INDEPENDENT ASSURANCE STATEMENT

To: Stakeholders of General Mills Inc.

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 2020. 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**: 335,000 metric tons of CO2 equivalent
- **Scope 2 (location-based)**: 610,000 metric tons of CO2 equivalent
- **Scope 2 (market-based)**: 412,000 metric tons of CO2 equivalent
- **Scope 3**: 16,696,000 metric tons of CO2 equivalent (mtCO2e)
  - **Category 1 – Purchased Goods and Services**: 11,038,000 mtCO2e
  - **Category 2 – Capital Goods**: 134,000 mtCO2e
  - **Category 3 – Fuel and Energy Related Actives**: 134,000 mtCO2e
  - **Category 4 – Upstream Transportation & Distribution**: 1,569,000 mtCO2e
  - **Category 5 – Waste Generated in Operations**: 72,600 mtCO2e
  - **Category 6 – Business Travel (Air Travel)**: 18,400 mtCO2e
  - **Category 7 – Employee Commute**: 59,600 mtCO2e
  - **Category 9 - Downstream Transportation and Distribution**: 1,595,000 mtCO2e
  - **Category 10 - Processing of Sold Products**: 947,000 mtCO2e
  - **Category 11 - Use of Sold Product**: 6,700 mtCO2e
  - **Category 12 – End of Life Treatment of Sold Product**: 1,117,000 mtCO2e
  - **Category 14 – Franchises**: 4,700 mtCO2e

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

Data and information supporting the Scope 3 GHG emissions statement were in some cases estimated rather than historical in nature.

**Period covered by verified GHG emissions:**
- June 1, 2019 to May 31, 2020
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 AA1000 Assurance Standard V3 Type 2 assurance

Level of Assurance:

- Moderate
- Materiality Threshold: ±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 in Cedar Rapids, Iowa; Richmond, Indiana; Covington, Georgia; Seretram, France; Shanghai, China; Guangzhou, China; Carolina and Cambara, Brazil; Nashik, India; Inofita, Greece; and;
5. 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 and the WRI/WBCSD Corporate Value Chain (Scope 3) 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) with 2018 Addendum Type 2 assurance:

- Inclusivity
- Materiality
- Responsiveness
- Impact

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 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 2018 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.

Impact

General Mills performs robust processes to understand, measure, evaluate and manage the organization’s impacts that are applied across the organization under the governance of senior management, including key cross-functional involvement. General Mills ensures these processes are documented and integrated into the organization, including through relevant organizational processes such as risk management, compliance, strategy development and performance management. General Mills provides the necessary competencies and resources to understand, measure, evaluate and manage the organization’s impacts. General Mills integrates identified impacts into key management processes, for example, the materiality assessment process and organizational strategy, governance, goal setting and operations. General Mills sets consistent and clear boundaries, as well as a purpose, time period and scope, for impact assessment, with underlying assumptions appropriately documented. General Mills establishes processes to understand, measure, evaluate and manage impacts that are credible, clear and understandable as well as replicable, defensible. General Mills includes a means of capturing and measuring actual as well as potential impacts, such as direct and indirect, intended and unintended, and positive and negative impacts. General Mills identifies and fairly represents impacts from a wide range of sources, such as activities, policies, programs, decisions, and products and services, as well as any related performance. Furthermore, the sustainability context of each impact should be clearly understood. General Mills creates and discloses a comprehensive and balanced understanding of the measurement and evaluation of the organization’s impacts on stakeholders and on the organization itself.
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 assurance 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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