

INDEPENDENT ASSURANCE STATEMENT



To: The Stakeholders of the Kellogg Company

Introduction and objectives of work

Bureau Veritas North America, Inc. (BVNA) has been engaged by the Kellogg Company to conduct an independent assurance of its Water withdrawal data. This Assurance Statement applies to the related information included within the scope of work described below.

Scope of work

The scope of our work was limited to assurance over select environmental data and information including water withdrawal data for January 1, 2018 to December 31, 2018 (the 'Selected Information'). Our assurance does not extend to any other information reported.

Reporting Criteria

- The Selected Information needs to be read and understood together with the Kellogg methodology for determining the information which is informed by CDP reporting requirements.

Limitations and Exclusions

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

- Activities outside the defined verification period;

This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

The preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of Kellogg.

BVNA was not involved in the drafting of the Selected Information or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Stakeholders of Kellogg.

Assessment Standards

We performed our work in accordance with BVNA's standard procedures and guidelines for external Assurance of Sustainability Reports and International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board. A materiality threshold of ± 5 -percent was set for the assurance process.

Level of Assurance and Qualifications:

- Limited

Summary of Work Performed

As part of its independent verification, our work included:

1. Interviews with relevant personnel of the Kellogg Company;
2. Review of documentary evidence produced by the Kellogg Company;
3. Audit of performance data, a sample of which was reviewed to the source;
4. Review of the Kellogg Company systems for quantitative data aggregation and analysis.

The work was planned and carried out to provide limited, rather than absolute assurance and we believe it provides an appropriate basis for our conclusions.

Data Verified:

- **Water Withdrawal: 11,700 mega-liters**

Our findings

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

- Nothing has come to our attention to indicate that the reviewed statements within the scope of our verification are inaccurate and the information included therein is not fairly stated;
- It is our opinion that the Kellogg Company has established appropriate systems for the collection, aggregation and analysis of quantitative data such as implementation of an Inventory Management Plan.

Statement of Independence, Integrity and Competence

BVNA is an independent professional services company that specialises in quality, health, safety, social and environmental management with more than 185 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

BVNA operates a certified¹ Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

BVNA has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)², across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities.

The assurance team for this work does not have any involvement in any other BVNA's projects with Kellogg.



Bureau Veritas North America, Inc.

Atlanta, Georgia

May 15, 2019

¹ Certificate of Registration No. 44 100 160145 issued by TUV Nord

² International Federation of Inspection Agencies – Compliance Code – Third Edition