

LRQA Independent Assurance Statement

Relating to Mars Incorporated 2017 Sustainable in a Generation Plan

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 (LRQA) was commissioned by Mars Incorporated (Mars) to provide independent assurance on its Sustainable in a Generation Plan ("the Report") against the assurance criteria below to a moderate level 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 AccountAbility's AA1000 Principles of Inclusivity, Materiality and Responsiveness
- Confirming that Mars has developed processes to address their material impacts
- Evaluating the reliability of performance data associated with five 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 Report and for maintaining effective internal controls over the systems from which the Report 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, in all material respects:

- Met the requirements above
- Processes to address their material impacts that are important to the stakeholders and readers of this Report
- Disclosed reliable performance data associated with the five selected environmental metrics as no errors or omissions were detected.

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 at sites. Consequently, the level of assurance obtained in a moderate assurance engagement is substantially lower than the assurance that would have been obtained had a high assurance engagement been performed.

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with our 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 interviews and reviewing documents and associated processes.
- Reviewing Mars' process for identifying and determining material issues to confirm that the right issues were included in their Report. We did this by benchmarking reports written by Mars and its peers to ensure that sector specific issues were included for comparability and interviewing key personnel across the Mars global business segments.
- Auditing Mars' data management systems to confirm that there were no significant errors, omissions or mis-statements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal verification. We also spoke with some key people responsible for compiling the data and drafting the Report.

Observations

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

- Stakeholder inclusivity:
We are not aware of any key stakeholder groups that have been excluded from Mars' stakeholder engagement process. Mars has made significant efforts in its collaborative initiatives affecting each SIG Plan Goal, in addition to NGO/IGO engagements.
- Materiality:
We are not aware of any material issues concerning Mars' sustainability performance reported in the SIGP Report that have been excluded from the Report. The processes Mars uses to guide its materiality review are robust and consider the correct topics.

- Responsiveness:
LRQA is not aware of any matters that have not been reported or any significant event that would lead us to conclude that Mars has not applied the responsiveness principle. The SIGP, together with Mars' website and other communication channels, provides plenty of information to interested parties.
- Reliability:
See LRQA's associated Data Assurance Statement for our opinion on the reliability of the selected environmental metrics.

The above is an excerpt from the findings reported back to Mars in the LRQA Verification Report. They do not affect our opinion.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition and ISO/IEC 17021 Conformity assessment – Requirements for bodies providing audit and certification of management systems that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

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' certification body for ISO 9001, ISO 14001, FSSC and ISO 22000 3rd party assessments and 2nd party Quality and Food Safety assessments. The verification and certification assessments are the only work undertaken by LRQA for Mars and, as such, do not compromise our independence or impartiality.

Signed

Dated: September 14, 2018



Heather Moore
LRQA Lead Verifier



AA1000
Licensed Assurance Provider
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On behalf of Lloyd's Register Quality Assurance, Inc.
1330 Enclave Pkwy, Suite 200
Houston, Texas 88077

LRQA reference: UQA00000472/2055976

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