Assurance

statement





INDEPENDENT ASSURANCE STATEMENT

To: Stakeholders of 3M Corporation

Introduction and objectives of work

Apex Companies, LLC (Apex) was engaged by 3M Corporation (3M) to conduct an independent assurance of its 3M 2021 Sustainability Report (the Report). This assurance statement applies to the related information included within the scope of work described below and within the boundaries specified in the Report. The intended users of the assurance statement are the stakeholders of 3M. The overall aim of this process is to provide assurance to 3M's stakeholders on the accuracy, reliability and objectivity of the information included in the Report as described in the scope of work. The assurance process also evaluated 3M's management of sustainability in accordance with the principles of inclusivity, materiality, responsiveness, and impact.

The information that was assured and its presentation in the Report are the sole responsibility of the management of 3M. Apex was not involved in the drafting of the Report. Our sole responsibility was to provide independent assurance on its content.

Scope of work

3M requested Apex to include in its independent assurance the following:

- Data included in the Report for the calendar year 2020 reporting period as shown in the attached Summary of Assured Information;
- Appropriateness and robustness of underlying reporting systems and processes, used to collect, analyze and review the data subject to the assurance process; and
- Evaluation of the Report in accordance with the Assurance Standard AA1000AS v31 Type 2 assurance.

Excluded from the scope of our work is any assurance of information relating to:

- Text or other written statements associated with the Report;
- Activities outside the defined assurance period; and
- Financial data and data reported that are not included in the Summary of Assured Information.

Reporting Criteria

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2 Greenhouse Gas Emissions)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3 Greenhouse Gas Emissions)
- GRI Standards, Core Option for the assured metrics
- 3M reporting protocol.

Methodology

Apex undertook the following activities during the assurance process:

- 1. Interviews with relevant personnel of 3M (including managers and staff members at the corporate and site level);
- 2. Review of internal and external documentary evidence produced by 3M;

¹ Published by AccountAbility: The Institute of Social and Ethical Accountability

- 3. Audit of performance data presented in the Report including a detailed review of a sample of data;
- 4. Remote virtual facility visits (remote visits conducted due to COVID-19 restrictions) for manufacturing sites located in Cottage Grove, MN, USA, Hartford City, IN, USA, Kitakami, Japan, San Luis Potosi, Mexico, Wuppertal, Germany, and Zwijndrecht, Netherlands:
- 5. Remote review at 3M headquarters office located in Maplewood, Minnesota (remote review conducted due to restrictions from COVID-19); and
- 6. Review of 3M data and information systems for collection, aggregation, analysis and internal verification and review.

The work was planned and carried out to provide a moderate level of assurance and we believe it provides a sound basis for our conclusions.

Our findings

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the reviewed information within the scope of our assurance is not materially correct in accordance with the Reporting Criteria
- It is our opinion that 3M has established appropriate systems for the collection, aggregation and analysis of quantitative data, including energy use, direct and indirect greenhouse gas (GHG) emissions, water consumption, waste quantities and disposition, injury and illness rate, lost day rate, severity rate, number of environmental violations, training instances, employment metrics and Sustainability Value Commitments.

A summary of data within the scope of assurance for the 2020 reporting year is attached.

Adherence to the AA1000 Accountability Principles

Based on the work undertaken during this assurance process, we are of the opinion that 3M adheres to the Accountability Principles of inclusivity, materiality, responsiveness, and impact as discussed below.

Inclusivity

Based on discussions with 3M, their processes appear to be inclusive of stakeholders. In 2020, 3M commissioned a third-party provider to update their materiality assessment and used that assessment to identify and engage stakeholders. Some of the stakeholder groups that 3M identified to include in their sustainability processes were 3M executive leadership, 3M employees, customers, non-governmental organizations, investors and the public. 3M also continues to work toward developing inclusion and diversity throughout their management structure, supporting the pipeline of diverse talent in management across its global operations.

Materiality

During the 2020 materiality assessment stakeholders indicated that 3M should take a leadership role. The Chief Technology Officer and Chief Sustainability Officer report annually to the Board's Science, Technology and Sustainability Committee regarding sustainability efforts. In addition, corporate leadership appear to support embedding sustainability principles throughout the company. In addition, 3M has set targets that reflect the material subjects and new products require a sustainability value commitment. Background information can be found in the 3M proxy statement.

Responsiveness

3M receives questions regarding sustainability from customers, investors, non-governmental organizations and others through various channels. The company has guidance for responding to customer inquiries on sustainability issues and uses this guidance for responding to other groups as well. Responses to external reporting surveys are coordinated by the corporate sustainability group. Each business group also has sustainability leads who assist with responding to stakeholders. In addition, through the materiality assessment, 3M is building out a strategy for future sustainability efforts. External community partnership relationships are been tied to the sustainability pillars.

Impact

3M operates under appropriate processes to understand, measure, evaluate and manage the organization's impacts related to material topics. 3M ensures these processes are documented and integrated into the organization. 3M has set targets and reviews performance against those targets to measure impact. 3M has also measured impact through developing Sustainability Value Commitments for new products and development of product comparisons with respect to decreases in GHG emissions during use.

Key Observations for 2020

- Data systems at 3M allow for consolidation and review of environmental, safety, energy, training, and supply chain data at the corporate level for reporting. Automatic data compilation from the site levels and other data sources assist accurate data collection and compilation.
- Manufacturing plants were reevaluated regarding relation to water stress with the updated WRI Aqueduct™ tool. The plants newly identified as being located in extremely high-risk water stressed areas are developing plans and projects regarding water use and water conservation.
- 3M has made commitments to decrease the overall carbon footprint as evidenced by purchasing power from renewable sources for the corporate facilities as well as renewable energy credits.
- 3M continued to work within their supply chain, specifically with paper providers and minerals suppliers, to engage higher Tier suppliers to ensure sustainable practices are being followed.
- Community outreach and support is aligned with the 3M sustainability pillars to demonstrate overall commitment and direction to social and sustainability goals. Corporately, the 3M Foundation provides funding to targeted non-profit organizations in the U.S. and within their global footprint. 3M engagement extends to the facility level and local communities.

Statement of independence, integrity 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 3M, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has 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 30 years combined experience in this field and an excellent understanding of Apex's standard methodology for the Assurance of Sustainability Reports.

Trevor Donaghy, Technical Reviewer

Technical Reviewer

Pleasant Hill, California

Attestation:

John A. Rohde, Lead Verifier Lead Assuror

Lakewood, Colorado

APEX

Apex Companies, LLC Denver, Colorado April 14, 2020



Summary of Assured Information Reporting Year 2020 3M Company



Demographic Metrics	Units	Value	Waste Metrics	Units	Value	Energy Metrics	Units	Value	Air Emissions Metrics	Units	Value
Total Global Full-time Equivalent (Headcou	int) Total Number	95,500	Zero Landfill	% of Total Manufacturing Sites	42.9%	Total Energy Use (Absolute)	MMBTUs	27,600,000	- Absolute Scope 1 Emissions (Direct)	Metric Tons CO2e	3,600,000
Total Global Employees at Year-End [Headcount)	Total Number	96,100	Waste Disposed: Landfill, Treatment and Incineration (Absolute)	Metric Tons	151,000	Total Energy Use (Absolute)	MWh	8,070,000	Absolute Scope 2 Location-based Emissions (Indirect)	Metric Tons CO2e	1,680,000
Total Number Part-Time Employees	Total Number	1,810	Waste by Disposal Type, Incineration	Metric Tons	54,800	Total Fuel Oil #1, #2, #6	MWh	222,000	Absolute Scope 2 Market-based Emissions (Indirect)	Metric Tons CO2e	1,250,000
Total Number Full-Time Employees	Total Number	94,300	Waste by Disposal Type, Landfilled	Metric Tons	96,600	Total Jet Fuel	MWh	7,550	Absolute Scope 1 and Scope 2 Market-based Emissions (Indirect)	d Metric Tons CO2e	4,850,000
Percentage of Female Employees to Total Employees	%	36.7	Total Hazardous Waste (Absolute)	Metric Tons	58,300	Total Propane	MWh	29,300	Total Scope 3 GHG Emissions (Upstream)	Metric Tons CO2e	8,840,000
Percentage of Female Employees in Management Positions	%	32.6	Total Nonhazardous Waste (Absolute)	Metric Tons	182,000	Total Gasoline and Diesel	MWh	29,600	Total Scope 3 GHG Emissions (Downstream)) Metric Tons CO2e	438,000
Percentage of females on 3M Board of Directors	%	33.3	Total Waste Diverted (Absolute)	Metric Tons	295,000	Total Coal	MWh	0	Category 1 - Purchased Goods and Services -	Metric Tons CO2e	6,270,000
Global diversity index: % diversity in management	%	43.2	Waste-to-Energy	Metric Tons	88,400	Total Natural Gas	MWh	4,480,000	Category 2 - Capital Goods	Metric Tons CO2e	459,000
Environmental Management System Metrics	Units	Value	Onsite Recycle & Reuse	Metric Tons	48,400	Total Electricity Consumption	MWh	3,070,000	Category 3 - Fuel and Energy Related Activities	Metric Tons CO2e	556,000
Total Number of Significant Spills [Spills reported in 10K reporting)	Total Number	0	Offsite Reuse	Metric Tons	29,000	Total Steam Consumption	MWh	304,000	Category 4 - Upstream Transportation and Distribution	Metric Tons CO2e	1,080,000
Number of Significant Fines (Fine or penaltrest) >\$10,000)	Y Total Number	0	Offsite Recycle	Metric Tons	129,000	Total Hot Water	MWh	2,770	Category 5 - Waste Generated in Operation:	s Metric Tons CO2e	138,000
Total Monetary Value of Significant Fines	Million \$USD	0	Water Metrics	Units	Value	Renewable Energy	% Total Electricity Use	35.4	Category 6 - Business Travel	Metric Tons CO2e	13,300
Health and Safety Metrics	Units	Value	Total Water Use (Absolute)	Million Cubic Meters	44.7	Other Metrics	Units	Value	Category 7 - Employee Commuting	Metric Tons CO2e	324,000
Global Lost Time Incident Rate	Per 100 3M employees (200,000 work hours)	0.331	Sites located in Water Stress/Scarce Areas; water sources significantly affected by withdrawal of water with water conservati	Total Number	16	Customer GHG Avoidance through 3M Product Use	Million Metric Tons CO2e	16.6	Category 9 - Downstream Transportation ar Distribution (2020)	Metric Tons CO2e	438,000
Global Recordable Incident Rate	Per 100 3M employees (200,000 work hours)	0.967	Supplier Responsibility Metrics	Units	Value	Total Training Instances - 2020		418,000	Category 13 - Downstream Leased Assets	Metric Tons CO2e	<1000
Work Related Fatalities - 3M Employees	Total Number	0	Total Number of Suppliers	Total Number	72,300	Percent New Projects Passing a "Gate" wit Sustainability Value Commitment	th	100%	Total Volatile Organic Compound Emissions (Absolute)	Metric Tons	3,800
Work Related Fatalities - 3M Contractors	Total Number	0	Total Number of Supplier Reviews	Cumulative Number since 2008	7,390	3M Impact Volunteer Hours		14,600			
Work Related Fatalities - Total Number	Total Number	0									