



Statement of Assurance:

General Motors Global Environmental Performance Indicator Data (2015) - Waste Materials

Scope, Objectives and Responsibilities

Environmental performance indicator data have been compiled by and under the direction of General Motors (GM) management who are responsible for the collection and presentation of the information. GHD was retained by GM to conduct an independent review and limited assurance of environmental indicator data for GM's global facilities for the 2015 calendar year reporting period. The objective of the assurance process was to assess the reliability of the data for specified environmental indicators. For waste materials, this involved examination of the data collection processes used by GM and review of the supporting information and data for selected facilities located within the four GM regions (North America, South America, International, and Europe), and discussions with respect to materiality considerations. GHD's responsibility in performing our assurance activities is to GM management only and in accordance with the terms of reference agreed with GM. GHD provides environmental consulting and engineering/construction services to GM unrelated to this assurance engagement.

Approach and Limitations

GHD's assurance engagement has been planned and performed in accordance with GM's requirements and definitions for the reported indices. The assurance approach was developed to be consistent with the Global Reporting Initiative (GRI) G4 Guidelines and international standards for assurance appointments. This includes application of information quality tests based on recognized standards, such as the AA1000 Assurance Standard and associated guidance. Based on the environmental indicator data for waste materials for individual facilities from each region, GHD identified a sample of 23 facilities for further review, representing approximately 10 percent or more of the overall number of manufacturing facilities in terms of both the number of facilities and contribution to the aggregated indicator data. GHD reviewed supporting information and calculations provided by GM for the selected facilities and conducted supplemental evaluations in an effort to replicate the results and identify material discrepancies. GHD also conducted discussions with GM personnel responsible for managing the data collection activities and reporting the data, made enquiries with respect to facility-specific information, and reviewed the resulting responses. This approach is consistent with a limited or moderate level of assurance.

Conclusions and Recommendations

GM's procedures and processes for compiling information related to environmental indicators are well established and internally documented as part of its global operations. Database systems are used by facility personnel to upload information which is used for data aggregation and reporting functions at the corporate level.

On the basis of the method and scope of work undertaken and the information provided by GM to GHD, the processes undertaken by GM to compile and manage the waste materials data for its global manufacturing facilities provide a reliable and accurate means of reporting the related environmental performance indicator data. GM provided explanatory information and addressed the issues identified during the course of the assurance exercise. Discrepancies that were identified between the reporting values and the supporting documents for waste materials are not considered to represent material differences. In some cases errors were identified related to data entry, which were corrected by GM. GHD recommends that GM consider GHD's indicator-specific findings as part of GM's ongoing review of internal facility data collection and reporting procedures.

GHD

A handwritten signature in blue ink that reads "Julian Hayward".

Julian Hayward, P.Eng.

Dated: May 3, 2016