

INDEPENDENT LIMITED ASSURANCE STATEMENT



To: The Stakeholders of Kellogg Company

Introduction and objectives of work

Apex Companies LLC (Apex) has been engaged by Kellogg Company to provide limited assurance of its global water consumption. This assurance statement applies to the Subject Matter included within the scope of work described below.

This information and its presentation are the sole responsibility of the management of Kellogg Company. Our sole responsibility was to provide independent assurance on the accuracy of the Subject Matter.

Scope of work

The scope of our work was limited to assurance over water consumption data for the period January 1, 2020 to December 31, 2020 (the 'Subject Matter'). Our assurance does not extend to any other information reported by Kellogg Company.

Reporting Boundaries

The following are the boundaries used by Kellogg Company for reporting sustainability data:

- Operational Control
- Worldwide Operations

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. The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation and presentation of the water consumption data are the sole responsibility of the management of Kellogg Company.

Apex was not involved in the development, tracking, or reporting of the water consumption data. Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter 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 Company.

Assessment Standards

- We performed our work in accordance with Apex'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.

Summary of Work Performed

As part of our independent verification, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
2. Conducting interviews with relevant personnel of Kellogg Company;
3. Reviewing the data collection and consolidation processes used to compile Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by Kellogg Company;
5. Agreeing a selection of the Subject Matter to the corresponding source documentation;
6. Reviewing Kellogg Company systems for quantitative data aggregation and analysis; and
7. Assessing the disclosure and presentation of the Subject Matter to ensure consistency with assured information.

Reported Data

The global water consumption within the defined boundary was 10,568,000 cubic meters.

Conclusion

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

- Nothing has come to our attention to indicate that the Subject Matter is not fairly stated in all material respects; and
- It is our opinion that Kellogg Company has established appropriate systems for the collection, aggregation and analysis of quantitative data.

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.

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

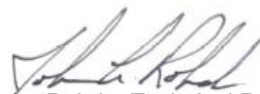
No member of the assurance team has a business relationship with Kellogg, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

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:



Christopher Ostermann, CPEA
Division Manager – Lead Verifier
Apex Companies, LLC
Atlanta, Georgia



John Rohde, Technical Reviewer
National Practice Line Leader
Apex Companies, LLC
Lakewood, Colorado

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