



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS AND ENERGY

To: The Stakeholders of General Motors Company

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions and energy reported by General Motors Company (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 and energy is the sole responsibility of GM. GM is responsible for the preparation and fair presentation of the GHG emissions and energy statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions and energy 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 and energy statement 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 and energy covered by the verification:

- Operational Control
- Worldwide

Types of GHGs: CO₂, N₂O, CH₄, HFCs, PFCs, SF₆

GHG Emissions and Energy Statement:

- **Scope 1:** 1,258,157 metric tons of CO₂ equivalent
 - **Emissions from Energy Use (Non-Biogenic):** 1,101,410 metric tons of CO₂ equivalent
 - **Emissions from Mobile Fuel Use:** 82,200 metric tons of CO₂ equivalent
 - **Emissions from Facility HFC Use (Includes Emissions from MVAC Installation):** 74,546 metric tons of CO₂ equivalent
- **Scope 2 (Location-Based):** 2,200,424 metric tons of CO₂ equivalent
- **Scope 2 (Market-Based):** 799,149 metric tons of CO₂ equivalent
- **Scope 3:**
 - **Purchased Goods and Services:** 62,990,953 metric tons of CO₂ equivalent
 - **Capital Goods:** 3,685,463 metric tons of CO₂ equivalent
 - **Fuel- and Energy-Related Activities (Market-Based):** 676,636 metric tons of CO₂ equivalent
 - **Upstream Transportation and Distribution:** 6,001,188 metric tons of CO₂ equivalent
 - **Waste Generated in Operations:** 288,874 metric tons of CO₂ equivalent
 - **Business Travel:** 48,184 metric tons of CO₂ equivalent
 - **Employee Commuting:** 392,652 metric tons of CO₂ equivalent
 - **Upstream Leased Assets (Market-Based):** 14,575 metric tons of CO₂ equivalent
 - **Use of Sold Products:** 262,226,709 metric tons of CO₂ equivalent
 - **End-of-Life Treatment of Sold Products:** 2,007,281 metric tons of CO₂ equivalent
 - **Downstream Leased Assets:** 2,453 metric tons of CO₂ equivalent



- **Franchises (Market-Based):** 427,094 metric tons of CO₂ equivalent
- **Investments:** 26,733,435 metric tons of CO₂ equivalent
- **Biogenic Carbon Dioxide**
 - **Biogenic Scope 1 Emissions from Energy Consumption:** 42,271 metric tons of CO₂
- **Scope 1 Energy Consumption:** 6,637,491 megawatt hours
- **Scope 2 Energy Consumption:** 5,854,541 megawatt hours
- **Scope 2 Energy – Renewable Consumption¹:** 3,964,668 megawatt hours
- **Scope 2 Energy – Non-renewable Consumption:** 1,889,873 megawatt hours
- **Retired Renewable Electricity Certificates¹:** 3,933,610 megawatt hours
- **Scope 2 Avoided Emissions:** 1,437,225 metric tons of CO₂ equivalent
- **Total Electricity Consumption:** 5,671,353 megawatt hours
- **Total RE100 Electricity Consumption (Including Self-Generated Electric from Landfill Gas):** 5,700,945 megawatt hours
- **Renewable RE100 Electricity Consumption:** 3,964,668 megawatt hours
- **Renewable Electricity RE100 (Percent of Total RE100 Electricity):** 70%

2024 to 2025 Year-over-Year Comparison:

- **Scope 1 and 2 Location-Based (Energy):** 7.4% increase
- **Scope 1 and 2 Location-Based (Emissions from Energy Use [Non-Biogenic]):** 4.1% decrease
- **Scope 2 Market-Based:** 25.4% decrease

Data and information supporting the Scope 1 and Scope 2 GHG emissions and energy 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.

¹Includes 272,658 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 these 272,658 megawatt hours of renewable electricity use are included in GM's Scope 2 (Market-Based) emissions reporting.

Period covered by GHG emissions and energy verification:

- January 1, 2025 to December 31, 2025

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 Electricity Consumption [Including Self-Generated Electric from Landfill Gas], Renewable RE100 Electricity Consumption, Renewable Electricity RE100 [Percent of Total RE100 Electricity])
- GRI 302 – Energy

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 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 and Energy 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 and energy;
- In-person site visits to the GM Lansing Delta Assembly Facility located in Lansing, Michigan and the GM Milford Proving Grounds located in Milford, Michigan; and
- Audit of sample of data used by GM to determine GHG emissions and energy.

Verification Opinion:

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

- Is not materially correct and is not a fair representation of the GHG emissions and energy 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 and energy 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, appearing to read 'Megan O'Neil'.

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

A handwritten signature in black ink, appearing to read 'John Rohde'.

John Rohde, Technical Reviewer
ESG Principal Consultant
Apex Companies, LLC
Lakewood, Colorado

June 8, 2026

This verification opinion declaration, including the opinion expressed herein, is provided to General Motors Company and is solely for the benefit of General Motors Company 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.