



LRQA Assurance Statement

Relating to Mars Incorporated's selected environmental metrics reported in the Principles in Action Summary for the calendar year 2013

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 provide independent assurance on its seven selected environmental metrics reported in the Principles in Action (PiA) Summary for the calendar year 2013 to a limited level of assurance using LRQA's verification approach.

Our assurance engagement covered Mars' operations worldwide, with the exception of data from Logistics, Warehouses and Co-Processors, and specifically evaluated the reliability of the selected environmental metrics:

- Fossil Energy
- Renewable Energy
- Water Use
- Waste to Landfill
- Packaging Materials
- Raw Materials
- Production Tonnes

Note: This Assurance Statement may be used to support the AA1000AS assurance engagement undertaken by Corporate Citizenship

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 all the data and information within the PiA and for maintaining effective internal controls over the systems from which the PiA is derived. Ultimately, the Report 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 Mars has not disclosed reliable performance data, as no errors or omissions were detected within the seven selected environmental metrics reported in the PiA.

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

LRQA's Approach

LRQA's assurance engagement was carried out in accordance with our verification approach; which is based on current best practice and uses the principles of AA1000AS (2008) and processes defined in ISAE3000. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- Reviewing Mars' data collection and management processes with a central (corporate) resource who is located in Cleveland, Tennessee
- Evaluating Mars' data assumptions, calculation methods and data checking processes
- Confirming effective implementation of the data collection processes by visiting nine selected sites representative of four of Mars' six Global Business Segments:
 - Mars Chocolate
 - Mars Food
 - Mars Petcare
 - Wrigley

The sites visited were located in Australia, Canada, France, Spain, Thailand, United Kingdom and United States.

- Interviewing key personnel responsible for data collection, aggregation and data entry
- Interviewing the central data manager responsible for overall data collection, aggregation and checking
- Verifying a sample of the performance data back to its original source to check reliability of data entry into Mars reporting processes.

Observations

Further observations and findings, made during the assurance engagement, are:

- Processes were in place to ensure that sites contributing to these seven selected environmental metrics understood Mars corporate reporting obligations
- Mars should continue working on LRQA's previous recommendations to:
 - Strengthen the internal communication processes for the Mars Data Manuals
 - Use direct transfer of environmental data from the source where possible to reduce the risk of manual data entry errors
 - Develop calibration requirements for meters used to measure environmental data

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

LRQA's 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 Mars a certification body for 2nd Party Assessments Quality and Food Safety, Safety and Environmental, and Market Units and Mars 3rd Party Assessments for ISO 9001, ISO 14001, FSSC and ISO 22000.

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

Signed

Dated: May 15, 2014



Andrea M. Bockrath
LRQA Lead Verifier
On behalf of Lloyd's Register Quality Assurance, Inc.

LRQA Reference: UQA4001571

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