

**GENERAL MOTORS COMPANY  
BOARD OF DIRECTORS  
AUDIT COMMITTEE CHARTER**

**Amended and Restated: December 11, 2025**

**Purpose**

The purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of General Motors Company (“GM” or the “Company”) is to assist the Board in its oversight of the quality and integrity of GM’s financial statements, GM’s compliance with legal and regulatory requirements, the qualifications, performance and independence of the external auditors and the performance of GM’s internal audit staff.

The Committee shall (among other responsibilities and duties specified in this Charter):

- independently and objectively monitor the effectiveness of GM’s financial reporting process and systems of disclosure controls and internal controls;
- select and engage GM’s external auditors and review and evaluate the external auditors’ audit process;
- review and evaluate the scope and performance of the internal audit function;
- provide for open, ongoing communications regarding GM’s financial position and affairs between the Board and the external auditors, GM’s financial and senior management, and GM’s internal audit staff;
- review GM’s policies and compliance procedures regarding ethics and legal risk;
- oversee the preparation of the Audit Committee Report for the annual proxy statement; and
- provide periodic status reports to the Board.

The Committee’s function is not to replace the Company’s management, internal auditors and external auditors; rather, it is to oversee their activities. It is the responsibility of the Company’s management to prepare the Company’s financial statements and to develop and maintain adequate systems of internal accounting and financial controls, and it is the internal and external auditors’ responsibility to review and, when appropriate, audit these financial statements and internal controls. The Committee recognizes that the financial management and the internal and external auditors have more knowledge and information about the Company than do Committee members. Consequently, in carrying out its oversight responsibilities, the Committee does not provide any expert or special assurance as to the Company’s financial statements or internal controls or any professional certification as to the external auditors’ work.

**Membership**

The Committee shall be composed of no fewer than three independent members, and the Committee’s composition shall satisfy the Listing Standards of the New York Stock Exchange relating to audit committee membership and such other requirements as shall be provided in the Securities Exchange Act of 1934 (“Exchange Act”), and rules promulgated

thereunder, the Company's Bylaws or as the Board shall otherwise determine. Members also shall be "financially literate," and the Committee shall have at least one member qualified as an "audit committee financial expert" as defined by applicable regulations.

The members of the Committee and the Committee Chair shall be appointed, and may be replaced, by the Board upon consideration of the recommendations of the Governance and Corporate Responsibility Committee; provided, however, that all members of the Committee shall be independent directors. The Committee members and the Committee Chair shall serve until they are replaced, they resign or their successors are duly elected and qualified.

### **Meetings**

The Committee shall meet as often as may be deemed necessary or appropriate. The Committee must meet separately, periodically, with management, the internal auditor and GM's independent auditor. Attendance by one-third of the directors serving on the Committee, but not less than two members, shall constitute a quorum for the transaction of business. Except as otherwise desired by the Committee Chair, the Chair of the Board and the Lead Director, if elected, shall be invited to every meeting of the Committee and other directors who are not members of the Committee may attend meetings. Non-Committee members shall have no voting rights. The Committee Chair may ask members of management or others to attend all or any portion of any meeting or to provide relevant information in written form. The Committee may meet periodically in executive session absent GM management at the discretion of the Committee Chair.

The Committee Chair shall be responsible for scheduling all meetings of the Committee and providing the Committee with a written agenda for each meeting. The Committee Chair shall preside at the meetings of the Committee. In the absence of the Committee Chair, the majority of the members of the Committee present at the meeting shall appoint a member to preside at the meeting.

The Committee Chair shall report to the full Board regularly following each meeting and make such recommendations to the Board as the Committee deems appropriate. The Committee may adopt such other rules and regulations for calling and holding its meetings and for the transaction of business at such meetings as is necessary or desirable and not inconsistent with the provisions of the Company's Bylaws or this Charter.

### **Responsibilities and Duties**

To carry out its responsibilities, the Committee shall undertake the following activities:

#### Financial Statements

- Discuss with management and the external auditors the annual audited financial statements and quarterly financial statements prior to filing. This will

include a discussion of Management's Discussion and Analysis of Financial Condition and Results of Operations and GM's earnings announcements, including the use of "pro forma" or "adjusted" non-GAAP information, as well as financial information and earnings guidance provided to analysts and rating agencies, and the results of the external auditors' reviews. These discussions may be general, covering the type of information to be disclosed and presentation to be made, and need not take place in advance. The Committee may be represented by the Committee Chair or a subcommittee to review earnings announcements.

- Periodically and in connection with the review of annual audited financial statements and quarterly financial statements:
  - Review critical accounting policies, financial reporting and accounting standards and principles (including significant changes to these principles or application), and key accounting decisions and judgments affecting GM's financial statements. The review shall include the rationale for such choices and other GAAP treatments considered by management, if appropriate;
  - Review the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements;
  - Review with the external auditors any alternative accounting treatment or fraud or illegal acts that the external auditors discussed with management, disagreements with management, problems or difficulties encountered in performing its review or audit, or any issues with management's response to any of the foregoing;
  - Review GM's financial reporting process, including disclosure controls and procedures, the systems of internal control, and the external auditors' attestation of management's internal control report;
  - Discuss with the external auditors matters required to be discussed by the Public Company Accounting Oversight Board Statement on Auditing Standards No. 1301 regarding the conduct of the audit; and
  - Review any disclosure of material weaknesses or significant deficiencies in the design or operation of internal controls and any additional audit procedures performed as a result of such weaknesses or deficiencies.
- Review and approve as necessary:
  - Any commitment to an exit or disposal plan or other disposition of a long-lived asset or termination of employees under a plan of termination described in FASB Accounting Standards Codification 420-10-25-4, under which GM will incur material charges;
  - Any determination or conclusion by management that a material charge to one or more of GM's assets, including impairments of securities or goodwill, is required; and

- Any determination or conclusion by management that any previously issued annual or quarterly financial statements should no longer be relied upon because of a material misstatement or omission.
- In the event of any material restatement or material reclassification resulting from a material error to GM's audited consolidated financial statements, make appropriate inquiry into management's judgment about the cause to determine if any other action should be taken and if additional internal controls should be implemented to prevent recurrences in the future.
- Recommend to the Board whether the audited financial statements should be included in the Annual Report on Form 10-K.

#### Non-Financial Reporting: Sustainability and Integrated Reporting

- Periodically review legislative and regulatory developments, including changes affecting sustainability disclosures within the financial reporting framework.
- Periodically monitor developments in integrated sustainability reporting for potential alignment with financial reporting, including discussions with management and the external auditor regarding the Company's reporting and disclosure with respect to sustainability matters and any assurance being provided by the external auditor with respect to such reporting and disclosure.
- When requested by management, review reports by management regarding internal quality control procedures over sustainability disclosures.

#### External Auditors

- Annually, select and engage, and, if appropriate, terminate or replace the incumbent external auditors, including any external auditors who audit the financial statements of GM's direct and indirect subsidiaries (*i.e.*, companies in which GM has more than 50% of the equity interest or management control where GM's ownership is less than 50% of the equity interest). The Committee's selection shall be submitted annually to the shareholders for ratification. The external auditors are accountable to the Committee.
- At least annually, evaluate the qualifications, performance and independence of the external auditors, including the scope and results of the annual independent audit, taking into consideration the quality, candor, capabilities, fees, tenure and other relevant information regarding the external auditors.
- At least annually, approve the external auditors' engagement fees and pre-approve any non-audit services to be performed by the external auditors.
- At least annually, review reports by the external auditors regarding: their internal quality control procedures; any material issues raised within the preceding five years by the most recent internal quality control review, peer review, or by any inquiry or investigation by governmental or professional

authorities, and any corrective actions taken; and all relationships between the external auditors and GM.

- At least annually, inquire of the external auditors whether they have become aware of any items relating to the detection of material illegal acts or material related party transactions during the course of their procedures.
- At least annually, confirm that rotation of the external auditors' audit partners satisfies regulatory requirements, and set clear policies about hiring current or former employees of the external auditors.
- At least annually, review and discuss with the external auditors any communications required by Public Company Accounting Oversight Board or Securities and Exchange Commission standards, as amended or supplemented.
- At least annually, review and discuss the scope and plan of the independent audit.
- No less frequently than once every ten years, conduct a detailed review of the Company's selection of external auditors, including, to the extent the Committee believes it is relevant to such a review, a comparison of the resources available from other auditing firms.
- At least annually, and more frequently as necessary, meet in private session with the external auditors.

#### Internal Audit Staff

- Annually review the authority, performance, and objectivity of the internal audit function.
- Review and discuss any significant internal audit findings that have been reported to management and the progress of the related corrective action plans.
- Annually review and approve the GMAS budget, staffing, skills and audit plan, and when material changes, its Internal Audit Charter. The annual plan shall include the general activities of the internal audit function including audits and reviews of GM's financial, compliance and operational activities. The Committee shall review and approve all significant changes to the audit plan.
- Annually review the performance and compensation of the General Auditor.
- Concur in the appointment, rotation, or dismissal of the General Auditor.
- At least annually, and more frequently as necessary, meet in private session with the General Auditor. The General Auditor shall have direct access, to the Committee Chair, as the General Auditor deems it necessary.
- Review, at least annually, policies and procedures regarding officers' expense accounts and perquisites, including their use of corporate assets and results of any review by the internal audit staff or the external auditors.

### Legal, Compliance, and Risk Management

- Oversee the establishment and maintenance of procedures for the receipt, retention, and treatment of complaints or concerns received by GM regarding accounting, internal accounting controls, or auditing matters, including enabling employees to submit concerns confidentially and anonymously.
- Review management's disclosure of any fraud that involves management or other employees who have a significant role in internal control.
- At least annually, review procedures and compliance processes regarding corporate ethics and standards of business conduct as embodied in GM's code of conduct, Winning With Integrity, and approve any significant revisions.
- Provide oversight for legal, regulatory and compliance programs. The General Counsel and the Chief Compliance Officer shall report, and have direct access, to the Audit Committee on legal, regulatory and compliance matters.
- Review management's assessment of legal and regulatory risks identified in GM's compliance programs.
- At least annually, and more frequently as necessary, meet in private session with the General Counsel.
- Annually review and approve the Global Ethics and Compliance Center budget, staffing, allocation of resources, and annual plan of activities and when material changes, its Charter.
- At least annually, and more frequently as necessary, meet in private session with the Chief Compliance Officer.
- Receive notification before the Chief Compliance Officer is terminated, or the Chief Compliance Officer's compensation or scope of their duties are significantly diminished.
- As the Qualified Legal Compliance Committee (QLCC), review and discuss any reports received from attorneys regarding securities law violations and/or breaches of fiduciary duties which were reported to the General Counsel or the Chief Executive Officer and not resolved to the satisfaction of the reporting attorney.
- Discuss policies regarding risk assessment and risk management, which should include discussion of GM's major financial and accounting risk exposures and actions taken to mitigate these risks.

### **Other Responsibilities and Charter Amendments**

The Committee shall perform such other tasks or functions as may be delegated to or requested of the Committee by the Board.

The Committee shall review annually its performance (including its effectiveness and compliance with this Charter). Amendments to this Charter must be approved by the Board.

**Committee Authority**

The Committee shall have the authority to undertake any other action or exercise such other powers, authority and responsibilities as the Committee determines necessary or appropriate to the discharge of the responsibilities and duties set forth in this Charter or the Company's Bylaws, or otherwise required by applicable laws, rules or regulations, or as shall otherwise be determined by the Board.

The Committee shall have full access to the books, records, facilities and personnel of the Company.

The Committee may, at the Company's expense, obtain advice, assistance, and support from outside advisors as it deems appropriate to perform its duties.

Subject to applicable laws, rules or regulations, or the Company's Bylaws, the Committee may delegate authority to members of management and also form and delegate authority to subcommittees consisting of one or more members, when it deems appropriate, including the authority to grant preapprovals of audit and permitted non-audit services, provided that decisions of such subcommittee to grant preapprovals shall be presented to the full Committee at its next regularly scheduled meeting for their information. In so delegating authority, the Committee shall not absolve itself from the responsibilities it bears under the terms of this Charter.