

LRQA's Sustainability Assurance Statement Relating to Mars Incorporated's 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 its Principles in Action Summary (PiA) for the calendar year 2014 against the assurance criteria below to a moderate level of assurance using AccountAbility's AA1000AS (2008), where the scope was a Type 2 engagement.

Our assurance engagement covered Mars' operations worldwide and specifically the following requirements:

- Evaluating adherence to AA1000 AccountAbility Principles of Inclusivity, Materiality and Responsiveness
- Confirming that processes exist to address Mars' material sustainability impacts
- Evaluating the reliability of performance data associated with seven selected environmental metrics.

Our assurance engagement excluded Mars' Logistics, Warehouses and Co-Processors operations and data and information from Mars' suppliers, contractors and any third-parties mentioned in the Report.

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:

- Met the requirements above
- Covered all the issues that are important to the stakeholders and readers of this Report
- Started developing their strategies and processes for addressing their material impacts
- Disclosed reliable performance data for seven selected environmental metrics (see LRQA's associated Data Assurance Statement for details of our approach).

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 AA1000AS (2008) and LRQA's verification procedure. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- Assessing Mars' approach to stakeholder engagement to confirm that issues raised by stakeholders were captured correctly. We did this through reviewing documents and associated records.
- Reviewing Mars' process for identifying and determining material issues to confirm that the right issues were included in their Report. We did this by comparing Mars' reported material issues against those of its peers.
- Testing the filters used to determine Mars' material impacts and the mechanisms then used to make informed business decisions based on sound scientific approaches that may create opportunities which will contribute towards Mars' principle of Mutuality.
- Interviewing key personnel across the Mars Global Business from the 'Chief Sustainability and Health & Wellbeing Officer', to individuals in Mars Chocolate, Mars Food and Wrigley responsible for developing and implementing processes which address the material impacts, and to subject matter experts.

- Corroborating the validity of claims made in the 2014 PiA by speaking with the communications company drafting the Report, Mars' PiA segment owners and various Global Directors associated with the sustainability programmes for the material impacts. We also collected supporting documentary and visual evidence to substantiate claims.

Note: the accuracy and reliability of any sustainability performance data claim has not been verified, other than for the seven selected environmental metrics in LRQA's associated Data Assurance Statement.

Observations

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

- **Stakeholder Inclusivity:**
AA1000APS defines inclusivity as the participation of stakeholders in developing and achieving an accountable and strategic response to sustainability. We are not aware of any key stakeholder groups that have been excluded from Mars' stakeholder engagement process. Mars' commitment to inclusivity was also apparent at different levels of influence, such as strategically with governments and non-government organisations but also locally with farmers and suppliers in an attempt to get better outcomes.
- **Materiality:**
AA1000APS' requirement for organisations to understand "what are the issues that really matter to their sustainability performance" is evidenced by the issues captured in Mars' impacts:
 1. GHG
 2. Human Rights
 3. Income
 4. Land Use
 5. Water Use

These impacts are reviewed regularly by the management of Mars and those associates tasked with the leadership of sustainability across the business segments. LRQA is not aware of any material issues concerning Mars' sustainability performance that have been excluded from the 2014 PiA nor of any process (es) being developed and/or implemented to manage them. Mars should continue to establish criteria and processes based on clear and credible data for all of its five impacts. When impacts have reached a degree of maturity, Mars should look at standardising these processes to ensure maximum learning opportunities are achieved as well as the proven improvements in performance.
- **Responsiveness:**
Mars can demonstrate that they are responding to stakeholder issues that affect sustainability performance. Mars are addressing their impacts based on the complexity and availability of scientific data/approaches. They are committed to forming collaborations which help Mars make informed business strategies but also to sharing freely any data and information resulting from these collaborations, especially when benefits are available for society and the environment.
Future PiA's should increase the linkage between the 'Impacts' 'Strategy & Processes' and 'Performance' to enable stakeholders to better:
 - understand the dynamics and conflicts within the impact. For example: hunger, planet damage, poverty & income; and
 - appreciate Mars as a serious sustainability leader who delivers long-term improvements and better outcomes to all in the value chain as a result of its Principle of Mutuality.
- **Reliability:**
We are not aware of any error or omission in the seven selected environmental metrics reported in the 2014 PiA (see LRQA's associated Data Assurance Statement for further details).

The above is an excerpt from the findings reported back to 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



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