



## INDEPENDENT LIMITED ASSURANCE STATEMENT

To: The Stakeholders of General Motors Company

### Introduction and Objectives of Work

Apex Companies, LLC (Apex) has been engaged by General Motors Company (GM) to provide limited assurance of its sustainability 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 sustainability data.

### Scope of Work

The scope of our work was to provide limited assurance over select sustainability data key performance indicators (KPIs) for the reporting period of January 1, 2025 to December 31, 2025 (the 'Subject Matter'). Our assurance does not extend to any other reported information outside the Subject Matter.

### Data assured:

Water KPI	
Purchased Water (cubic meters)	14,316,697
Well Water (cubic meters)	2,659,605
Total Water Withdrawal (cubic meters)	16,976,302
Total Water Withdrawal 2024 to 2025 Year-over-Year Comparison	2.2% decrease in 2025

Vehicle Production KPI	
Global Vehicle Production <sup>1</sup>	3,505,033 vehicles
Global Vehicle Production 2024 to 2025 Year-over-Year Comparison	4.3% decrease in 2025

<sup>1</sup> Global Vehicle Production is the count of completed vehicles prior to final shipment

### Reporting Boundaries

The following are the boundaries used by GM for reporting the 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; and
- Positional statements (expressions of opinion, belief, aim or future intention by GM) and statements of future commitment.

This limited assurance engagement relies on a risk based selected sample of the 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

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 was evaluated against GM's internal reporting procedures for sustainability data (the Reporting Criteria) and needs to be read and be understood together with the following disclosures (water KPI only):

- GRI 303 – Water & Effluents

**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  $\pm 5$ -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. 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
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.



**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 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 'John Rohde'.

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

June 8, 2026

*This independent limited assurance statement (assurance statement), 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 assurance statement 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 assurance statement.*