GLOBAL HEALTH IMPACT

IDA Foundation's mission is driven by our belief that access to quality-assured essential medicines and medical supplies is a basic human right. Yet, this is not a reality in many low- and middle-income countries. That is why IDA Foundation has prioritised 'Access to Medicines' and 'Quality Assurance' as two of IDA's material topics.

As a solution provider of services and goods, we contribute to universal health coverage by continuously seeking to serve the needs of underserved health markets to improve access to quality health products.



Photo credit: Medicines Patent Pool

ADDRESSING THE GROWING BURDEN OF NONCOMMUNICABLE DISEASES

Noncommunicable diseases (NCDs) such as cancer, diabetes, cardiovascular and chronic respiratory diseases represent one of the largest unmet health needs globally. Every year, NCDs claim the lives of 43 million people, equivalent to 75% of all deaths worldwide. Worryingly, 73% of these occur in LMICs, where under-resourced health systems face a persistent gap in access to screening, treatment, and essential medicines. A 2021 WHO survey found that nearly one-third of low-income countries had four or fewer key NCD essential medicines generally available.

Recognising this growing challenge, IDA Foundation is leveraging its five decades of experience in delivering medical goods to LMICs to expand access to affordable, quality-assured NCD products. Through our NCDconnect initiative, we are working to strengthen supply chains and establish strategic partnerships tailored to the needs of NCD healthcare systems.

Launched in late 2023, NCDconnect is an ecosystem approach that supports LMICs in sourcing complete treatment solutions for NCDs, from diagnostics and medicines to related medical devices. This initiative aims to bridge the gap between suppliers and buyers through partnerships and coordinated supply strategies. Its portfolio is aligned with national Essential Medicines Lists (EMLs) and the WHO EML, focusing on four disease areas: diabetes, cardiovascular diseases, cancers, and chronic respiratory conditions. Today, NCDconnect offers over 100 products designed to meet LMIC health system needs.

In 2024, we expanded NCDconnect's reach through key partnerships:

- **ATOM Coalition:** IDA Foundation joined the Access to Oncology Medicines (ATOM) Coalition - led by the Union for International Cancer Control (UICC) - to improve access to cancer medicines in 46 LMICs. A notable example is the availability of generic Nilotinib through NCDconnect, priced at up to ten times less than the branded version, easing the

financial burden on health systems and patients.

- FIND (Foundation for Innovative New Diagnostics): Our collaboration with FIND links their diabetes diagnostic portfolio to NCDconnect, enabling LMIC buyers to access quality diagnostics under pre-negotiated terms, supported by IDA's distribution capabilities.
- Coalition for Access to NCD Medicines & Products: As a partner of the Coalition for Access to NCD Medicines & Products, IDA Foundation contributes to the global effort to reinforce health supply chains through shared expertise.

In 2024, NCDconnect supported seven countries (El Salvador, Guatemala, Honduras, Armenia, Indonesia, Papua New Guinea, and Uganda) with over 12 shipments. Across IDA's activities, particularly our oncology supplies, we delivered 35,901 packs of oncology-related medicines and devices, compared to 3,862 packs the previous (base) year (see figure 1). This growth by a factor of 9.3 reflects our expanding role in the cancer care landscape, and puts us solidly on track to reach our goal of multiplying our supplies tenfold for all our NCD product categories by 2030.

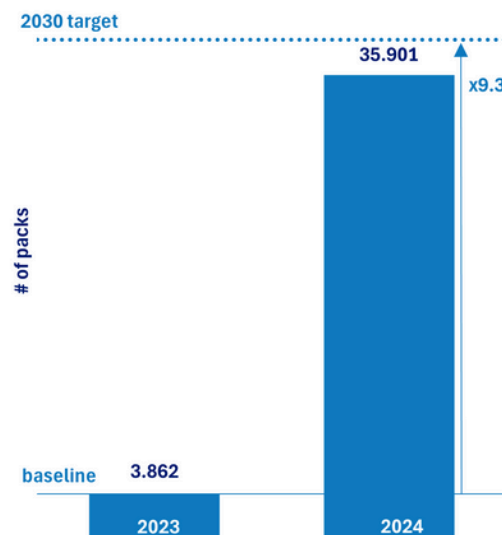


Figure 1 - NCD oncology products supplied.

Looking to 2025, we will deepen our ecosystem approach through closer collaboration with generic and innovative manufacturers, as well as ministries of health, central medical stores, pharmacies, and non-governmental organisations (NGOs.)

We are also proud to be part of the ACT for Children partnership, which delivered \$2.8 million worth of high-quality paediatric oncology medicines in the first half of 2025, reaching over 1,000 children with acute lymphoblastic leukaemia (ALL) in Asia and Central America.

More deliveries are planned, reinforcing our commitment to equitable access to essential healthcare. This initiative particularly

contributes to sub-target 3.4: 'By 2030, reduce by one third premature mortality from noncommunicable diseases through prevention and treatment, and promote mental health and well-being'.

BRIDGING GAPS FOR SDG3

At IDA, we continuously seek ways to bridge gaps in access to essential health products, aligning with SDG3: good health and well-being. Focus is on three sub-targets related to maternal and child health, where we see opportunities to make a significant impact.

One of our key goals, linking to SDG sub-targets 3.1 and 3.7, is to promote the use of heat-stable carbetocin as a superior alternative to oxytocin for postpartum hemorrhage management. We are targeting a conversion ratio of 80% carbetocin and 20% oxytocin by 2030, with 2021 as our starting year, where our supply was exclusively oxytocin (0%-100%). Since then, we positively shifted the balance towards a greater uptake of carbetocin each year, achieving a 64%-36% distribution ratio in 2024, which puts us solidly on track towards reaching our 2030-goal.

In addition, we are dedicated to the supply of multiple micronutrient supplements (MMS), which are essential for the health of

babies in their first years. We aim for supplying ten times our 2022 baseline in 2030, but this target will require more efforts in the coming years.

These initiatives directly contribute to the Sustainable Development Goals (SDGs) sub-targets 3.1, 3.2, and 3.7, which focus on reducing maternal and child mortality and ensuring access to essential medicines and health supplies.



EMERGENCY RESPONSE DELIVERIES

In the immediate aftermath of an emergency, re-establishing health services is crucial. In 2024, IDA supplied emergency kits (IEHK) to support 5.6 million people. The other kits supplied in 2024 (Cholera, Measles and Paediatric Malnutrition kits) can treat over 300,000 people (calculations based on WHO figures). These kits are making a big difference to populations affected by conflict, natural disasters or other emergency situations.

IDA kits were delivered to 30 LMICs including South Sudan, Chad, Sudan, Afghanistan, Yemen, DR Congo, Libya, Ethiopia, Nigeria and Congo



RELEVANCY IN INFECTIOUS DISEASE CATEGORIES

Linked to SDG sub-target 3.3, which aims to end the epidemics of AIDS, tuberculosis (TB) and malaria, our goal is to maintain our impact in these three health categories.

In 2024, we successfully provided our procurement services in supplying HIV treatments in the [GHSC-PSM consortium](#). We also continued to contribute positively to the malaria vector control programme, for which we serve as a procurement agent for the Global Fund. We supplied 105 million insecticide-treated bed nets (ITNs) and 150.000 units of indoor residual sprays (IRS), both serving as effective malaria prevention methods.

However, with the phase-out of our role as a procurement agent for anti-TB medicines in 2024, our impact in the TB category has been affected. While this had a positive



SDG3 SUB GOALS RELEVANT FOR IDA

3.1 'By 2030, reduce the global maternal mortality ratio to less than 70 by 100,000 births'

3.2 'By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births'

3.3 'By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases'

3.4 'By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being'

3.7 'By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes'

3.8 'Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all'

3.9 'By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination'

effect on reducing our carbon emissions (see the 'Planet' chapter), the loss of our potential impact in this health category has motivated us to take action. In 2024, we adopted a category management approach to the anti-TB medicine portfolio and contracted a select number of qualified manufacturers. Through this effort, we seized a unique opportunity to reach people outside existing TB programmes while still leveraging the expertise acquired through our previous engagements.

QUALITY ASSURANCE - LOCAL MANUFACTURING

Within our Purpose pillar, our second material topic is Quality Assurance. Quality is always central in IDA's operations, also reflected in our ISO 9001-certified Quality Management System.

LOCAL PROCUREMENT

In line with our goal of Strengthened Local Capacity, we have set a long-term target to have 20% of goods to be locally procured in 2030. With over 50 years of expertise in quality assurance and procurement of essential health goods, IDA representatives from our QA, Sales and Supply Chain teams are involved in a project focused on qualifying manufacturers in the African region.

By sourcing products closely to the communities we serve, we can support local economic development opportunities, in line with SDG8 ambitions. An additional benefit can be reducing transport times and emissions.

In 2024, two of those projects resulted in approval: Abacus in Uganda and Cosmos in Kenya were added to the pre-approved suppliers list of IDA, after strong performance during the supplier development period when these companies have addressed the IDA audit observations satisfactorily. The pipeline further includes one company (based in Egypt) in qualification phase and several ideas to explore further potential for future collaboration.

Due to the diligent processes required to bring local manufacturers up to the quality standards expected by both IDA as well as the global health community, expanding our product portfolio with items that qualify as locally sourced is a gradual process. While we are pleased with the progress made so far, these rigorous development steps mean that, at this point, it is still too early to meaningfully measure progress towards our goal of sourcing 20% of our products locally by 2030.



OTHER PURPOSE RELATED EFFORTS

SUPPORTING LOCAL COMMUNITY RESPONSE EFFORTS

IDA makes an annual contribution to the India Prime Minister's National Relief Fund (PMNRF). For 2024, this amounted to INR. 1,042,731 (approx. USD 12,413). These funds support emergency response efforts to local communities hit by natural disasters like floods, cyclones and earthquakes, as well as victims of major accidents.

SUPPORT LOCAL GIRLS SCHOOL

In the summer of 2024, the #IDALearnsToTeach programme was launched with a clear mission: to empower girls through education. This people-centric initiative was designed to accomplish two important goals: fostering a learning mindset within our own organisation and making a meaningful impact on (local) society.

Through this six-month programme, we aimed to make a difference in the lives of these young girls and help them build a brighter future. The concept was simple but impactful: for every hour an IDA employee spent learning, we donated \$1 to support girls' education at the Seva Sadan Girls School in Mumbai.

By the end of 2024, our team logged 2,000 learning hours through the #IDALearnsToTeach initiative, and we complemented this with an extra 1,000 hours from IDA's learning budget. Our visit during IDA's Volunteer Day in India, gave us the opportunity to interact with the people at the school that our donation would ultimately benefit (see the 'People' chapter).



BART VAN OSCH
DIRECTOR QUALITY
AFFAIRS AND ETHICS AND
COMPLIANCE OFFICER

"In 2024, we made significant progress in building collaborative partnerships to create access pathways for paediatric oncology treatments. One tangible outcome of our efforts I witnessed was when I travelled to El Salvador to support the ATOM country situational assessment workshop early 2025. While in San Salvador, I visited 'Ayúdame a Vivir', the children's cancer hospital, which had recently received a special donation of peg-asparaginase - medication to treat leukaemia - through a collaboration between Servier, ATOM, and IDA.

This visit offered powerful firsthand insight into the real-world impact of our work. It was deeply moving to witness how this life-saving medicine is directly benefiting children with severe leukaemia, and to see the extraordinary dedication of the hospital staff in maintaining a high standard of care. Similar donations have been delivered to paediatric hospitals in Guatemala, Honduras, and Armenia over the course of 2024.

We are now preparing to expand this initiative to additional countries, shifting from initial donations toward a sustainable access pricing model, ensuring long-term availability of critical oncology treatments where they are most needed."

PURPOSE

2024 HEALTH IMPACT

105 MILLION
INSECTICIDE-TREATED
BED NETS



EMERGENCY
KITS (IEHK) TO
SUPPORT

5,600,000
PEOPLE



THE CHOLERA, MEASLES AND
CHILD MALNUTRITION KITS IDA
DELIVERED CAN TREAT MORE
THAN **300,000** PEOPLE.

(Calculation based on WHO figures)



2,392
SHIPMENTS
TO **110**
COUNTRIES
IN 2024



DELIVERED **35,901**
PACKS OF ONCOLOGY-
RELATED MEDICINES
AND DEVICES



3. By 2030, 90% of IDA employees are overall satisfied in the Great Place To Work (GPTW) survey

4. By 2030, 90% employees recognise IDA being an organisation where they belong and can be themselves

4. Achieve + maintain gender-balanced leadership throughout IDA



We believe our skilled, diverse team, each with unique talents and backgrounds, are the driving factor towards achieving our mission. They are the foundation of everything we do. Therefore, it is vital that we attract the right people and provide them with an optimal and fulfilling working environment. Our material topics for our People pillar are Employee Health and Wellbeing, and Ethical Business Culture, covering SDGs 3, 5 and 8.

EMPLOYEE HEALTH AND WELL-BEING

For our material topic of Employee Health and Wellbeing, IDA has a broad offering of programmes, benefits and structures in place to ensure our people have a safe, healthy working environment in which they can thrive.

EMPLOYEE SATISFACTION

Our employee satisfaction survey, Great Place to Work® (GPTW), provides valuable insights to help management improve the employee experience. We completed our first GPTW survey by the end of 2022, achieving an average score of 65%, classifying us as a 'Good Place to Work'. After the initial survey, we didn't just file the results away; we acted on them. We held focus groups in every department, identified three targeted improvement actions per team, and implemented

changes that employees said that would have the greatest impact:

- More flexibility through hybrid working
- Enhanced well-being support, including mental health support
- 3-month sabbatical option
- Volunteer Day
- Increased Jubilee Bonuses
- Expanded learning budget

In 2024, we held our second survey, and IDA was awarded the Great Place to Work® Certification™ for the first time. Our overall employee satisfaction score has increased to 76%, which is an 11% improvement on our 2022 baseline. This reflects meaningful progress towards our 2030 target of 90% and a strong improvement across all GPTW dimensions: Credibility (+13 points), Respect (+12.3), Fairness (+10.3), Pride (+9.6), and Camaraderie (+9.5).

The GPTW results will guide our next steps. We recognise there is more to be done in areas such as ensuring consistent recognition, building stronger cross-team collaboration, and maintaining impartiality across all regions.

In 2025, we will conduct the next GPTW survey, continue with department-level action plans, and introduce development sessions on inclusive leadership, well-being and recognition. Our goal for 2030 remains a 90% satisfaction rate, not because the number itself is the prize, but because it signals a culture in which people are happy, healthy, and engaged. For IDA, the GPTW survey is not about chasing a number. It's one of the tools we use to check the health of our workplace, to listen to our people, to learn from them, and to act so that they feel heard, have a sense of belonging and can thrive.

MENTAL WELL-BEING AT WORK

As an organisation working in global health, we aim to promote a healthy lifestyle to all our people, and foster a working environment where everyone feels safe and supported in caring for their health and well-being. We recognise that this should include the care for people's mental well-being, which is why we partnered with OpenUp in 2024.

OpenUp is an online mental wellness platform offering confidential professional support, self-help resources, workshops, and personalised guidance. By providing our employees access to these tools, we hope to encourage an open, stigma-free culture surrounding mental health at work. From 1-on-1 sessions with licensed psychologists to resilience coaching and tools for better sleep and health, OpenUp takes a holistic approach to well-being that aligns well with IDA's core values of caring for people and our focus on employee health and well-being. Together, we are building a workplace where talking about mental health is normal and encouraged.

Access is available to all employees and can also be shared with three family members, supporting mental health not just at work, but at home too. We already had 56 active

users in 2024, which is a promising sign that our team is embracing this support.

VOLUNTEER DAY

IDA's core value of 'We Care' means we believe in giving back to the community. Following feedback from our first post-GPTW focus groups, we identified a desire among employees to volunteer. Therefore, we have included an annual IDA Volunteer Day as part of the employees' Recognition & Rewards programme, which was launched at the beginning of 2024. This enables people to engage in meaningful volunteer work and support causes we care about, making positive impact, together with other IDA colleagues.

We celebrated a significant milestone during our first ever Volunteer Day at [Seva Sadan Girls School](#) in Mumbai. The school was the beneficiary of our #IDALearnsToTeach programme (see the 'Purpose' chapter).

Twenty-five colleagues from both India and the Netherlands came together, not only to teach but to engage, mentor, and inspire. Through interactive sessions, games, and shared experiences, we formed connections that transcended the classroom, fostering lasting bonds and a profound sense of community. However, this initiative is about



BEENA SINGH
DIRECTOR HR

"At IDA, we recognise that sustainable success depends on the well-being and engagement of our people. In 2024, our focus on learning, flexibility, and inclusivity empowered every employee to thrive.

I'm proud of our GPTW certification and of initiatives like #IDALearnsToTeach, that tie personal development to social impact. Education has the power to change lives, and I'm incredibly grateful to see our team genuinely engaged in making a real difference!

With #IDALearnsToTeach, we've turned learning into an opportunity, not just for ourselves but for young girls who deserve every chance to succeed. By connecting our growth with theirs, we're proving that small actions can create lasting impact.

Our recent Volunteer Day at Seva Sadan Girls School was a beautiful reminder that learning isn't just about knowledge, it's about connection, inspiration, and opening doors to new possibilities. This reaffirms my belief that together, we can keep learning, sharing and making a lasting impact."

more than just one event. It represents the collective commitment of our entire organisation. It has been a powerful example of what we can achieve when we come together to learn and give back.



IDA colleagues together with a group of Seva Sadan students.

ETHICAL BUSINESS CULTURE

Integrity and respect are deeply ingrained values within IDA's business culture. We are proud to have a diverse team of 178 employees, representing 25 nationalities and a broad diversity of backgrounds and perspectives. Women make up 62% of our overall workforce. We aim for a team that reflects the diversity of the customers we serve, and believe all employees should feel welcomed, heard, safe and respected.

DIVERSITY, EQUITY AND INCLUSION

We recognise the importance of fostering an inclusive and equitable workplace that values diversity in all its forms. Our Diversity, Equity & Inclusion (DEI) Committee, formed in 2023, has played an active role in shaping what's next. The Committee promotes DEI principles and integrates them into all aspects of the IDA Culture.

In 2024, we celebrated inclusion in ways that felt real, from different cultural festivals to IDA Impact Day. Aside from fun, yet impactful, DEI initiatives, the Committee aims to enhance inclusive leadership training and raise awareness of implicit biases while celebrating and embracing neurodiversity within the organisation.

To measure our progress, we track scores on eight DEI-related questions in the GPTW survey. This enables us to review our progress towards our goal of achieving a score of 90% employees recognising IDA as an organisation where they belong and can be themselves by 2030.

Our latest GPTW results for the eight DEI-related questions showed a 7% improvement since 2022, with an average score of 84.5% for recognition and belonging. The largest increase was in 'Equal opportunity to get special recognition' (+15 points), while our strongest score remains 'Fair treatment regardless of sexual orientation' at 96.5%.

UN GLOBAL COMPACT PEER LEARNING

As an active UN Global Compact member, we began participating in the peer learning groups on Climate Action and DEI in 2024. For the DEI-trajectory, members of our DEI committee participated in five in-person sessions, which, in line with the Ten Principles and the SDGs, aimed at improving equality across gender, age, cultural background and ability within participating organisations.

Throughout the year, we collaborated with other peer organisations in the Dutch UNGC

network to share insights and experiences on caretaking, part-time work, diversity, equity and inclusion (DEI), polarisation, change management, inclusivity and microaggression.



IDA Foundation representatives at the UNGC peer learning closing event December 2024.

GENDER BALANCE

One of the key pillar of the DEI Committee is promoting diversity in leadership and decision-making positions. We firmly believe that gender-balanced leadership leads to better decisions, better representation, and better business practices. This is why we measure IDA's progress on gender equity using KPIs on gender balance at all our leadership levels.

Employee data is used to measure gender balance at our supervisory board, top leadership (CEO:CFO), the management team (MT) and all management levels. We define gender balance as having a ratio of 45:55 either way, female-to-male. We achieved a gender-balanced supervisory board, top leadership, and management level. Our management team is almost on target, with a 40:60 female-to-male ratio; an improvement on last year's ratio of 33.33% female to 66.67% male.



TARGET
GENDER
EQUALITY



IDA STATEMENT ON DIVERSITY, EQUITY AND INCLUSION (DEI)

"As people are IDA Foundation's most valuable asset, we celebrate their unique differences.

What unites us all is our drive towards achieving the IDA mission of bridging the gap in access to medicines and medical supplies.

At IDA, everyone should feel they can be themselves, irrespective of ethnicity, beliefs, gender identity, physical and mental abilities, sexual orientation, or any other characteristics that make us unique.

We want to be a reflection of the diverse communities we serve, and we believe it is these unique differences that strengthen our collective ability to achieve our mission."

COMPENSATION AND BENEFITS

In 2024, we partnered with Willis Towers Watson (WTW) to complete a full salary benchmarking and job level rationalisation exercise for all Netherlands roles. This ensures our pay structures are competitive, transparent, and aligned with both market benchmarks and internal equity, supporting SDG 8 (Decent Work).

By clarifying job levels, aligning pay bands, and reviewing progression paths, we strengthened both fairness and role clarity. The same exercise will be rolled out in Mumbai in 2025, reinforcing our commitment to equal pay for equal work across all IDA offices.

IDA IMPACT DAY

Post-COVID, back in the office more, Impact Day was organised in our Amsterdam office, to inspire IDA employees with stories from the field, reminding us all of the important mission of IDA and spend time with colleagues who we may not see on a daily basis.

Throughout the day, there were team building activities, and specifically a DEI guided-activity called “Bridge & Bond”, finding the connections between colleagues through our differences, which may not have been instantly apparent.

The programme wrapped up with the ‘Green Escape’ game – a sustainability-focused game where teams of employees had to solve multiple riddles related to the UN SDGs within one hour. Five teams managed to “escape”, and the game hosting organisation has planted for each team that made it out. All in all, it was a great day to connect with our mission and all of our colleagues.



Guest speaker sharing stories from the field during Impact Day.

PEOPLE

2024 IN NUMBERS

**Great Place To Work®
certified™**

76% satisfaction score

India
80%



The Netherlands
71%



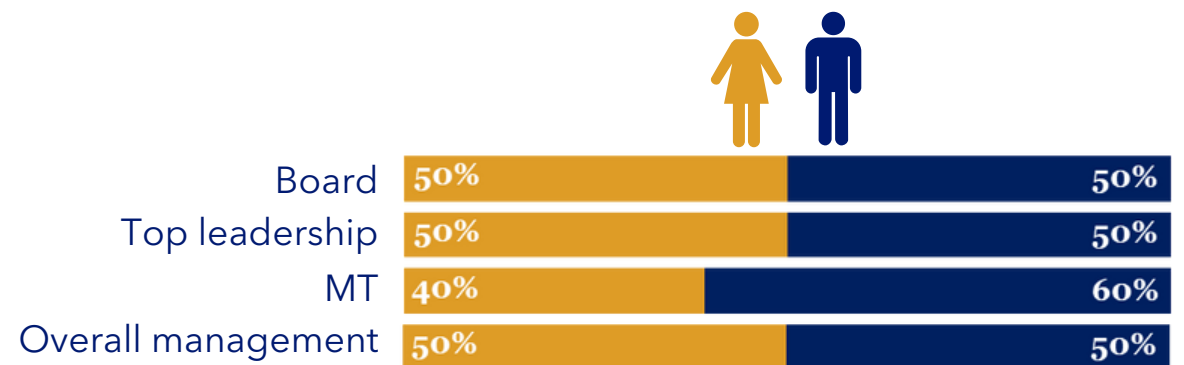
178
employees



25
nationalities

62%
of our workforce
are women

Gender balance in leadership





5. By 2030, 75% of key suppliers are ISO 14001 certified / or equivalent

6. By 2030, IDA is carbon neutral for Scope 1 and Scope 2 and has realised a 35% reduction in CO2 emissions for Scope 3



At IDA, we are committed to operating responsibly and efficiently while fulfilling our mission, and strive to reduce adverse impacts on the environment, as is confirmed by our environmental policy and our ISO 14001-certified Environmental Management System (EMS). We are committed to protecting the environment and feel it is our responsibility to engage with others in our value chain to do the same.



LONG-TERM ENVIRONMENTAL TARGETS FOR CONTINUOUS IMPROVEMENT

First certified in 2022, we again passed our ISO 14001 verification audit for our EMS in 2024. We have identified our key environmental impacts, met all legal obligations, engaged with all interested parties on environmental issues, to ensure continuous improvement according to the ISO 14001 standard.

These improvements are driven by the targets that our management has set for 2030. These are set out in our long-term environmental ('Planet') targets for our two material topics: Responsible and Efficient Sourcing and Responsible Supply Chain Management.

RESPONSIBLE AND EFFICIENT SOURCING

Our first EcoVadis assessment at the

beginning of 2024 provided us with tangible, actionable insights to help us progress on our journey towards responsible and effective sourcing. It confirmed the importance of the topic within our overall approach to sustainability.

For IDA's strategy on sustainable supply chains, it underpinned the importance of collecting, validating and reporting relevant metrics. Therefore, we systematically share greenhouse gas (GHG) emission data relating to quotations, order tracking and invoicing with clients, and link this to more 'traditional' transactional data. This enables insight, awareness and discussion of more sustainable alternatives at later stages.

Our emissions calculations for 2022, 2023 and 2024, consequently show that our Scope 3 emissions make up almost all of IDA's emissions (>99.8%), with the

'Purchased Goods and Services' category accounting for the largest share: 88-85% (see Figure 6). This category encompasses our warehousing and logistics services in Dubai, and all of the medical goods we procure from our suppliers. While we cannot fully control these emissions, we can select the partners who meet our quality as well as our environmental, social and governance standards.

COMPLIANCE IN SOURCING

IDA has progressed further on its initiatives for responsible and effective sourcing in 2024. There are two elements of compliance measurements we use towards our partners, as a basis to build our sustainable sourcing approach on: the signing of our third-party Code of Conduct (CoC), and their ISO 14001 certification status.

In 2024, 100% of IDA's suppliers signed our third-party CoC. Suppliers sign the CoC during onboarding as an integral part of our due diligence process and when updating their registration. Through the third-party CoC, we inform our suppliers and request that they comply with the Code, which covers human rights and labour policies, the environment, ethical business conduct, and governance.

Our Sourcing and Purchasing departments are leading the way in measuring progress on our responsible and efficient sourcing target: to have 75% of our key suppliers ISO 14001-certified by 2030. We define our 'key suppliers' as the top 50 suppliers by spend, and we select the top 30 pharmaceutical and the top 20 medical device (MD) suppliers from this group. By 2024, 66% of our key suppliers – 60% of pharmaceutical suppliers and 75% of MD suppliers – were ISO 14001 certified, putting us well on track to meet our 2030 goal. Compared to last year's baseline measurement of 46%, this year's measurement shows a steep and promising upward trend. Lastly, as we have already hit our 2030 target for MD suppliers, our ongoing engagement with our key suppliers on this topic will (mainly) focus on our pharmaceutical suppliers.

IDA has moved beyond viewing sustainability as merely a compliance exercise, embracing the idea that it can lead to value creation for our clients. Any new initiatives must be underpinned by a strategy or a business case, and must contribute to IDA's overall sustainability targets.

SUSTAINABLE SOURCING

Responsible and effective sourcing is being systemically integrated into all core sourcing and procurement processes at IDA. For instance, our teams are exploring 'greener' alternatives by incorporating environmental criteria related to carbon footprint and packaging into our strategic sourcing process.

By reviewing the solutions offered by different suppliers, we are working towards a situation in which IDA can offer clients solutions that generate less waste and lower GHG emissions.

In our efforts to reduce adverse impacts on the environment, we focus on the larger contributors within our product portfolio. The largest share of our Scope 3 emissions – 55% in 2024 – comes from the mosquito nets (i.e. insecticide-treated nets) that we purchased (see Figure 7).



HARM VEERKAMP

DIRECTOR PROCURMENT SERVICES

"In 2024, we reached an important milestone by securing agreements with our three major Logistics Service Providers to ship nearly 950 containers of mosquito nets to nine countries using biofuel. This step not only ensured the delivery of life-saving products, but also contributed to reducing greenhouse gas emissions.

Our partnerships have always been built on efficiency, performance, and a shared commitment to more sustainable supply chains. As our long-term decarbonisation goals align closely with those of our logistics partners, it was a natural and meaningful step to begin working on these ambitions together.

We recognise that with these joint investments we are among the frontrunners in the humanitarian aid sector. But for all of us, the urgency was clear, and we were determined to act.

Our hope is that others across the industry will be inspired to take similar steps, so that together we can transform supply chains into engines of sustainability and resilience for the future."

We work closely with the Global Fund as their Procurement Service Agent for mosquito nets, supporting more sustainable procurement options wherever possible. One of the ongoing waste reduction initiatives is to transition from individually packaged mosquito nets to bulk packaging. In 2024, IDA collaborated with its logistics service providers and the Global Fund to explore the harmonisation in the use of bulk packaging. This resulted in a sector-wide request from all funders in 2024 to permit bulk packaging for the new generation of mosquito nets (i.e. Dual AI nets). A decision on this is expected in 2025.

In addition, the use of polyethylene (PE) instead of polyester (PET) as raw materials for the production of mosquito nets is being explored, mainly due to PE's more favourable outcomes in the lifecycle assessment ([LCA](#)). However, this remains challenging for the new generation of nets which are more effective at preventing malaria, but can currently only be made from PET.

IDA is also following an initiative in which manufacturers produce mosquito nets from recycled PE. We have been involved in this initiative from its inception, two years ago, and it has now resulted in the 'GreenNet'

mosquito net, which received the [WHO PQ](#) status in August 2024.

Another large category of products IDA places efforts on is Indoor Residual Sprays (IRS), which, like mosquito nets, are used for malaria prevention. In 2024, we explored the development of soluble bags with powders as an alternative to IRS powders that come in single-use plastic bags. These soluble bags have the potential to make the product more user-friendly, while also creating less waste. Furthermore, using powdered products instead of liquids reduces volume, thereby lowering transport costs and emissions. Trial runs with different suppliers are underway, with outcomes expected in 2025.

For all other large product categories IDA is purchasing, we place the same focus as part of our standard 'category and sourcing approach'. At the heart of this approach is working with our supply partners, jointly realising value creation and enabling alternative sustainable choices for our customers. In all contractual agreements resulting from our sourcing process, we aim to move beyond mere sustainability compliance and shift towards value creation. Topics such as energy reduction, packaging redesign, waste treatment, green routes in

production and reducing GHG emissions beyond transport optimisation are embedded in supplier relationships and performance management discussions. Ultimately, all of these initiatives have the potential to encourage decarbonisation and help us, together with our suppliers, to understand our joint contribution to reducing waste further.

LOW-CARBON LOGISTICS

Besides the goods we purchase, our transport activities are another substantial contributor to the GHG emissions within our value chain. To tackle these emissions, we are working closely with our freight forwarders to promote low-carbon logistics. One of our focus areas is biofuels, a promising alternative to fossil fuels that can significantly decarbonise our supply chain. We are also engaging with our key customers to explore this solution, despite recognising the challenges posed by higher costs, particularly for humanitarian organisations.



To make biofuels a more viable and standard choice, we have secured agreements with our main freight forwarders [GEODIS](#), [Kuehne+Nagel](#) and [Maersk](#) to prioritise alternative fuel options. This resulted in a successful pilot, strategically replacing conventional fuel with biofuel on selected routes, reducing our total transport emissions by 7% in 2024 (see Figure 8). Building on these early results, IDA will continue to collaborate with our Logistics Service Providers to promote the adoption of alternative fuels in international shipping.

RESPONSIBLE SUPPLY CHAIN MANAGEMENT

With the 2030-goal of neutralising Scope 1 and 2 emissions and reducing IDA's Scope 3 emissions with 35% set in 2022, we finalised our baseline measurements the year after. For the measuring, managing and reporting of our GHG emissions, we follow the GHG Protocol methodology, and we disclosed the outcomes for our base year in our [2023 Sustainability Report](#). GHG reporting must cover Scopes 1 and 2 as a minimum. Since IDA Foundation takes responsibility, is committed to reducing emissions in our entire value chain and intends to comply with the EU CSRD, it also includes Scope 3. This year's report includes carbon emissions

data for 2022, 2023 and 2024, alongside comparisons with the baseline, trend analyses, and the progress towards our 2030 goals.

As the insights into carbon accounting methods are constantly and rapidly evolving, both in-house and globally, we have implemented a number of changes compared to our first emission calculations.

The following has changed:

- The source for the majority of our emission factors (EF) used for our GHG emission calculations is the Humanitarian Carbon Calculator (HCC). An updated version, the HCC+, was published in May 2024, and we used that version for our 2024 calculations. For the 2022 and 2023 accounting, we kept the HCC EFs.
- We used EFs from the UNFCCC (2022 v1.2) for 2023 and 2024 emissions for hotel stays during business travels in 2023 and 2024, while for 2022 calculations, HCC EFs were used.
- We adjusted our 2022 base year emission calculations in Scope 3 for purchased goods and services (category 1) and upstream and downstream transport (categories 4 and 9), due to methodological changes.

This resulted in a rise in total Scope 3 emissions, from 197,151 to 199,935 tCO₂e in 2022. More specifically, the emissions in category 1 decreased from 179,491 to 176,521 tCO₂e, dropping their share of total Scope 3 from 91% to 88%, and emissions in categories 4 and 9 increased from 18,048 to 23,071 tCO₂e, raising their share of total Scope 3 emissions in the base year to 12%. Progress on emission reduction discussed in this report is based on comparisons to the revised 2022 numbers.

- Data on 'purchased ICT goods' and 'stationery supplies' for our offices are newly included in the Scope 3 category 1 for 2023 and 2024.
- Our warehouse activities have fully transitioned to Dubai during 2024, hence this will be the last report to also include emissions from other warehouse activities (i.e. in the Netherlands).

The Table 1 at the end of this chapter shows a complete overview of our GHG emissions for the years 2022 (base year), 2023 and 2024. After a slight increase in 2023, we account for a significant reduction in the total gross emissions in 2024 (109,703 tCO₂e).

When grouping our gross emission totals into Upstream (Scope 2 + Scope 3 categories 1,4,5,6 and 7) and Downstream (Scope 3 category 9) emissions, we see that the absolute increase in 2023 is due to a rise in Upstream emissions (+9%).

In 2024, a steep decline in emissions is noted in both the Upstream (-46%) and Downstream emissions (-29%), with Upstream emissions again being the largest contributor in both absolute and percentage terms, compared to the base year 2022 (see Figure 2).

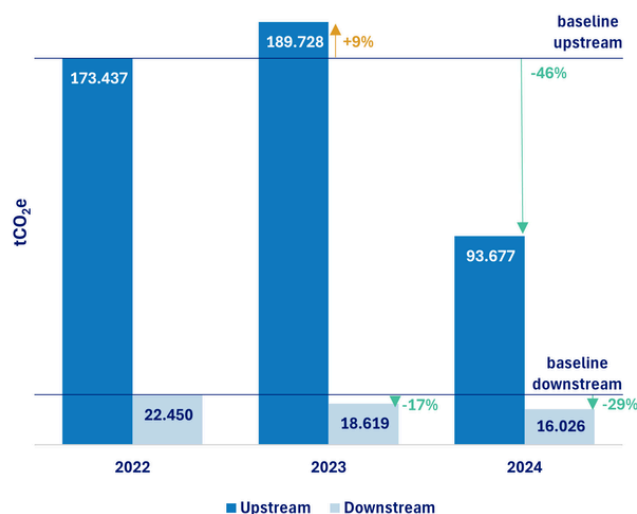


Figure 2 - Total Upstream and Downstream emissions.

SCOPE 1 & 2 EMISSIONS

IDA does not have direct emission sources, such as gas for either offices, nor any direct emissions from a company-owned fleet. This applies to all reported years since the base year 2022; hence, we report 0 (zero) for our Scope 1 emissions.

ELECTRICITY CONSUMPTION

For Scope 2, we report on electricity consumption data for our offices in Mumbai, and Amsterdam (headquarters), using local emission factors (see Figure 3). We optimise our energy consumption, with strategies that fit the local context of both our offices:

Mumbai: unlike our premises in Amsterdam, which we own, we lease our office space in Mumbai. This restricts our decision-making power in this location. Furthermore, the energy contracts in Mumbai are assigned to each city district, meaning we have no control over or influence on the energy we purchase there. Our efforts to reduce our Scope 2 emissions from this location thus focus on reducing our electricity consumption. In recent years, we have replaced all office lights with LEDs, switched off all air conditioning after 7 pm, and rolled out employee awareness campaigns on conscious energy use.

Amsterdam: we purchase 100% green energy and have smart systems to optimise office energy use. We also have 73 photovoltaic panels to generate renewable energy. Between 12% and 14% of the electricity consumed at our headquarters is generated by the solar panels on our office roof. Electricity usage has remained stable in recent years, and has been reduced to what we believe to be minimum required for this building and its current operational patterns. Therefore, our main efforts to reduce our Scope 2 emissions from this location will focus on the type of electricity we purchase. Our ultimate aim is to use only zero-emission (i.e. renewable) energy sources.

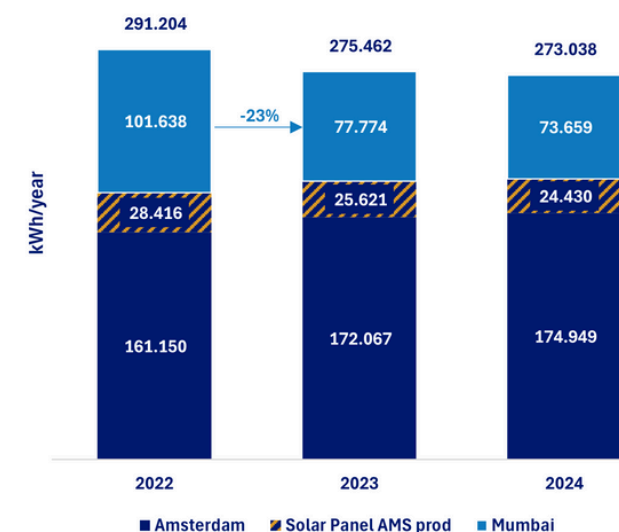


Figure 3 - Annual electricity consumption in kWh.

The most significant reduction in energy use was driven by the decision to close the Mumbai office on Fridays and make working from home compulsory on this day. Introduced in 2023, this measure has lowered overall electricity consumption by around 23% since then, as shown in Figure 3. This has ultimately reduced our total Scope 2 emissions by 23.86 tCO₂e in that year (see Figure 4).



Figure 4 - Scope 2 emissions and offsetting.

As a result, people in Mumbai worked from home more, and the related emissions, reported under Scope 3 category 7, increased by 28% in the same year. However, in this 28% equates to just

0.73 tCO₂e, which is significantly smaller than the reduction in Scope 2 emissions. This supports the decision to close the office on Fridays as an effective emission reduction strategy.

CARBON NEUTRAL

While we continue to aim for emission reduction, additionally, we want to neutralise our current emissions for Scope 2. In 2024, we began our collaboration with The Green Branch to offset our 2022 Scope 2 emissions by financing conservation activities in two certified forest protection projects: the Katingan Project in Indonesia and the Envira Amazonia Project in Brazil. Both projects are certified under the Verra Verified Carbon Standard with Climate, Community & Biodiversity validation. These initiatives reduce emissions, protect biodiversity and support local communities through healthcare, job creation, training and education.

Building on this partnership, we have decided to continue offsetting our 2023 and 2024 Scope 2 emissions. We are focusing primarily on the Katingan Project, which, besides preserving crucial ecosystems, places a strong emphasis on local healthcare initiatives. This focus aligns closely with IDA's mission and activities, and

allows us to contribute directly to improving health and well-being in underserved communities, while simultaneously supporting climate change mitigation activities.

With the certified offsetting of our Scope 2 emissions for three subsequent years, we have reached our goal to become carbon neutral for Scope 1 and Scope 2 for 2022, 2023 and 2024 as shown in Figure 4.

SCOPE 3 EMISSIONS

As is typical of organisations with a wholesale model, the vast majority of our emissions fall within Scope 3, accounting for over 99.8% of our carbon footprint. These are indirect emissions, mostly outside of our direct control, and reducing them requires close collaboration with all partners across our value chain.

Addressing Scope 3 is both our greatest challenge and our most significant opportunity to drive long-term, structural reductions in our climate impact.

We are committed to taking on this challenge. This first progress report lays the groundwork for the reduction strategies that we aspire to formulate together with our supply chain partners in the years to come.

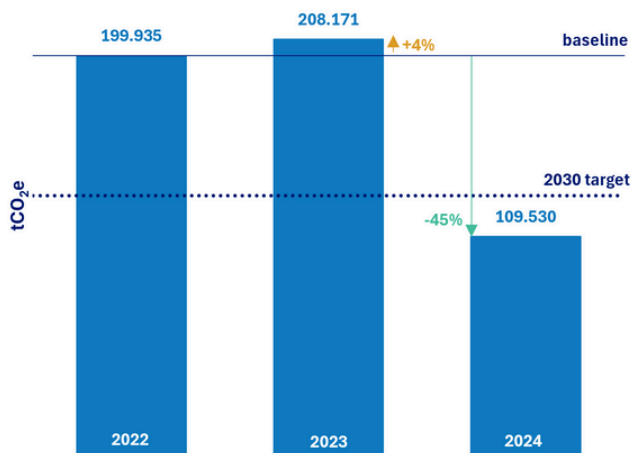


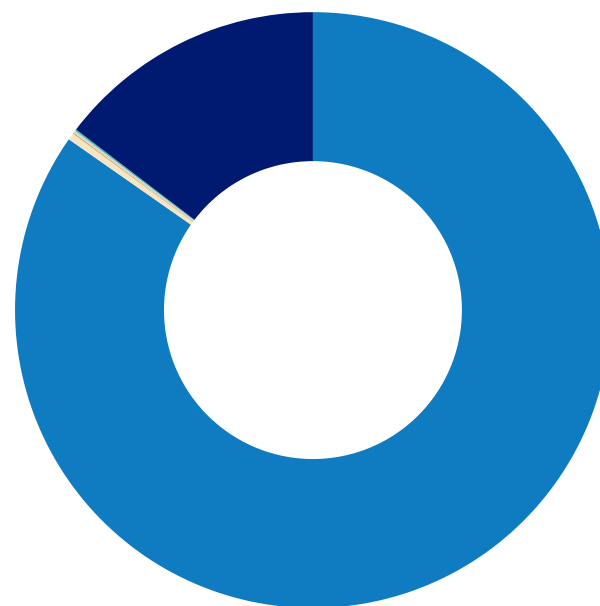
Figure 5 - Scope 3 emissions trend 2022-2024.

For Scope 3, we achieved a 45% reduction in CO₂ emissions, compared to our 2022 baseline, exceeding our 2030 goal (see Figure 5). This significant drop in emissions – from 199,935 to 109,530 tCO₂e – is attributed primarily to a substantial decrease in the supply of anti-TB medicines in 2024 (see the ‘Purpose’ chapter).

To mitigate the influence of business changes (+ or -) on our emissions reduction performance, we plan to set an intensity target in addition to our absolute target.

PURCHASED GOODS AND SERVICES

Six out of fourteen Scope 3 categories are applicable to IDA’s business operations, and the ratios per category remained fairly stable over the past three years. The largest share of our emissions, at 84.7% in 2024, fall into the Category 1: Purchased goods and services, as shown in Figure 6.



- Category 1: Purchased goods & services - 84.7%
- Category 4: Upstream transportation - 0.4%
- Category 5: Waste - 0.05%
- Category 6: Business travels - 0.1%
- Category 7: Commuting & working from home - 0.1%
- Category 9: Downstream transportation - 14.6%

Figure 6 - Scope 3 emissions per category in 2024.



A further breakdown of this category shows the contribution of each type of product we purchased and its annual contribution in terms of emissions.

Figure 7 clearly shows the decrease in pharmaceutical supplies, and how this can be attributed to the TB product category alone.

It also shows that, in 2024, the mosquito nets (60,875 tCO₂e) and IRS products (18,199 tCO₂e) took over from the pharmaceutical goods as top contributors. This explains our focus on these categories when exploring decarbonisation initiatives with manufacturers and other key stakeholders in our value chain.

Lastly, the emissions from our purchased warehousing services and office supplies are clubbed under 'Other' and contribute less than 0.5% to this category, at 422 tCO₂e and 35 tCO₂e, respectively in 2024.

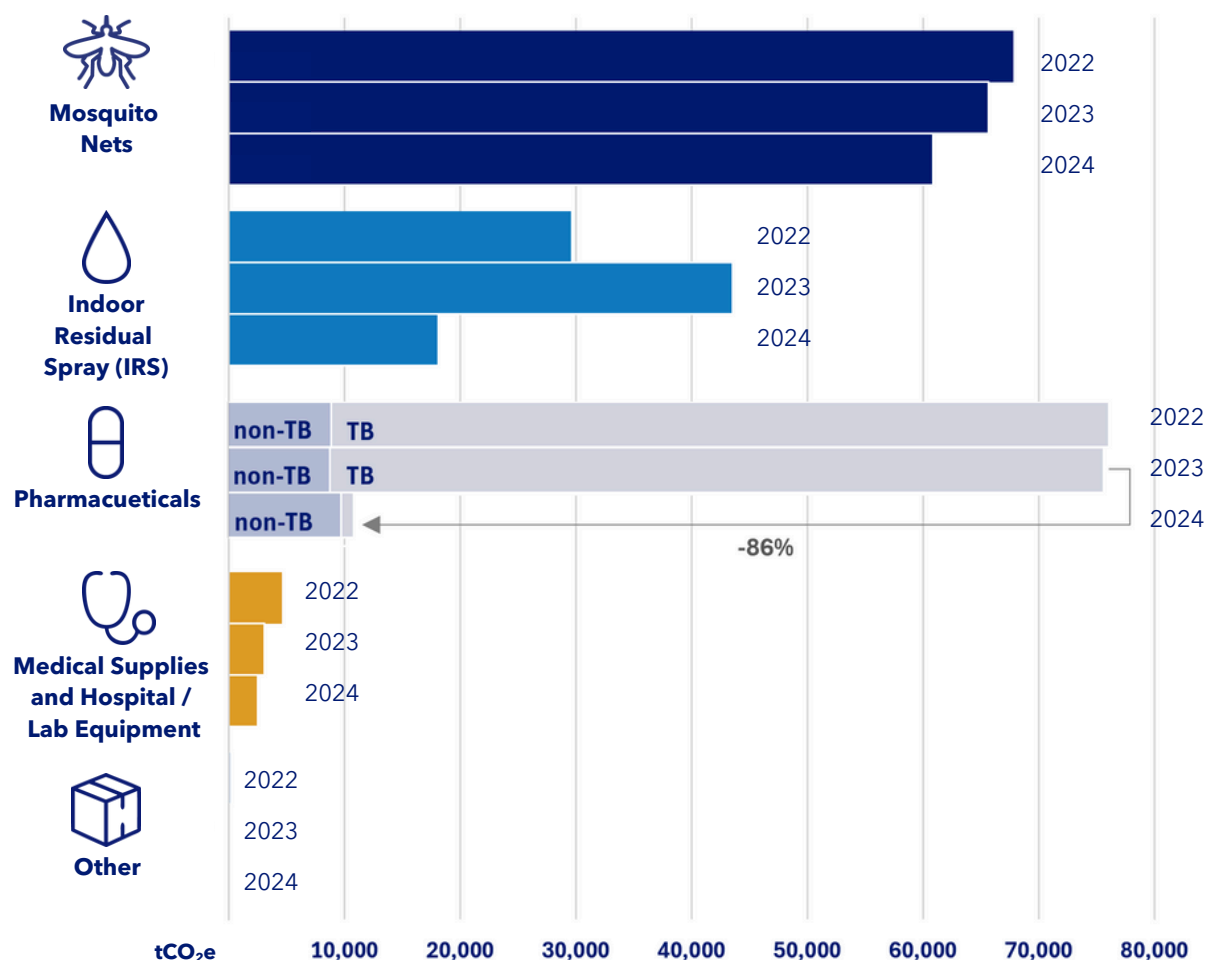


Figure 7 - Category 1: purchased goods & services emissions - ranked from highest to lowest in 2024.

TRANSPORT (UPSTREAM/DOWNSTREAM)

The second-largest contributors, accounting for 15% of our Scope 3 emissions, are the Categories 4 and 9 relating to our transport. Over the past three years, we have seen a steady decline in our total transport emissions (Figure 8). Our analysis of these figures revealed the following:

From 2022 to 2023: the total number of shipments remained almost the same, but the proportion of air shipments increased. Although an increase in emissions would be expected with the rise in air shipments, emissions actually decreased by 16%. This seems to be due to the lower CO₂ intensity of most air shipments compared to the previous year (possibly, a higher number of air shipments allowed for optimised routes and the use of larger/newer aircrafts).

From 2023 to 2024: the number of shipments dropped significantly (by 39%) as did the share of air shipments, but emissions fell by only 9%. This limited reduction is likely due to decreased efficiency in air shipments, as fewer shipments mean less consolidation and higher emissions per shipment (e.g. causing suboptimal routing, more stops, and possibly the use of smaller/older aircrafts).

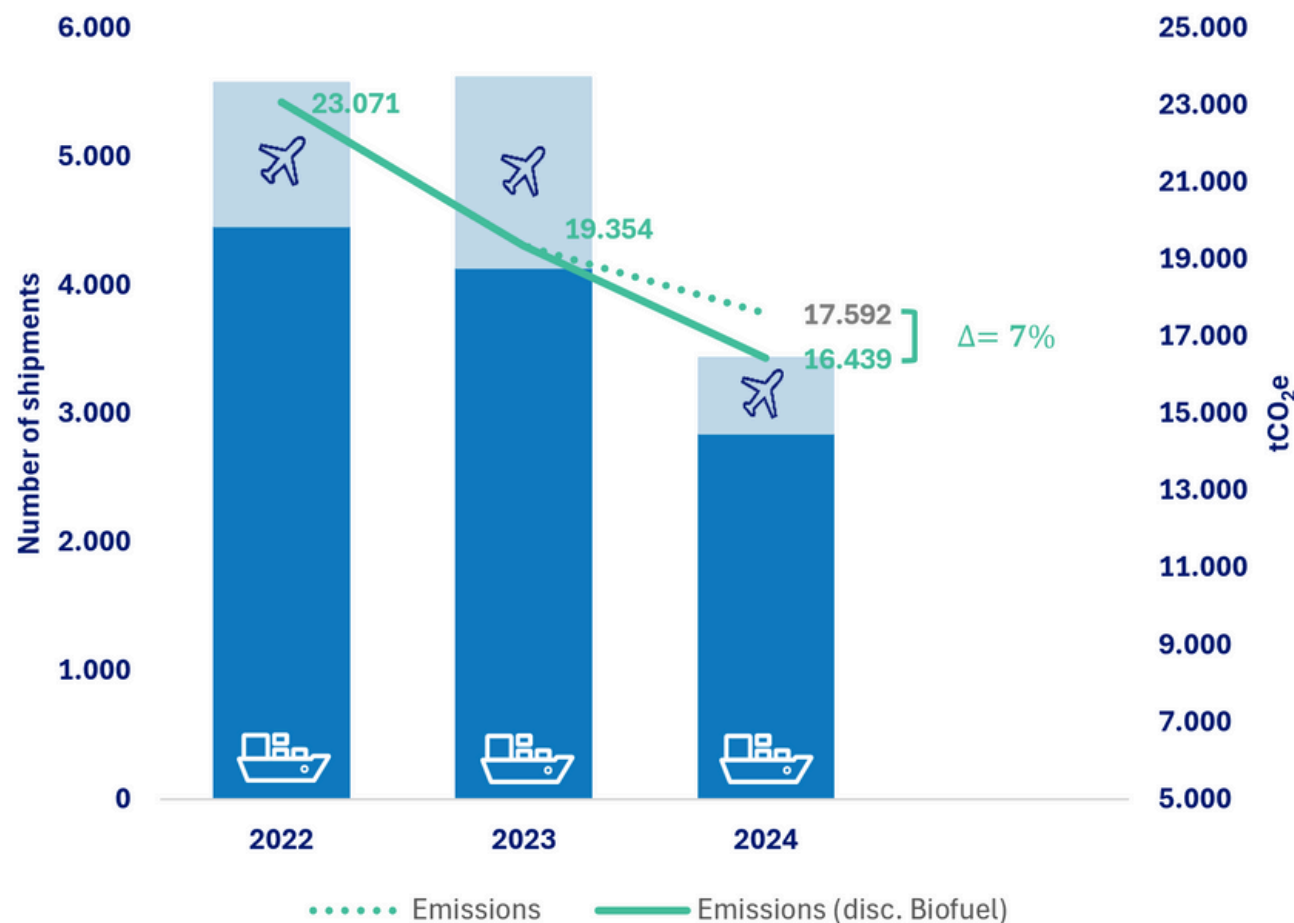


Figure 8 - Total transport emissions (including avoided emissions from biofuel project).

The variation in the CO2 intensity in air freight is an interesting point to note as we work towards decarbonising our supply chain. Our main focus remains on shipping as much as possible by sea, but for the remaining air freight we can prioritise consolidating shipments or requesting optimised freight routes from our freight forwarders.

Within 2024: through the project to replace fossil fuels with biofuels on selected sea freight lanes, we avoided a total of 1,153 tCO₂e. This led to a 7% reduction in our total transport emissions, which is an encouraging result for a project in its debut year.

SMALLER CATEGORIES (WASTE, TRAVEL, COMMUTING)

The remaining categories applicable to IDA's business operations together account for less than 1% of Scope 3 emissions (see Figure 9). Although they contribute relatively little, they remain important areas of focus because we exert a more direct influence over them than over our other Scope 3 sources. They are also firmly embedded in our ISO 14001-aligned EMS, ensuring these emission streams are systematically monitored, controlled, and continuously improved as part of our broader sustainability strategy.

OFFICE WASTE (NL) 2024:

- 2670 kg paper & cardboard (recycled)
- 620 kg PMD-plastic/metal/drink cartons (recycled)
- 5035 kg general waste (incinerated with energy generation)



WASTE

We track data from our office waste streams in Amsterdam and the destruction of obsolete stock (i.e. damaged/expired products). Total emissions from office waste remained fairly stable over the past three years, though a growing proportion is being recycled.

Plans are drafted to include separate data tracking for our organic waste, which is already physically collected and processed separately, but is not yet shown as a separate waste stream in our report.

Although emissions from office waste stabilised, Figure 9 shows that total category 5 emissions more than doubled in 2023, compared to the year before and after. This rise occurred because we sent a large amount of obsolete stock - i.e. the other part in our waste category emissions - for incineration when we began moving our warehouse from Tilburg (NL) to Dubai (UAE).

We consolidated obsolete stock from several years and sent it to be burned in the country of residence. While this prevented additional emissions from shipping the stock to Dubai for incineration, it explains the spike in emissions in that year.

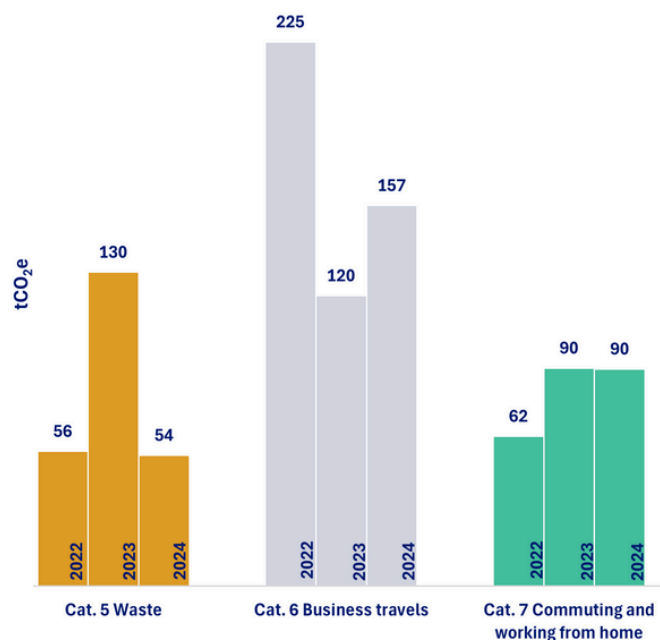


Figure 9 - Scope 3 emissions smaller categories.

BUSINESS TRAVELS

Since the end of the COVID-19 pandemic, we have increasingly adopted digital tools and remote collaboration, contributing to a moderate reduction in emissions from flights and hotel stays. Still, a certain level of travel remains essential to our humanitarian mission, as local presence and direct engagement with our stakeholders are critical to our work. Our approach is therefore to limit travel wherever possible, while for the necessary journeys that remain, we offset emissions through certified carbon credits via our travel agency (see Table 1). This ensures that even where business travel is indispensable, its environmental impact is managed responsibly.

COMMUTING AND WORKING FROM HOME

Data on employee commuting and working from home data is tracked differently per office. In Amsterdam, commute-related emissions are captured automatically whereas in Mumbai, they are calculated based on annual survey data. This increases the uncertainty of the data.

Although a reduction in emissions was expected due to people working from home more often, see Figure 9 shows the opposite. However, this can be explained by the adjustments we made to the personal surveys in Mumbai, meaning the increase is merely administrative in nature.



PLANET

2024 HIGHLIGHTS

SCOPE 1: N/A

SCOPE 2: 173 tCO₂e

carbon neutral for Scope 1 and 2
(offsetting Scope 2 emissions)



**66% of IDA'S
KEY SUPPLIERS**

ISO 14001 certified/
or equivalent

SCOPE 3: -109,530 tCO₂e

45% reduction vs baseline



**SUCCESSFUL
BIOFUELS PROJECT**

avoided 1,153 tCO₂e
in transport (7%)



	2022 (BASE YEAR)	2023	2024
TOTAL EMISSIONS IN tCO₂e	200,131	208,347	109,703

Scope 1 emissions	0	0	0
Scope 2 emissions	196	176	173
Scope 3 emissions	199,935	208,171	109,530
Cat. 1: Purchased goods and services	176,521	188,477	92,789
Cat. 4: Upstream transportation	621	735	413
Cat. 5: Waste	56	130	54
Cat. 6: Business travels	225	120	157
Cat. 7: Employee commuting and working from home	62	90	90
Cat. 9: Downstream transportation	22,450	18,619	16,026
TOTAL GROSS EMISSIONS IN tCO₂e	200,131	208,347	109,703

Avoided emissions from renewable electricity production	-14	-13	-12
Scope 2 carbon offset certificates	-201	-177	-173
Business travel offset certificates	-142	-96	-138
TOTAL NET EMISSIONS IN tCO₂e	199,774	208,062	109,380

Table 1 - Overall emissions 2022-2024.



IDA Foundation
1030 AB Amsterdam
The Netherlands

+31 (0)20 403 3051
info@idafoundation.org
www.idafoundation.org

GET IN TOUCH WITH OUR TEAM:

We value opinions from internal and external stakeholders to help us improve and progress in our approach to sustainability. Please share your feedback with us by sending an email to sustainability@idafoundation.org

Author: Sustainability Lead - Kirsten van der Vleuten (she/her)

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