



INDEPENDENT ASSURANCE STATEMENT

Introduction and objectives of work

APEX Companies, LLC (Apex) has been engaged by General Mills Inc., (General Mills) to conduct an independent assurance of its Greenhouse Gas Emissions for Reporting Year 2019. This Assurance Statement applies to the related information included within the scope of work described below.

The information that was assured and its presentation are the sole responsibility of the management of General Mills. Apex was not involved in the preparation of the Greenhouse Gas Emissions data. Our sole responsibility was to provide independent assurance on its content.

Boundaries of the GHG emissions covered by the assurance:

- Operational Control
- Worldwide Manufacturing Sites

Emissions data verified:

- **Scope 1:** 301,000 metric tons of CO₂ equivalent
- **Scope 2 (location-based):** 592,000 metric tons of CO₂ equivalent
- **Scope 2 (market-based):** 413,000 metric tons of CO₂ equivalent
- **Scope 3:** 14,605,700 metric tons of CO₂ equivalent (mtCO_{2e})
 - **Category 1 – Purchased Goods and Services** - 9,480,000 mtCO_{2e}
 - **Category 2 – Capital Goods** - 145,000 mtCO_{2e}
 - **Category 3 – Fuel and Energy Related Actives** - 127,000 mtCO_{2e}
 - **Category 4 – Upstream Transportation & Distribution** - 1,500,000 mtCO_{2e}
 - **Category 5 – Waste Generated in Operations** - 27,400 mtCO_{2e}
 - **Category 6 – Business Travel (Air Travel)** - 25,000 mtCO_{2e}
 - **Category 7 – Employee Commute** - 88,600 mtCO_{2e}
 - **Category 9 - Downstream Transportation and Distribution** - 1,244,000 mtCO_{2e}
 - **Category 10 - Processing of Sold Products** - 1,120,000 mtCO_{2e}
 - **Category 11 - Use of Sold Product** - 7,000 mtCO_{2e}
 - **Category 12 – End of Life Treatment of Sold Product** - 837,000 mtCO_{2e}
 - **Category 14 – Franchises** - 5,300 mtCO_{2e}

Data and information supporting the Scope 1, Scope 2 GHG emissions assertion were historical in nature.

Period covered by verified GHG emissions:

- June 1, 2018 to May 31, 2019

GHG Reporting Protocols against which assurance was conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol Corporate Accounting and

Reporting Standard (**Scope 1 and Scope 2**)

- WRI/WBCSD Corporate Value Chain (**Scope 3**) Accounting and Reporting Standard

Assurance Protocol used by Apex:

- Assurance Standard AA1000AS (2008)¹ Type 2 assurance

Level of Assurance:

- Moderate
- Materiality Threshold: $\pm 5\%$

GHG Emissions Assurance Methodology

Apex undertook the following activities:

1. Interviews with relevant personnel of General Mills (including managers and staff members);
2. Review of internal and external documentary evidence produced by General Mills;
3. Audit of a sample of data used by General Mills to determine GHG emissions;
4. Remote data reviews for manufacturing sites located Murfreesboro, Tennessee; Cincinnati, Ohio; Joplin and Hannibal, Missouri; Cedar Rapids, Iowa; Covington, Georgia; Reed City, Michigan; Great Falls, Montana; Pouso Alegre, Brazil; Seretram, France; San Adrian, Spain and Rooty Hill, Australia.
5. Visit to General Mills headquarters office located in Golden Valley, Minnesota to review the data information systems and GHG emissions calculation methodology; and
6. Review of General Mills data and information systems for collection, aggregation, analysis and internal verification and review.

Assurance Opinion

Based on the process and procedures conducted, there is no evidence that the GHG emissions assertion shown above:

- is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard

It is our opinion that General Mills has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of the GHG emissions within the scope of this assurance for the stated period and boundaries.

Adherence to the AA1000 Accountability Principles

Our assurance process included an evaluation of the reporting system for GHG emissions against the main principles of the AA1000 Assurance Standard (2008):

- Inclusivity
- Materiality
- Responsiveness

Based on the work undertaken during this assurance process, nothing has come to our attention that General Mills does not adhere to the Accountability Principles of inclusivity, materiality and responsiveness with regard to GHG emissions reporting as discussed below.

Inclusivity

Based on discussions with General Mills, their processes appear to be inclusive of stakeholders that influence the development of their GHG emissions. General Mills utilizes a third party provider to assist with collection of energy data for its manufacturing facilities in the U.S. General Mills' general approach to stakeholder engagement is described in the Global Responsibility Report.

Materiality

General Mills has conducted a materiality assessment which was updated in 2017 to identify issues that are material based on whether they have a significant impact to stakeholders and also are important to General Mills. Climate Change was determined to be a material issue by General Mills as evidenced by the publication of commitments and established goals for GHG emissions reduction in their Global Responsibility Report.

Responsiveness

General Mills has demonstrated responsiveness through their efforts to develop the GHG emissions data subject to this assurance in response to the CDP Climate Change Disclosure request and focus on Sustainable Development Goals (SDG), specifically SDG-13 Climate Action. Response to stakeholder issues in a broader sense is described in General Mills' Global Responsibility Report.

Statement of independence, impartiality and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the assurance team has a business relationship with General Mills, its Directors or Managers beyond that of verification and assurance of sustainability data and reporting. We have conducted this assurance independently and we believe there to have been no conflict of interest.

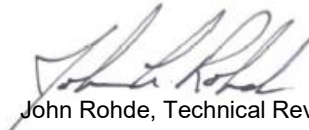
Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:



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