

# 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 Scope 3 greenhouse gas (GHG) 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 in order to reach 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 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 select Scope 3 GHG assertions (as presented in Table 1) for GM's 2019 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 GM 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, 2019 to December 31, 2019.

## GHG and Sustainability Data Assertions

The select Scope 3 GHG assertions are provided in Table 1.

Table 1. General Motors Global Facilities - 2019 Select Scope 3 GHG Assertions

Parameter	Assertion	Units	Notes
Scope 3 GHG Emissions Category 1 Purchased Goods & Services	50,848,346	tCO <sub>2</sub> e	
Scope 3 GHG Emissions Category 2 Capital Goods	3,167,447	tCO <sub>2</sub> e	
Scope 3 GHG Emissions Category 3 Fuel & Energy Related Activities	322,403	tCO <sub>2</sub> e	
Scope 3 GHG Emissions Category 4 Upstream Transportation	4,965,042	tCO <sub>2</sub> e	
Scope 3 GHG Emissions Category 6 Business Travel	40,051	tCO <sub>2</sub> e	Air travel only
Scope 3 GHG Emissions Category 9 Downstream Transportation	1,532,188	tCO <sub>2</sub> e	
Scope 3 GHG Emissions Category 11 Use of Sold Product	190,120,729	tCO <sub>2</sub> e	Includes emissions from produced vehicle travel and air conditioning systems
GRI 305-1 Total Scope 3 GHG Emissions	Category 1: 50,848,346 Category 2: 3,167,447 Category 3: 322,403 Category 4: 4,965,042 Category 6: 40,051 Category 9: 1,532,188 Category 11: 190,120,729	tCO <sub>2</sub> e	Category 6 is air travel only

### Verification Criteria

Stantec has conducted sufficient and appropriate procedures to express a **limited level of assurance** opinion as to whether the select Scope 3 GHG assertions for 2019 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
- CDP Guidance for the 2019 reporting year (CDP Guidance)
- GRI Sustainability Reporting Guidelines (various guidelines, updated from time to time)

### **Verification Standards**

The verification is being 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 and sustainability data assertions for the 2019 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 report 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 independent verification body using professional effort consistent with ISO 14064:3. Stantec has assessed the 2019 select Scope 3 GHG 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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Issued April 23, 2021 in Waterloo, Ontario, Canada