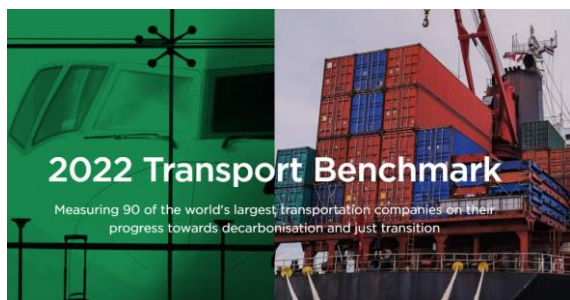


United Parcel Service (UPS)	
Sector	Transport
Last full assessment published	October 2022
CDP Responder	Yes

**4.8C=\***  
ACT Score (2022)

**#27/90**  
Sector Rank (2022)



**Company recommendations:**

**Targets:** The company has set a long-term decarbonisation target. However, it has not set sufficient intermediate targets. Setting regularly spaced intermediate targets will incentivise near-term actions on its longer-term goals.

**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 should establish a time-bound action plan that outlines how it will transition to a low-carbon economy. This should include 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](https://www.worldbenchmarkingalliance.org/transport-benchmark)

Module	Last Assessment Performance (2022)	Current Performance (2023)		Module summary	Change in performance since last full assessment
		Question	Answer		
Targets		Net zero target (all scopes)?	Yes	UPS has targeted to reduce its absolute ground emissions by 12% by 2025 compared to 2016 and reach net zero by 2050 in Scope 1+2+3 emissions. It is unclear what role carbon offsets will have in reaching these targets.	 Remains the same
		Interim target(s)?	Yes		
		Targets cover all emissions?	Yes		
		All targets SBTi 1.5°C validated?	No		
Emissions reductions and reporting		Scope 1 and 2 emissions intensity disclosed?	No	UPS does not disclose sufficient data to meaningfully assess its emissions intensity. UPS reports Scope 3 emissions from its subcontractors. Subcontracted activity makes up 22% of UPS's GHG emissions. All GHG emissions reporting is certified by a third party. However, UPS does not report subcontractors' strategies to reduce emissions.	 Remains the same
		Scope 1, 2 and 3 emissions intensity disclosed?	No		
Transition Plan		Public transition plan?	No	UPS has set a goal for carbon neutrality by 2050 and has a sustainability strategy that contains short-term targets to achieve this goal. UPS claim its strategy has been influenced by climate-related risks and opportunities. Yet UPS acknowledges its lack of transition plan and states it does not plan on developing plan within the next two years.	 Remains the same
		Relevant expertise on the board?	No		
		Incentives linked to emissions reductions?	No		
		Financial content in plan?	No		
		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 + / = / -