



# **Final Report Salema Eco Camp**

## **Corporate Carbon Footprint**

### **Vintage 2022**

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## I. Summary

**Salema Eco Camp**, Praia da Salema, 8650-196 Budens, Algarve, Portugal, is a Hotel and Camping Resort focussed on surfing and nature experience. Salema Eco Camp (the company) had established its **Corporate Carbon Footprint (CCF)** for the first time in 2021. This first CCF vintage 2021 amounted to **151 tonnes** (metric ton, equal to 1.000 kg) of Greenhouse Gas (GHG) emissions, measured in carbon dioxide equivalents (CO<sub>2</sub>e), based on consumption data during the calendar year 2020.

Based on its CCF, measures were identified and implemented to reduce the company's GHG emissions. The company's unavoidable emissions were compensated in August 2021 and **climate neutrality for the calendar year 2021** was achieved. (Climate neutrality is defined as CO<sub>2</sub>-equivalents neutrality and is facilitated through the compensating of unavoidable emissions).

In 2022, the company has re-calculated its carbon footprint (CCF vintage 2022) to track and verify progress achieved in reducing its emissions. **AIM - Advice in Motion GmbH**, based in Königstein, Germany, (the consultant) was mandated to conduct the first and second calculation of the CCF, based on consumption data gathered at the company.

The recalculation was based on consumption data during the calendar year 2021. The updated CCF vintage 2022 amounts to **178 CO<sub>2</sub>e(t)**.

The company's GHG emissions increased by around **27 CO<sub>2</sub>e(t)** or around 18% when comparing its CCF vintage 2022 (consumption data of 2021) to its CCF vintage 2021 (consumption data of 2020).

The rise in emissions however was realised on the back of an increase in guests (up 13% year-on-year) and an even stronger increase in number of guest's overnight stays at the resort (up 31% year-on-year).

The **average GHG emissions per overnight stay** decreased from **3,29 CO<sub>2</sub>e(kg)** to **2,95 CO<sub>2</sub>e(kg)**. This calculation is based on 60.365 overnight stays in 2021 and a (revised) 45.906 overnight stays in 2020.

**The company's unavoidable emissions were compensated in December 2022 and climate neutrality for the calendar year 2022 was achieved.**

The consultant has reiterated the significance of continued efforts and steps to implement measures to reduce and avoid GHG emissions, as summarised in section VI of this report.



## II. Project description

The calculation of the **first Corporate Carbon Footprint vintage 2021** began in May 2021 with initial coordination steps on the project structure and the applicable system boundaries for the company. Reference is made to the document *"Project description – Corporate Carbon Footprint Salema Eco Camp"* dated 02.08.2021.

The calculation of the **second, updated CCF vintage 2022** was started in September 2022. Preliminary results were presented in a video conference to the company's management team on December 12<sup>th</sup>, 2022. In the course of the meeting, the data collection was finally approved and decisions on certain calculation details were taken, notably on the emission factor in Scope 2, related to purchased energy. Based on this, the preliminary calculation was adjusted and the final result is being communicated in this report.

The methodological framework of the project is only described in abbreviated form in this report. For a detailed description please refer to the project description document. The calculation methodology follows general principles specified in the GHG Protocol as well as DIN EN ISO 14064-1 (principles and requirements at the organizational level for the quantification and reporting of GHG emissions). These include:

- **Relevance:** the GHG inventory appropriately reflects the GHG emissions of the company and serves the decision-making needs of users.
- **Completeness:** report on all GHG emission sources and activities within the chosen organisational boundaries.
- **Consistency:** use consistent methodologies to allow for meaningful comparisons of emissions over time. Document any changes to the data, inventory boundary, methods, or any other relevant factors in the time series.
- **Transparency:** address all relevant issues in a factual and coherent manner. Disclose any relevant assumptions and make appropriate references to the calculation methodologies and data sources used.
- **Accuracy:** ensure that the quantification of GHG emissions is systematically neither over nor under actual emissions, as far as can be judged, and that uncertainties are reduced as far as practicable.

The project also follows fundamental guidelines and standards of ecological accounting:

- Description of the **project goal**,
- Definition of the **system boundaries**,
- Preparation of the **life cycle inventory** (data collection),



- **Impact assessment** (calculation),
- **Evaluation** (documentation and interpretation of results).

**Goal:** Calculation of the Corporate Carbon Footprint. This serves as the basis for a climate strategy as part of a broader sustainability strategy.

**Organisational system boundaries:** Salema Eco Camp is considered as one consolidated organizational unit for the purpose of calculating the CCF. Salema Eco Camp has 32 employees. A total of 60.365 overnight stays occurred at Eco Camp during the reporting period. The number of individual guests was 18.823. The reporting period is the calendar year 2021.

**Operational system boundaries:** The accounting is based on the GHG emissions of the company. To be able to calculate an aggregated emission of all greenhouse gases for the company, all greenhouse gas emissions are converted to the climate impact of carbon dioxide. This value, the **carbon dioxide equivalent** (CO<sub>2</sub>e), serves as a measure for the footprint calculation.

Relevant emissions are based on the scopes defined in the Greenhouse Gas Protocol:

- **Scope 1:** direct emissions resulting from activities of the company and under its control,
- **Scope 2:** indirect emissions from energy purchased and consumed by the company,
- **Scope 3:** all other indirect emissions resulting from the company's activities that are not directly caused by the company and which it does not own or control.

The reporting of emissions in Scope 1 and Scope 2 is **mandatory** for the calculation of the carbon footprint. The reporting of CO<sub>2</sub> emissions in Scope 3 is **voluntary**.

The company has defined an ambitious selection of voluntary Scope 3 emissions. Excluded are only those activities and their respective scopes that are deemed to have a minor relevance for the overall CCF and where data is not available or further research is needed. The following are the emission sources and categories included in the assessment scope for the calculation of the CCF.

Scope 1	Heat consumption stationary plants
Scope 1	Fuel consumption of company vehicles
Scope 1	Gas leakages
Scope 2	Electricity consumption



Scope 3	Upstream energy-related emissions
Scope 3	Business travel and hotel accommodations
Scope 3	Work routes of the employees
Scope 3	Water and waste generation
Scope 3	Paper consumption
Scope 3	Laundry and cleaning products
Scope 3	Food and beverages

### **III. Compensation of unavoidable emissions**

The **CCF vintage 2021 of 151 CO<sub>2</sub>e(t) was compensated in August 2021**. Including a safety surcharge, a total of 175 CO<sub>2</sub>e(t) was offset by investing in a certified clean energy project in Namibia. **Climate neutral status was achieved at the end of August 2021 for the year 2021**. (Climate neutrality is defined as CO<sub>2</sub>-equivalents neutrality and is facilitated through the compensating of unavoidable emissions).

The **CCF vintage 2022 of 178 CO<sub>2</sub>e(t) was compensated in December 2022**. Including a safety surcharge, a total of 210 CO<sub>2</sub>e(t) was offset by investing in a certified climate protection project, the Paradigm Healthy Cookstoves and Water Treatment Project in Kenya. **Climate neutral status was achieved in December 2022 for the year 2022**.

The Kenya compensation project is certified by the internationally recognized Verified Carbon Standard (VCS) seal of approval for high quality climate protection projects.

The purpose of the project is the dissemination of improved energy efficient cookstoves in the Republic of Kenya. The project will replace traditional cooking devices with energy efficient cooking ovens, thus reducing the consumption of wood and charcoals.

The project also helps to achieve further sustainable development goals that are important to the company in the context of their broader sustainability strategy, such as improving health and providing local income opportunities.

The following certificate confirms the decommissioning of emissions for the company in December 2022.



**Verified Carbon Standard**

**Certificate of Verified Carbon Unit (VCU) Retirement**

Verra, in its capacity as administrator of the Verra Registry, does hereby certify that on 15 Dec 2022, 210 Verified Carbon Units (VCUs) were retired on behalf of:

Salema Eco Camp, Portugal

**Project Name**  
Paradigm Kenya Clean Cookstoves Project

**VCU Serial Number**  
7363-386827705-386827914-VCU-029-APX-KE-3-1918-26042017-31122017-0

**Additional Certifications**

Powered by APX

**Climate neutral Company 2022**

CO<sub>2</sub>-neutral by offsetting Scope 1, Scope 2 and selectively Scope 3 emissions according to the Greenhouse Gas Protocol. VCS-certified offset project.

Project partner:

**AIM**  
ADVICE IN MOTION



## IV. Overall results CCF vintage 2022

The CCF vintage 2022 of the company, calculated in December 2022, based on consumption data during the calendar year 2021, amounts to **178 CO<sub>2</sub>e(t)**.

**Table 1: Breakdown of emissions**

Emissions by category		2022	2022
		CO <sub>2</sub> e (t)	%
Scope 1	Heat consumption stationary plants (direct energy emissions)	0,00	0,00%
	Fuel consumption of company fleet (direct energy emissions)	17,46	9,80%
	Gas leakage (refrigerants)	0,00	0,00%
	<b>Total</b>	<b>17,46</b>	<b>9,80%</b>
Scope 2	Power consumption (location-based)	39,75	22,32%
	<b>Total</b>	<b>39,75</b>	<b>22,32%</b>
Scope 3	Energy related upstream (indirect energy emissions)	14,11	7,92%
	Business travel and hotel accommodations	0,00	0,00%
	Work routes of the employees	7,56	4,24%
	Water / waste generation in the company	14,45	8,11%
	Paper consumption	0,47	0,27%
	Laundry and cleaning products	4,17	2,34%
	Food and beverages	80,12	44,99%
<b>Total</b>	<b>120,88</b>	<b>67,88%</b>	
<b>Total</b>		<b>178,09</b>	<b>100%</b>

**Scope 1 emissions** account for 17,46 CO<sub>2</sub>e(t) or 9,8% of total GHG emissions. This includes most notably the fuel consumption of the company's vehicles. There are no direct energy emissions from heat consumption as heating (and cooling) is mainly powered by electricity.

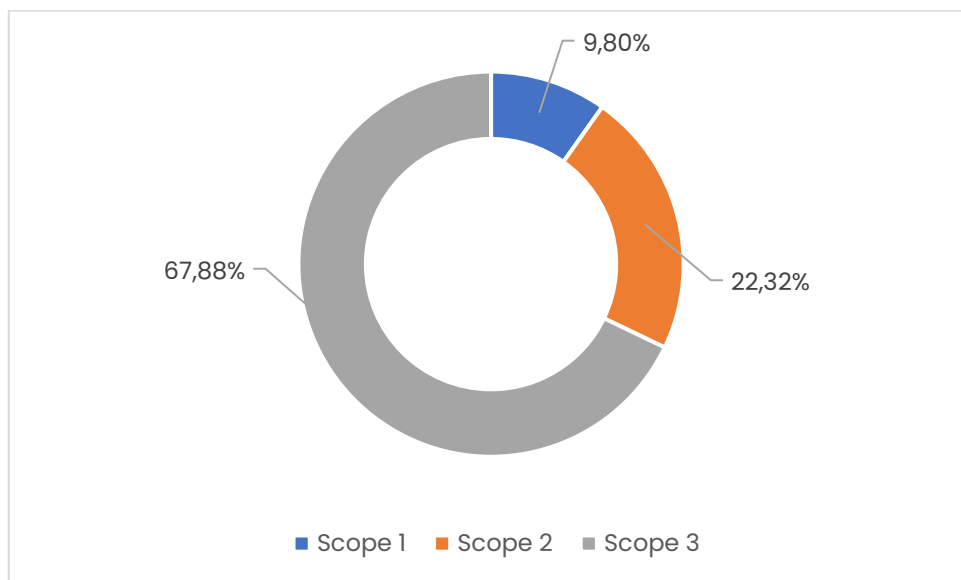
**Scope 2 emissions** relate to purchased electricity. These account for 39,75 CO<sub>2</sub>e(t) or 22,3% of total emissions, using a location-based calculation, i.e. applying the emission factor for



the Portuguese national energy mix. A market-based calculation, applying the specific emission factor provided by energy utility EdP leads to a similar result.

**Scope 3 emissions contribute the lion's share of total emissions, accounting for 120,88 CO<sub>2</sub>e(t) or 67,9% of the total emissions.** The company expressed a high level of ambition to include as many of the voluntary Scope 3 emissions as possible. These include emissions due to food and beverages served at the resort (80,12 CO<sub>2</sub>e(t) or 45% of total emissions), waste generated at the company (14,45 CO<sub>2</sub>e(t) or 8,1% of total emissions) as well as employee commuting to the company (7,56 CO<sub>2</sub>e(t) or 4,2% of total emissions).

Table 2: Distribution of Scopes



Scope 3 emissions, notably emissions due to food and beverages, account for 67,9% of the company's overall emissions.



## V. Comparison of CCF vintage 2022 to CCF vintage 2021

Table 3: Overall comparison

Emissions by category		2021	2022	2022	change
		CO <sub>2</sub> e (t)	CO <sub>2</sub> e (t)	%	y-o-y
Scope 1	Heat consumption stationary plants (direct energy emissions)	0,00	0,00	0,0%	
	Fuel consumption of company fleet (direct energy emissions)	12,28	17,46	9,8%	42,2%
	Gas leakage (refrigerants)	0,00	0,00	0,0%	
	<b>Total</b>	<b>12,28</b>	<b>17,46</b>	<b>9,8%</b>	42,2%
Scope 2	Power consumption (location-based)	41,47	39,75	22,3%	-4,2%
	<b>Total</b>	<b>41,47</b>	<b>39,75</b>	<b>22,3%</b>	-4,2%
Scope 3	Energy related upstream (indirect energy emissions)	5,94	14,11	7,9%	137,5%
	Business travel and hotel accommodations	0,00	0,00	0,0%	
	Work routes of the employees	7,72	7,56	4,2%	-2,1%
	Water and waste generation in the company	17,50	14,45	8,1%	-17,4%
	Paper consumption	0,13	0,47	0,3%	264,5%
	Laundry and cleaning products	2,29	4,17	2,3%	82,2%
	Food and beverages	63,85	80,12	45,0%	25,5%
<b>Total</b>	<b>97,43</b>	<b>120,88</b>	<b>67,9%</b>	24,1%	
Total		<b>151,17</b>	<b>178,09</b>	<b>100%</b>	<b>18%</b>

The company's CCF vintage 2022, based on consumption data during the calendar year 2021, amounts to 178 CO<sub>2</sub>e(t). This compares to 151 CO<sub>2</sub>e(t) calculated for the CCF vintage 2021, based on consumption data during the year 2020.

The **overall increase in GHG emissions of 18%, the equivalent of 26,9 CO<sub>2</sub>e(t)**, was realised during a period of growth in the company, highlighted by an increase in the number of guests of 13% from 2020 to 2021 and an increase in the number of overnight stays by 31%. **The emissions associate with one overnight stay decreased from 3,29 CO<sub>2</sub>e(t) to 2,95 CO<sub>2</sub>e(t)**. Over the same period, the emissions per FTE rose from 4,32 CO<sub>2</sub>e(t) to 5,57 CO<sub>2</sub>e(t).



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## CCF Salema vintage 2022

The 42,2% increase in emissions in **Scope 1** was a result of an increased fuel consumption for the company's fleet of vehicles.

The 4,2 percent drop in **Scope 2** emissions is the result of a lower emission factor for the generation of electricity in Portugal. The calculation followed the location-based method which means that the average figure for the Portuguese electricity production was used. This factor was lower in 2021 compared to the factor used in the first calculation a year earlier. The actual consumption of electric energy (kWh) in the company has increased by 9% year-on-year.

The noticeable increase in upstream **energy-related emissions** is due to a technical adjustment of the emission factors used and – to a minor extend – the increase in electricity and fuel consumption. The emission factor utilised with the CCF vintage 2022 calculation is now a more precise figure specifically for the Portuguese electricity market. (Upstream energy-related emissions arise in the chain for energy supply through the production, processing and transport of energy sources and fuels).

The reduction in emissions due to water and waste is largely due to a change in the emission factor for **water supply and water treatment** which is now deemed to be more appropriate and plausible than the factor used in the previous calculation of CCF vintage 2021.

**Food and beverages** is the most significant factor in the overall climate impact of the company. The footprint of an average meal (lunch and dinner) was already calculated in 2021, based on the best sellers of the restaurant's menu. These customized emission factors for lunch and dinner have not changed. Also, the assumptions on the consumption of beverages have not changed. For a detailed description of the calculation and underlying assumptions of food and beverage-related emissions, reference is made to the document "*Results Report Salema Eco Camp Corporate Carbon Footprint (vintage 2021)*" dated 15.11.2021.

The increase in food and beverages was calculated using the same emission factors as for the CCF vintage 2021 and taking into account the increase in the number of guests and overnight stays. In light of the relevance of this item, there is a clear need for a more detailed reporting on actual food items and beverages purchased for preparation and consumptions in the company.



## VI. Next steps and suggestions

A list of list of measures was put together following the first calculation of CCF vintage 2021 by the consultant to reduce and avoid emissions. Reference is made to the document *"Results Report – Corporate Carbon Footprint Salema Eco Camp"* dated 15.11.2021 as well as the document *"Sustainability Strategy Salema Eco Camp"* dated 16.01.2022.

Continued efforts to reduce and avoid emissions should focus on the following measures:

- The restaurant informs about the **climate impact of individual meals**. (a suitable label has been proposed by the consultant). This is deemed a priority as food and beverages have the highest contribution to overall GHG emissions.
- A vegetarian or vegan alternative menu is offered in the camp's restaurant and the climate impact of ingredients is considered when putting together the selection of meals.
- The restaurant indicates on the menu which meals are based on locally produced ingredients.
- The camp implements a **sustainable purchasing policy** with focus on locally produced food and beverages in the restaurant and the Eco shop.
- The camp uses **green electricity** instead of the current standard contract with EdP.
- The camp generates **renewable energy** and develops a plan to increase renewable energy production (photovoltaic).
- All electric energy consumption units (heating, ventilation, air conditioning, kitchen appliances) are connected to control systems to immediately detect unusual consumption levels.
- Light bulbs used are energy efficient or LED-based. The energy efficiency of all electrical energy consumption units is checked annually. Refrigerator and freezer seals are checked, freezers are defrosted regularly.

The consultant suggests to establish an **automated management reporting system** to gather relevant consumption data for future calculations of the company's carbon footprint.

In light of the importance of food and beverages for the company's climate impact, **exact consumption data for the restaurant** in particular should be gathered. The current method of estimating consumption of food and beverages based on key dishes' footprint and



assumptions on dining patterns of guests at the resort are not precise. While this is taken into account by adding a 15% surcharge on the compensated emissions, future calculations should be based on exact consumption numbers. A list of purchased items for the restaurant on an annual basis will foster a higher degree of accuracy. This in turn would allow to reduce the compensation safety surcharge applied to estimated consumption figures going forward.

## VII. Detailed review of individual emission sources

### Scope 1: Direct emissions. Total of 17,46 CO<sub>2</sub>e(t)

Table 4: Fuel consumption

Scope 1: Fuel consumption company fleet	Quantity	Unit	kg CO <sub>2</sub> e/ unit	Source	CO <sub>2</sub> e(t)
Petrol	76	l	2,42	DIN EN 16258	0,18
Diesel	6.471	l	2,67	DIN EN 16258	17,28
Sum CO <sub>2</sub> e(t):					17,46

Table 5: Stationary plants (out of scope)

Scope 1: Stationary plants	Quantity	Unit	kg CO <sub>2</sub> e/ unit	Source	CO <sub>2</sub> e(t)
Wood pellets	500	kg	0,000	out of scope GHG Protocol	0,00
Sum CO <sub>2</sub> e(t):					0,00

Out of scope emissions includes biogenic CO<sub>2</sub> factors that should be used to account for the direct carbon dioxide (CO<sub>2</sub>) impact of burning biomass and biofuels such as **wood pellets**.



Biogenic CO<sub>2</sub> emissions are one of several activities labelled ‘outside of scopes’ by the GHG Protocol Corporate Accounting and Reporting Standard because the Scope 1 impact of these fuels has been determined to be a net ‘0’ (since the fuel source itself absorbs an equivalent amount of CO<sub>2</sub> during the growth phase as the amount of CO<sub>2</sub> released through combustion). Total emissions from 500 kg wood pellets would result in approximately 840 kg of CO<sub>2</sub>e(t), if they were in scope.

## Scope 2: Indirect emissions. Total of 39,75 CO<sub>2</sub>e(t)

**Table 6: Electricity**

Scope 2: Purchased electricity	Quantity	Unit	kg CO <sub>2</sub> e/ unit	Source	CO <sub>2</sub> e(t)
Electricity (location-based)	180.676	kwh	0,22	EEA 2022	39,75
Sum CO <sub>2</sub> e(t):					39,75

The calculation of emissions due to consumed electricity followed the location-based method, i.e. utilizing an average emission factor for the Portuguese market, as was the case with the calculation of CCF vintage 2021.

A market-based approach, utilizing a bespoke emission factor provided by energy utility EdP would have resulted in similar emissions of 40,65 CO<sub>2</sub>e(t). EdP’s emission factor was 0,225 CO<sub>2</sub>e(t) per kWh during 2021.

## Scope 3: Other indirect emissions. Total of 120,88 CO<sub>2</sub>e(t)

**Table 7: Energy-related upstream emissions**

Scope 3: Upstream energy emissions	Quantity	Unit	kg CO <sub>2</sub> e/ unit	Source	CO <sub>2</sub> e(t)
Electricity	180.676	kWh	0,06	DEFRA 2021	10,38
Petrol	76	l	0,46	DIN EN 16258	0,03
Diesel	6.471	l	0,57	DIN EN 16258	3,69
Sum CO <sub>2</sub> e(t):					14,11



**Table 8: Business travel**

Scope 3: Business travels	Quantity	Unit	kg CO <sub>2</sub> e/ unit	Source	CO <sub>2</sub> e(t)
Air travel, long haul	0	km	0,18	DEFRA 2022	0,00
Air travel, medium haul	0	km	0,19	DEFRA 2022	0,00
Air travel, short haul	0	km	0,25	DEFRA 2022	0,00
Train rides	0	km	0,00	DEFRA 2022	0,00
Sum CO <sub>2</sub> e(t):					0,00

**Table 9: Hotel accommodation**

Scope 3: Hotel stays	Quantity	Unit	kg CO <sub>2</sub> e/ unit	Source	CO <sub>2</sub> e(t)
3-star hotel	0	nights			0,00
4-star hotel	0	nights			0,00
5-star hotel	0	nights			0,00
Climate Neutral Hotel	0	nights			0,00
Sum CO <sub>2</sub> e(t):					0,00

**Table 10: Work routes of the employees**

Scope 3: Routes to work	Quantity	Unit	kg CO <sub>2</sub> e/ unit	Source	CO <sub>2</sub> e(t)
E-Bike	0	km			0,00
Bike, by foot	0	km			0,00
Motorbike	0	km			0,00
Public transport (bus)	19.890	km	0,10	DEFRA 2022	1,92
Car (hybrid)	4.420	km	0,093	Fraunhofer 2015	0,41
Car (combustion, small)	33.150	km	0,158	DEFRA 2022	5,23
Sum CO <sub>2</sub> e(t):					7,56



**Table 11: Water and waste water**

Scope 3: Water	Quantity	Unit	kg CO <sub>2</sub> e/ unit	Source	CO <sub>2</sub> e(t)
Fresh water	7.681	m3	0,15	DEFRA 2022	0,31
Waste water	7.681	m3	0,27	DEFRA 2022	0,45
Sum CO <sub>2</sub> e(t):					0,76

**Table 12: Waste generation**

Scope 3: Waste	Quantity	Unit	kg CO <sub>2</sub> e/ unit	Source	CO <sub>2</sub> e(t)
Paper/cardboard/cardboard boxes	9.360	kg	0,079	Ecoinvent 3.7	0,74
Leightweight packaging/plastics	9.360	kg	1,312	Ecoinvent 3.7	12,28
Glass	27.000	kg	0,016	Ecoinvent 3.7	0,43
Residual waste	600	kg	0,330	Ecoinvent 3.7	0,20
Construction waste	7.800	kg	0,005	Ecoinvent 3.7	0,04
Sum CO <sub>2</sub> e(t):					13,69

**Table 13: Paper consumption**

Scope 3: Paper consumption	Quantity	Unit	kg CO <sub>2</sub> e/ unit	Source	CO <sub>2</sub> e(t)
Office paper, virgin fibre emissions through printing:	70	kg	0,97	Umweltbundesamt 2022	0,07
Hygenic paper emissions from external printing:	300	kg	1,35	DEFRA 2022	0,41
Sum CO <sub>2</sub> e(t):					0,47



Table 14: Laundry and cleaning products

Scope 3: Laundry and detergents	Quantity	Unit	kg CO <sub>2</sub> e/ unit	Source	CO <sub>2</sub> e(t)
Detergents	930	kg	3,36	Ecoinvent 3.6	3,12
Cleaning agents	315	kg	3,33	Ecoinvent 3.6	1,05
Sum CO <sub>2</sub> e(t):					4,17

Table 15: Food

Scope 3: Food	Quantity	Unit	kg CO <sub>2</sub> e/ unit	Source	CO <sub>2</sub> e(t)
Lunch	5.650	number	2,10	Own calculation, Fokus Zukunft	11,87
Dinner	18.900	number	3,30	Own calculation, Fokus Zukunft	62,37
Sum CO <sub>2</sub> e(t):					74,24

Assumption: increase in the number of lunches and dinners by 21,6% from 2020 to 2021. (Geometric average of increase rates for guests and overnight stays as approximation).

Table 16: Beverages

Scope 3: Beverages	Quantity	Unit	kg CO <sub>2</sub> e/ unit	Source	CO <sub>2</sub> e(t)
Coffee	1.271	l	0,32	IFEU 2020	0,41
Mineral water	3.060	l	0,01	IFEU 2020	0,03
Softdrinks	1.701	l	1,02	IFEU 2020	1,74
Fruitjuice	763	l	0,70	IFEU 2020	0,53
Beer	1.701	l	0,42	IFEU 2020	0,71
Wine	1.701	l	1,00	IFEU 2020	1,70
Sparkling wine	851	l	0,90	IFEU 2020	0,77
Sum CO <sub>2</sub> e(t):					5,89

Assumption: 1.5 drinks of 0.3 litres are consumed per meal. For brunch, these are divided into 50% coffee, 20% water, 30% fruit juice. Dinner 30% water, 20% soft drinks, 20% wine, 20% beer, 10% sparkling wine.