

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) and sustainability data assertions (the Assertions) for their Global Facilities.

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

Stantec was responsible for planning and executing the verification to deliver a limited level of assurance opinion as to whether the Assertions are presented fairly and in accordance with the verification criteria. Stantec is accredited with the ANSI National Accreditation Board (ANAB), a member of the International Accreditation Forum (IAF), in accordance with ISO 14065 (Accreditation ID #0805 issued to Stantec Consulting Ltd. for GHG verification and validation).

Verification Fundamentals

The verification objectives, criteria, standards, level of assurance, materiality threshold, and period are presented in Table 1.

Table 1. General Motors Global Facilities – Verification Fundamentals

Parameter	Description
Intended User	The results of the verification will be used by GM for internal and external sustainability reporting, and for reporting to CDP and GRI. The users of this statement are GM, shareholders and the public.
Verification Objectives	The objective of the verification was to assess whether the GHG and sustainability data assertions (as presented in Table 2) for GM's 2021 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 has been excluded from the Assertions, and a list of these excluded facilities has been provided to Stantec and included in the detailed verification report for transparency.
Reporting Period	The verification was conducted for the period of January 1, 2021 to December 31, 2021.
Verification Criteria	<p>Stantec has conducted sufficient and appropriate procedures to express a limited level of assurance opinion as to whether the GHG and sustainability data assertions for 2021 as quantified by GM satisfy the requirements of the following criteria:</p> <ul style="list-style-type: none"> • 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 (2015) • CDP Guidance for the 2021 reporting year • GRI Sustainability Reporting Standards Consolidated Set (2021)
Verification Standards	The verification was conducted in accordance with the following standards:

Parameter	Description
	<ul style="list-style-type: none"> ISO14064-3: 2019 – Specification with guidance for the verification and validation of greenhouse gas statements ISO 14065:2020 – General principals and requirements for bodies validating and verifying environmental information ISO/IEC 17029:2019 – Conformity assessment – General principles and requirements for validation and verification bodies AA1000 AccountAbility Assurance Standard (2020) Stantec’s Standard Operating Procedures developed for accreditation to ISO 14065
Level of Assurance	Limited
Materiality Threshold	Following best practice, the quantitative materiality threshold was set at 5%. The aggregate total of individual discrepancies (understatements and overstatements of total reported values) was compared against the 5% materiality threshold for each individual scope item. The materiality of qualitative discrepancies was at the discretion of the Verification Body, Stantec.

GHG and Sustainability Data Assertions

The GHG and sustainability data assertions are provided in Table 2.

Table 2. General Motors Global Facilities - 2021 GHG and Sustainability Data Assertions

Parameter	Assertion	Metric	Notes
Scope 3 Category 1 Purchased Goods & Services	38,440,493	tCO ₂ e	
Scope 3 Category 2 Capital Goods	2,962,993	tCO ₂ e	
Scope 3 Category 3 Fuel & Energy Related Activities	252,913	tCO ₂ e	Natural gas distribution activities and transmission and distribution losses of electricity only
Scope 3 Category 4 Upstream Transportation	3,017,287	tCO ₂ e	
Scope 3 Category 6 Business Travel	9,434	tCO ₂ e	Air Travel Only
Scope 3 Category 9 Downstream Transportation	1,092,534	tCO ₂ e	
GRI 305-3 Total Scope 3 GHG Emissions	Category 1: 38,440,493 Category 2: 2,962,993 Category 3: 252,913 Category 4: 3,017,287 Category 6: 9,434 Category 9: 1,092,534	tCO ₂ e	

Verification Opinion

Based on the processes and procedures completed, there is no evidence that GM’s stated GHG and sustainability data assertions for the 2021 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. No real, potential or perceived conflicts of interest were identified throughout the course of this verification.

Stantec provides this Verification Statement to GM in accordance with our terms of agreement. Stantec grants GM license to use, disclose, and reproduce this Verification Statement without alteration or abbreviation. GM may refer to the GHG and sustainability data assertions as having been verified by Stantec as long as the conclusions in the Verification Statement are reasonably reflected. There is no time limit on the use of the Verification Statement. The language must be English. Stantec will not allow GM to reproduce its logo or any other proprietary marks separate to the unaltered final Verification Statement. This includes placing the Stantec logo on GM materials. Stantec does not permit the use of the Verification Statement in a manner that could mislead intended users or impair the reputation of Stantec.

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 independent verification body using professional effort consistent with ISO 14064:3. Stantec has assessed the 2021 GHG and sustainability data assertions 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 report. Stantec will retain all verification documents for a minimum of seven (7) years.

STANTEC CONSULTING LTD.

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