



**VERIFICATION OPINION DECLARATION
GREENHOUSE GAS EMISSIONS**

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Kellogg Company for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Kellogg Company. Kellogg Company is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Worldwide
- Exclusions from the scope of the reporter's GHG emissions statement
 - Refrigerant emissions within manufacturing operations

Types of GHGs: CO₂, N₂O, CH₄

GHG Emissions Statement:

- **Scope 1:** 460,000 metric tons of CO₂ equivalent
- **Scope 2 (Location-Based):** 588,000 metric tons of CO₂ equivalent
- **Scope 2 (Market-Based):** 444,000 metric tons of CO₂ equivalent

Business Division	2020 Scope 1 Emissions	2020 Scope 2 Location Based Emissions	2020 Scope 2 Market Based Emissions
KAP	42,000	89,000	65,000
KLA	70,000	40,000	40,000
KEU	97,000	98,000	43,000
KNA	251,000	360,000	295,000
Total (MTCO ₂ e)	460,000	588,000*	444,000*

- **Scope 3: 6,824,000 metric tonnes of CO₂ equivalent**
 - Purchased Goods & Services: 5,333,000 metric tons of CO₂ equivalent
 - Capital Goods: 26,000 metric tons of CO₂ equivalent
 - Fuel- and Energy-Related Activities: 166,000 metric tons of CO₂ equivalent
 - Upstream Transportation and Distribution: 364,000 metric tons of CO₂ equivalent
 - Waste Generated in Operations: 14,000 metric tons of CO₂ equivalent
 - Business Travel: 6,000 metric tons of CO₂ equivalent



- Employee Commuting: 17,000 metric tons of CO₂ equivalent
- Downstream Transportation and Distribution: 47,000 metric tons of CO₂ equivalent
- Use of Sold Products: 23,000 metric tons of CO₂ equivalent
- End-of-Life Treatment of Sold Products: 453,000 metric tons of CO₂ equivalent
- Investments: 375,000 metric tons of CO₂ equivalent

Data and information supporting the Scope 1 and Scope 2 GHG emissions statement were generally historical in nature.

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

* Total emissions have been rounded and may not sum to match the Business Division emission totals.

Period covered by GHG emissions verification:

- January 1, 2020 to December 31, 2020

Criteria against which verification conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)

Reference Standard:

- ISO 14064-3 Second edition 2019-04: Greenhouse gases -- Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of $\pm 5\%$ for aggregate errors in sampled data for each of the above indicators

GHG Verification Methodology:

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of Kellogg Company;
- Review of documentary evidence produced by Kellogg Company;
- Review of Kellogg Company data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at Kellogg Company Headquarters and during a site visit to the Omaha Manufacturing Facility - KNA; and
- Audit of sample of data used by Kellogg Company to determine GHG emissions.

Verification Opinion:

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

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).

It is our opinion that Kellogg Company has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

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.

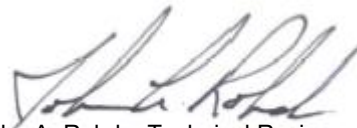
No member of the verification team has a business relationship with Kellogg Company, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

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 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:A handwritten signature in blue ink, appearing to read 'C. Ostermann'.

Christopher J. Ostermann, CPEA
Division Manager - Lead Verifier
Apex Companies, LLC
Atlanta Regional Office

A handwritten signature in blue ink, appearing to read 'John A. Rohde'.

John A. Rohde, Technical Reviewer
Practice Line Leader
Apex Companies, LLC
Denver Regional Office

July 23, 2021

This verification statement, including the opinion expressed herein, is provided to Kellogg Company and is solely for the benefit of Kellogg Company in accordance with the terms of our agreement. We consent to the release of this statement by you to CDP in order to satisfy the terms of CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this statement.