



Task Force on Climate-Related Financial Disclosures (TCFD) Index

FORWARD

In 2020, Lear Corporation (“Lear”) began reporting information in line with the Task Force on Climate-Related Financial Disclosures (“TCFD”) recommendations. Since then, Lear has continued to enhance its disclosures by annually conducting a comprehensive TCFD-aligned global risk and opportunity assessment in collaboration with our third-party external climate risk and resiliency expert.

This assessment reviewed physical and transition risks, including downside risks and opportunities for their mitigation, over the next five years. While we focused on the periods that we identify as being near term (<5 years) to identify the most immediate climate risks to our company, these risks are also relevant over longer-term time horizons as their impact will likely advance with climate change.

Our risk assessment activities allow us to gain a better understanding of climate risk at the facility level by evaluating the most salient risks for management across all of our global sites. However, the discussion of any particular risk in this report is not an indication that we have determined such risk to be material to Lear currently or reasonably likely to have a material impact on the company at any point in the future. Initial data from this assessment suggests that the potential financial impact of extreme weather, floods or wildfires over the next five years is immaterial in the context of Lear’s overall risk management framework.

The analysis has identified future opportunities to adapt our business to the potential effects of climate change. Lear will continue to expand and refine our analysis and reporting in the future.

GOVERNANCE

Disclose the organization's governance around climate-related risks and opportunities

a) Describe the board's oversight of climate-related risks and opportunities

Lear's Board of Directors has assigned its Governance and Sustainability ("G&S") Committee with oversight responsibility for Lear's sustainability strategy and initiatives, including as to climate matters. The G&S Committee, which is comprised of entirely independent directors, has four scheduled meetings per year and at each of these meetings sustainability topics are a standing agenda item. Climate-related matters are discussed periodically by the G&S Committee (at least on an annual basis), including as to our progress on our climate goals. In 2022 we updated the charter of the G&S Committee to, among other things, highlight the committee's oversight role with respect to climate matters. The chair of the G&S Committee provides a summary of the matters discussed by the committee at each meeting to the entire Board of Directors.

Sustainability topics, including as to climate matters, are also discussed periodically by the entire Board of Directors, and considered where appropriate in the Board's discussion of topics such as strategy, financial planning, risk management, product development, human capital management and operations.

To further integrate sustainability into our business, Lear has added specific responsibilities to senior management. Our Senior Vice President, Chief Administrative Officer and General Counsel ("CAO & GC") has overall responsibility for our environmental stewardship, social responsibility and governance matters, and is a direct report to our Chief Executive Officer ("CEO"). Reporting directly to our CAO & GC is our Vice President, Global Sustainability, who oversees the day-to-day management of all sustainability matters at Lear. Reporting to our VP – Global Sustainability are leaders focused in the areas of climate/carbon footprint, supply chain sustainability, customer sustainability engagement, and reporting and communications. Additionally, this team works with leaders of other groups within Lear that contribute to our sustainability initiatives, including environmental health & safety, and compliance/legal.

Acting together, this team facilitates the integration of sustainability into all relevant aspects of Lear's business and operations.

b) Describe management’s role in assessing and managing climate-related risks and opportunities

Leveraging multiple cross-functional sustainability committees and other internal resources, the VP – Global Sustainability has overall responsibility for assessing and managing climate-related risks and opportunities at Lear. The VP – Global Sustainability reports climate-related matters to the CAO & GC. The CEO and CAO & GC report climate-related matters to the G&S Committee, along with other members of management and/or the Board of Directors, as appropriate. The VP – Global Sustainability also participates in Board of Directors and G&S Committee meetings to discuss sustainability topics, including as to climate matters. As discussed further below, climate risks are also considered during the Company’s enterprise risk management process, and members of senior management, including our CEO and CAO & GC, participate in that process.

In addition to these executive responsibilities, key team members are tasked with assessing climate-related risks to the business, identifying opportunities to reduce greenhouse gas (GHG) emissions, overseeing third-party climate risk assessments, and implementing risk mitigation strategies. In performing these tasks, our Global Sustainability team members regularly consult with and advise members of internal business teams (such as operations, purchasing, and engineering) to promote the awareness of climate risks and matters and facilitate the execution of our climate/GHG emissions-related initiatives and strategies company-wide.

As discussed further below, the automotive industry uses a “just in time” supply chain model. As a result, such regular and proactive monitoring and communication of potential risks and disruptions, both within our own operations or within our supply chains, is a regular and necessary part of our operations, particularly given the potential significant operational and financial impact that disruptions may have on the supply chain as a whole. Our leadership teams, including our CEO and his direct reports, engage in weekly staff meetings to discuss potential concerns impacting our business, including potential disruptions in our operations and our supply chains, and may meet more frequently and/or on an ad hoc basis to discuss particular concerns when necessary or appropriate.

STRATEGY

Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning

a) Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term

OUR ASSESSMENT PROCESS

Starting in 2020 Lear began implementing a comprehensive TCFD-aligned global risk and opportunity assessment process in collaboration with an external climate risk and resiliency firm. To date, our assessment activities each year have included:

- Evaluating the vulnerability of all Lear global manufacturing locations, by site address, to physical and transition risks using leading external datasets, as well as validation of identified geographic risks by in country and regional experts
- Analysis of individual and aggregate risk conditions to evaluate the relative materiality, including financial materiality, of identified physical and transition risks to our overall business
- Enhanced analysis of certain facilities identified as being subject to elevated physical or transition risk, with a particular recent focus on those facilities ranking comparatively higher in terms of revenues generated per year or employee hours worked per year

Each annual assessment, including the 2023 assessment (which was completed in Q2 2023), also involved updating the list of Lear facilities to reflect any facility openings, closures or acquisitions / divestitures since the last assessment, as well as updating the external datasets used for purposes of our assessment (as recommended by our external climate risk and resiliency firm). In certain prior years, we have also supplemented our annual assessment with facility-level climate surveys as well as individual financial impact assessments for certain facilities. We may choose to conduct these or other supplemental activities in future periods.

The following key elements and other factors may be considered in the evaluation of climate-related physical and transition risks during our assessments:

- Revenue and Sales – loss from operational disruptions (such as facility downtime or raw material supply interruptions)
- Expenditures (OpEx) – increased insurance premiums and/or recovery expenses
- Assets (CapEx) – higher capital expenditures for climate mitigation and asset protection
- Procurement costs – volatility in cost and/or availability of raw materials
- Tangible assets – changes in the value of tangible assets
- Intangible assets – changes in the value of intangible assets
- Liabilities and financing – changes in current liabilities, restricted access to capital and debt markets, divestment risk, etc.

Our Global Sustainability and Environmental, Health and Safety teams also monitor climate-related risks or opportunities that may emerge periodically from time-to-time throughout the year and escalate those topics for further consideration and action by the appropriate internal business units when appropriate.

In addition to the foregoing, we are engaged in various workstreams related to identifying and reducing our GHG emissions, which can provide us additional visibility into our potential climate-related or GHG emissions-related risks and opportunities:

- We calculate our Scope 1 and 2 GHG emissions each year. We also completed calculations of our 2023 calendar year Scope 3 GHG emissions, which provided us additional visibility into GHG emissions risks and opportunities in our - supply chain.
- We have developed an interactive excel-based tool to conduct life-cycle assessments (“LCAs”) on our products. LCAs can help us identify those portions of our goods, or the production thereof, that generate comparatively higher GHG emissions, so that we can prioritize the reduction of such emissions.
- In 2022, we committed to the Science Based Targets Initiatives (SBTi), and as part of this commitment we established additional interim climate targets beyond those already published. Our climate targets are currently going through the validation process by SBTi.

PHYSICAL RISKS

In our assessments, we consider a broad set of physical risks as recommended by the TCFD. These include acute risks, which have the potential of creating impacts in the short, medium and long terms, and chronic risks, which are more likely to create impacts in the medium and long term. For example:

- **Acute risks:** flooding (coastal and inland), hurricanes, tornados, wildfires, and other extreme weather events, among others.
- **Chronic risks:** water stress, drought, and coastal flooding due to sea level rise, among others.

Applicability to Our Business: As a global manufacturing firm with locations and supply chains throughout the world, physical risks (both acute and chronic) could, among other things, damage our physical plants, equipment and other assets; present health and safety risks to our personnel; disrupt transportation of goods, impacting both the availability and cost of materials needed for the manufacturing operations of us or our customers; disrupt external infrastructure used by us or our suppliers (e.g., utilities, roads); affect our production capacity and that of our customers and suppliers; result in loss of revenue or otherwise impact our financial performance; and cause financial distress across our customer and supply base. Our operations located in highly vulnerable areas could experience increased insurance premiums and other operating costs, as well as create reputational risks.

Global Risk Assessment Insights: Of the physical risk categories assessed, we have determined that the areas of highest potential exposure for our facilities that could cause business impacts and supply chain disruptions in the short, medium and long term are:

1. **Extreme weather events (such as severe heat waves and tornados).** The risk related to these events is the most significant acute physical risk in our 2023 assessment. As climate change shifts global weather patterns, the incidences and severity of extreme weather events such as these may increase.
2. **Drought and water stress.** The risk related to these events presented the most significant chronic physical risk in our 2023 assessment. Climate change, and in particular the increased incidences of extreme heat events, could exacerbate water-related issues such as drought and competition for water resources (water stress) in certain regions in which we operate. In addition to the general impacts described under “Applicability to Our Business” above, drought and water stress could negatively impact our operations by creating water supply challenges such as reduced water quality and availability, increasing costs or creating reputational risk if we engage in water-intensive operational practices in water scarce areas.

Resilience: While it is possible that the incidences and intensities of such events may increase in the future, it can be inherently unpredictable whether any such events will impact any of our facilities in particular, and if so, what the extent of such impact would be. This is especially the case with extreme weather events. Furthermore, due to the “just in time” nature of the automotive supply chain, many of our production facilities are required to be located within a specified distance of our customers’ vehicle assembly plants (usually within 50-100 miles), which limits our discretion in choosing the location of these facilities or our ability to relocate such facilities in response to potential physical risks.

Therefore, as described further below, our management and mitigation strategies with respect to such risks are largely focused on establishing emergency preparedness plans, ensuring the continued availability of adequate insurance coverage, and identifying capital improvements that could potentially reduce our vulnerability to these events (e.g., installing generators, automating certain manual processes). For those locations potentially subject to water/drought risk, we are taking steps to monitor water usage and identify capital or process improvements (e.g., on-site water and wastewater treatment and recycling) that could reduce the dependence on same. Our strategies may differ from plant-to-plant based on their physical risk profile.

TRANSITION RISKS AND OPPORTUNITIES

In our assessments, Lear considers a broad set of transition risks as recommended by TCFD that are considered to have medium and longer-term potential impacts, including without limitation: carbon pricing relevant to certain facility locations and finished products; increased GHG reporting requirements in certain locations; national and state climate commitments / contributions and net zero targets; climate change adaptation capacity; and potential increased costs of raw materials due to climate-related factors.

Applicability to Our Business: Government incentives, regulatory initiatives and consumer preferences are accelerating the transition from internal combustion engine (“ICE”) vehicles to electric vehicles (“EVs”), and it is expected that the global demand for EVs will increase over the coming decade. As described further below, the electrification of vehicle powertrains is currently one of the most significant megatrends impacting our industry and our company.

In addition, we expect non-sector specific climate-related regulatory initiatives (including local or regional net zero targets) and carbon markets to be adopted by more locations as a part of their effort to mitigate climate change. These initiatives may require us to pay taxes, purchase carbon offsets or incur other costs to address the GHG emissions generated by the operation of our facilities or the GHG emissions embedded in the products we manufacture. They may also subject us to expectations from governments, customers, consumers or other stakeholders that we decarbonize our operations or products more rapidly to align with local or regional initiatives, as well as place various indirect costs and obligations on Lear (e.g., increased commodity / materials costs, flow-down reporting obligations from customers or other stakeholders).

The automotive industry is currently subject to some sector-specific climate-related regulations, such as automobile fuel efficiency and tailpipe GHG emissions standards; however, as of the date of this report these regulations are not directly applicable to Lear given that our products consist of automotive seating and electronic/electrical components, as opposed to automotive engine, powertrain or similar components directly related to a vehicle’s GHG emissions-generating activities. However, we may be asked by our customers to assist them in meeting their compliance obligations under such regulations, such as through the design and manufacture of components that weigh less or that otherwise facilitate the transition to electric vehicles, which can have associated development, engineering, testing and other costs. It is also possible that future sector-specific regulations may impact Lear directly in the future.

Global Risk Assessment Insights: Our assessment of transition risk is primarily focused on identifying operational geographies where carbon pricing programs and national commitments to climate change exist, such as nationally determined contributions and/or net zero targets. The geographies that have comparatively more ambitious climate change transition objectives and policy-related initiatives represented 15% of our global facilities in 2021, and now represent nearly all our facilities in 2023. Nearly 40% of our facilities operate in a location with a national or subnational net zero GHG emissions target. As discussed in the prior section, these initiatives do not currently regulate Lear products or operations directly but do indicate a potentially increasing likelihood of impacts to Lear due to GHG emissions regulations.

We believe that the cumulative effect of the foregoing national and local initiatives will be an increased push towards the widespread adoption of EVs in the U.S. and other markets, as well as a continually increasing expectation that we reduce the GHG emissions generated by our products and our operations.

Resilience: As discussed further below, our portfolio of products – such as our electrical distribution and connection systems and battery disconnect units – is well-positioned to align with the industry shift toward electrification. Furthermore, even as we navigate this transition, our Seating and E-Systems products remain powertrain agnostic, and are thus usable in both ICE vehicles as well as EVs. We are also focused on continually improving the efficiency, performance and sustainability of our manufacturing operations and supply chain, as discussed further below.

Finally, we believe that the automotive industry as a whole has recognized and internalized the desire and expectation of various governments and other stakeholders to reduce GHG emissions. Virtually all large vehicle manufacturers and most large automotive component suppliers have adopted GHG emissions targets and other initiatives. As such, we anticipate a continuing level of support, cooperation and encouragement within our industry – as well as direct contractual requirements from our downstream customers – to align our products and our operations with regulatory initiatives and other stakeholder expectations with respect to addressing climate change.

b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy and financial planning

Climate-related risks influence Lear’s business strategy and financial planning as follows:

Lear’s analysis of climate risk and the resulting potential business impacts have influenced, and continue to influence, our business strategy and financial planning. At present, this influence is most visible in the alignment of our product portfolio with the industry shift to EVs, as well as in the significant resources we continue to invest in developing products and internal processes that advance sustainability and facilitate reduced GHG emissions. We believe these efforts will, in turn, help mitigate our exposure to transition risks.

Electrification: As discussed further above under “Transition Risks,” the automotive industry, and our business, continue to be shaped by the broad trend of electrification and the adoption of EVs. Our E-Systems segment in particular has advanced capabilities that are aligned with, and will support, the trend toward electrification in light vehicles globally:

1. **Electrical distribution and connection systems:** These systems route network and electrical signals, and manage electrical power, within vehicles, and include wire harnesses, terminal and connectors and high voltage battery connection systems. We have such capabilities in both low and high-voltage applications, with our high-voltage applications being used in vehicles with electrified powertrains, including the longer-range, larger-format (SUVs and trucks) and higher performance EVs that are becoming more common.
2. **Battery Disconnect Units (BDUs):** These products control all electrical energy flowing into and out of the high voltage battery on electrified vehicles.
3. **Other Electronic Products:** These products control various functions and power distribution within the vehicle, and include zone control modules, body domain modules and low voltage and high voltage power distribution units.

We anticipate that the continuing shift toward electrification will present significant content per vehicle opportunities for these products, particularly for our high-voltage capabilities. Our E-Systems business is focused primarily on the above product lines, and we have begun a process of de-emphasizing and exiting certain other products lines, particularly in certain legacy electronics applications. This focus will drive the strategy and financial planning for the E-Systems segment for the foreseeable future.

In our Seating segment, we have engaged in a process of selective vertical integration through strategic acquisitions, including our recent acquisitions of thermal comfort products from Kongsberg Automotive in 2022 and IG Bauerhin in 2023. As we in-source additional components of the seat, we are able to identify more opportunities to introduce weight reductions and other performance efficiencies that could reduce GHG emissions and/or enable increased battery driving range for EVs. For example, our recent acquisition of seat heating and cooling systems enables us to design HVAC systems that require less energy and perform more efficiently in vehicles. Furthermore, the elimination of engines, transmissions and other ICE-specific components is anticipated to allow vehicle designers to reimagine the passenger cabins of EVs, and our Configure+ seating system offers second- and third-row seats with virtually limitless configurations and benefits such as heating/cooling, power recline and charging ports for devices.

While electrification is a key trend shaping the automotive industry, certain challenges remain with respect to the widespread adoption of EVs, including the current lack of widespread charging infrastructure and uncertainties regarding battery material supply chains. For these and other reasons, our strategy is not exclusively EV-focused, and we are continuing to develop, manufacture and commercialize products that are fully compatible with both ICE and EV architectures.

Advancing Sustainability

Products

The automotive industry remains focused on the development of sustainable transportation solutions, and Lear is no exception. Our products are developed with an intentional focus on finding sustainable solutions, using responsibly sourced materials, and improving efficiencies. Our recent initiatives as to sustainable product solutions include:

- **SoyFoam™**, a substitute for certain petroleum-based products that uses less conversion energy to produce compared with conventional foam, which in turn generates less GHG emissions
- **FlexAir™**, our 100% recyclable non-foam alternative that is anticipated to reduce both CO2 emissions and mass as compared to traditional foam offerings, as well as improve breathability, resulting in better performance overall
- **ReNewKnit™**, a sustainable sueded alternative material, which is a first-to-market automotive textile that is fully recyclable at its end of life and composed of 100% recycled plastic bottles. ReNewKnit™ fibers are spun from polyester yarn and finished with a foam-free recycled fleece backing

As mentioned above, to help us meet consumer expectations and government / customer requirements as they may evolve over time, we are finalizing Life Cycle Assessments on all of our major product lines to measure their carbon footprint and identify potential carbon reduction opportunities.

We have also implemented a design directive within our engineering systems that requires sustainability to be considered as a part of all product designs, including as to raw materials sourcing, manufacturing processes, logistics, and recyclability/reusability. We also regularly work with our customers on identifying opportunities to source reusable and recyclable packaging for our products.

Our sustainable product developments are enabled by our ongoing investment in research and development. Currently, we have more than 1,130 global patents and pending patent applications for sustainable product and manufacturing technologies. We continue to invest in advanced product development, including early-stage technology, and are working with industry partners to advance innovation, including through joint development arrangements.

Operations

In our operations, we have employed standardized production processes globally that are designed to drive the efficient use of energy to reduce GHG emissions, the prevention of pollution and the use of safe and sustainable production processes. In 2022, we finalized and began implementing our comprehensive renewable energy strategy, which includes on-site renewable energy generation at certain sites, the purchase of energy attribution certificates in certain locations on an ongoing basis, and power purchase agreements (both direct and virtual) to support new renewable energy projects in the United States and Europe. We are also implementing internally developed “playbooks” on energy efficiency, waste generation and water usage to promote sustainable operating practices within our global facilities, while at the same time increasing operational efficiency and potentially reducing costs. We believe these efforts will help lessen or avoid potential business disruptions due to climate change, as well as the risks of infrastructure dependencies.

c) Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario

Lear has reviewed different scenarios and believes that combinations of physical and transition risks will likely vary geographically rather than occur uniformly across the globe. If a “business as usual” scenario plays out, global temperatures may increase above 2°C, and physical climate risks may be more frequent and intense.

Conversely, if governments and high-emission sectors across the globe significantly accelerate efforts toward low carbon economies and lower global temperatures, physical risks may still continue to increase but the long-term consequences thereof may be less damaging than in more aggressive warming scenarios; however, companies could face greater transition risks, as market inefficiencies are created as a result of those efforts.

Lear’s approach to assessing and managing risks accounts for these different climate-related scenarios.

MANAGING CLIMATE CHANGE RISK

Disclose how the organization identifies, assesses, and manages climate-related risks.

a) Describe the organization's processes for identifying and assessing climate-related risks.

Our process for identifying and assessing climate-related risks is described above in section (a) under "Strategy."

b) Describe the organization's processes for managing climate-related risks.

Managing Climate-Related Risks

To help manage the climate-related risks identified by our assessment, we have, among other things, developed a climate change mitigation library with the help of a third-party consultant that includes defined mitigation measures for our at-risk facilities for the different types of identified risks. We engage with the facilities that have been identified as most vulnerable to our most impactful risks (e.g., water stress, extreme weather) to ensure they are aware of these mitigation strategies and, where appropriate, implementing them. As we complete this exercise with respect to our most significant risks, we will continue to expand it to include additional risks as well.

With respect to certain potentially more significant risks identified in our assessment in particular, we are also taking the following management steps:

1. **Drought and water risk:** We monitor water usage at at-risk facilities to determine opportunities for reducing water dependency and consider investments in water efficiency upgrades and other process improvements. In this regard, our plants are reviewing and implementing our water usage playbook, which we have developed to assist local operations teams in identifying water reduction opportunities. We are also considering this risk when identifying locations for new facilities.
2. **Extreme weather:** We have emergency preparedness and business resumption plans in place for certain plants that are particularly vulnerable to extreme weather events. We have invested and where appropriate, will continue to invest in capital improvement projects aimed at asset resiliency. This includes but is not limited to installing generators or automating certain operating processes that could help overcome temporary employee shortages due to extreme events. We are also considering this risk when identifying locations for new facilities.
3. **Carbon pricing:** The main way we can reduce our exposure to carbon pricing regimes is to reduce our overall carbon usage. Our efforts to do so are described above in section (b) under "Strategy."

Managing Our Supply Chains

While our assessments to date have primarily focused on our internal facilities, we are nonetheless reliant upon a network of over 2,700 production suppliers worldwide for the supply of components and material used in the manufacture of our products. Each supplier may be subject to physical and transition risks of its own. A cross-functional team of purchasing, logistics, finance, trade, legal, sustainability and other leaders conducts quarterly reviews to identify and, as needed, develop mitigation plans for the material risks that may potentially impact our supply chains. These reviews include considerations of climate-related risks such as potential extreme weather impacts (for example, the US hurricane or tornado season).

Also, because our supply chains use the “just in time” delivery model, they tend to be regional in nature (e.g., the majority of suppliers to our North America operations are located in North America), and our purchasing personnel regularly monitor our supply base for potential disruptions. Proactive communication of potential disruptions is encouraged and is in fact common given the significant operational and financial impact that a disruption for any particular supplier can have on the supply chain as a whole. If we become aware of a potential concern impacting a supplier, we may take proactive measures such as temporarily increasing the inventory we hold from such supplier if possible or seeking alternative logistics arrangements. If issues persist, we may consider resourcing such business to another supplier or requiring that supplier to supply us goods out of an alternative location not subject to such risk. However, there can be challenges to resourcing to another supplier, or dual sourcing a particular good, given that the goods we buy from our suppliers are often specifically engineered for a particular vehicle program (and, thus, not off the shelf or commodity products) and produced in capital-intensive operations with customized tooling and comprehensive product validation processes in light of regulatory and customer safety requirements.

While our 2023 assessment did not specifically include supplier locations, we have included certain supplier locations in prior years’ assessments and may elect to do so again in the future. In general, at present, we would expect many of our suppliers to be subject to similar types of transition risks as Lear, depending on their geographic location and whether they have operations in other business lines more directly regulated under current government initiatives (e.g., powertrain components, energy). The physical risks that are faced by our suppliers will vary depending on the location of the supplier.

c) Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization’s overall risk management.

Our corporate enterprise risk management (“ERM”) process includes consideration of climate risks, both physical risks and transition risks. The results of our climate risk assessments are shared with our Vice President, Audit Services, who oversees our ERM process, as well as with other members of Lear leadership who participate in the ERM process. This information is considered as part of our overall ERM process.

METRICS AND TARGETS

Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities.

- a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.**
- b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.**
- c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.**

In 2023, Lear tracked the following metrics relevant to climate-related risks and opportunities:

- Scope 1 GHG emissions by country/region and by business division
- Scope 2 GHG emissions by country/region and by business division (both location and market based)
- Scope 3 GHG emissions
 - Category 1: GHG emissions from Purchased Goods and Services
 - Category 2: GHG emissions from Capital Goods
 - Category 3: GHG emissions from Fuel-and-Energy Related Activities
 - Category 4: GHG emissions from Upstream Transportation & Distribution
 - Category 5: GHG Emissions from Waste Generated in Operations
 - Category 6: GHG Emissions from Business Travel
 - Category 7: GHG Emissions from Employee Commuting
 - Category 9: GHG emissions from Downstream Transportation & Distribution
 - Category 12: GHG emissions from End-of-Life Treatment of Sold Products
 - Category 15: GHG emissions from Investments
- Energy consumption, including fuel and purchased or acquired electricity
- Energy generation, including electricity and heat
- Renewable energy utilization
- Total waste (non-hazardous and hazardous)
- Waste by disposal type (landfill, recycled, incinerated and other)
- Water withdrawals, discharges and consumption

In 2023, Lear's Scope 1, Scope 2 and Scope 3 GHG emissions were as follows:

- Scope 1: 86,296 metric tons CO₂e
- Scope 2(location based): 376,739 metric tons CO₂e
- Scope 2 (market based): 299,567 metric tons CO₂e
- Scope 3 (total): 9,493,459 metric tons CO₂e

As part of GHG emissions inventory, this year we also updated the 2019 baseline year emissions for acquisitions during 2020 to 2023 calendar years. Lear received assurance to a limited level for its 2023 Scope 1, Scope 2 and Scope3–GHG emissions for 2019, 2022 and 2023.

In 2020, Lear set the following two goals for 2030:

1. 50% Scope 1 and 2 GHG emissions reductions at manufacturing facilities.
2. 100% renewable energy for electric power consumed at our global sites

By 2050, Lear aspires to achieve net zero emissions. Lear's climate change goals will be measured against our 2019 baseline year.

As part of our recent commitment to the SBTi, we are in the process of having our near term GHG emissions reduction targets validated by SBTi.

Lear's customers have a broad range of climate reduction targets. In instances where our customers' goals exceed our own, Lear intends to collaborate with our customers and our supply chain on a local level to help our customers achieve their goals.