



BOSTON COLLEGE

CENTER FOR CORPORATE CITIZENSHIP

CARROLL SCHOOL OF MANAGEMENT

Getting to Scope 3: Pathways to Disclosure

Webinar

March 15, 2023

Upcoming Events & Logistics

News & Events

- **BCCCC Conference & News:**
 - Final discount deadline is this Friday, March 17th
 - Innovation Awards – accepted through Friday, March 24th
- **Upcoming Events and Resources:**
 - Member Meetup | Environmental Justice
 - March 30, 2023 at 2pm ET

To ask questions

Enter a question in the panel at the bottom of the screen

We will record today's webinar

It will be captioned and archived on our website at ccc.bc.edu/webinars

We want your feedback!

Please respond to the survey in the follow up email.

Speaker



Dana Smith
Decarbonization Strategies Manager
General Motors



Scope 3 Approach and Challenges

03.15.2023

Dana Smith

Decarbonization Strategies Manager

Outline

- GM's Greenhouse Gas Reduction Goals
- Overview of GHG Protocol Emissions Allocations
- Scope 3 – The Philosophy
- Scope 3 – What We and Cannot Control
- Scope 3 – The Calculation Challenges
- Wrap Up



General Motors Greenhouse Gas Reduction Goals



In 2021, GM signed the Business Ambition Pledge for 1.5C at COP26 and set approved near-term science-based targets for 2035, we also committed to set long term Net Zero targets by 2050.

The specific goals are as follows:

- Reduce Scope 1 and 2 GHG emissions by 72% by 2035 from a baseline of 2018
- Reduce Scope 3 GHG emissions from use of sold products by 51% per vehicle kilometer by 2035 from a baseline of 2018
- Carbon neutral in global products and operations by 2040
- Power our facilities with 100% renewable energy by 2025 for US sites, globally by 2035

Greenhouse Gas (GHG) allocation
source: GHG Protocol

CO₂

CH₄

N₂O

HFCs

PFCs

SF₆

Scope 2
INDIRECT

Scope 1
DIRECT

Scope 3
INDIRECT

Scope 3
INDIRECT

purchased goods and services



capital goods



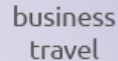
fuel and energy related activities



transportation and distribution



waste generated in operations



business travel



employee commuting



leased assets



purchased electricity, steam, heating & cooling for own use



company facilities



company vehicles



transportation and distribution



processing of sold products



use of sold products



end-of-life treatment of sold products



leased assets



investments



franchises

Upstream activities

Reporting company

Downstream activities

Scope 3 - The Philosophy



- Why do we have to worry about other company's emissions?
- Shouldn't reducing our Scope 1 and 2 emissions be our only concern?
- Are we double counting emissions?





Scope 3 – What We and Cannot Control

Examples of Items We Can Control

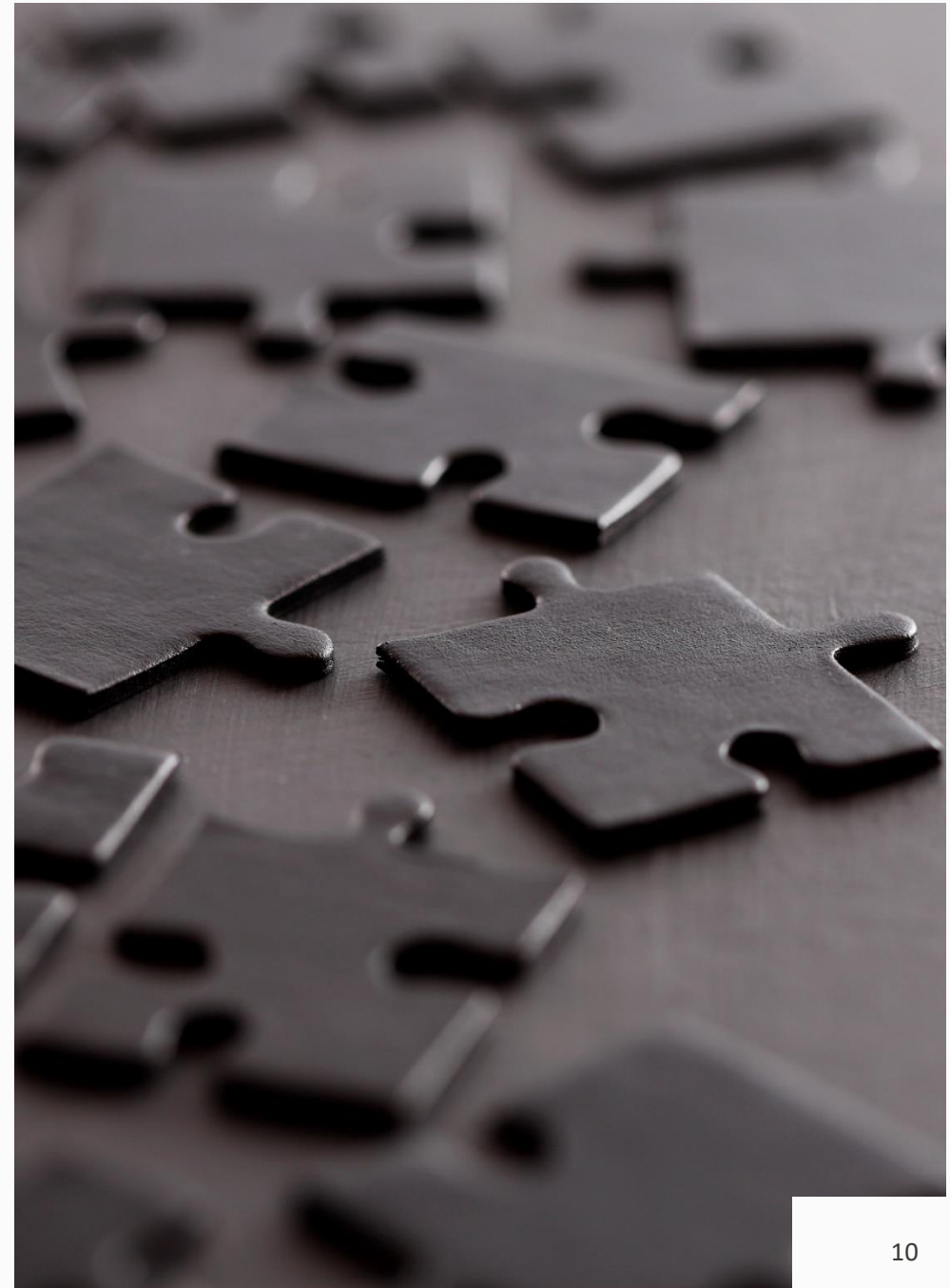
- Products Produced and Sold (ie. EV vs ICE)
- Which Suppliers We Choose (ie. location of facilities, process technology)
- Waste Generated (ie. process waste)

Examples of Items We Cannot Control

- Supplier Emissions (ie. energy use, mining emissions, reaction emissions)
- Emissions from the Use Phase of Products (ie. amount used, charging source/location)

Scope 3 – The Calculation Challenges

- Obtaining detailed, actionable data (especially in Category 1)
- Extremely large and complex data sets
- Reliance on industry averages (ex. Category 1, Waste, Use of Sold Products)



Wrap Up



Key to Success

- Collaboration
- Continuous Improvement (Data and Operations)
- Data Availability and Sharing



Thank You!

A recording of today's webinar will be available for members to access on the CCC website: www.ccc.bc.edu

