

Call for tenders

Global study: seamless carbon accounting for cross-border parcels

8 August 2025

Table of contents	Page
1 Introduction	3
1.1 Profile of the UPU	3
2 Terms and conditions	3
2.1 Confidentiality	3
2.2 Legal status of the Vendor	4
2.3 Scope of the call for tenders	4
2.4 Background	5
2.5 Objectives	6
2.6 Use of subcontractors	6
2.7 Use of the emblem, name and initials of the UPU	6
2.8 Collusive bidding, anti-competitive practices and any other similar conduct	6
2.9 Intellectual property	7
2.10 Privileges and immunities	7
2.11 Tax exemption	7
2.12 Language	8
2.13 Signature	8
2.14 Participation notification	8
2.15 Contact person	8
2.16 Further inquiries and questions	8
2.17 Delivery of tenders and deadline	8
2.18 Evaluation procedure	8
2.19 Modification, suspension or cancellation of the call for tenders	9
2.20 Tentative schedule	9
3 Tender structure – Response format	9
3.1 Cover letter	9
3.2 Executive summary	10
3.3 Bidder information	10
3.4 Subcontractor information	10
3.5 Technical proposal	10
3.6 Pricing structure	10
3.7 Delivery and payment schedules	10
3.8 UPU General Terms and Conditions	11
4 Service requirements	11
4.1 Description of the services and activities	11
4.2 Expected deliverables	12
4.3 Bidder requirements	13
4.5 Estimated duration of the services	13
4.8 Other requirements	14
4.9 Additional information	14

1 Introduction

1.1 Profile of the UPU

The Universal Postal Union (UPU) was founded in 1874 in Berne, Switzerland, with the main goals of establishing a single postal territory for the reciprocal exchange of letter-post items and adopting common principles for the international postal service in a non-discriminatory manner. Currently comprising 192 member countries, the UPU became a specialized agency of the United Nations in 1948.

The main mission of the UPU is to stimulate the lasting development of efficient and accessible universal postal services of quality, in order to facilitate communication between the inhabitants of the world. It does this by guaranteeing the free circulation of items over a single postal territory composed of interconnected networks, encouraging the adoption of fair common standards and the use of technology, ensuring cooperation and interaction among stakeholders, promoting effective technical cooperation, and ensuring the satisfaction of customers' changing needs. The UPU is thus expected to play a major role in the constant revitalization of postal services.

2 Terms and conditions

Unless otherwise indicated in this call for tenders, the term "Bidder" shall refer to any person, company or legal entity submitting a proposal in response to this call for tenders. The term "Vendor" shall refer to any selected bidder.

2.1 Confidentiality

Bidders shall treat in strict confidence all information contained in this call for tenders and its attached documents that is not already publicly known or generally accessible, particularly any documentation marked as confidential and distributed by the UPU to Bidders as additional confidential tender documentation. Bidders shall prevent the disclosure or distribution of all such information to third parties and other entities and persons not expressly authorized herein. In case of doubt, these confidentiality provisions shall nevertheless be observed. All Bidders are obliged to observe these confidentiality provisions before, during and after the tender process. These provisions shall not affect the legal obligations of the UPU and Bidders to disclose information.

Bidders shall not use such information for any purposes other than those associated with this call for tenders. The call for tenders and all attached documents may be distributed or made available only to persons directly involved in the tender process on behalf of Bidders. If external agents or subcontractors are involved in the preparation of the tender documents, this must be indicated and their names provided in the participation notification (see section 2.14).

Bidders shall assume full responsibility for the compliance of their agents, consultants, employees and subcontractors, as well as any third parties involved on their behalf in this tender process, with these rules of confidentiality, and shall be liable for any damages resulting from misconduct or unauthorized disclosure.

If a Bidder violates the confidentiality provisions contained herein, it shall be liable to pay a penalty to the UPU unless it can prove that no fault is attributable to it. This penalty shall not exceed 50,000 CHF per infringement. Payment of any such penalties shall not release Bidders from their obligation to observe these confidentiality requirements.

Bidders wishing to submit a proposal in response to this call for tenders must contact the person(s) specified in section 2.15 below and may, if necessary, request additional information from the UPU in relation to this call for tenders.

Without prejudice to the confidentiality provisions set out above, Bidders agree that the receipt of any such information may be subject to the prior signature of a non-disclosure agreement between the Bidder and the UPU, under conditions to be determined and communicated by the latter.

2.2 *Legal status of the Vendor*

The Vendor shall be regarded as having, in law, the legal status of independent contractor. The Vendor and its agents, consultants, employees and subcontractors (as authorized by the UPU) shall in no way be regarded as employees of the UPU. Such agents, consultants, employees and subcontractors of the Vendor shall not be entitled to any employment benefits from the UPU. The Vendor alone shall be responsible for due payment of all compensation owed to such agents, consultants, employees and subcontractors, including payment of any employment taxes, benefits, compensation and insurance. The Vendor shall represent and warrant that it will comply with all laws, rules and regulations required by the relevant authorities, including the appropriate withholding, reporting and payment of all necessary taxes.

The Vendor shall be liable for all work performed, including any acts or omissions, by its agents, consultants, employees and subcontractors.

2.3 *Scope of the call for tenders*

This call for tenders concerns the provision of consultancy services to the UPU for the development and conduct of a study and report tentatively entitled “Global study: seamless carbon accounting for cross-border parcels”. This initiative is a response to growing demand from postal stakeholders – including major e-commerce providers – for accurate estimates of the end-to-end greenhouse gas emissions associated with sending a single cross-border (international) parcel.

Producing such estimates is inherently complex, given the diversity of actors in the postal supply chain, their varying capacities for collecting and sharing data, and the range of methodologies currently used to estimate parcel-level emissions.

The study and its accompanying report should present a global analysis of current practices among postal supply chain entities, focusing on:

- the methodologies used to calculate greenhouse gas emissions in transporting individual parcels (including carbon accounting approaches and parcel-level emissions allocation);
- the mechanisms used to share this emissions data among partners to enable full end-to-end cross-border emission estimates.

Postal supply chain entities include designated operators,¹ private courier companies, freight transport providers (road, rail, air, sea), e-commerce retailers and third-party logistics (3PL) providers involved in the transportation, warehousing and distribution of parcels.

In addition, the study should analyze and summarize the key challenges and aspirations of relevant stakeholder groups in calculating and sharing parcel-level emissions data.

The report should comprise:

- a set of recommended solutions to improve emissions calculation and data-sharing efficiency, covering areas such as:
 - a subset of existing parcel-level emissions calculation methodologies on which the sector should focus;
 - the need for guidance to ensure consistent interpretation and application of such methodologies;
 - a data collection/provision standard to improve interoperability between methodologies;
 - mainstreaming of best practices for the sharing of emissions data;
- an outline of the roles that the UPU and other major stakeholders could effectively play in implementing these recommendations;
- a high-level roadmap, indicating the sequencing of key activities (including transitory measures) that are required to achieve more effective and efficient carbon accounting for cross-border parcels.

¹ In accordance with article 2.1.6 of the UPU Constitution, a designated operator is any governmental or non-governmental entity officially designated by the member country to operate postal services and to fulfil the related obligations arising out of the Acts of the Union on its territory.

Finally, the report should acknowledge that actors in the postal supply chain have differing capacities, resources and regulatory contexts, which may affect their ability to adopt certain solutions, especially in the short term. Accordingly, it should consider the need for capacity-building, technological support and transitional measures to enable effective implementation of the study recommendations.

2.4 Background

Climate action is a priority issue for the UPU, as outlined in Congress resolutions C 17/2021 (Abidjan) and C 7/2023 (Extraordinary Congress in Riyadh). Reducing the greenhouse gas emissions generated primarily by the processing and transport of letters and parcels is a key global goal for the UPU network and is also relevant to key wider postal sector players.

Designated operators' major business customers, particularly online retailers, are requesting parcel-level greenhouse gas emissions data in order to provide greater transparency to customers concerning the carbon footprint associated with delivery of their items. This data may then be used to offer carbon-neutral delivery through the offsetting of emissions, either included automatically by the online retailer for all deliveries or as an option for the customer to select during checkout. In addition, designated operators may wish to offer carbon-neutral delivery options to postal customers directly, for both domestic and international parcel services. For example, bpost (Belgium's designated operator) recently launched a carbon calculator for business customers wishing to obtain an estimate of the emissions associated with the domestic delivery of an individual parcel (based on factors such as parcel weight, distance transported and the types of vehicle used).² FedEx offers a similar tool for its business customers.³ In both cases, users can generate emissions estimates for individual parcels, as well as aggregated emissions data (e.g. for all parcels delivered during a given year). This enables emissions data to be shared with other stakeholders, and also empowers businesses to better understand the environmental impact of different shipping options.

The ability to allocate emissions to individual parcels is also of interest to both national regulatory authorities⁴ and non-governmental organizations,⁵ as an indicator of the climate performance of a postal operator over time or to compare the performance of different operators.

Generating these estimates becomes more complicated when dealing with international parcels, owing to the increased number of entities involved in generating and sharing data. A variety of item-level emissions calculation methodologies are already used by postal and logistics entities. This variety can act as a barrier to generating a single emissions estimate for an individual cross-border parcel, as such estimations involve combining data from the entities that manage different parts of the international postal supply chain. The differences between existing emissions calculation methodologies result from the challenges of:

- defining which of a postal operator's activities are directly relevant to the delivery of a particular parcel (e.g. whether a proportion of emissions from administrative buildings should be included);
- dividing the allocation of emissions between parcels and letters, in cases where certain transport chain elements are shared (e.g. a sorting centre or delivery vehicle);
- accounting for differences in the volume and weight of parcels transported together;
- accounting for differences in the distance travelled by parcels transported together (e.g. during the last mile);
- deciding on the granularity of data capture (e.g. choice of weight categories for heavy goods vehicles);
- choosing which emission factors to use (e.g. greenhouse gas emissions from the extraction, transportation and burning of one litre of biodiesel will vary by country/region).

In this context, the UPU has a mandate to identify interventions that could reduce barriers to efficiently generating end-to-end emissions estimates for individual cross-border parcels. Initial analysis by the UPU revealed that:

- Some designated operators in industrialized countries already calculate and share parcel-level emissions estimates using various methodologies; as these estimates are based on different input data and assumptions, they are not perfectly comparable;

² press.bpost.be/bpost-launches-carbon-calculator-for-sustainable-logistics-in-belgium.

³ www.fedex.com/en-us/carbon-footprint-insights.html.

⁴ European Regulators Group for Postal Services (ERGP) – PL II (22) 16: ERGP report on environmental sustainability in the postal sector (2023).

⁵ For example: Parcels league table 2023 – www.citizensadvice.org.uk/wales/policy/publications/parcels-league-table-2023/.

- A group of UPU member countries is seeking to encourage convergence of methodologies based on ISO 14083;⁶
- The UPU could potentially encourage its members and wider postal sector players to work towards adopting a sectoral interpretation⁷ of ISO 14083 in the medium term, leading to greater interoperability and helping to discourage further growth of bespoke regional or entity-level methodologies.

However, it is unclear how realistic it would be for a sectoral interpretation of ISO 14083 to be implemented by the majority of entities involved in the global postal supply chain, particularly for designated operators and couriers in developing countries. In addition, even if the UPU were to encourage and support the broad implementation of ISO 14083, this does not guarantee universal uptake – some major postal entities may be reluctant to change if they have already invested heavily in alternative data collection and calculation processes. Finally, there is a lack of clarity regarding the exact emissions data requirements of major e-commerce providers and how these will change over time. This is a significant knowledge gap, given the growing commercial importance of e-commerce to the postal and logistics sector.

This points to an urgent need to better understand the related challenges and aspirations of key stakeholder groups, namely designated operators, transportation/warehousing/distribution service providers, supply chain management companies, e-commerce providers and regulators. Ultimately, this will help to clarify the opportunities for the UPU and other major stakeholders to promote a more integrated approach to carbon accounting for cross-border parcels.

2.5 Objectives

The objectives of the study are as follows:

- establish a baseline description of current practices by postal supply chain entities in calculating the emissions of individual parcels (carbon accounting and allocation) and in the sharing of parcel-level emissions data with partners;
- summarize the challenges and aspirations of key stakeholder groups in the context of growing demand for end-to-end emissions estimates for cross-border parcels;
- identify solutions for more efficient emissions calculation and data sharing within the postal supply chain;
- identify the potential roles that the UPU and other major stakeholders can play as enablers or coordinators of these solutions.

2.6 Use of subcontractors

The Vendor shall not assign, sublicense, subcontract, pledge or otherwise transfer or dispose of its tender, or any of the rights and obligations contained therein or in an associated contract with the UPU, without the prior written consent of the UPU.

The approval by the UPU of the engagement of any subcontractor shall not relieve the Vendor of any of its obligations or responsibilities concerning the work performed by such subcontractors.

2.7 Use of the emblem, name and initials of the UPU

Bidders shall not advertise or otherwise make public the fact that they intend to provide, are providing or have provided services to the UPU, or use the emblem, name or initials of the UPU in connection with their business for purposes of commercial advantage or goodwill, without prior and explicit permission from the UPU. Bidders shall take all reasonable measures to ensure compliance with this provision by their agents, consultants, employees and subcontractors.

2.8 Collusive bidding, anti-competitive practices and any other similar conduct

Without prejudice to the provisions in sections 3 and 4 below, Bidders (including their agents, consultants, employees and subcontractors) shall not engage in any collusive bidding, anti-competitive practices or any other similar conduct in relation to:

- the preparation and submission of tenders;

⁶ www.iso.org/standard/78864.html.

⁷ The following example might serve as a basis for development of a sectoral interpretation specific to the postal sector: www.clecat.org/media/clecat-guide-to-iso-14083---greenhouse-gas-emissions-in-the-transport-sector.pdf.

- the clarification of tenders;
- the conduct and content of any negotiations, including final contract negotiations.

For the purposes of this call for tenders, collusive bidding, anti-competitive practices and any other similar conduct may include the disclosure to, or exchange or clarification with, any other Bidder of information (in any form), whether or not such information is confidential to the UPU or to any other Bidder, in order to alter the results of the call for tenders in such a way that would lead to an outcome other than that which would have been obtained through a competitive process. In addition to any other remedies available to it, the UPU may, at its sole discretion, immediately reject any tender submitted by a Bidder that, in the UPU's opinion, has engaged in any collusive bidding, anti-competitive practices or any other similar conduct with any other Bidder in relation to the preparation or submission of tenders, whether with respect to this call for tenders or other procurement processes conducted by the UPU.

2.9 Intellectual property

This call for tenders and all its attached documents, including any content, forms, statements, concepts, projects and procedures explicitly or implicitly forming part of the call for tenders, constitute the exclusive intellectual property of the UPU. This call for tenders is communicated to the various Bidders with the sole purpose of assisting them in the preparation of their respective tenders. Any hard copies of this call for tenders shall be destroyed or returned to the UPU by unsuccessful Bidders at the request of the UPU.

2.10 Privileges and immunities

Nothing in or relating to this call for tenders, the activities described herein or any potential agreements related thereto shall be deemed as a waiver, expressed or implied, of any of the privileges, immunities and facilities that the UPU enjoys as a specialized agency of the United Nations system, pursuant to the Swiss Host State Act and the Agreement on Privileges and Immunities of the United Nations (on Swiss territory), the Convention on the Privileges and Immunities of the Specialized Agencies (outside Switzerland), and any other conventions and laws recognizing and/or granting such privileges, immunities and facilities to the UPU and its officials (such as the International Organizations Immunities Act in the case of the United States of America).

Accordingly, the Vendor shall expressly acknowledge and agree that the property and assets of the UPU, including any archives, data, documents and funds belonging to the UPU or held by it (including, without limitation, the data/hosting environments and servers pertaining to or associated with the provision of the services, as well as any data or documents in any form belonging to or held by the UPU on behalf of UPU member countries and their designated operators), are inviolable and shall be immune from search, requisition, confiscation, expropriation and any other form of interference, whether through executive, administrative, judicial or legislative action. The Vendor shall immediately contact the UPU in the event of any attempt to violate or any violation of the UPU's privileges and immunities, and shall take all reasonable measures to prevent such violations.

In the light of the UPU's status as a specialized agency of the United Nations (and without prejudice to the observance, by the UPU, of any sanctions established by the United Nations Security Council), Bidders shall expressly certify their legal and operational willingness and ability to provide the services on a non-discriminatory basis for the benefit of all eligible entities established and/or situated in the territory of any UPU member country, irrespective of the existence of diplomatic relations between a Bidder's country of incorporation and/or operation and any UPU member country (including its designated operators).

2.11 Tax exemption

Pursuant to article III, section 9, of the Convention on the Privileges and Immunities of the Specialized Agencies, the UPU is exempt from all direct taxes and from customs restrictions, duties and charges of a similar nature in respect of articles imported or exported for its official use.

Furthermore, as an intergovernmental organization and a specialized agency of the United Nations, the UPU is exempt from value-added tax (VAT) in Switzerland (OLTVA, article 22; *Instructions 2001 sur la TVA*, articles 574, 816 and others), as well as in other countries. Therefore, all prices shall be indicated in "net" form, without VAT or similar taxes.

2.12 *Language*

Bidders must submit all tender documents entirely in English.

2.13 *Signature*

Tender documents shall be signed by a representative (or representatives) duly designated and authorized to act on the Bidder's behalf and with the authority to legally bind the Bidder and accept the terms and conditions of this call for tenders.

2.14 *Participation notification*

Bidders shall send confirmation of participation to the contact person listed in section 2.15 by the deadline indicated in section 2.20.

2.15 *Contact person*

Secretary of the Tenders and Procurements Committee
Universal Postal Union
International Bureau
Weltpoststrasse 4
3015 BERNE
SWITZERLAND

E-mail: caa@upu.int

2.16 *Further inquiries and questions*

Bidders must send any questions regarding the content of this call for tenders or any requests for clarification in writing to the contact person listed in section 2.15 by **25 August 2025**.

Answers to questions submitted by Bidders, as well as any additional information and updates relevant to this call for tenders, shall be published on the UPU website at www.upu.int/en/Universal-Postal-Union/Procurement.

2.17 *Delivery of tenders and deadline*

All tenders must be submitted to the UPU **by e-mail only** at RFP-2025-031@upu.int with RFP-2025-031 – “Global study: seamless carbon accounting for cross-border parcels” as the subject line.

The deadline for the submission of tenders is **19 September 2025 at 16.00 CEST**.

The UPU shall not take into consideration any tenders received after this date and time. Furthermore, it shall not accept any tenders sent to any e-mail address other than that specified above or sent by any other means.

There shall be no charge to the UPU for the preparation and submission of tender documents by Bidders.

2.18 *Evaluation procedure*

The objective of the UPU's evaluation process is to ensure the selection of a qualified, reliable and experienced Vendor capable of providing the specialized services and fulfilling the objectives set out in this call for tenders.

The UPU shall conduct its evaluation procedure with a view to determining as objectively as possible the tender that best meets its specific requirements. All tenders submitted shall be subject to an in-depth assessment, at the UPU's sole discretion, in order to enable the UPU to engage the most appropriate service provider. Due consideration will be given to Bidders' specific backgrounds, qualifications and experience in relation to the required services.

The prescribed structure of tenders, as set out in section 3, is mandatory for all Bidders. The UPU shall not take into consideration any tenders that do not fulfil the mandatory criteria.

Tenders received by the UPU must address all aspects of this call for tenders, and Bidders should identify any aspects where they envisage modifications being necessary or consider elements to be missing.

The deliberations of the UPU Tenders and Procurements Committee (TPC) are strictly confidential. The TPC shall submit a report on its evaluation of the tenders received to the Director General of the UPU International Bureau, together with its final recommendation, for his assessment and authorization.

The UPU is not bound to accept the lowest tender and reserves the right to accept all or part of a tender. In awarding the contract, account will be taken of both the overall costs of the work and of the nature and quality of the services to be provided. The UPU reserves the right to negotiate prices and terms and conditions of contract after receipt of tenders.

Bidders will be informed of the outcome of their tender as soon as possible after the UPU has made its final selection.

2.19 Modification, suspension or cancellation of the call for tenders

The UPU reserves the right, at its sole discretion and at any time before the conclusion of the tender process (i.e. at any time prior to the signature of the relevant contract with the Vendor), to modify, suspend or cancel all or part of this call for tenders.

2.20 Tentative schedule

Publication of call for tenders	8 August 2025
Deadline for submission of participation notification	25 August 2025
Deadline for submission of queries	25 August 2025
Deadline for provision of responses to queries	1 September 2025
Deadline for submission of tenders to the UPU	19 September 2025 at 16.00 CEST
Estimated start of engagement	November 2025

3 Tender structure – Response format

All information provided by Bidders must be fully compliant with the terms and conditions set out in section 2 above, as well as the provisions of this section and the service requirements listed in section 4 below.

Moreover, the requirements stipulated in this call for tenders must be met in their entirety, according to the structure defined below and following the sequence and numbering provided in this section. The UPU shall evaluate all Bidder responses in accordance with the structure defined herein and shall have the right to reject any tenders that do not fulfil the requirements of this call for tenders.

For each of the requirements listed in this call for tenders, Bidders shall answer with one of the following statements:

- covered;
- covered with limitations (explaining relevant limitations);
- not covered.

Where the answer is “covered” or “covered with limitations”, Bidders shall provide further details and/or examples of existing implementations of their solution in the field (existing use cases).

3.1 Cover letter

Bidders shall submit a cover letter including:

- a statement that the Bidder has read, understands and accepts all provisions of this call for tenders;

- the Bidder's name, telephone number, postal address and e-mail address, and the name(s) of its representative(s);
- a statement that the Bidder's tender documents are valid for a minimum period of 120 days.

The cover letter shall be signed by a representative (or representatives) duly designated and authorized to act on the Bidder's behalf and with the authority to legally bind the Bidder and accept the terms and conditions of this call for tenders, and shall also include a confirmation of such authorization by the Bidder.

3.2 *Executive summary*

Bidders shall provide an executive summary highlighting the most important aspects of their tender.

3.3 *Bidder information*

Bidders must provide the following information:

- company structure, locations/subsidiaries;
- financial data (turnover, profit, etc.);
- partners and equity holders of the company;
- company history;
- market position and share in relevant markets.

3.4 *Subcontractor information*

Bidders shall provide a list of any subcontractors to be directly involved in this call for tenders, and must specify the exact degree of the subcontractors' involvement in the provision of the services.

3.5 *Technical proposal*

Bidders shall submit a technical proposal addressing all of the requirements set out in section 4 (Service requirements). This proposal should outline the methodology, processes and timelines, as appropriate, that Bidders intend to implement in order to fulfil the objectives of this call for tenders.

The assessment criteria applicable to the technical proposal are outlined in section 4.4.

3.6 *Pricing structure*

Bidders shall prepare a detailed phase-by-phase budget, based on daily rates and time allocations for their relevant consultant(s).

The budget ceiling is 70,000 CHF inclusive of all costs and any applicable taxes; this includes support, communications and travel costs.

Proposals that fail to deliver all study objectives within this budgetary ceiling or that exceed the budget ceiling shall not be considered.

In the event of the sudden departure of an individual consultant, the Vendor shall provide 10 extra consulting days by the replacement consultant at no additional charge.

Bidders shall not include VAT in their pricing structure (see section 2.11 above). All pricing information shall be set out exclusively in Swiss francs (CHF).

3.7 *Delivery and payment schedules*

The delivery and payment schedules should be proposed by Bidders in their pricing structures, and must be agreed with the UPU.

The services provided by the Vendor shall be invoiced in arrears according to a schedule to be agreed. The UPU will make payment within 30 business days of receipt of invoice, subject to its acceptance of the services provided and the Vendor's transmission to the UPU of any and all documentation clearly detailing the services to which the invoice pertains (in a format to be established by the UPU).

3.8 UPU General Terms and Conditions

Bidders shall include in their tenders a statement of acceptance of the UPU General Terms and Conditions for the Provision of Services, attached hereto for reference (Annex 1).

The final terms of any contract arising from this call for tenders shall be defined by the UPU and accepted by the Vendor. Contract negotiations shall commence only after the final selection of a Vendor by the UPU.

4 Service requirements

4.1 Description of the services and activities

The study shall be conducted under the overall supervision and guidance of the UPU (through the International Bureau's Policy, Regulation and Markets Directorate). The UPU shall be responsible for:

- monitoring the direction and progress of the study;
- approving the proposed approach to desktop research;
- commenting on and setting expectations for interim deliverables;
- approving all other deliverables under the study.

Bidders' proposals shall outline a detailed project governance and project management plan, including milestones, project management meetings/calls and mechanisms, and processes for the acceptance of deliverables.

Bidders shall propose a robust and innovative approach to achieving the goals of the study, as outlined in section 2.5 and below.

Phase 1 – Baseline stakeholder analysis of current practices, challenges and aspirations

The Vendor, in cooperation with the UPU, shall identify key global postal supply chain entities and related stakeholders with an interest in carbon accounting for cross-border parcels. For these entities, it will undertake desktop research to answer the following questions:

- What are the broad motivations and aspirations of stakeholder groups regarding carbon accounting for cross-border parcels? For example, do regulators consider parcel-level emissions data to be a priority? Do designated operators consider that this data can generate commercial benefits? Do e-commerce providers seek this data in response to customer demands?
- What are the current practices with regard to parcel-level emissions calculation and data sharing (e.g. methodologies, tools and standards)?
- What are the key challenges experienced by stakeholders in generating seamless end-to-end calculations of parcel-level emissions (e.g. conflicting demands of business customers, choosing and interpreting a calculation methodology, establishing data collection processes, staff knowledge, costs, data security, confidentiality issues)?
- What solutions do stakeholders propose in response to these challenges (e.g. greater direction from regulators on suitable calculation methodologies, guidance on interpreting these methodologies, a centralized tool for calculation and data sharing, transparency standards for disclosure of methodologies used)?

This desktop research will also include an analysis of the results of a UPU survey on this topic (to be supplied to the Vendor).

Phase 2 – Targeted stakeholder interviews

The Vendor shall undertake stakeholder interviews in response to key challenges and knowledge gaps identified during the desktop analysis. The stakeholders to be approached for interview should be agreed jointly by the Vendor and the UPU. While the specific stakeholders chosen will depend on the outcomes of phase 1, the UPU considers that this is likely to include major global e-commerce companies, which are increasingly requesting emissions data from their postal and logistics partners.

Phase 3 – Stakeholder workshop and UPU consultation

The Vendor shall deliver an online workshop with key stakeholders to present the results of the desktop study and interviews, and to seek feedback from participants on emerging recommendations. The outcomes of this workshop will be discussed with the UPU, in order to shape the final report.

Phase 4 – Final report and recommendations

The Vendor shall prepare a detailed report comprising, as a minimum:

- an executive summary;
- an introduction (background and problem statement);
- an overview of the key global postal supply chain entities and related stakeholders with an interest in carbon accounting for cross-border parcels;
- the broad motivations and aspirations reported by different stakeholder groups regarding carbon accounting for cross-border parcels;
- current stakeholder practices relating to parcel-level emissions calculation and data sharing;
- the key challenges reported by stakeholders in generating seamless end-to-end calculations of parcel-level emissions;
- an analysis and summary of the key strategic challenges, along with the associated recommended solutions for improving the efficiency of emissions calculation and data sharing within the postal supply chain;
- an outline of the roles that the UPU and other major stakeholders could effectively play in implementing the recommendations;
- a high-level roadmap, indicating the sequencing of key activities (including transitory measures) that are required to achieve more effective and efficient carbon accounting for cross-border parcels.

As part of the analysis of strategic challenges and recommended solutions, the report should consider:

- whether stakeholders should be encouraged to use a subset of existing parcel-level emissions calculation and allocation methodologies and, if so, whether there is sufficient guidance to ensure the consistent interpretation and application thereof;
- whether a data collection/provision standard would improve interoperability between methodologies;
- possible best practices for the sharing of emissions data, either bilaterally or via third parties.

4.2 Expected deliverables

In addition to any relevant interim documents, the deliverables expected of the Vendor are as follows:

- inception report (to be delivered within 15 days from the launch of the study) setting out the broad approach of the study and relevant timeframes;
- desktop research and stakeholder interviews (as outlined in section 4.1);
- online workshop with key stakeholders to present the results of the desktop study and interviews, and to seek feedback from participants on emerging recommendations (the workshop date will depend on the agreed project timeline);
- draft study report (to be delivered after phase 3) meeting the objectives set out in sections 2.5 and 4.1 and demonstrating the main findings of the analysis;

- final study report incorporating the comments/observations of the UPU on the draft study report;
- presentation on the study results at a relevant UPU meeting (the presentation date will depend on the agreed project timeline).

Bidders should provide details of the relevant process and timeline for completion of the aforementioned deliverables, covering how and when each deliverable will be prepared, as well as the mechanisms to receive comments and approval from the UPU to finalize each deliverable.

The draft and final versions of the study shall be submitted to the UPU as editable documents (Microsoft Word or similar).

4.3 Bidder requirements

Bidders shall be companies (consultancy firms) of international repute in the areas of the activity defined herein.

Moreover, Bidders shall be able to demonstrate:

- proven experience of working on carbon accounting;
- an understanding of the challenges associated with advancing sustainable development within complex international systems;
- experience in consulting and presenting to stakeholders from diverse professional backgrounds;
- knowledge of the relative effectiveness and security of different data collection and sharing processes.

4.4 Assessment criteria

Bidders will be assessed on the basis of a scoring system of up to 80 points for the technical proposal (criteria 1 to 4), as follows:

<i>Evaluation criteria</i>		<i>Points obtainable</i>
1	Proposed methodology	35
2	Experience of conducting similar actionable studies	25
3	Experience in and understanding of the sector	10
4	Team composition and experience of team leader	10

Bidders shall provide evidence of their ability to meet these requirements by means of a list of references.

4.5 Estimated duration of the services

The services are scheduled to commence in September 2025. It is expected that phase 1 will take two months, phase 2 will take one month, and preparation of the final report (combining phases 3 and 4) will take two months. These phases will run consecutively. Bidders shall clearly define any risks, constraints and mitigation measures to be implemented in order to successfully conduct the study.

4.6 Location of the services

The Vendor or its assigned personnel shall in principle work from its own premises or home office, and shall liaise and work closely with the UPU (as instructed by the latter).

Project management meetings shall be held virtually using appropriate telecommunication tools. In-person meetings, as and when deemed necessary by the UPU, shall be held at the UPU's headquarters in Berne, Switzerland.

4.7 Reporting

The Vendor shall provide the UPU with monthly reports, setting out the relevant services performed by the Vendor during that time frame. These reports shall be prepared in accordance with a structure and format defined by the UPU (in the form of time sheets).

The UPU may contest the Vendor's time sheets within 10 business days of receipt thereof. If the time sheets are not contested by the UPU within the said time frame, the services detailed therein may be deemed as duly provided by the Vendor and accepted by the UPU.

4.8 Other requirements

Bidders shall describe any relevant procedures for ensuring the continuity of the study despite any disruption that may arise from staff changes, relocation or other manageable risks, as well as any relevant procedures pertaining to project management and communication.

Bidders shall also confirm that their tender covers all costs associated with the provision of the services referred to herein. Any other costs to be incurred by the Vendor, including any travel and subsistence costs incurred in the provision of the services at locations other than its own premises and specifically designated by the UPU, shall be subject to the prior written consent of the UPU. No other fees shall be paid, with the exception of reimbursement of other unavoidable costs incurred for successful delivery of the services, which shall also be subject to the prior written consent of the UPU.

4.9 Additional information

Bidders may include any additional information that they deem necessary or relevant in order for the UPU to gain a clear and detailed understanding of the services being offered.