**Company recommendations:**

**Targets:** The company requires targets which are comprehensive enough to hold management to account for short, medium and long-term action to reduce emissions.

**Emissions reductions and reporting:** The company’s activity and emissions reporting does not provide sufficient detail to give a full view of its decarbonisation progress and plans. Improved disclosure will allow for this assessment.

**Transition plan:** The company can improve the elements of its transition plan by ensuring it includes medium and long-term targets, verifiable and quantifiable key performance indicators and financial commitments. The plan should be informed by scenario analysis to ensure that the plan’s ambition is sufficient for a 1.5°C pathway.

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**Module** | **Last Assessment Performance (2022)** | **Current Performance (2023)** | **Module summary** | **Change in performance since last full assessment**
---|---|---|---|---
**Targets** | | | The company is yet to set a net zero target across any scope 1, 2 and 3 emissions. Kuehne + Nagel has set a new scope 1 emissions reduction of 10% across its trucks for 2026. The company is planning to achieve 100% renewable energy in all contract logistics locations by 2030. Kuehne + Nagel are aligning reductions targets to the SBTi for 2030. | Remains the same

**Emissions reductions and reporting** | Scope 1 and 2 emissions intensity disclosed? | No | Kuehne + Nagel do not report emissions intensity for any scope emissions or their activity data. They cannot be scored for improvement. However, the company’s absolute emissions across all scopes have been in decline since 2019. Kuehne + Nagel needs to improve its emissions reporting to provide a sufficient view of its progress in decarbonising. | Remains the same

**Transition Plan** | Public transition plan? | Yes | Kuehne + Nagel do not have a net zero target. The company has only set targets up until 2030, where they plan to be using 100% renewable energy, with low emissions vehicles making up a 60% share of its fleet. Kuehne + Nagel do not conduct climate scenario analysis or stress testing to inform their transition plan. A carbon price is not applied. | Remains the same

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