Supplemental Agreement

Covering

PROFIT SHARING PLAN



Exhibit F

to

AGREEMENT

between

the

UAW

and

GENERAL MOTORS LLC

dated

October 30, 2023

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EXHIBIT F SUPPLEMENTAL AGREEMENT (Profit Sharing Plan)

SUPPLEMENTAL AGREEMENT (PROFIT SHARING PLAN)

On this 30th day of October 2023, General Motors LLC, ("General Motors", "GM", or the "Company") and the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, hereinafter referred to as the Union, on behalf of the Employees covered by the Collective Bargaining Agreement of which this Supplemental Agreement becomes a part, agree as follows:

Section 1. Establishment of Plan

Subject to the approval of its Board of Managers, the Company will establish an amended Profit Sharing Plan for Hourly-Rate Employees in the United States, hereinafter referred to as the "Plan", a copy of which is attached hereto as Exhibit F-1 and made a part of this Agreement to the extent applicable to the employees represented by the Union and covered by this Agreement as if fully set out herein, modified and supplemented, however, by the provisions hereinafter. In the event of any conflict between the provisions of the Plan and the provisions of this Agreement, the provisions of this Agreement will supersede the provisions of the Plan to the extent necessary to eliminate such conflict.

In the event that the Plan is not approved by the Board of Managers of the Company, the Company, within 30 days after any such disapproval, will give written notice thereof to the Union and this Agreement shall thereupon have no force or effect. In that event, the matters covered by this Agreement shall be the subject of further negotiation between the Company and the Union.

Section 2. Administration

- (a) Notwithstanding any provision of the Plan, (1) any Employee who receives a back pay award applicable to an earlier Plan Year as the result of a grievance settlement shall receive after such grievance settlement a payment for the Plan Year to which such back pay award applies in an amount equal to the Employee's Profit Sharing Amount that would have been payable for such earlier Plan Year, based on the Compensated Hours received by such Employee for such Plan Year, less any Profit Sharing Amount paid previously to such Employee for such Plan Year and (2) any Compensated Hours resulting from a back pay award shall be included as Compensated Hours only for the Plan Year for which the back pay is awarded.
- **(b)** The Union shall be informed of the results of a review of a request by an Employee or authorized Employee representative of an Employee pursuant to Article VI, Section 6.06 of the Plan, provided the Employee is represented by the Union.
- (c) Notwithstanding Article II, Section 2.02 of the Plan, and solely for the purpose of determining the amount of any payment under this Plan, Compensated Hours shall be credited to an Employee who is on a leave of absence under Paragraph 109 of the UAW-GM National Agreement ("National Agreement") if the leave was granted for the purpose of permitting the Employee to engage in the business of, or to work for, the Local Union and provided further that each such Employee is involved in the in-plant administration of the provisions of such National Agreement. An Employee eligible for Compensated Hours pursuant to this provision shall be credited with up to 40 hours for each calendar week while on such leave, subject to the annual maximum specified in Article II, Section 2.02 of the Plan, provided the Employee meets the requirements of the leave.

(d) Notwithstanding Article IV, Section 4.02 of the Plan, Employees who were discharged or released under Paragraphs (64)(b), (64)(c), (64)(d) or (111)(b) of the National Agreement shall not be eligible for a Profit Sharing Amount for the Plan Year.

Section 3. Non-Applicability of Collective Bargaining Agreement Grievance Procedure

- (a) No matter respecting the Plan as supplemented by this Agreement or any difference arising thereunder shall be subject to the grievance procedure established in the Collective Bargaining Agreement between the Company and the Union.
- All computations made by General Motors Company and/or the Company to determine GMNA EBIT-Adjusted and the Eligible Profit Share Amount, when based on General Motors Company's Earnings (loss) before interest and taxes-adjusted that management reports to its shareholders, the investment community and to the Securities and Exchange Commission ("SEC") as reflected in Article II, Section 2.06 and Article VI. Section 6.02 of the Plan, shall be final and binding on the Union, Employees, authorized Employee representatives, and the Company. As described in General Motors Company's 2022 Annual Report, GMNA meets the demands of customers in North America with vehicles developed, manufactured and/or marketed under the Buick, Cadillac, Chevrolet and GMC brands. If General Motors Company modifies its GMNA segment such that under generally accepted accounting principles a restatement of the Segment Reporting footnote in the audited, annual consolidated financial statements of GMNA EBIT-Adjusted is required, the parties will meet to determine a mutually agreeable solution for determining profit sharing under the Plan on a prospective basis.

F, Sect. 3(c)

- (c) The Company shall disclose to the Union on an annual basis a schedule in a form attached hereto, which details the amount of adjustments attributable to General Motors Company's GMNA segment to arrive at the GMNA EBIT-Adjusted calculation, as defined in Article II, Section 2.06 of the Plan. The Company will respond as soon as practicable to reasonable requests from the Union for information regarding the adjustments made by General Motors Company to arrive at the GMNA EBIT-Adjusted calculation. The Union may engage independent consultants to review the information provided by the Company pursuant to this provision.
- Any dispute or disagreement arising between the parties with respect to this Agreement or the Plan shall be immediately referred to the Vice President and Director of the UAW General Motors Department and the Company's Vice President for Labor Relations. The Company and Union recognize it is in the best interest of the parties to work diligently to resolve such disputes or disagreements. If the parties are unable to obtain a mutually agreeable resolution to the dispute or disagreement, then either party may refer the dispute to a mutually acceptable impartial person for resolution upon 30 days' notice to the other party. The resolution of any such disagreement by such impartial person shall be final and binding upon the Union, Employees, and the Company. Except as may be provided for in this Section 3(d), such impartial person shall not, however, have any authority to determine accounting policies or any adjustment made by General Motors Company used in the computation of GMNA EBIT-Adjusted or to change the dollar amount of GMNA EBIT-Adjusted. The determination of accounting policies (e.g., depreciation, LIFO, expense allocation, etc.), so long as they are within generally accepted accounting principles, remains within the sole discretion of General Motors Company and such determination of accounting policies shall be final and binding upon the Union, Employees, and the Company. However, to the extent

provided in the Memorandum of Exceptions to Section 3(d) and for purposes of the Plan only, the impartial person shall have authority to ensure Eligible Profit Share Amounts are calculated with the core principle that Employees deserve to share in the economic gains General Motors Company realizes from its North American operations. Accordingly, the parties intend, and an impartial person shall be empowered to act upon, the idea that Eligible Profit Share Amounts should reflect and be linked to the nature of the profitability figures the General Motors Company reports to investors. Under such circumstances, the impartial person may modify the Eligible Profit Share Amount for purposes of payment under the Profit Sharing Plan. The impartial person shall have the authority to resolve any disagreements which may arise out of the last sentence of Section 3(b) of this Supplemental Agreement (e.g., General Motors Company modification of its GMNA segment, etc.). With respect to matters referred to the impartial person, the compensation of the impartial person, which shall be in such amount and on such basis as may be determined by the Company and the Union, shall be shared equally by the Company and the Union.

Absent the parties' agreement on an impartial person, and upon 60 days' notice by either party, each party shall submit a description of the nature of the disagreement to the Federal Mediation and Conciliation Service (FMCS) who shall provide a list of seven (7) arbitrators, each of whom is a member of the National Academy of Arbitrators and an attorney and/or retired judge experienced in the area of the disagreement and/or in resolving disputes concerning collectively bargained profit sharing plans, enhanced and incentive pay plans. No later than seven (7) days following receipt of the initial panel, either party may request a second panel, which will be provided at the cost of the requesting party. Once the panel is settled upon, the parties shall alternatively strike names from the list until one remains. The order of strikes shall be determined by coin flip. The impartial person will be notified of their selection.

Section 4. Governmental Rulings

- (a) The Plan, as set forth in Exhibit F-1, and the Plan as it may be supplemented by superseding provisions of this Agreement, are contingent upon and subject to the Company obtaining and retaining from the United States Department of Labor a ruling, satisfactory to the Company, holding that no part of any payments made from the Plan are included for purposes of the Fair Labor Standards Act or under comparable state legislation in the regular rate of any Employee.
- **(b)** The Company shall apply promptly to the appropriate agency for the ruling described in subsection (a) of this Section.
- (c) Notwithstanding any other provisions of this Agreement or the Plan, the Company, with the consent of the UAW Vice-President and Director of the General Motors Department of the Union, may, during the term of this Agreement, make revisions in the Plan not inconsistent with the purposes, structure, and basic provisions thereof which shall be necessary to obtain or retain the ruling referred to in subsection (a) of this Section 4. Any such revisions shall adhere as closely as possible to the language and intent of provisions outlined in this Agreement and the Plan.

Section 5. Recovery of Overpayments

If it is determined that any monies paid to an Employee under the National Agreement, and any Exhibits thereto, should not have been paid or should have been paid in a lesser amount, written notice thereof shall be given to such Employee, and the Employee shall repay the amount of the overpayment. If the Employee fails to repay such amount of overpayment promptly, the Company shall recover the amount of such overpayment immediately from any monies then payable, or which may become payable, to the Employee in the form of wages or benefits payable under the National Agreement and any Exhibits thereto; except that, not more than 50% of any Profit Sharing Amount to which an Employee otherwise may be entitled shall be subject to any such recovery.

Section 6. Duration of Agreement

This Agreement and Plan as modified and supplemented by this Agreement shall continue in effect until the termination of the Collective Bargaining Agreement of which this is a part.

Notwithstanding termination of this Agreement and Plan, any Profit Sharing Amount that otherwise would accrue for calendar year 2028 will be paid and administered in accordance with the provisions of this Agreement and the Plan, as amended herein. The Agreement dated October 16, 2019 shall not apply with respect to calendar year 2023.

INTERNATIONAL GENERAL MOTORS UNION, UAW

MARY BARRA SHAWN FAIN MICHAEL J. BOOTH MARK REUSS JASON WADE PAUL JACOBSEN NICOLE CURRENT GERALD JOHNSON MICHAEL PLATER CRAIG GLIDDEN DAVE SHOEMAKER ARDEN HOFFMANN

LLC

JASON BEARDSLEY LIN-HUA WU CHRIS GALLAGHER MIKE PEREZ TODD MCDANIEL MARK POLGLAZE LEO J. SKUDLAREK II DAVID COLASINSKI AMIE NOLAN-NEEDHAM JEFF WALKER

MONICA M. BRADFORD JOHN HATER AMIE COVILLE DAVID WENNER SEAN D'ANGELO MATTHEW E. YORK DAVE MATTHEWS DAVID BARNAS ANDREA N. MORROW ROBYN HENDERSON DAN REYES MICHAEL JONES JOHN SZAFRANSKI JOY RICHARDS PATRICK MORISSEY ED SMITH JEFF KING LAMAR RUCKER DOUG BIAS LAURA M. SCHAFFRAN

NICK CAPONE STEVE SFERRA ROB EGNOR KIM CARPENTER EARL FULLER ART HUBER

KENNY HINES DEBRA NICHOLSON TONY MANN JANE SCOTT

ARNIECE STEPHENSON TOM IRELAND

WILEY TURNAGE JAFFER ALOAMOUSSI

ERIC WELTER MICHELLE ANTCZAK-HEALEY

JOANNA BONNER BRAD BALENCIC

BARRY CAMPBELL JACOUELYN BROUSSEAU

MONIOUE CALLAHAN-JACKSON MIA CARR

MATT COLLINS KELLY COPUS SHAWN COOK KIM DILWORTH MICHAEL COX ANTON DIRNBERGER BRIAN FREDLINE MALISA DUBAL STEVE GAJEWSKI PAM DWYER

INTERNATIONAL UNION, UAW

DWAYNE HAWKINS
DERIK JEWELL
SCOTT LUBACZEWSKI
DEWITT MCGOWAN JR.
CANDICE MORRISON
SEAN NAGODA
MATT SLADE
RICK TOLDO III
CHRIS WEBB

GENERAL MOTORS LLC

JODI FULTZ
R.S. GALLINGER
LOURDES GARCIA
STEVEN GARRISON
STEPHEN GIROUARD
AMANDA GLADSON
MELISSA GODDARD

DAN HELM MARIA HILTUNEN AMY JACOBI MANISH JAIN JILL KANABY DAWN KOPACZ KYLE KUMRITS BEN KWAKYE MELANIE LALONDE ELIZABETH LAMARRA JOHN MARCUM RYAN MCDOWELL KELLEN MYERS DIRK OVERDICK-ROTH ALEX PEFLEY SHERMAN PERKINS MICHELE RAY HILARY ROSS MATT SEDLARIK LAURA SEIDEL JEFF SETZKE JUSTIN SLUSARZYK STEVEN SORGELOOS ROB TOMINELLO COURTNEY YOUNGS KIM YOURCHOCK JACOB ARTZI

LINDSEY BODEN DOUG BRYANT

MARK CASPER

INTERNATIONAL UNION, UAW

GENERAL MOTORS LLC

LOUIS CHAPMAN

JACK CRAWLEY

SARAH FOTHERINGHAM

SANEA GILES

ASHLEE GRACE

DEBORAH JACKSON

ANGELICA JEFFERIES

JESSICA LANDRO

DANIELLE LONG

ALLYSON LUNAY

JOSH MANGER

STEVEN MURPHY

STEVEN MURPH

TASHA PAGE

ROSS PERSON

SARAH QUEHL

TERRANCE ROBERTS

JAMES ROBINSON

AMANDA ROSEMAN

RACHEL SEELEY

NADER SHIRI

POONAM SINGH

RAQUEL SOUZA

SARAH SPANNBAUER

BETH STRACKBEIN

PAUL TERZINI

YONATON URIBE

CARLY WADE

DENISE WELCH

MATTHEW WILLIAMS

LARA WOLF

EXHIBIT F-1 THE GENERAL MOTORS PROFIT SHARING PLAN FOR HOURLY-RATE EMPLOYEES IN THE UNITED STATES

ARTICLE I ESTABLISHMENT AND EFFECTIVE DATE OF PROFIT SHARING PLAN

1.01 Establishment of Plan

General Motors LLC hereby establishes The General Motors Profit Sharing Plan for Hourly-Rate Employees in the United States (hereinafter referred to as the Plan) for itself and certain of its domestic subsidiaries that are approved by the Company Board of Managers for inclusion and as specifically identified in Appendix A to this Plan, with the consent of the union as to their members' participation in the Plan

1.02 Effective Date of Amended Plan

The amended Plan shall become effective January 1, <u>2024</u>, except as otherwise may be provided herein. This Plan shall apply to the determination, allocation and payment of Employee profit sharing for the <u>2023</u> calendar year. The agreement dated <u>October 16, 2019</u> shall not apply with respect to calendar year <u>2023</u>.

ARTICLE II DEFINITION OF TERMS

The following definitions will apply to all words and phrases capitalized in the text which follows.

2.01 "Administrator"

Administrator means General Motors LLC. The Administrator's address is 300 Renaissance Center, Mail Code 482-C36-D48, Detroit, MI 48265-3000.

2.02 "Compensated Hours"

- (a) Compensated Hours means all hours, not in excess of 1,850 hours in any Plan Year for which an Employee who is eligible to receive a payment for a Plan Year received pay from the Company with respect to hourlyrate employment as an Employee during the Plan Year on or after an Employee's date of enrollment. The term shall include hours for which an Employee who is eligible to receive a payment for a Plan Year receives base pay, overtime (with each hour paid at premium rates to be counted as one hour), vacation entitlement, holiday pay, bereavement pay, apprentice training hours, jury duty pay, short-term military duty pay, and call-in pay; provided, however, no hours shall be duplicated because of payment under more than one category. The term shall not include hours compensated in any other form (e.g., Cost-of- Living Allowance, nightshift premium, seven-day premium, incentive pay, moving allowance, supplemental unemployment benefit payments under the Company's Supplemental Unemployment Benefit Plan (including automatic short week benefit payments), sickness and accident benefits, extended disability benefits, and allocations under this Plan).
- **(b)** The term Compensated Hours shall include for an Employee who otherwise is eligible to receive a distribution for a Plan Year, 40 hours for each complete calendar week during such Plan Year that the Employee is on an approved sick leave of absence and for such complete calendar week has received Workers' Compensation payments from the Company as the result of a totally disabling occupational injury or disease under any Workers' Compensation law or act or any occupational disease, law, or act, provided:
- (i) the Employee otherwise would have been scheduled to work all hours during such complete calendar week(s); and

- (ii) the Employee is actively at work for the Company during at least one complete calendar week in the Plan Year; and
- (iii) during the Plan Year, or prior thereto, the Company has for such calendar week(s) either voluntarily paid Workers' Compensation benefits or failed to appeal the adverse determination of an applicable state agency or court awarding payment of Workers' Compensation benefits.

An Employee shall not receive credit for Compensated Hours applicable to any prior Plan Year as the result of a decision of an applicable state agency or court awarding benefits retroactively for periods during any prior Plan Year.

2.03 "Company"

Company means General Motors LLC.

2.04 "Eligible Profit Share Amount"

Eligible Profit Share Amount means the maximum amount per Employee that may be payable in accordance with the following schedule:

Art. II, 2.04

	A EE Billic	BIT Adj. ons	Max PS/Emp	GMNA EBIT Adj. \$Billions		•	Max PS/Emp
-	<	1.25	-	6.50	<	6.75	6,500
1.25	<	1.50	1,250	6.75	<	7.00	6,750
1.50	<	1.75	1,500	7.00	<	7.25	7,000
1.75	<	2.00	1,750	7.25	<	7.50	7,250
2.00	<	2.25	2,000	7.50	<	7.75	7,500
2.25	<	2.50	2,250	7.75	<	8.00	7,750
2.50	<	2.75	2,500	8.00	<	8.25	8,000
2.75	<	3.00	2,750	8.25	<	8.50	8,250
3.00	<	3.25	3,000	8.50	<	8.75	8,500
3.25	<	3.50	3,250	8.75	<	9.00	8,750
3.50	<	3.75	3,500	9.00	<	9.25	9,000
3.75	<	4.00	3,750	9.25	<	9.50	9,250
4.00	<	4.25	4,000	9.50	<	9.75	9,500
4.25	<	4.50	4,250	9.75	<	10.00	9,750
4.50	<	4.75	4,500	10.00	<	10.25	10,000
4.75	<	5.00	4,750	10.25	<	10.50	10,250
5.00	<	5.25	5,000	10.50	<	10.75	10,500
5.25	<	5.50	5,250	10.75	<	11.00	10,750
5.50	<	5.75	5,500	11.00	<	11.25	11,000
5.75	<	6.00	5,750	11.25	<	11.50	11,250
6.00	<	6.25	6,000	11.50	<	11.75	11,500
6.25	<	6.50	6,250	11.75	<	12.00	11,750
				12.00	<	12.25	12,000

Eligible Profit Sharing Amount (maximum amount per employee) will continue to be calculated in the same progression as depicted in the preceding table for GMNA EBIT-Adjusted values in excess of \$12 Billion (i.e., in \$250 increments for every \$250 Million in GMNA EBIT-Adjusted in excess of \$12 Billion).

The amounts determined under this Section 2.04 will not be aggregated for purposes of determining the Eligible Profit Share Amount. Eligible Profit Share Amounts will be prorated for Employees with less than 1,850 Compensated Hours in a Plan Year resulting in a prorated Profit Sharing Amount payable to such Employee.

Profit Sharing Amount payable is calculated by dividing an Employee's Compensated Hours by 1,850 and multiplying the result by the maximum Profit Sharing Amount Payable for the Plan Year

The example below assumes a maximum Profit Sharing Amount of \$6,500

			Prorated		Maximum	Profit
		Maximum	Portion of		Profit	Sharing
		Compensated	Eligible		Sharing	Amount
		Hours for	Profit		Amount	Payable
Compensated		Profit	Sharing		Per	to
Hours		Sharing	Amount		Employee	Employee
1850	/	1850	100%	X	\$6,500	\$6,500
1500	/	1850	81%	X	\$6,500	\$5,270
1000	/	1850	54%	X	\$6,500	\$3,514
500	/	1850	27%	X	\$6,500	\$1,757

2.05 "Employee"

Employee means:

- (a) any hourly-rate person regularly employed on a fulltime basis by the Company or a Subsidiary in the United States.
- **(b)** The term "Employee" shall not include employees represented by a labor organization which has not signed an agreement making the Plan applicable to such employees.
- (c) The term "Employee" shall not include leased employees as defined under Section 414(n) of the Internal Revenue Code.
- (d) The term "Employee" shall not include contract employees, bundled services employees, consultants, or other similarly situated individuals, or individuals who have represented themselves to be independent contractors.
- (e) The term "Employee" shall include Temporary Employees as defined under the provisions of the 2023

Art. II, 2.05(e)

National Agreement between the UAW and General Motors LLC in Attachment B to Appendix A Re: Workforce Composition and Attachment C to Appendix A Re: Part Time Temporary Employees, who have 90 calendar days of continuous employment.

The following classes of individuals are ineligible to participate in this Plan, regardless of any other Plan terms to the contrary, and regardless of whether the individual is a commonlaw employee of the Company or a Subsidiary.

- (1) Any individual who provides services to the Company or a Subsidiary where there is an agreement with a separate company under which the services are provided. Such individuals are commonly referred to by the Company or a Subsidiary as "contract employees" or "bundled-services employees".
- (2) Any individual who has signed an independent contractor agreement, consulting agreement, or other similar personal service contract with the Company or a Subsidiary.
- (3) Any individual who both (a) is not included in any represented bargaining unit and (b) who the Company or a Subsidiary classifies as an independent contractor, consultant, contract employee, or bundled-services employee during the period the individual is so classified by the Company or a Subsidiary.

The purpose of this provision is to exclude from participation all persons who may actually be common-law employees of the Company or a Subsidiary, but who are not paid as though they were employees of the Company or a Subsidiary, regardless of the reason they are excluded from the payroll, and regardless of whether that exclusion is correct.

2.06 "GMNA EBIT-Adjusted"

General Motors North America (GMNA) EBIT-Adjusted means GMNA's Earnings (loss) before interest and taxes-adjusted as reported in the Segment Reporting footnote of General Motors Company's annual consolidated financial statements as included in General Motors Company's Form 10-K filed with the SEC. General Motors Company's consolidated financial statements are audited by independent registered public accountants (selection of which shall be made by General Motors Company and must be approved by the shareholders). GMNA EBIT-Adjusted includes adjustments determined by General Motors Company (i.e., exclusion of non-operating results that allow management and investors to understand operating performance without regard to items General Motors Company does not consider a component of its core operating performance).

In the event changes in terminology or reporting requirements (e.g., elimination of Sarbanes-Oxley Act), affect the calculation or public disclosure of GMNA EBIT-Adjusted, the affected calculation shall be performed in a manner consistent with the disclosure of financial performance to General Motors Company's shareholders and/or investment analysts of GMNA's operational and financial performance. In the event of a future change in the disclosure of GMNA EBIT-Adjusted, the Company is required to inform the Union of the change, and the parties will meet to discuss it.

In the event of a change in the 10-K in which the Company no longer discloses GMNA EBIT-Adjusted, the Company and the Union will meet to discuss a mutually acceptable solution. If the parties cannot agree on a mutually acceptable solution, the Company is required to provide the Union with a calculation of GMNA EBIT-Adjusted. This calculation will be prepared in a manner consistent with the methodology used to determine this non-GAAP measure in the last year that GMNA EBIT-Adjusted was disclosed in a public filing.

Art. II, 2.06

The calculation will be accompanied by a report issued by the Company's independent auditor, validating that the calculation is consistent with the previous methodology.

2.07 "Plan"

Plan means The General Motors Profit Sharing Plan for Hourly-Rate Employees in the United States.

2.08 "Plan Year"

Plan Year means the 12-month period beginning on January 1 and ending on December 31.

2.09 "Profit Sharing Amount"

Profit Sharing Amount means the amount payable to an Employee determined by taking the portion of the Employee's Eligible Profit Share Amount as adjusted for the Employee's Compensated Hours for the Plan Year as provided in Section 2.04.

2.10 "Subsidiary"

Subsidiary means a company in which a majority of its voting stock is owned, directly or indirectly, by the Company, as determined in accordance with Internal Revenue Code ("IRC") Section 414(b), (c) and (m) thereof, in which the Company Board of Managers or its designee for such purpose has approved for inclusion in this Plan and which is specifically identified in Appendix A to this Plan, with the consent of the union as to their member's participation.

ARTICLE III ENROLLMENT

3.01 Enrollment

An Employee will be enrolled in the Plan on the later of (a) the date upon which the employee meets the Plan definition of Employee, Section 2.05, or (b) the date on which this Plan first becomes applicable to the unit in which such person is employed, provided the person remains employed on such date.

ARTICLE IV PAYMENT OF PROFIT SHARING AMOUNTS

4.01 When Profit Sharing Amounts are Determined and Paid

(a) Commencing with the 2023 Plan Year and as soon as administratively feasible, but in no event later than the end of the third month following the end of the Plan Year or 30 days after filing the Form 10-K with the SEC, whichever is later, the Profit Sharing Amount will be determined and paid to each eligible Employee pursuant to this Article IV. The Company shall deduct from the amount of any such payment to an Employee any amount required to be deducted, by reason of any law or regulation, including without limitation, for payment of taxes or other payments to any federal, state, or local government. Each payment less than the maximum shall be accompanied by a statement showing the prorated calculation of such Employee's Profit Sharing Amount. Withholding tax obligations of the Company with respect to any such payment will be satisfied as determined by the Administrator of the Plan. In determining the amount of any applicable withholding tax, the computation of which takes into account an Employee's spouse and dependents, the Company shall be entitled to rely on the official form(s) filed

Art. IV, 4.01(a)

with the Company for purposes of income tax withholding. No interest shall be payable with respect to any such Profit Sharing Amount.

- (b) In lieu of receiving a payment in cash pursuant to subsection (a) of this Section 4.01, each Employee entitled to a payment for any Plan Year of a Profit Sharing Amount as defined in Article II, Section 2.09, other than an Employee whose employment terminated prior to distribution of such Profit Sharing Amounts, may elect to have the Company contribute to the Employee's account under The General Motors Personal Savings Plan for Hourly-Rate Employees in the United States (the "PSP") an amount up to 100%, in multiples of 1%, or a specific dollar amount of such distribution, after all legally required deductions, provided such amount is not in excess of the maximum amount permitted under Sections 402(g) and 415 of the IRC. Such contribution elections shall be subject to all applicable PSP provisions, including the opportunity annually to make a new contribution election related to such contributions. Once the contribution has been completed and payments of Profit Sharing Amounts have been made, the contribution election will be reset to zero. If the Administrator does not receive an election from an Employee on or before the date established by the Administrator for submission of such elections for the applicable Plan Year, the Employee's Profit Sharing Amount for the Plan Year shall be paid to the Employee.
- **(c)** Any amounts elected to be contributed by an Employee pursuant to Section 4.03(b) of this Article IV which cannot be deferred as a result of the application of Section 415 of the Code shall be paid to the Employee.
- (d) Notwithstanding Section 6.04 of the Plan, in the event the Company is legally obligated to pay a tax levy, child support, or similar legal obligations to any third party, no election made by the Employee to contribute a Profit Sharing

Amount pursuant to Section 4.01(b) shall be effective. To the extent necessary and/or available, the legally required payment will be deducted from the Employee's Profit Sharing Amount and paid to the applicable third party.

4.02 To Whom Profit Sharing Amounts are Paid

In addition to Employees who are on the active roll at the end of the Plan Year, the Profit Sharing Amount for the Plan Year, if any, will be paid to otherwise eligible, except as otherwise provided in the collective bargaining agreement, (1) Employees on layoff or leave of absence, including sick leave, at the end of the Plan Year, (2) Employees who retired during the Plan Year, and (3) the beneficiary, as designated under Article V, Section 5.01 of the Plan, of such Employee(s) who died during the Plan Year. Employees who terminated employment during the Plan Year for any reason other than (1) death, (2) retirement, (3) attainment of age 65, (4) attainment of age 60 but not age 65 with 10 years seniority, (5) attainment of age 55 but not age 60 with combined years of age and years seniority totaling 85 or more, (6) 30 years seniority, (7) attainment of age 55 but not age 65 with 10 years seniority, whose employment ceases as a result of a plant closing, (8) total and permanent disability prior to attainment of age 65 with 10 years of seniority or (9) pursuant to any voluntary termination of employment program shall not be eligible for a payment for the Plan Year. The amount of any such payment shall be determined in accordance with Sections 2.02 and 2.04 of this Plan, respectively.

Payment of a Profit Sharing Amount will be made only to an Employee. However, if the Employee is deceased at the time of payment, the payment will be made to the beneficiary, as designated under Article V, Section 5.01 of the Plan, of such Employee.

4.03 Overpayments and Underpayments

- (a) No amount allocated to an Employee entitled to a payment for a Plan Year under this Plan may be increased or decreased in a subsequent Plan Year except in the event it shall be determined an error in excess of \$25 was made in the computation of any Profit Sharing Amount for any Plan Year Such error shall be handled as follows:
- (i) If such Employee's Profit Sharing Amount (correctly determined) was greater than the amount paid to such Employee by an amount in excess of \$25, the deficiency shall be paid to such Employee within 60 days after such determination; provided, however, that no such payment shall be required with respect to a deficiency that is \$25 or less or after 120 days from the date the Profit Sharing Amount was paid if within that time no such determination of a deficiency has been made or no credible claim of deficiency has been submitted by the Employee or by the Union on behalf of the Employee.
- If such Employee's Profit Sharing Amount (correctly determined) was less than the amount paid to such Employee by an amount in excess of \$25, written notice thereof shall be mailed to such Employee receiving such Profit Sharing Amount and the Employee shall return the amount of such overpayment to the Company; provided, however, that no such repayment shall be required if notice has not been given within 120 days from the date on which the overpayment was made. If such Employee shall fail to return such amount promptly, the Company shall make an appropriate deduction or deductions from any monies then payable, or which may become payable, by the Company to the Employee in the form of wages or future payments under this Plan; provided, however, that any such deduction shall not exceed \$30 from any one paycheck, but any such deduction from subsequent payments under the Plan shall not he limited

(b) The Company shall make an appropriate deduction or deductions from any future benefit payment or payments payable to the Employee under this Plan for the purpose of recovering overpayments made to the Employee in the form of wages or under any General Motors benefit plan. Amounts so deducted shall be remitted to the Company or the benefit plan, as applicable. The Company, by such remittance, shall be relieved of any further liability to the Employee with respect to such payments under this Plan.

4.04 Renefit Drafts Not Presented

Any payment made to but not claimed by the Employee may be reissued upon a proper request to the Company, provided such funds have not been surrendered by the Company pursuant to applicable escheat law.

ARTICLE V OTHER PROVISIONS

5.01 Designation of Beneficiaries in Event of Death

In the event of an Employee's death during a Plan Year, any payments due for such Plan Year will be paid in the normal course to an Employee's surviving spouse. If such an Employee is unmarried, the Employee shall be deemed to have designated as beneficiary or beneficiaries under this Plan in the following order:

- (1) Participant's children who survive Participant, equally; or
- (2) Participant's mother or father or both, equally; or
- (3) Participant's estate.

Once a payment is made, even if such payment is contested or was made in error, the Company shall not have any further liability to anyone following such payment.

ARTICLE VI ADMINISTRATION

6.01 Administrative Responsibility

The Company will have full power and authority to construe, interpret, and administer this Plan and to pass upon and decide cases presenting claims in conformity with the objectives of the Plan and under such rules as it may establish from time to time. Decision of the Company will be final and binding upon any of its Employees.

6.02 SEC Reports and Supplemental Information

General Motors Company will file a Form 10-K annually with the SEC, which will include General Motors Company's consolidated, audited financial statements. The audited financial statements will include a Segment Reporting footnote, as required under generally accepted accounting principles, which includes GMNA's Earnings (loss) before interest and taxes-adjusted ("GMNA EBIT-Adjusted") and such financial statements are included in General Motors Company's Form 10-K that is filed with the SEC (as defined in Section 2.06). Upon filing of the Form 10-K, the computations and calculations reflected therein, including, without limitation, the GMNA EBIT-Adjusted as utilized in this Plan, shall be final and binding on the Company, Employees and any authorized Employee representative for the purposes of the Plan.

6.03 Administrative Expenses

Administrative expenses of the Plan shall be paid by the Company.

6.04 Non-Assignability

Except as provided by applicable law and the recovery of overpayments under Article IV, Section 4.03, no right or interest of any Employee under this Plan shall be assignable or transferable, in whole or in part, either directly or by operation of law or otherwise, including, without limitation, by execution, levy, garnishment, attachment, pledge, or in any other manner, but excluding devolution by death or mental incompetency; no attempted assignment or transfer thereof shall be effective; and no right or interest of any Employee under this Plan shall be liable for, or subject to, any obligation or liability of such Employee.

6.05 Incapacity

In the event a court of competent jurisdiction determines that an Employee to whom a Profit Sharing Amount is payable under this Plan lacks the capacity to handle their own affairs due to illness, accident or other infirmity, any payment under this Plan shall be paid to any person or party (including a private or public institution) to whom or to which a court of competent jurisdiction has granted authority to receive such Plan payments on behalf of such Employee.

6.06 Notice of Denial

The Administrator shall provide adequate notice, in writing, to any Employee or authorized Employee representative whose request for a payment or for a payment in a greater amount under this Plan has been denied setting forth the specific reason or reasons for such denial. The Employee or authorized Employee representative shall be given an opportunity for a full and fair review by the Company of the decision denying the request. The Employee will be given a reasonable period of time, to be established by the Company from the date of the notice denying such request, within which to request such review.

ARTICLE VII AMENDMENT, MODIFICATION, SUSPENSION OR TERMINATION

7.01 Amendment, Modification, Suspension, or Termination

The Profit Sharing Plan is a part of and subject to the terms of the collective bargaining agreement for hourly- represented employees, and, subject to the terms of that agreement, the Company reserves the right, by and through its Board of Managers, with the union's consent, to amend, modify, suspend, or terminate the Plan.

APPENDIX A

Manual Transmissions of Muncie, LLC (formerly New Venture Gear, Muncie, Indiana)

General Motors Components Holdings, LLC (Grand Rapids, Kokomo, Lockport, Rochester)

October 30, 2023

International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, UAW 8000 East Jefferson Avenue Detroit, Michigan 48214

Attention: Mr. Michael J. Booth

Vice President and Director General Motors Department

Dear Mr. Booth:

During the discussions between the parties held in conjunction with completing the Profit Sharing Plan language, the Union requested that Employees on leave under Paragraph 109 of the National Agreement to engage in the business of or to work for the Local Union should be included as eligible Employees under such Plan. The Company pointed out, however, that certain employees not involved in the in-plant administration of the National Agreement would not be included in the Plan and would not receive any Compensated Hours under the Plan while on such leave.

Very truly yours,

GENERAL MOTORS LLC

Michael O. Perez Vice President GMNA Labor Relations

Accepted and Approved:

INTERNATIONAL UNION, UNITED AUTOMOBILE, AEROSPACE AND AGRICULTURAL IMPLEMENT WORKERS OF AMERICA, UAW

October 30, 2023

International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, UAW 8000 East Jefferson Avenue Detroit, Michigan 48214

Attention: Mr. Michael J. Booth

Vice President and Director General Motors Department

Dear Mr. Booth:

This will confirm the understanding reached during our recent discussions with the Union regarding the information to be provided to the Union supporting computations made to compute Earnings (loss) before taxes-adjusted (the "GMNA EBIT-Adjusted") in the Profit Sharing Plan for Hourly-Rate Employees in the United States (the "Profit Sharing Plan").

In these discussions, we advised the Union that for each Plan Year the Company would provide the following information:

- GMNA EBIT-Adjusted, as reported in the Segment Reporting footnote of General Motors Company's Form 10-K:
- A schedule, which details the amount of adjustments attributable to General Motors Company's GMNA segment to arrive at the GMNA EBIT-Adjusted calculation. GMNA EBIT-Adjusted is the same as the amount reported by General Motors Company in the Segment Reporting footnote of the Form 10-K filed with the Securities & Exchange Commission. In all respects, the schedule provided by the Company shall be consistent with Section 2.06 of the Plan, GMNA EBIT-Adjusted.

The Company will provide the Union with the information described above as soon as practicable after it becomes available.

This understanding has been reached on the basis that the Union will ensure that, until and to the extent the information is made available by the Company to the public at large, the information will be disclosed only to those reviewing for the Union the computations related to the Profit Sharing Plan, and neither the Union nor anyone reviewing such information for the Union will make any other disclosure of the information.

Very truly yours,

GENERAL MOTORS LLC

Michael O. Perez
Vice President
GMNA Labor Relations

Accepted and Approved:

INTERNATIONAL UNION, UNITED AUTOMOBILE, AEROSPACE AND AGRICULTURAL IMPLEMENT WORKERS OF AMERICA, UAW

HOURLY PROFIT SHARING PLAN GMNA EBIT-Adjusted, as Defined in the Plan, for the year ended December 31, 20XX (\$ in Millions)

GMNA EBIT-Adjusted

GMNA's Earnings (loss) before	
interest and income taxes-adjusted	in the
Segment Reporting footnote of the	
Form 10-K \$	

October 30, 2023

International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, UAW 8000 East Jefferson Avenue Detroit, Michigan 48214

Attention: Mr. Michael J. Booth

Vice President and Director General Motors Department

Dear Mr. Booth:

During these negotiations, the parties renewed their commitment to provide ongoing training programs for Company and Union Benefit Representatives so as to improve the quality of service provided to hourly employees. The parties also recognized the importance of communications programs aimed at educating employees about their benefits.

The Board of Trustees of the UAW-GM LMC Trust will approve the development and implementation of training education programs. Such training education programs will be developed jointly. Funding for such training education programs, including development cost, travel, lodging and wages of participants shall be paid through the UAW-GM LMC Trust. These programs include, but are not limited to, the following:

- Three joint UAW-GM Benefits Training Conferences will be scheduled upon approval by the parties.
- Continuing education program will be revised and updated for Union Benefit Representatives, newly appointed Union Benefit Representatives and Alternates as agreed to by the parties. The sessions will concentrate on areas such as eligibility to receive benefits, description and interpretation of benefit plan provisions, and calculation of benefits.

Misc. (Benefits Training and Education)

- Conduct periodic on-site plant surveys and audits to evaluate training and education needs to improve employee service.
- Ad hoc training meetings and materials on legal developments or other special needs.

The Company will pay for lost time (eight hours per day base rate plus COLA) of Union Benefit Representatives attending such programs away from their locations. The Company will also pay for the time (eight hours per day base rate plus COLA) of alternate Union Benefit Representatives who replace those attending such programs.

Very truly yours,

GENERAL MOTORS LLC

Michael O. Perez Vice President GMNA Labor Relations

Accepted and Approved:

INTERNATIONAL UNION, UNITED AUTOMOBILE, AEROSPACE AND AGRICULTURAL IMPLEMENT WORKERS OF AMERICA, UAW

October 30, 2023

International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, UAW 8000 East Jefferson Avenue Detroit, Michigan 48214

Attention: Mr. Michael J. Booth

Vice President and Director General Motors Department

Dear Mr. Booth:

During these negotiations, the parties recognized the need to move ahead with the development of technological applications to improve the quality of service provided to hourly employees.

- The parties recognized the need to provide the necessary tools to Local Union Benefit Representatives so that they may improve the service they are providing to hourly employees. Local Union Benefit Representatives require basic information that can be accessed quickly in order to confidently and accurately answer many of the questions they receive.
- The parties further agree that the Company provide Local Union Benefit Representatives with GM On-Line computers with access to the appropriate systems required to perform their duties. The parties agree to provide voicemail, email and/or an answering machine at plant locations.
- Information of importance to Local Union Benefit Representatives, including but not limited to the Benefits Supplemental Agreements, prescription drug therapy programs, training materials, offboarding benefits materials, and information updates will be jointly developed and may also be made available by the Company electronically.

Misc. (Improving Benefits Service Through Technology)

- The parties further agree to work toward enhancing the information available through Fidelity's Plan Sponsor WebStation® (PSW).
- The parties further agree ongoing discussions to enhance the information available through the disability administrator's web-based tool to provide Local Union Benefit Representatives and Alternates information regarding leaves of absence.

In conclusion, during the term of the new Agreement, the parties pledge to carefully consider every opportunity to improve the quality and efficiency in benefits delivery.

Very truly yours,

GENERAL MOTORS LLC

Michael O. Perez
Vice President
GMNA Labor Relations

Accepted and Approved:

INTERNATIONAL UNION, UNITED AUTOMOBILE, AEROSPACE AND AGRICULTURAL IMPLEMENT WORKERS OF AMERICA, UAW

October 30, 2023

International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, UAW 8000 East Jefferson Avenue Detroit, Michigan 48214

Attention: Mr. Michael J. Booth

Vice President and Director General Motors Department

Dear Mr. Booth:

As discussed during these negotiations, this will confirm our understanding that for purposes of Article II, 2.05 of the Profit Sharing Plan, the definition of Employee will include all hourly persons employed by Manual Transmissions of Muncie, LLC, formerly New Venture Gear, Muncie, Indiana.

Very truly yours,

GENERAL MOTORS LLC

Michael O. Perez
Vice President
GMNA Labor Relations

Accepted and Approved:

INTERNATIONAL UNION, UNITED AUTOMOBILE, AEROSPACE AND AGRICULTURAL IMPLEMENT WORKERS OF AMERICA, UAW

October 30, 2023

International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, UAW 8000 East Jefferson Avenue Detroit, Michigan 48214

Attention: Mr. Michael J. Booth

Vice President and Director General Motors Department

Dear Mr. Booth:

During these negotiations, with respect to the Plan, the parties discussed circumstances and performance issues that factor into the calculation of GMNA EBIT-Adjusted. In these discussions, the Union and Company reaffirmed the continuing importance of transparency and reliance on the amount of GMNA EBIT-Adjusted as the amount reported to the SEC in a Form 10-K in administering the Plan.

The parties also agreed that companies routinely discuss earnings, including EBIT or EBIT-Adjusted performance, with financial analysts and investors, and identify particular events, circumstances, charges, or other factors impacting the reported performance. These discussions by their nature are not efforts to under-report, over-report or mask the actual earnings performance and are typically used to explain the results or show that such events or costs are non-routine or non-recurring.

With respect to rare or infrequent issues with the value of the lower of \$1 billion or 20% of GMNA EBIT-Adjusted (but in no case less than \$500 million) per incident in a given Plan year, the Company acknowledged that it would continue to timely meet and review such issues with the Union. With respect to such items, the Union asked to meet and address any items regularly referenced in communications to financial analysts and investors, as filed on Form 8-K with the SEC, and where the Company repeatedly interchanges EBIT-Adjusted

with such terms as "EBIT-Adjusted Excluding" or some other routinely referenced adjustment to EBIT-Adjusted. If such meetings do not satisfy the Union's concerns regarding the amount used for calculating profits under the Plan, the parties may utilize the dispute resolution procedure set forth in Section (3) of the Agreement. The parties agreed that the meetings covered in this Memorandum are not intended to address special items excluded from GMNA EBIT-Adjusted, other items such as restructuring costs, warranty/recall, strikes at suppliers, impact of foreign exchange, or elements that are routinely included in GMNA EBIT-Adjusted (unless these items otherwise meet the criteria provided in this paragraph).

For purposes of clarification, the impartial person shall not have any authority to determine accounting policies or any adjustment made by General Motors Company used in the computation of GMNA EBIT- Adjusted or to change the dollar amount of GMNA EBIT-Adjusted except as applied to this Plan in conditions provided in this Memorandum.

Very truly yours,

GENERAL MOTORS LLC

Michael O. Perez
Vice President
GMNA Labor Relations

Accepted and Approved:

INTERNATIONAL UNION, UNITED AUTOMOBILE, AEROSPACE AND AGRICULTURAL IMPLEMENT WORKERS OF AMERICA, UAW

October 30, 2023

International Union, United Automobile,
Aerospace and Agricultural Implement
Workers of America, UAW
8000 East Jefferson Avenue
Detroit, Michigan 48214

Attention: Mr. Michael J. Booth

<u>Vice President and Director</u> General Motors Department

Dear Mr. Booth:

During these discussions the Union raised concerns around inquiries related to the Profit Sharing Plan payout. The parties agree that the Company will share information with the Union related to Plan inquiries on a periodic basis. The Company and Union agree to meet to discuss participant inquiries and the Company will confirm the resolution of the inquiry and address any Union concerns related to the inquiries.

Very truly yours,

GENERAL MOTORS LLC

Michael O. Perez Vice President GMNA Labor Relations

Accepted and Approved:

INTERNATIONAL UNION, UNITED AUTOMOBILE, AEROSPACE AND AGRICULTURAL IMPLEMENT WORKERS OF AMERICA, UAW

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