



## VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS, ENERGY CONSUMPTION AND AIR EMISSIONS

To: The Stakeholders of General Motors

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions, energy consumption and air emissions reported by General Motors, LLC (GM) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions, energy consumption and air emissions is the sole responsibility of GM. GM is responsible for the preparation and fair presentation of the GHG emissions, energy consumption statement and air emissions in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions, energy consumption and air emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions, energy consumption statement and air emissions based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

### Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Worldwide

**Types of GHGs:** CO<sub>2</sub>, N<sub>2</sub>O, CH<sub>4</sub>, HFCs, PFCs, SF<sub>6</sub>

### GHG Emissions and Energy Consumption Statement:

- **Scope 1:** 1,238,498 metric tons of CO<sub>2</sub> equivalent
  - **Emissions from Energy Use (Non-Biogenic):** 1,077,884 metric tons of CO<sub>2</sub> equivalent
  - **Emissions from Mobile Fuel Use:** 91,251 metric tons of CO<sub>2</sub> equivalent
  - **Emissions from Facility HFC Use (Includes Emissions from MVAC Installation):** 69,363 metric tons of CO<sub>2</sub> equivalent
- **Scope 2 (Location-Based):** 2,365,886 metric tons of CO<sub>2</sub> equivalent
- **Scope 2 (Market-Based):** 1,071,159 metric tons of CO<sub>2</sub> equivalent
- **Scope 3:**
  - **Purchased Goods and Services:** 90,183,315 metric tons of CO<sub>2</sub> equivalent
  - **Capital Goods:** 6,647,074 metric tons of CO<sub>2</sub> equivalent
  - **Fuel- and Energy-Related Activities:** 702,335 metric tons of CO<sub>2</sub> equivalent
  - **Upstream Transportation and Distribution:** 4,625,188 metric tons of CO<sub>2</sub> equivalent
  - **Waste Generated in Operations:** 340,294 metric tons of CO<sub>2</sub> equivalent
  - **Business Travel:** 65,714 metric tons of CO<sub>2</sub> equivalent
  - **Employee Commuting:** 569,650 metric tons of CO<sub>2</sub> equivalent
  - **Upstream Leased Assets:** 3,501,545 metric tons of CO<sub>2</sub> equivalent
  - **Processing of Sold Products:** 1,036,632 metric tons of CO<sub>2</sub> equivalent
  - **Use of Sold Products:** 250,795,986 metric tons of CO<sub>2</sub> equivalent



- **End-of-Life Treatment of Sold Products:** 1,926,126 metric tons of CO<sub>2</sub> equivalent
- **Downstream Leased Assets:** 6,997 metric tons of CO<sub>2</sub> equivalent
- **Franchises:** 1,146,982 metric tons of CO<sub>2</sub> equivalent
- **Investments:** 26,895,521 metric tons of CO<sub>2</sub> equivalent
- **Biogenic Carbon Dioxide**
  - **Biogenic Scope 1 Emissions from Energy Consumption:** 40,217 metric tons of CO<sub>2</sub>
- **Scope 1 Energy Consumption**<sup>1</sup>: 5,955,355 megawatt hours
- **Scope 2 Energy Consumption**<sup>1</sup>: 5,673,241 megawatt hours
- **Scope 2 Energy – Renewable Consumption**<sup>1,2</sup>: 2,844,892 megawatt hours
- **Scope 2 Energy – Non-renewable Consumption**<sup>1</sup>: 2,828,349 megawatt hours
- **Retired Renewable Electricity Certificates**<sup>2</sup>: 2,844,892 megawatt hours
- **Scope 2 Avoided Emissions**<sup>1</sup>: 1,212,217 metric tons of CO<sub>2</sub> equivalent
- **Scope 2 Location-Based CO<sub>2</sub>e-Emissions from CVO Fleet Charging:** 3,073 metric tons of CO<sub>2</sub> equivalent
- **Total Electricity Consumption**<sup>1</sup>: 5,535,438 megawatt hours
- **Total RE100 Electricity Consumption (Including Self-Generated Electric from Landfill Gas)**<sup>1</sup>: 5,606,388 megawatt hours
- **Renewable RE100 Electricity Consumption**<sup>1</sup>: 2,875,792 megawatt hours
- **Renewable Electricity RE100 (Percent of Total RE100 Electricity)**<sup>1</sup>: 51%
- **Renewable Electricity RE100 Avoided Emissions**<sup>1</sup>: 1,225,332 metric tons of CO<sub>2</sub> equivalent

**2023 to 2024 Year-over-Year Comparison:**

- **Scope 1 and 2 Location-Based (Energy):** 0.1% decrease
- **Scope 1 and 2 Location-Based (Emissions from Energy Use [Non-Biogenic]):** 0.7% increase
- **Scope 2 Market-Based**<sup>1</sup>: 24.0% decrease

**Air Emissions**

- **Sulfur Oxides:** 0.03 thousand metric tons
- **Nitrogen Oxides:** 0.89 thousand metric tons
- **VOCs:** 9.57 thousand metric tons

Data and information supporting the Scope 1 and Scope 2 GHG emissions and energy consumption statement were generally historical in nature, and in some cases estimated.

Data and information in Scope 3 GHG emissions statement were in some cases estimated rather than historical in nature.

Data and information in the air emissions statement were in some cases estimated rather than historical in nature.

<sup>1</sup> Data for GM Financial and GM Cruise business units is not included.

<sup>2</sup> Includes 270,000 megawatt hours of renewable electricity that has not been directly procured by GM but is delivered by default in the utility/supplier mix to select GM facilities in Michigan and Missouri, due to Renewable Portfolio Standards enacted in those jurisdictions. There is no contractual instrument conveying emissions claims for

this renewable electricity to GM. As such, no GHG reductions that may be associated with this 270,000 megawatt hours of renewable electricity use are included in GM's Scope 2 (Market-Based) emissions reporting.

**Period covered by GHG emissions, energy consumption and air emissions verification:**

- January 1, 2024 to December 31, 2024

**Criteria against which verification conducted:**

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)
- RE100 Technical Criteria (Total RE100 Electric Use, Renewable Electric RE100 Percent of Total Electric, Renewable Electric RE100 Avoided Emissions)
- Global Reporting Initiatives (GRI):
  - GRI 302 – Energy
  - GRI 305 – Emissions, including NOx and SOx

**Reference Standard:**

- ISO 14064-3 Second edition 2019-04: Greenhouse gases -- Part 3: Specification with guidance for the verification and validation of greenhouse gas statements
- Energy consumption and air emissions data was also verified using the principles and requirements of ISO 14064-3 as part of the verification process

**Level of Assurance and Qualifications:**

- Limited
- This verification used a materiality threshold of  $\pm 5\%$  for aggregate errors in sampled data for each of the above indicators.

**GHG, Energy Consumption and Air Emissions Verification Methodology:**

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of GM and third-party associates;
- Review of documentary evidence produced by GM and third-party associates;
- Review of GM data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions, energy consumption and air emissions;
- In-person site visits to the GM Fort Wayne Assembly Facility located in Fort Wayne, Indiana and the GM Wentzville Assembly Complex located in Wentzville, Missouri; and
- Audit of sample of data used by GM to determine GHG emissions, energy consumption and air emissions.

**Verification Opinion:**

Based on the process and procedures conducted, there is no evidence that the GHG emissions and energy consumption statement and air emissions shown above:

- is not materially correct and is not a fair representation of the GHG emissions, energy consumption and air emissions data and information; and

- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2) and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).

It is our opinion that GM has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions, energy consumption and air emissions for the stated period and boundaries.

**Statement of independence, impartiality and competence**

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with GM, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions and energy data.

**Attestation:**

A handwritten signature in blue ink that reads 'Megan O'Neil'.

Megan O'Neil, Lead Verifier  
ESG Program Manager  
Apex Companies, LLC  
Atlanta, Georgia

A handwritten signature in blue ink that reads 'Trevor Donaghu'.

Trevor Donaghu, Technical Reviewer  
ESG Director  
Apex Companies, LLC  
Pleasant Hill, California

March 31, 2025

*This verification opinion declaration, including the opinion expressed herein, is provided to GM and is solely for the benefit of GM in accordance with the terms of our agreement. We consent to the release of this declaration by you to the public or other organizations but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.*