

LRQA's Data Assurance Statement

Relating to Mars Incorporated's selected environmental metrics reported in the 2014 Principles in Action Summary

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 seven selected environmental metrics reported in its Principles in Action Summary (PIA) for the calendar year 2014 to a moderate level of assurance using LRQA's verification approach.

Our assurance engagement covered Mars' operations worldwide and specifically evaluated the reliability of the selected environmental metrics:

- Energy (Fossil Fuels and Electric)
- Renewable Energy
- Water Use
- Waste to Landfill
- Packaging Materials
- Raw Materials
- Production Tonnes

Our assurance engagement excluded data from Logistics, Warehouses and Co-Processors.

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 moderate level of assurance and at the materiality of the professional judgement of the Verifier. **Note:** The extent of evidence-gathering for a moderate assurance engagement is less than for a high assurance engagement. Moderate assurance engagements focus on aggregated data rather than physically checking source data.

LRQA's Approach

LRQA's assurance engagement was carried out in accordance with LRQA's verification approach. The following tasks 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 was 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 five of Mars' six Global Business Segments:
 - Mars Chocolate
 - Mars Food
 - Mars Petcare
 - Wrigley
 - Mars Drinks

The sites visited were located in Brazil, Poland, Netherlands, 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
- Clear evidence was present aligning site activities with PiA sustainability goals: Sending zero waste to landfill was the norm and several sites visited were purchasing or generating sustainable energy supporting the Mars 2040 goal of zero emissions
- Mars should continue working on LRQA's previous recommendations to:
 - Strengthen the internal communication processes for data collection, reporting and checking including awareness of the Mars Data Manuals and training for data reporters
 - Use direct transfer of environmental data from the source where possible to reduce the risk of manual data entry errors. Mars has begun developing and testing electronic data transfer processes
 - 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 the certification body for Mars' 2nd Party Assessments for:

- Quality and Food Safety
- Safety and Environmental

and Mars' 3rd Party Assessments for:

- ISO 9001
- ISO 14001
- FSSC and ISO 22000.

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

Signed

Dated: May 6, 2015



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