



INDEPENDENT LIMITED ASSURANCE STATEMENT

To: The Stakeholders of General Motors

Introduction and objectives of work

Apex Companies, LLC (Apex) has been engaged by General Motors (GM) to provide limited assurance of its Global Vehicle Production Key Performance Indicator (KPI). This Assurance Statement applies to the Subject Matter included within the scope of work described below.

This information and its presentation are the sole responsibility of the management of GM. Apex was not involved in the collection or preparation of data. Our sole responsibility was to provide independent assurance on the accuracy of the Global Vehicle Production KPI.

Scope of work

The scope of our work was to provide limited assurance over the Global Vehicle Production KPI for the reporting period of January 1, 2023 to December 31, 2023 (the 'Subject Matter').

- **Global Vehicle Production:** 3,533,373 vehicles¹
- **2022 – 2023 Year-over-Year Comparison²:** Global Vehicle Production increased by 4.02% in Reporting Year 2023 compared to Reporting Year 2022

¹ Global Vehicle Production is the count of completed vehicles prior to final shipment

² Reporting Year 2022 Global Vehicle Production values were provided by GM and have not been verified by Apex Companies

Data and information supporting the Global Vehicle Production KPI were historical in nature.

Reporting Boundaries

The following are the boundaries used by GM for reporting the Global Vehicle Production KPI:

- Operational Control
- Worldwide

Reporting Criteria

The Subject Matter was evaluated against GM's internal reporting procedures for environmental data (the Reporting Criteria).

Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period;
- Positional statements (expressions of opinion, belief, aim or future intention by GM) and statements of future commitment; and
- Text or other written statements associated with GM's submissions, such as data identified by the client for non-inclusion, geographical operations/activities excluded, subsidiaries/Joint Ventures, etc.

This limited assurance engagement relies on a risk-based selected sample of sustainability data and the associated limitations that this entails. This independent limited assurance statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

The preparation and presentation of the Subject Matter are the sole responsibility of the management of GM.

Apex was not involved in the drafting of the Subject Matter or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Stakeholders of GM.

Assessment Standards

We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and the International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board. A materiality threshold of ± 5 -percent was set for the assurance process.

Summary of Work Performed

As part of our independent assurance, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
2. Conducting interviews with relevant personnel of GM;
3. Reviewing the data collection and consolidation processes used to compile Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by GM;
5. Agreeing a selection of the Subject Matter to the corresponding source documentation;
6. Reviewing GM's systems for quantitative data aggregation and analysis;
7. Site visit to the GM Flint Assembly Manufacturing Facility located in Flint, Michigan and the GM Arlington Assembly Facility located in Arlington, Texas; and
8. Assessing the disclosure and presentation of the Subject Matter to ensure consistency with assured information.

Conclusion

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the Subject Matter is not fairly stated in all material respects; and
- It is our opinion that GM has established appropriate systems for the collection, aggregation, and analysis of quantitative data, such as the quantity of waste generated per production hour in the Reporting Boundary.

Statement of Independence, Integrity 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.



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

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

The assurance 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 assurance of Environmental, Social and Governance data.

Attestation:

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

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

A handwritten signature in blue ink that reads 'David Reilly'.

David Reilly, Technical Reviewer
ESG Principal Consultant
Apex Companies, LLC
Santa Ana, California

March 25, 2024



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: CO₂, N₂O, CH₄, HFCs, SF₆

GHG Emissions and Energy Consumption Statement:

- **Scope 1:** 1,304,570 metric tons of CO₂ equivalent
 - **Emissions from Energy Use (Non-Biogenic):** 1,079,452 metric tons of CO₂ equivalent
 - **Emissions from Mobile Fuel Use:** 83,114 metric tons of CO₂ equivalent
 - **Emissions from Facility HFC Use (Includes Emissions from MVAC Installation):** 142,004 metric tons of CO₂ equivalent
- **Scope 2 (Location-Based):** 2,341,276 metric tons of CO₂ equivalent
- **Scope 2 (Market-Based):** 1,410,047 metric tons of CO₂ equivalent
- **Scope 3:**
 - **Purchased Goods and Services:** 55,183,666 metric tons of CO₂ equivalent
 - **Capital Goods:** 3,670,222 metric tons of CO₂ equivalent
 - **Fuel- and Energy-Related Activities (Transmission and Distribution Losses for Electricity and Natural Gas Fugitives Only):** 181,283 metric tons of CO₂ equivalent
 - **Upstream Transportation and Distribution:** 3,198,194 metric tons of CO₂ equivalent
 - **Waste Generated in Operations:** 472,293 metric tons of CO₂ equivalent
 - **Business Travel:** 19,111 metric tons of CO₂ equivalent
 - **Employee Commuting:** 498,649 metric tons of CO₂ equivalent
 - **Upstream Leased Assets:** 57,613 metric tons of CO₂ equivalent
 - **Downstream Transportation and Distribution:** 1,084,996 metric tons of CO₂ equivalent



- **Processing of Sold Products:** 1,646,042 metric tons of CO₂ equivalent
- **Use of Sold Products:** 240,773,794 metric tons of CO₂ equivalent
- **End-of-Life Treatment of Sold Products:** 1,894,146 metric tons of CO₂ equivalent
- **Downstream Leased Assets:** 8,788 metric tons of CO₂ equivalent
- **Franchises:** 524,865 metric tons of CO₂ equivalent
- **Investments:** 38,059,248 metric tons of CO₂ equivalent
- **Biogenic Carbon Dioxide**
 - **Biogenic Scope 1 Emissions from Energy Consumption:** 49,160 metric tons of CO₂
- **Scope 1 Energy Consumption:** 6,022,699 megawatt hours
- **Scope 2 Energy Consumption:** 5,620,828 megawatt hours
- **Scope 2 Energy – Renewable Consumption:** 2,119,056 megawatt hours
- **Scope 2 Energy – Non-renewable Consumption:** 3,501,771 megawatt hours
- **Retired Renewable Electricity Certificates:** 2,119,056 megawatt hours
- **Scope 2 Avoided Emissions:** 841,879 metric tons of CO₂ equivalent
- **Total Electricity Consumption:** 5,458,002 megawatt hours
- **Total (RE100) Electricity Consumption (Including Self-Generated Electric from Landfill Gas):** 5,506,246 megawatt hours
- **Renewable Electric Use:** 2,167,353 megawatt hours
- **Renewable Electricity RE100 (Percent of Total Electric):** 39.4%
- **Renewable Electricity RE100 Avoided Emissions:** 866,273 metric tons of CO₂ equivalent

2022 - 2023 Year-over-Year Comparison:

- **Scope 1 and 2 Location-Based (energy)¹:** 3.78% decrease
- **Scope 1 and 2 Location-Based (emissions)¹:** 1.80% increase
- **Scope 2 Market-Based¹:** 5.33% increase

¹ Reporting Year 2022 electricity consumption values were provided by General Motors and have not been verified by Apex Companies

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.

Air Emissions

- **Sulfur Oxides:** 0.04 thousand metric tons
- **Nitrogen Oxides:** 0.91 thousand metric tons
- **VOCs:** 9.4 thousand metric tons

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

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

- January 1, 2023 to December 31, 2023

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
- Intergovernmental Panel on Climate Change AR4 Global Warming Potentials (GWP) were used in most instances, except for Scope 1 emissions calculations from HFCs, which were calculated using AR5 GWP

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.
- It is probable that actual Scope 3 Category 1 (Purchased Goods & Services) and Scope 3 Category 2 (Capital Goods) emissions are materially different than reported, as they were calculated using US EPA EEIO emission factors that were not adjusted to reflect the impact of inflation between the emissions factor data year (2018) and the GM reporting year (2023).
- It is possible that Scope 3 Category 6 emissions are materially different than reported, as emissions resulting from business air travel were in all cases calculated using long-haul flight GHG emissions factors, regardless of flight distance.

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;
- Site visits to the GM Flint Assembly Manufacturing Facility located in Flint, Michigan and the GM Arlington Assembly Facility located in Arlington, Texas; 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

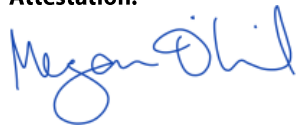
Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

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 'David Reilly'.

David Reilly, Technical Reviewer
ESG Principal Consultant
Apex Companies, LLC
Santa Ana, California

March 25, 2024

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.



INDEPENDENT LIMITED ASSURANCE STATEMENT

To: The Stakeholders of General Motors

Introduction and objectives of work

Apex Companies, LLC (Apex) has been engaged by General Motors (GM) to provide limited assurance of its water and waste data. This assurance statement applies to the related information included within the scope of work described below.

This information and its presentation are the sole responsibility of the management of GM. Apex was not involved in the collection or preparation of data. Our sole responsibility was to provide independent assurance on the accuracy of the water and waste data.

Scope of work

The scope of our work was to provide limited assurance over water and waste data for the reporting period of January 1, 2023 to December 31, 2023 (the 'Subject Matter'). Our assurance does not extend to any other reported information outside the Subject Matter.

Water Data	
Purchased Water (cubic meters)	15,103,862
Well Water (cubic meters)	2,620,049
Total Water Withdrawal (cubic meters)	17,723,911
Total Water Withdrawal 2022 to 2023 Year-over-Year Comparison¹ (percent change)	5.04% decrease in 2023

¹ Reporting Year 2022 water values were provided by GM and have not been verified by Apex Companies

Waste Data	
GM Global Total Waste Generated² (metric tons)	1,277,702
GM Global Total Waste – Hazardous² (metric tons)	27,828
GM Global Total Waste – Non-hazardous² (metric tons)	1,249,874
GM Global Waste Directed to Disposal² (metric tons)	83,106
GM Global Zero Waste Performance³ (metric tons)	94.6%
GRI 306-3 GM Global Waste Generated² (metric tons)	1,277,702

² Excludes waste from construction, demolition and remediation

³ Zero Waste Performance is calculated as a percentage of 2023 Non-Diverted Waste compared to the 2018 Baseline Waste Generated. Reporting Year 2018 waste values were provided by GM and have not been verified by Apex Companies

Reporting Boundaries

The following are the boundaries used by GM for reporting sustainability data:

- Operational Control
- Worldwide

Limitations and Exclusions

Limitations and exclusions from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period;

- Positional statements (expressions of opinion, belief, aim or future intention by GM) and statements of future commitment;
- Exclusions from the scope of the reporter's Water and Waste data:
 - Waste data associated with construction, demolition and remediation is excluded from the waste reporting.

This limited assurance engagement relies on a risk based selected sample of water and waste data and the associated limitations that this entails. This independent limited assurance statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation and presentation of the Subject Matter are the sole responsibility of the management of GM.

Apex was not involved in the preparation of the subject matter or of the Reporting Criteria.

Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Stakeholders of GM.

Reporting Criteria

The Subject Matter needs to be read and be understood together with the following disclosures:

Global Reporting Initiatives (GRI) 2023:

- GRI 303 – Water & Effluents
- GRI 306 – Waste

Assessment Standards

We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and the International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board. A materiality threshold of ± 5 -percent was set for the assurance process.

Summary of Work Performed

As part of our independent assurance, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
2. Conducting interviews with relevant personnel of GM;
3. Reviewing the data collection and consolidation processes used to compile Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by GM;
5. Agreeing a selection of the Subject Matter to the corresponding source documentation;
6. Reviewing GM systems for quantitative data aggregation and analysis;

7. Site visit to the GM Flint Assembly Manufacturing Facility located in Flint, Michigan and the GM Arlington Assembly Facility located in Arlington, Texas; and
8. Assessing the disclosure and presentation of the Subject Matter to ensure consistency with assured information.

Conclusion

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the Subject Matter is not fairly stated in all material respects; and
- It is our opinion that GM has established appropriate systems for the collection, aggregation and analysis of quantitative data such as implementation of an Inventory Management Plan.

Statement of Independence, Integrity 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.

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

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

The assurance 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 assurance of Environmental, Social and Governance data.

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