



INDEPENDENT LIMITED ASSURANCE STATEMENT

To: The Stakeholders of Kellanova

Introduction and objectives of work

Apex Companies, LLC (Apex) has been engaged by Kellanova to provide limited assurance of its global water data. This assurance statement applies to the related information included within the scope of work described below.

This information and its presentation are the sole responsibility of the management of Kellanova. Apex was not involved in the collection or preparation of data. Our sole responsibility was to provide independent assurance on the accuracy of the Subject Matter.

Scope of work

The scope of our work was to provide limited assurance over water consumption data for the reporting period of January 1, 2023 to December 31, 2023 (the 'Subject Matter'). Our assurance does not extend to any other reported information outside the Subject Matter.

Reporting Boundaries

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

- Operational Control
- Worldwide

Limitations and Exclusions

Limitations and exclusions from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period; and
- Positional statements (expressions of opinion, belief, aim or future intention by Kellanova) and statements of future commitment.

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

Responsibilities

This preparation and presentation of the Subject Matter are the sole responsibility of the management of Kellanova.

Apex was not involved in the preparation of the subject matter or of the Reporting Criteria.

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 Kellanova.

Assessment Standards

We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and the 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 assurance, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
2. Conducting interviews with relevant personnel of Kellanova;
3. Site visits to Mechelen Manufacturing Facility – KEU, located in Mechelen, Belgium; Jackson Manufacturing Facility – KNA, located in Jackson, Tennessee, USA; and Rome Manufacturing Facility – KNA, located in Rome, Georgia, USA;
4. Reviewing the data collection and consolidation processes used to compile Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
5. Reviewing documentary evidence provided by Kellanova;
6. Agreeing a selection of the Subject Matter to the corresponding source documentation;
7. Reviewing Kellanova systems for quantitative data aggregation and analysis; and
8. 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 5,593,600 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 Kellanova 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 Kellanova, its Directors or Managers beyond that required of this assignment. We have conducted this assurance 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 assurance of environmental data.



Attestation:

A handwritten signature in blue ink, appearing to read 'Megan O'Neil'.

Megan O'Neil, Lead Assuror
ESG Program Manager
Apex Companies, LLC
Atlanta, Georgia

A handwritten signature in blue ink, appearing to read 'David Reilly'.

David Reilly, Technical Reviewer
ESG Principal Consultant
Apex Companies, LLC
Santa Ana, California

May 24, 2024