

## Allocation Methodologies for Letter Mail and Parcel Emissions

The table below provides details of the methodologies used by SMMS participants to calculate and allocate their emissions to letter mail and parcel categories.

Post	Items	Building emissions	Transport emissions	Subcontractor emissions
<b>An Post</b>	Actual	Allocation is based on split in revenue between letter mail and parcel operations.	Allocation is based on split in revenue between letter mail and parcel operations.	Allocation is based on split in revenue between letter mail and parcel operations.
<b>Australian Postal Corporation</b>	Actual	Allocation is based on costs (at an individual product level) between letter mail and parcel operations.	Allocation is based on finance expenditure (at an individual product level) between letter mail and parcel operations.	Allocations are based on expenditure and the finance allocations process. For the StarTrack business the allocation is based on a combination of expenditure and revenue allocation.
<b>Austrian Post</b>	Actual	Allocation is based on the split according to the number of square meters (settled payment unit) per business unit.	Vehicles are assigned to either the letter mail or parcels division. When vehicles are used for both letter mail and parcels cost allocation is used to split the emissions.	Subcontractor emissions for letter mail are based on kilometer data. Emissions for parcel subcontractors are estimated using the number of kilometers travelled, derived by a ratio calculation comparing parcel numbers with the subcontractor parcel numbers.
<b>bpost</b>	Actual	Allocation is based on cost rates, calculated based on operating income for letter mail and parcels operations	Allocation is based on cost rates, calculated based on operating income for letter mail and parcels operations	Allocation is based on cost rates, calculated based on operating income for letter mail and parcels operations
<b>Correos</b>	Actual	Allocation is based on costs between letter mail and parcels operations.	Allocation is based on costs between letter mail and parcels operations.	Allocation is based on costs between letter mail and parcels operations.
<b>CTT Portugal Post</b>	Actual	Allocation is based on revenue.	Allocation is based on revenue.	Allocation is based on revenue.
<b>Deutsche Post DHL Group</b>	Actual	All emissions allocated to letter mail, as letter mail and parcel operates as one division	All emissions allocated to letter mail, as letter mail and parcel operates as one division	Kilometer data forms the basis for the allocation of subcontracted road emissions (adjusted for the specific truck types). Emissions for domestic air travel are calculated using fuel data from the airline partner. Emissions for international air travel are calculated on an individual trip level taking into consideration specific routing, aircraft type and load utilization. All emissions allocated to letter mail, as letter mail and parcel operates as one division
<b>Le Groupe La Poste</b>	Actual	Letter mail and parcel have their own delivery organisation and process.	Letter mail and parcel have their own delivery organisation and process. Allocation for air transportation is based on freight rates (weight and number of items). For international air or maritime transportation, the allocation is based on the split in carrying weight.	Letter mail and parcel have their own delivery organisation and process. Allocation for air transportation is based on freight rates (weight and number of items). For international air or maritime transportation, the allocation is based on the split in carrying weight.

Post	Items	Building emissions	Transport emissions	Subcontractor emissions
<b>New Zealand Post Group</b>	Actual	Most of the buildings in the network are either for letter mail or for parcels. If they are dual use emissions are allocated to the letter mail side of the business.	Allocation for domestic air freight and ground fuel (both related to delivery) is done using the financial control method drawing on cost information from within the business.	Allocation for domestic air freight and ground fuel (both related to delivery) is done using the financial control method drawing on cost information from within the business.
<b>POST Luxembourg</b>	Actual	Allocation is based on revenue split between mail and parcel operations.	Where not directly allocated to a category, emissions are allocated based on the actual numbers of items and distinction between letter mail and parcel divisions through the delivery stage.	Where not directly allocated to a category, emissions are allocated based on the actual numbers of items and distinction between letter mail and parcel divisions through the delivery stage.
<b>PostNord</b>	Actual	Emissions allocated according to the principles for cost allocation for transportation and vehicles	Emissions allocated according to the principles for cost allocation for transportation and vehicles	Emissions allocated according to the principles for cost allocation for transportation and vehicles
<b>Poste Italiane</b>	Actual	Allocation is based on revenue split.	Allocation is based on revenue split.	Allocation is based on revenue split.
<b>Posten Norge</b>	Actual	Allocation of emissions is based on m <sup>2</sup> usage of letter mail and parcel divisions.	Emissions from business activities is clearly assigned to letter mail, parcel (etc.) categories.	Business activities are assigned to either letter mail or parcel. Volumes (items and kg) used to calculate emissions. Weight is calculated by multiplying sales volumes by the maximum weight.
<b>Posti</b>	Estimation	Buildings are assigned to either letter mail or parcel divisions using an estimation based on actual figures.	Allocation based on actual volumes of items and distinction between letter mail and parcel divisions through the process stage.	Allocation based on actual volumes of items and distinction between letter mail and parcel divisions through the process stage.
<b>PostNL</b>	Actual	Emissions based on clear separation of letter mail and parcel divisions.	Emissions based on clear separation of letter mail and parcel divisions.	For outsourced road the allocation is based on revenue split. For outsourced air allocation is based on actual split.
<b>Royal Mail Group Plc</b>	Actual	Allocation is based on revenue split.	Allocation is based on revenue split.	Allocation is based on revenue split.
<b>South African Post Office</b>	Actual	Allocation is based on the volume of letter mail and parcels.	Allocation is based on the volume of letter mail and parcels.	Allocation is based on the volume of letter mail and parcels.
<b>Swiss Post</b>	Actual	Emissions from business activities clearly assigned to letter mail, parcel (etc.) categories. Building emissions are calculated using meter readings and split among different business units based on their assigned area.	Emissions from business activities clearly assigned to letter mail, parcel (etc.) categories. Transport emissions are calculated using the actual fuel use per business unit.	Emissions from business activities clearly assigned to letter mail, parcel (etc.) categories. Transport emissions are calculated using fuel use that is stipulated in the contract with the subcontractor.
<b>United States Postal Service</b>	Actual	Allocation is based on revenue split.	Allocation is based on revenue split.	Allocation is based on revenue split.