

LRQA's Data Assurance Statement Relating to Mars Incorporated's 2016 GHG Emissions Inventory

This Assurance Statement has been prepared for Mars Incorporated (Mars) in accordance with our contract but is intended for the readers of this Report.

Terms of engagement

Lloyd's Register Quality Assurance, Inc. (LRQA) was commissioned by Mars to assure its GHG Emissions Inventory for the calendar year (CY) 2016, (hereafter referred to as "the Inventory").

The Inventory includes Scope 1 and Scope 2 GHG emissions. LRQA was commissioned to assure total Scope 1 and Scope 2 GHG emissions.

Our assurance engagement excluded data from Logistics, Warehouses, Co-Processors, stationary combustion emissions from emergency generators and fire pumps, and fugitive emissions from fire suppression and HVAC/refrigeration systems.

LRQA's responsibility is only to Mars. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Mars' responsibility is for collecting, aggregating, analysing and presenting the Inventory and for maintaining effective internal controls over the systems from which the Inventory is derived. Ultimately, the Inventory has been approved by, and remains the responsibility of Mars.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the Scope 1 and Scope 2 GHG emissions are not materially correct, or that the Inventory has not been prepared in conformance with the reporting criteria, except for the following qualifications:

- Immaterial inconsistencies were identified between the reported activity data and the evidence submitted for verification from a number of facilities
- Emissions from co-processing were not reported. This omission is not material.

The opinion expressed is formed on the basis of a moderate level of assurance and at the materiality of the professional judgement of the Verifier.

Note: The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

LRQA's approach

Our verification has been conducted in accordance with ISO 14064–3:2006 *Specification with guidance for validation and verification of greenhouse gas assertions* to provide limited assurance that GHG data as presented in the Inventory have been prepared in conformance with the following reporting criteria:

- World Resources Institute/World Business Council for Sustainable Development (WRI/WBCSD) GHG Protocol: *A Corporate Accounting and Reporting Standard*
- Mars Data Manual-Sites.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- Reviewed the processes for managing data and information related to the Scope 1 and Scope 2 GHG emissions used at the corporate level
- Interviewed relevant staff responsible for managing and maintaining data and information and for preparing the Inventory at the corporate level

- Verified the Scope 1 and Scope 2 GHG emissions for CY 2016 included in the Inventory using aggregated level data and information made available at the facility level and incorporating findings related to energy data from LRQA's assurance of Mars' Principles in Action Summary.

Observations

It is recommended that Mars strengthen the internal communication processes for data collection, reporting and checking including awareness of the Mars Data Manuals, use of Enablon and training for data reporters.

The above is an excerpt from the findings reported back to the management of Mars. They do not affect our opinion.

LRQA's standards, competence and independence

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

LRQA is the certification body for Mars' 2nd Party Assessments for:

- Quality and Food Safety
- Safety and Environmental
- Social audits of Mars sites

and Mars' 3rd Party Assessments for:

- ISO 9001
- ISO 14001
- FSSC and ISO 22000
- WRI/WBCSD GHG Protocol.

These assessments are the only work undertaken by LRQA for Mars and as such do not compromise our independence or impartiality.

Signed



Dated: 20 June 2017

Andrea M. Bockrath
LRQA Lead Verifier
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LRQA Reference: UQA4001571

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Table 1. Summary of Mars GHG Emissions Inventory 2016

| Scope of GHG emissions | Tonnes CO ₂ e |
|--|--------------------------|
| Direct GHG emissions (Scope 1) | 744,431 |
| Direct GHG emissions (Scope 1) - Biogenic | 78,158 |
| Energy indirect GHG emissions (Scope 2 Location-Based) | 1,191,308 |
| Energy indirect GHG emissions (Scope 2 Market-Based) | 738,964 |
| Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD GHG Protocol Scope 2 Guidance, 2015 | |



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