



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 waste 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 waste data.

Scope of work

The scope of our work was to provide limited assurance over waste 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:

- Food Category: Manufactured Foods Under Operational Control
- Lifecycle Stage: Manufacturing Operations
- Geography: Worldwide Operations
- Organization: Kellanova

Limitations and Exclusions

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

- Activities outside the defined assurance 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. 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 Food Loss and Waste (FLW) data are the sole responsibility of the management of Kellanova.

Apex was not involved in the development, tracking, or reporting of the FLW 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 Kellanova.

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 Assurance Process

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.

Reporting Criteria

- The Subject Matter needs to be read and understood together with the World Resources Institute (WRI)/The Consumer Goods Forum (CGF)/ Food and Agriculture Organization of the United Nations (FAO)/FUSIONS project/United Nations Environment Programme (UNEP)/WRAP (The Waste and Resources Action Programme)/World Business Council for Sustainable Development (WBCSD) *Food Loss and Waste Accounting and Reporting Standard Version 1*.

Reported Data

FLW Destination	Total (metric tons)
Animal feed	149,515
Biomaterial/processing	8,276
Codigestion/anaerobic digestion	4,163
Composting/aerobic process	2,413
Controlled combustion	841
Land application	649
Landfill	2,494
Sewer/wastewater treatment	3,456

Total Food Loss and Waste¹	14,015
Food waste per unit of food sales (metric tons of food loss and waste per million USD in sales²)	1.07

¹ This Food Loss and Waste value does not include the FLW destinations of Animal Feed and Biomaterial/processing.

² The 2023 food sales in USD value used to perform this calculation was not verified by Apex but was reported in Kellanova’s 2023 SEC 10-K filing.

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 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 assurance of environmental data.

Attestation:



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



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

May 24, 2024