

Statement of Verification

Introduction

Stantec Consulting Ltd. (Stantec) was contracted by General Motors Company (GM) to conduct an independent third-party verification of a selection of greenhouse gas (GHG) Assertions and Environmental Performance Metrics for their Global Facilities.

In this work, GM was responsible for the collection of activity data used in the calculations, data management, and completion of the calculations.

Stantec was responsible for planning and executing the verification to deliver an opinion to a limited level of assurance as to whether the GHG assertions and environmental performance metrics are presented fairly and in accordance with the verification criteria. Stantec is accredited with the American National Standards Institute (ANSI), a member of the International Accreditation Forum (IAF), in accordance with ISO 14065 (Accreditation ID #0805 issued to Stantec Consulting Ltd. for greenhouse gas (GHG) verification and validation).

Intended User

The results of the verification will be used by GM for internal and external sustainability reporting, and for reporting to CDP. The users of this statement are GM, shareholders and the public.

Verification Objective

The objective of the verification was to assess whether the GHG Assertions and Environmental Performance Metrics (as presented in Table 1) for GM's 2017 operations are accurately prepared in accordance with appropriate criteria.

Verification Boundaries

The boundaries of the verification include GM owned and operated facilities within General Motors North America (GMNA), General Motors South America (GMSA) and General Motors International Operations (GMIO). A subset of these facilities have been excluded from the GHG Assertion and Environmental Performance Metrics due to unavailability of data, and a list of these excluded facilities has been provided to Stantec.

Reporting Period

The verification was conducted for the period of January 1, 2017 to December 31, 2017.

GHG Assertions and Environmental Performance Metrics

The GHG Assertions and Environmental Performance Metrics are provided in Table 1.

Table 1. General Motors Global Facilities - 2017 GHG Assertions and Environmental Performance Metrics

Parameter	Assertion	Metric
Scope 1 & 2 GHG Emissions	6,231,850	tonnes of carbon dioxide equivalent (tCO _{2e})
Scope 1 Direct	1,659,116	tCO _{2e}
Scope 2 Indirect	4,572,733	tCO _{2e}
Scope 3 GHG Emissions	271,796,259	tCO _{2e}
Category 1 Purchased Goods & Services	46,174,073	tCO _{2e}
Category 2 Capital Goods	4,596,326	tCO _{2e}
Category 3 Fuel & Energy Related Activities	354,560	tCO _{2e}
Category 11 Use of Sold Product	220,671,300	tCO _{2e}
Total Energy Consumption	17,425,068	MWh
Total Water Withdrawal	37,493,216	m ³
Total Waste	2,441,163	US tons
Year over year performance Scope 1 & 2 GHG emissions	11.7% decrease between 2016 and 2017	%
Year over year performance Total Energy Use	4.3% decrease between 2016 and 2017	%
Year over year performance Total Water Use	0.4% decrease between 2016 and 2017	%
GRI 302-1 Total Energy Use	17,425,068	MWh
GRI 303-1 Total Water Use	37,493,216	m ³
GRI 305-1 Total Scope 1 GHG Emissions (Location-Based)	1,659,116	tCO _{2e}
GRI 305-2 Total Scope 2 GHG Emissions	4,572,733	tCO _{2e}
GRI 305-3 Total Scope 3 GHG Emissions	271,796,259	tCO _{2e}
GRI 306-2 Total Waste	2,441,163	US tons

Verification Criteria

Stantec has conducted sufficient and appropriate procedures to express a **limited level of assurance** opinion as to whether the GHG Assertions and Environmental Performance Metrics for 2017 as quantified by GM satisfy the requirements of the following criteria:

- ISO 14064 Greenhouses Gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals, 2006;
- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD), *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard* (Revised Edition), March 2004;
- WRI/WBCSD, Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard;
- WRI/WBCSD, GHG Protocol Scope 2 Guidance: An Amendment to the GHG Corporate Standard;
- CDP Guidance for the 2017 reporting year (CDP Guidance); and
- GRI Sustainability Reporting Guidelines (2011).

Verification Standards

The verification was conducted in accordance with ISO14064:3, the AA1000 AccountAbility Principles Standard (2008) and Stantec's Standard Operating Procedures developed for accreditation to ISO 14065.

Verification Opinion

Based on the processes and procedures completed, there is no evidence that GM's stated GHG Assertions and Environmental Performance Metrics for the 2017 calendar year are not, in all material respects, fairly stated in accordance with the criteria noted herein.

Verifier's Independence, Impartiality, and Competence

Stantec provides this conclusion as an independent verifier. Prior to entering into an assurance agreement Stantec assesses for any real, potential, or perceived conflict. Stantec continues to monitor for compromised impartiality throughout the engagement.

Stantec provides this statement to GM in accordance with our terms of agreement. We consent to its public release. Because of the inherent limitations in any verification, Stantec accepts no responsibility by use of a third party. Stantec has undertaken all assignments in its role as an environmental engineering consulting firm using professional effort consistent with ISO 14064:3. Stantec has assessed the 2017 GHG Assertion and Environmental Performance Metrics for GM Global Facilities using reasonably ascertainable information. The assessment represents the conditions in the subject area at the time of the assessment. Stantec did not conduct direct GHG emissions monitoring or other environmental sampling and analysis in conjunction with this verification statement.

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