S.F. Holding			
Sector	Transport		
Last full assessment published	October 2022		
CDP Responder	No		



Company recommendations:

Targets: To be effective the company requires targets which account for the majority of its 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.

For the last full ACT assessment and more information visit:	Transport Benchmark	World Benchmarking Alliance

Module	Last Assessment Performance (2022)	Current Performance (2023)		Module summary	Change in performance since last full assessment
Targets		Net zero target (all scopes)?	No	S.F. Holding has set targets of a 55% improvement in carbon efficiency and a reduction in the carbon footprint of each express	
		Interim target(s)?	Yes	carbon footprint of each express parcel by 70% by 2030 compared to 2021. As its intensity metric (grams of CO2 per package	
		Targets cover all scopes?	No	delivered) does not align with the metric used for the sector 1.5°C pathway, the targets could not be assessed under the ACT	Remains the same
		All targets SBTi 1.5°C validated?	No	methodology.	same
Emissions reductions and reporting		Scope 1 and 2 emissions intensity disclosed?	No	The company does not disclose enough emissions and activity data or emissions intensity data to meaningfully assess its performance against its 1.5°C pathway or carbon budgets.	
		Scope 1, 2 and 3 emissions intensity disclosed?	No		Remains the same
Transition Plan		Public transition plan?	Yes	The company has developed a transition plan covering the entire scope of its business and emissions reduction targets. However, the targets only extend to 2030. The transition	
		Relevant expertise on the board?	No		
		Incentives linked to emissions reductions?	No	plan includes some considerations as to how the targets will be achieved. However, it does not include	
		Financial content in plan?	No	specific details on the actions the company plans to implement.	Remains the same
		Plan informed by scenario analysis?	No		

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*ACT scores are constructed of three parts. The performance score out of 20, narrative score A – E and trend score + / = / -