

APPENDIX B

Statement of Greenhouse Gas (GHG) Emissions for the year ended December 31, 2021

Management asserts that the Statement of GHG Emissions for the year ended December 31, 2021 is presented in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) and the Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard, published by the World Resources Institute/World Business Council for Sustainable Development.

305-1 Direct (Scope 1) GHG emissions**305-2 Indirect (Scope 2) GHG emissions**

Global CO ₂ e Emissions (‘000 tonnes)				
	2021	2020 ¹	% Change 2021/2020 ¹	Base Year (2020 ¹)
Scope 1	15,668	15,088	3.8%	15,088
Scope 2 (market-based)	654	728	-10.2%	728
Gross Scope 1 and 2	16,322	15,816	3.2%	15,816
Scope 3 ²	19,486	18,595	4.8%	18,595
Gross Scope 1, 2 and 3	35,808	34,411	4.1%	34,411
Total voluntary carbon offsets for carbon neutral shipping	(298)	(273)	9.2%	(273)
Net Global CO₂e Emissions	34,510	34,138	4.0%	34,138

¹ Recalculated 2020 emissions due to the divestiture of UPS Freight. See below section Base Year GHG Emissions for additional Emission for further information

² Recalculated Scope 3, Categories 1 and 2 emissions. See below section Operational Boundary – Detailed Description Scope 3 for additional information regarding the methodology update.

Emissions by Greenhouse Gas Scope & Type (‘000 tonnes)						
	Scope 1			Scope 2		
	2021	2020 ¹	Base Year (2020 ¹)	2021	2020 ¹	Base Year (2020 ¹)
Carbon Dioxide (CO ₂)	15,478	14,913	14,913	651	724	724
Methane (CO ₂ e)	46	40	40	1.4	1.8	1.8
Methane (CH ₄)	1.63	1.42	1.42	0.05	0.06	0.06



Nitrous Oxide (CO ₂ e)	138	129	129	2	2	2
Nitrous Oxide (N ₂ O)	0.52	0.49	0.49	0.01	0.01	0.01
HFCs (CO ₂ e)	6	6	6	0	0	0
HFCs (HFC)	0.005	0.005	0.005	0	0	0

Emissions by Greenhouse Gas Scope & Type (‘000 tonnes)						
	Scope 3 ²			Totals		
	2021	2020 ¹	Base Year (2020 ¹)	2021	2020 ¹	Base Year (2020 ¹)
Carbon Dioxide (CO ₂)	19,396	18,510	18,510	35,525	34,147	34,147
Methane (CO ₂ e)	10	10	10	57	52	52
Methane (CH ₄)	0.36	0.37	0.37	2.04	1.85	1.85
Nitrous Oxide (CO ₂ e)	80	75	75	220	206	206
Nitrous Oxide (N ₂ O)	0.30	0.28	0.28	0.83	0.78	0.78
HFCs (CO ₂ e)	0	0	0	6	6	6
HFCs (HFC)	0	0	0	0.005	0.005	0.005

¹ Recalculated 2020 emissions due to the divestiture of UPS Freight. See above section Base Year Emission for further information.

² Recalculated Scope 3, Categories 1 and 2 emissions. See below section Operational Boundary – Detailed Description Scope 3 for further information regarding the methodology update.

Biomass CO ₂ Emissions (‘000 tonnes, not included in above totals)				
	2021	2020	% Change 2021/2020	Base Year (2020)
Mobile Combustion – Biomass CO ₂ (e.g., ethanol, bio-diesel)	663	470	41.1%	470
Stationary Combustion – Biomass CO ₂	0	0	0%	0
Total Biomass CO₂ (reported separately as per GHG Protocol)	663	470	41.1%	470



Scope 2 CO ₂ e Emissions (‘000 tonnes)				
	2021	2020 ¹	% Change 2021/2020 ¹	Base Year (2020) ¹
Scope 2 (market-based method)	654	728	-10.2%	728
Scope 2 (location-based method)	676	775	-12.8%	775

¹ Recalculated 2020 emissions due to the divesture of UPS Freight. See below section Base Year Emission for further information.

GHG Reporting Policies

The statement of GHG emissions has been prepared based on a calendar reporting year that is the same as the UPS financial reporting period, covering the reporting year of January 1, 2021, to December 31, 2021. Organizational responsibility for our GHG Emissions reporting rests with our chief corporate affairs officer.

Scope 1 and 2 GHG emissions information is prepared in accordance with the World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition).

Scope 3 GHG emissions information is prepared in accordance with the World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: Corporate Value Chain (Scope 3), Accounting and Reporting Standard.

Scope 3 emissions include all relevant Scope 3 categories, nine of the fifteen categories as defined by the GHG Protocol.

Collectively, the Corporate Accounting and Reporting Standard (Revised Edition) and the Corporate Value Chain (Scope 3), Accounting and Reporting Standard are referred to as the “GHG Protocol” in this document. The following includes information on GHG emissions by business unit and emission source, as well as intensity disclosures.

Base Year GHG Emissions

UPS has set our base year for Scope 1, 2 and 3 to 2020 to align with UPS's new sustainability goals. The GHG Protocol states, “Selection and recalculation of a base year should relate to the business goals and the particular context of the company: For the purpose of reporting progress towards voluntary public GHG targets, companies may follow the standards and guidance in this chapter.” UPS announced new sustainability goals in 2021, and 2020 is the base year for the 50 percent reduction in CO₂/package goal by 2035.

This is in support of our goal to achieve carbon neutrality by 2050 across Scope 1, 2 (market-based), and 3 emissions.

In addition to the change of base year to 2020, a recalculation of the base year is needed. There are two reasons for a recalculation of the 2020 base year:

1. Change in methodology (Scope 3 Category 1 and Category 2)
2. Change in organization (Divestment of UPS Freight)
 - a. The divestment of UPS Freight reduces total scope 1, 2, and 3 emissions (2020 data) by 3 percent (1,156,000 tonnes out of 37,937,000 tonnes).

The GHG protocol Corporate Standard states:

The following cases shall trigger recalculation of base year emissions:

- *Structural changes in the reporting organization that have a significant impact on the company's base year emissions. A structural change involves the transfer of ownership or control of emissions-generating activities or operations from one company to another. Structural changes include mergers, acquisitions, and divestments.*
 - o *The divestment of UPS Freight reduces total scope 1, 2, and 3 emissions by 3 percent.*
- *Changes in calculation methodology or improvements in the accuracy of emission factors or activity data that result in a significant impact on the base year emissions data.*
 - o *The new calculation methodology for Scope 3 Category 1 and Category 2 crosses the threshold for a base year recalculation (greater than 5 percent of total emissions). The new calculation methodology reduces total Scope 1, 2, and 3 emissions by 8 percent.*
- *Base year update was triggered due to the aggregation of the above. Combined, these two changes represent an 11 percent reduction in total emissions and so a recalculation encompassing both changes, even though the divestment of UPS Freight itself does not cross a materiality threshold, would be the most appropriate for year over year comparisons.*

Base year emissions are reported in each applicable table. Base year updated in GRI section 302: Energy per above rationale.

Greenhouse Gases

GHG emissions figures are reported in metric tons of carbon dioxide equivalents (CO₂e) and include four of the seven greenhouse gases covered by the GHG Protocol — carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and hydrofluorocarbons (HFCs). Perfluorocarbons (PFCs), sulfur hexafluoride (SF₆) and nitrogen trifluoride (NF₃) emissions were omitted from our reporting, as they are not a significant source of greenhouse gases for the Company.



The GHG Protocol defines global warming potential (GWP) as “a factor describing the radiative forcing impact (degree of harm to the atmosphere) of one unit of a given GHG relative to one unit of CO₂. By using GWPs, GHG emissions from multiple gases can be standardized to a carbon dioxide equivalent (CO₂e).

The Global Warming Potentials of GHGs		
Gas	GWP	Reference
Carbon Dioxide (CO ₂)	1	Fifth Assessment Report (AR5) published by Intergovernmental Panel on Climate Change
Methane (CH ₄)	28	
Nitrous Oxide (N ₂ O)	265	
HFC-134a	1,300	

GHG Reporting Scope and Boundary

The Statement of Greenhouse Gas Emissions includes Scope 1 (direct), Scope 2 (indirect), and Scope 3 (indirect) emissions that were reported for operations within the organizational boundary described below. GHG emissions have been reported from the entities where UPS has operational control as defined by the GHG Protocol. UPS is a global company operating in more than 220 countries and territories. Our three reportable business segments are U.S. Domestic Package, International Package, and Supply Chain Solutions.

The U.S. Domestic Package business provides time-definite delivery services for express letters, documents packages and palletized freight via air and ground services to and from all 50 states.

The International Package reporting segment includes small package operations in Europe, Asia, Canada, Latin America, the Indian Subcontinent, Middle East, and Africa.

Supply Chain Solutions consists of our forwarding, truckload brokerage, logistics and distribution, Roadie, UPS Capital and other businesses.



Operational Boundary – Detailed Description Scope 1 and 2

Source	Scope	U.S. Package Operations	International Package Operations	Supply Chain Solutions
Jet-A (mobile)	1	All jet fuel used for UPS-owned aircraft (U.S. flights)	All jet fuel used for UPS-owned aircraft (International flights)	N/A — all Supply Chain Solutions moved on UPS-owned aircraft is captured in package operations (U.S. and International)
Diesel and Gasoline (mobile)	1	All diesel and gasoline used in UPS-owned/leased vehicles to transport, pick up and deliver small packages	<ul style="list-style-type: none"> • Diesel and gasoline used in UPS-owned/leased vehicles to transport, pick up and deliver small packages • Diesel and gasoline used for Company-leased cars used by employees in Europe and Asia 	<ul style="list-style-type: none"> • Diesel and gasoline used in UPS-owned/leased vehicles to transport, pick up and deliver freight or packages • Diesel and gasoline for Company-leased cars used by employees in U.S., Canada, Europe, and Asia
CNG (mobile)	1	All compressed natural gas used in UPS-owned vehicles to transport, pick up and deliver small packages	All compressed natural gas used in UPS-owned vehicles to transport, pick up and deliver small packages	All compressed natural gas used in UPS-owned vehicles to transport, pick up and deliver small packages
Propane/LPG (mobile)	1	All propane fuel used in UPS-owned vehicles to transport, pick up and deliver small packages	All propane fuel used in UPS-owned vehicles to transport, pick up and deliver small packages	N/A — fuel type is not a source of emissions from this business unit



LNG (mobile)	1	All liquefied natural gas used in UPS-owned vehicles to transport, pick up and deliver small packages	N/A — fuel type is not a source of emissions from this business unit	All liquefied natural gas used in UPS owned vehicles to transport, pickup and deliver
Biomass (mobile)	1	All renewable natural gas, renewable diesel, renewable gasoline, ethanol, and bio-diesel used in UPS fleet. CH ₄ and N ₂ O are reported in Scope 1 and CO ₂ emissions for biomass fuels are reported separately as per the GHG protocol.	All renewable natural gas, renewable diesel, renewable gasoline, ethanol, and bio-diesel used in UPS fleet. CH ₄ and N ₂ O are reported in Scope 1 and CO ₂ emissions for biomass fuels are reported separately as per the GHG protocol.	All renewable natural gas, renewable diesel, renewable gasoline, ethanol, and bio-diesel used in UPS fleet. CH ₄ and N ₂ O are reported in Scope 1 and CO ₂ emissions for biomass fuels are reported separately as per the GHG protocol.
Natural Gas, Heating Oil, Propane (stationary)	1	Natural gas, propane, and heating oil for facilities we own or lease	Natural gas, propane, and heating oil for facilities we own or lease	Natural gas, propane, and heating oil for facilities we own or lease
HFCs 1	1	Fugitive emissions from vehicle A/C systems	Fugitive emissions from vehicle A/C systems	Fugitive emissions from vehicle A/C systems
Electricity (stationary)	2	Electricity usage for facilities we own or lease	Electricity usage for facilities we own or lease	Electricity usage for facilities we own or lease

¹ Scope 1 emissions relating to fuel use from facility emergency fire pumps, emergency back-up generators, and HFCs from facility fire suppression systems have been excluded as they contribute less than 0.1% to overall Scope 1 emissions.



Operational Boundary – Detailed Description Scope 3			
Upstream Scope 3 Emissions			
Scope and Category	Emissions Included/Excluded (UPS Scope and Boundary)	Description of Methodology	% Emissions Calculated Using Data Obtained from Value Chain Partners
1. Purchased Goods and Services	The upstream extraction, production and transportation of goods and services purchased by all UPS operations, not otherwise included in Categories 2-8. Exclusions: None	Economic input-output life cycle assessment with adjustments for inflation. Corporate Sustainability and Corporate Controllers review all general ledger codes for applicability and appropriate sub-categorization (EIO-LCA) model	0%
2. Capital Goods	The upstream extraction, production and transportation of capital expenditures purchased by all UPS operations. Includes buildings, aircraft, vehicles, and information technology. Exclusions: None	Economic input-output life cycle assessment with adjustments for inflation. Corporate Sustainability and Corporate Controllers review all general ledger codes for applicability and appropriate sub-categorization (EIO-LCA) model	0%
3. Fuel- and Energy-Related Activities Not Included in Scope 1 or 2	Includes the upstream (well-to-pump) emissions from raw material extraction up to the point of (but excluding) combustion for the following global fuel sources: Jet-A, Diesel, gasoline, CNG, LPG, LNG, natural gas, heating oil and propane. Includes the upstream emissions for the transmission and distribution losses of purchased electricity. Exclusions: None	The same primary data that is used to calculate the Scope 1 and 2 emissions for all energy usage is used to calculate the upstream emissions; the actual quantity of energy consumed is multiplied by the appropriate life cycle emission factor.	100%



<p>4. Transportation and Distribution (Upstream)</p>	<p>The emissions from purchased transportation (air, ground, rail, and ocean) for the pickup, transportation, and delivery of packages/freight for our global operations includes emissions associated with:</p> <p>U.S. Package Operations</p> <ul style="list-style-type: none"> • Packages moved by third parties via aircraft, rail, and tractor-trailers • Last-mile delivery of packages by the U.S. Postal Service <p>International Package Operations</p> <ul style="list-style-type: none"> • Packages moved by third parties via aircraft and tractor-trailers • Last-mile delivery of packages by the use of Agents and Outside Service Providers (OSPs) • Packages moved by third parties via aircraft and tractor-trailers • Last-mile delivery of packages by the use of Agents and Outside Service Providers (OSPs) • Packages transported across the U.K. Channel by third parties via railroad or ferry • Packages transported by rail in Canada <p>Supply Chain Solutions</p> <ul style="list-style-type: none"> • UPS Supply Chain Solutions™ Services: transportation, pickup, and delivery for freight/packages by other third parties via aircraft, rail, tractor-trailers, and ocean 	<p>The primary method used to calculate the upstream emissions from purchased transportation is to multiply the actual weight and distance traveled for each shipment by the appropriate emission factor from the GHG Protocol.</p>	<p>25%</p>
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	<ul style="list-style-type: none"> • Exclusions: Does not include Scope 2 emissions from third-party transportation companies. Does not include any optional life cycle assessment (LCA) emissions. Source has been excluded due to lack of means to measure emission source • Coyote: a leading global third-party logistics provider with a network of more than 15,000 shippers moving 10,000 loads every day through a comprehensive multi-modal solutions portfolio. • Marken: offers a state-of-the-art depot network and logistic hubs for clinical drug product storage and distribution in over 50 locations worldwide, while maintaining the leading position for Direct-to-Patient and Home Healthcare services, biological sample shipments and biological kit production. 		
<p>5. Waste Generated in Operations</p>	<p>Includes the emissions that occur from landfilled, incinerated, recovery and recycled waste streams in the U.S.</p> <p>Exclusions: Emissions associated with wastes generated in operations outside of the U.S. Does not include any optional LCA emissions. Source has been excluded due to lack of means to measure emission source.</p>	<p>Methodology used is actual waste disposed by waste stream multiplied by the appropriate LCA Emission factor.</p>	<p>0%</p>



<p>6. Business Travel</p>	<p>Includes the emissions that occur from air and rail travel, rental cars, and the use of personnel vehicles for business-related activities for our global operations.</p> <p>Exclusions: Does not include any optional life cycle emissions from hotel stays. Source has been excluded due to lack of means to measure emission source.</p>	<p>Travel agent provides a detailed breakdown of GHG emissions based upon actual travel activity.</p>	<p>100%</p>
<p>7. Employee Commuting</p>	<p>Includes the emissions that occur from the transportation of our employees between their homes and their workplace for our global operations.</p> <p>Exclusions: Does not include any optional emissions from employee teleworking. Source has been excluded due to lack of means to measure emission source.</p>	<p>Actual number of employees multiplied by average gallons used per employee (UPS calculated this factor) multiplied by the emission factor for gasoline (8.81 kg CO₂ per gallon). The UPS factor for estimated gallons per employee was created by combining a host of information from the U.S. Census data, Department of Transportation, the Federal Highway Administration, and other sources.</p>	<p>0%</p>
<p>8. Upstream Leased Assets</p>	<p>Not Relevant — We do not report on this category since the category as described by the WRI Guidelines is not applicable to our business because upstream leased assets are included in our Scope 1 and 2 emissions.</p>	<p>Not Relevant</p>	<p>Not Relevant</p>
<p>Downstream Scope 3 Emissions</p>			
<p>9. Transportation and Distribution</p>	<p>Not Relevant — We do not report on this category since the category as described by the WRI Guidelines is not applicable to our business because UPS does not offer a sold product. For our sold service, emissions from non-UPS vehicles are reported in category 4 because they are purchased directly by UPS.</p>	<p>Not Relevant</p>	<p>Not Relevant</p>



10. Processing of Sold Products	Not Relevant — We do not report on this category since the category as described by the WRI Guidelines is not applicable to our business because UPS does not offer an intermediate sold product.	Not Relevant	Not Relevant
11. Use of Sold Products	Not Relevant — We do not report on this category since the category as described by the WRI Guidelines is not applicable to our business because UPS does not offer an intermediate sold product.	Not Relevant	Not Relevant
12. End-of-Life Treatment of Sold Products	Includes the global emissions that occur from landfilled and recycled waste from UPS-branded packaging materials sold to customers. Exclusions: None	Number of pounds of purchased UPS-branded packaging multiplied by the appropriate LCA Emission factor	50%
13. Downstream Leased Assets	Not Relevant — We do not report on this category since the category as described by the WRI Guidelines is not relevant because UPS does not have any significant downstream leased assets.	Not Relevant	Not Relevant
14. Franchises	Estimated electricity and natural gas usage for over 5,300 The UPS Store® locations serving the U.S. and Canada. Exclusions: Does not include franchises outside of the U.S and Canada and any optional LCA emissions. Source has been excluded due to lack of means to measure emission source	Using square footage of The UPS Store franchises multiplied by an average energy emission factor established by the EPA Energy Star Program	0%
15. Investments	Not Relevant — We do not report on this category since the category as described by the WRI Guidelines is not relevant because UPS does not have any significant investments that fit this category.	Not Relevant	Not Relevant

Uncertainty

As calculations of GHG emissions contain uncertainty for a variety of reasons, we conducted an uncertainty analysis to quantify estimates of the likely or perceived difference between the reported GHG emissions and a qualitative description of the likely causes of the difference such as uncertainty in data inputs and calculation methodologies; uncertainty associated with mathematical equations used to characterize the relationship between various parameters and emission processes; and uncertainty associated with quantifying the parameters used as inputs to estimation models. UPS continues to improve internal processes for primary data collection to reduce uncertainty in our GHG inventory reporting for Scope 1 and 2. UPS continues to work with the third parties responsible for providing the data necessary to calculate Scope 3 emissions and will continue to work on improving the data management and the methodologies used to estimate these emissions to reduce the uncertainty in our GHG inventory reporting. Using the GHG Protocol “Measurement and Estimation Uncertainty of GHG Emissions” guidance and analyzing the collected data through Monte Carlo simulations by using the @Risk statistical analysis software at 95 percent confidence interval, we are able to estimate the uncertainty for our current year GHG inventory as follows:

Scope	Uncertainty	Main Source of Uncertainty	Comments
Scope 1	1±%	International Operations	<p>North America Operations (Small Package, Supply Chain Solutions) and UPS Airlines are our largest source of Scope 1 emissions and represent 76 percent of our total Scope 1 emissions. Well-established processes are in place to capture the primary data for these sources.</p> <p>International Operations represent 24 percent of our total Scope 1 emissions.</p>
Scope 2	3±%	International Operations	<p>North America Operations (Small Package, Supply Chain Solutions) are our largest source of Scope 2 emissions, representing 94 percent of our total Scope 2 emissions. Well-established processes are in place to capture the primary data for these sources.</p> <p>International Operations represent 6 percent of our total Scope 2 emissions.</p>
Scope 3	6±%	Use of secondary data	<p>UPS reports on all relevant Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.</p> <p>Calculations for Scope 3 use various sources of secondary data since primary data is unavailable. Examples of the type of secondary data used vary from estimated miles driven, number of packages picked-up/delivered to estimated shipment information (weight and distance per shipment).</p>



GHG Emission Factors

The carbon dioxide equivalent emissions associated with the activities described in the detailed description of our operational boundaries were determined on the basis of measured or estimated energy and fuel use, multiplied by relevant carbon emission factors. Published emission factors were used to calculate emissions from operations.

GHG Emission Factors by Source

Emissions Source	Emission Factor Employed
Scope 1 — Global	GHG Protocol Emission Factors from Cross-Sector Tools, March 2017 EPA Emission Factor Hub_Nov 2015v2
Scope 2 — U.S.¹	U.S. Environmental Protection Agency eGRID data year 2020
Scope 2 — Canada¹	National Inventory Report, Greenhouse Gas Sources and Sinks in Canada (Published 2021; Data year 2019)
Scope 2 — Other	CO ₂ Emissions from Fuel Combustion Highlights (Published 2021; 2019 data year © OECD/IEA)
Scope 3 — Global	Categories 1 and 2: GHG Protocol Scope 3 Evaluator - Economic input-output life cycle assessment (EIO-LCA) model Category 3: Argonne National Laboratory GREET_1 2021 Model Category 3: US Environmental Protection Agency eGRID 2020 Category 4: EPA SmartWay Carrier Rankings and Emission Rates (railroad only) Category 6: EPA Emission Factors for GHG Inventories, March 2018 Category 4, 7, 14: GHG Protocol Emission Factors from Cross-Sector Tools, March 2017 Categories 5 and 12: 2020 UK Government GHG Conversion Factors for Company Reporting

¹Residual emissions factors were not used for grid electricity in market-based accounting; this may result in double-counting between electricity consumers. Changing this approach would not result in a substantial change to our emissions.



Methodology

For Scope 1 and 2, primary usage data is used to calculate GHG Emissions. The primary data is collected through various internal processes and data systems which are entered into our sustainability performance management software that quantifies associated emissions through the application of the GHG emission factors described above. GHG emission calculations for Scope 3 use various sources of secondary data since primary data is unavailable. The secondary data used varies from estimated miles driven, number of packages picked up/delivered to estimated shipment information (weight and distance per shipment). The appropriate GHG factor is applied to estimate the emissions reported.

Carbon Offset Purchases from UPS Carbon Neutral Product

A carbon offset is a certified financial instrument aimed at a reduction in GHG emissions. The offsets we purchase meet the key standard of additionality, which means that the carbon reduction project in question (such as reforestation) produced a reduction in CO₂e generation or sequestration of CO₂e in addition to what would have been achieved by activities already planned or underway.

Project Name	Project Location	Offset Standard	Project Type	2021 Metric Tonnes Retired	2020 Metric Tonnes Retired
Acre Amazonian Rainforest	Brazil	VCS	Forest Conservation	110,000	0
Ulubelu Geothermal	Indonesia	CER	Geothermal	10,295	0
Wolf Creek Landfill	U.S. (Georgia)	CAR	Landfill Gas	56,050	158,950
Chol Charoen Group Wastewater Treatment with Biogas System 1	Thailand	VCS	Wastewater Methane Destruction	113,130	98,939
Darkwoods	Canada	VCS	Reforestation	8,409	15,591
Total Carbon Offsets				297,884	273,480



305-3 Other Indirect (Scope 3) GHG emissions

Global CO ₂ e Emissions ('000 tonnes)		2021	2020 ¹	Base Year (2020 ¹)
Total Scope 3 Emissions		19,486	18,595	18,595
Upstream				
1	Purchased Goods and Services 2	1,740	1,828	1,828
2	Capital Goods 2	2,544	3,821	3,821
3	Fuel and Energy Related (not incl. Scope 1 and 2)	3,198	2,703	2,703
	Jet A (well to pump)	1,800	1,700	1,700
	Diesel (well to pump)	520	516	516
	Gasoline (well to pump)	406	371	371
	CNG (well to pump)	75	69	69
	Propane/LPG (well to pump)	11	10	10
	LNG (well to pump)	43	58	58
	Biomass (well to pump)	240	(114)	(114)
	Natural Gas, Heating Oil, Propane (stationary)	66	55	55
	Electricity (T&D losses/generation of)	37	38	38
4	Transportation and Distribution	9,712	8,036	8,036
	Subcontracted Air	4,683	4,266	4,266
	Subcontracted Ground	4,527	3,136	3,136
	Subcontracted Rail	365	425	425
	Subcontracted Ocean	137	209	209



5	Waste Generated in Operations	90	37	37
	Landfilled, Incinerated, Recovery, Recycled	90	37	37
6	Business Travel	43	44	44
	Business travel – Air/Rail/Car	43	44	44
7	Employee Commuting	2,093	2,059	2,059
	U.S. Domestic Package	1,689	1,681	1,681
	International Package	357	336	336
	Supply Chain Solutions	47	42	42
8	Leased Assets	Not Relevant	Not Relevant	Not Relevant
Downstream				
9	Transportation and Distribution	Not Relevant	Not Relevant	Not Relevant
10	Processing of Sold Products	Not Relevant	Not Relevant	Not Relevant
11	Use of Sold Products	Not Relevant	Not Relevant	Not Relevant
12	End-of-Life Treatment of Sold Products	12	11	11
	Landfilled/Recycled	12	11	11
13	Leased Assets	Not Relevant	Not Relevant	Not Relevant
14	Franchises	54	56	56
	The UPS Store® – Electricity/Natural Gas	54	56	56
15	Investments	Not Relevant	Not Relevant	Not Relevant

¹ Recalculated 2020 emissions due to the divestiture of UPS Freight. See above section Base Year GHG Emissions for additional information.

² Recalculated Scope 3, Categories 1 and 2 emissions. See above section Operational Boundary – Detailed Description Scope 3 for further information regarding the methodology update.

Additional information regarding the included greenhouse gases, base year, GWP and calculation standards can be found in 305-1 and 305-2.