2024 Global Reporting Initiative (GRI) Index

(Published September 2025)

GRI 2: General Disclosures 2021

2-1 Organizational details

Legal name:
Kellanova

Nature of ownership and legal form:
Public corporation incorporated in the state of Delaware.

Location of headquarters:
412 N. Wells Street
Chicago, IL 60654

Countries of operation:
Kellanova foods are manufacturered in 21 countries and marketed in more than 180 countries.

Comments:
More information regarding Kellanova can be found here: investor.kellanova.com/overview/

References:
2023 Kellanova Annual Report

2-2 Entities included in the organization's sustainability reporting

List entities included in sustainability reporting:
Our Better Days™ Promise commitments include all entities except our consolidated and unconsolidated joint ventures in West Africa and China. All commitments are global and conclude at the end of 2030, with a 2015 baseline, unless otherwise noted.

Specify differences between the list of entities included in financial reporting and sustainability reporting:
Our Better Days™ Promise commitments exclude our consolidated and unconsolidated joint ventures in West Africa and China. All commitments are global and conclude at the end of 2030, with a 2015 baseline, unless otherwise noted.

References:
2023 Kellanova Annual Report, Kellanova BDP commitments

2-3 Reporting period, frequency and contact

Specify reporting period for, and the frequency of, sustainability reporting:
January 1, 2023 through December 31, 2023. Annually.

Specify reporting period for financial reporting and, if it does not align with sustainability reporting, explain the reason:
January 1, 2023 through December 31, 2023.

Specify the contact point for questions about the report or reported information:
www.kellanova.com/us/en/contact-us.html

2-4 Restatements of information

Report restatements of information made from previous reporting periods, and explain the reasons and effects:
None.

2-5 External assurance

Describe policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved:
Kellanova's greenhouse gas emissions (Scopes 1, 2, and 3), energy consumption, water consumption, and global food loss and waste data have been independently verified by Apex Companies LLC. This process is aligned with the Executive Leadership Team, and the partner selection process undergoes an internal legal review before approval.

If the organization's sustainability reporting has been externally assured, provide details on the external assurance of the sustainability report:
Please find our external assurances in the following links.

- **Food Waste:**
  betterdayspromise.kellanova.com/image/Kellanova_FoodLossWasteAssuranceStatement_2023.pdf

2-5 External assurance continued

- **Water:**
  betterdayspromise.kellanova.com/image/Kellanova_WaterAssuranceStatement_2023.pdf
- **GHG emissions Scope 1, 2 and 3:**
  betterdayspromise.kellanova.com/image/Kellanova_GHGVerificationStatement_2023.pdf

2-6 Activities, value chain and other business relationships

Reason For Omission:
Due to confidentiality constraints, we are unable to disclose specific details regarding our proprietary business activities, which includes the Company's supply chain and the range of activities carried out by our upstream and downstream activities. This decision is in accordance with GRI 1: Foundation 2021, which allows for the omission of confidential information.

References:
2023 10-K

2-7 Employees

Employees by Region

Region name	North America	AMEA	Europe	Latin America	Total
Number of employees	8,278	3,246	4,255	3,434	19,213
Number of permanent employees	8,278	3,246	4,255	3,434	19,213
Number of temporary employees	11	85	179	44	319
Number of full-time employees	8,270	3,227	4,210	3,427	19,138
Number of part-time employees	4	21	45	7	77

Describe the methodologies and assumptions used to compile the data:

- The number of Employees are total active employees at Year End 2023 excluding temporary employees (Salaried – Regular and Inpat, Production/Distribution – Regular).
- Full Time and Part Time employees, same criteria adding the Full/Part Time filter.
- Temporary include all employees with contract Temporary (not included in the other categories).

Source: Kellanova's People Analytics System

Describe significant fluctuations in the number of employees during the reporting period and between reporting periods:
None.

2-7 Employees continued

References: 2023 EDI Representation Graphic, Better Days Promise – Equity, Diversity and Inclusion, Equity, Diversity and Inclusion

2-9 Governance structure and composition

Describe the governance structure, including committees of the highest governance body:

Committees of the Highest Governance Body

Committee Name: Audit Committee

Describe the composition of the committee:

Pursuant to a written charter, the Audit Committee's responsibilities include the following:

- The Committee assists the Board in monitoring the following:
  - the integrity of the financial statements of the Company;
  - the independence and performance of the Company's independent registered public accounting firm;
  - the performance of the Company's internal audit function;
  - the Company's ERM process and key risks;
  - anti-corruption, data privacy, and data security matters;
  - compliance by the Company with legal, regulatory and reporting requirements; and
  - other related matters.
- The Committee, or its Chair, pre-approves all audit, audit-related, internal control-related and permitted non-audit engagements and services by the independent registered public accounting firm and their affiliates.
- The Committee discusses and/or reviews specified matters with, and receives specified information or assurances from, Kellanova management and the independent registered public accounting firm.
- The Committee has the sole authority to appoint, subject to Shareowner ratification, or replace the independent registered public accounting firm, which directly reports to the Committee, and is directly responsible for the compensation and oversight of the independent registered public accounting firm.
- As part of the annual auditor engagement process, the Committee considers whether to rotate the independent registered public accounting firm. PricewaterhouseCoopers LLP rotates its lead audit engagement partner every five years and the Committee had direct and meaningful involvement in the selection of the lead engagement partner.

The Audit Committee also has the authority, to the extent it deems necessary or appropriate to carry out its duties, to retain, approve the services, determine the fees and other retention terms and terminate outside advisors and counsel.

Each member who served on the Audit Committee during 2023 is financially literate and met the independence requirements of the NYSE, the Exchange Act and our Corporate Governance Guidelines. Dr. Burns, the Chair of the Committee, and Mr. Knauss have each been determined by the Board to be an "audit committee financial expert," as that term is defined in Item 407(d)(5) of Regulation S-K.

2-9 Governance structure and composition continued

Committees of the Highest Governance Body

Committee Name: Compensation and Talent Management Committee

Describe the composition of the committee:

Pursuant to a written charter, the C&T Committee's responsibilities include the following:

- reviewing and approving the compensation philosophy and principles for senior executives;
- reviewing and making recommendations for the compensation of senior management personnel and monitoring overall compensation for senior executives, including reviewing risks arising from Kellanova's compensation policies and practices;
- reviewing and recommending the compensation of the CEO;
- sole authority to retain or terminate any compensation consultant or other advisor used to evaluate senior executive compensation;
- overseeing and administering employee benefit plans to the extent provided in those plans;
- reviewing with management employment and employment-related matters and employment programs;
- reviewing trends in management compensation;
- reviewing talent development, including recruitment and retention, training and career development;
- setting the composition of the peer company group used for market comparison for executive compensation;
- determining applicable stock ownership guidelines for certain executives and monitoring compliance with guidelines;
- overseeing and reviewing the Company's clawback policy;
- reviewing the Company's ED&I programs and policies; and
- overseeing the review and assessment of risks arising from Kellanova's compensation policies and practices, which includes the annual review of our compensation program for design features considered to encourage excessive risk taking and Kellanova's approach to those features.

The Committee received periodic updates on the Company's ED&I programs. The full Board is also apprised of relevant ED&I activity through its regular review of talent and Company strategy.

For information about the Committee's processes for establishing and overseeing executive compensation, including with respect to its retention and use of a compensation consultant, refer to "Compensation Discussion and Analysis — Compensation Approach."

The Committee also has the authority to obtain advice and assistance from internal or external legal, accounting or other advisors. Prior to retaining any such consultant, or other advisor, the Committee considers whether the work of such consultant or other advisor would raise a conflict of interest according to the independence factors enumerated by the New York Stock Exchange, as well as any other factors the Committee determines to be relevant.

The Board has determined that each member of the Committee meets the definition of independence under our Corporate Governance Guidelines and the requirements of the New York Stock Exchange and further qualifies as a non-employee Director for purposes of Rule 16b-3 of the Exchange Act. The members of the Committee are not current or former employees of Kellanova, are not eligible to participate in any of our executive compensation programs, do not receive compensation that would impair their ability to make independent judgments about executive compensation, and are not "affiliates" of the Company, as defined under Rule 10c-1 of the Exchange Act.

2-9 Governance structure and composition continued

Compensation and Talent Management Committee Interlocks and Insider Participation

Mary Laschinger, Zack Gund, Don Knauss and Carolyn Tastad served on the C&T Committee during fiscal year 2023 (and Rick Dreiling served on the C&T Committee prior stepping down from the Board in February 2023). No member of the C&T Committee is now, or has been, an officer or employee of the Company. No member of the C&T Committee had any relationship with the Company or any of its subsidiaries during 2023 pursuant to which disclosure would be required under applicable SEC rules pertaining to the disclosure of transactions with related persons. None of the executive officers of the Company currently serves or served during 2023 on the board of directors or compensation committee of another company at any time during which an executive officer of such other company served on our Board or the C&T Committee.

Committees of the Highest Governance Body

Committee Name: Nominating and Governance Committee

Describe the composition of the committee:

Pursuant to a written charter, the N&G Committee's responsibilities include the following:

- The Committee assists the Board by:
  - identifying and reviewing the qualifications of candidates for Director and in determining the criteria for new Directors;
  - recommending nominees for Director to the Board;
  - considering diversity of backgrounds and viewpoints of Directors and Director nominees;
  - recommending Committee assignments;
  - reviewing annually the Board's compliance with the Corporate Governance Guidelines;
  - reviewing annually the Corporate Governance Guidelines and recommending changes to the Board;
  - monitoring the performance of Directors and conducting performance evaluations of each Director before the Director's re-nomination to the Board;
  - administering the annual evaluation of the Board;
  - providing annually an evaluation of CEO performance used by the independent members of the Board in their annual review of CEO performance;
  - considering and evaluating potential waivers of the Code of Conduct for Directors and Global Code of Ethics for senior officers (for which there were none in 2023);
  - making a report to the Board on CEO succession planning at least annually;
  - providing an annual review of the independence of Directors to the Board;
  - reviewing and recommending to the Board responses to Shareowner proposals;
  - overseeing governance-related engagement with Shareowners and proxy advisory firms, and reviewing proxy advisory firm policies and voting recommendations;
  - reviewing, approving and overseeing any transaction between the Company and any related person (as defined in Item 404 of Regulation S-K) on an ongoing basis, in accordance with the Company's related party transactions policies;
  - reviewing Director compensation; and
  - other governance matters.
- The Chair of the Committee, as Lead Director, also presides at executive sessions of independent Directors of the Board.

2-9 Governance structure and composition continued

The Committee also has the authority to obtain advice and assistance from internal or external legal, accounting or other advisors. Prior to retaining any such consultant, or other advisor, the Committee considers whether the work of such consultant or other advisor would raise a conflict of interest according to the independence factors enumerated by the NYSE, as well as any other factors the Committee determines to be relevant.

As noted above, the Board has determined that each member of the Committee meets the definition of independence under our Corporate Governance Guidelines and the requirements for independence of the NYSE.

Committees of the Highest Governance Body

Committee Name: Manufacturing Committee

Describe the composition of the committee:

Pursuant to a written charter, the Manufacturing Committee's responsibilities include the following:

- The Committee assists the Board in discharging its oversight responsibilities, with the primary focus on Kellanova's food quality and safety, manufacturing facility operations, and people and labor strategies.
- As it deems appropriate, the Committee reviews policies, programs and practices, and provides strategic advice and counsel concerning the matters set forth above including, but not limited to:
  – food safety and quality;
  – employee health and safety;
  – capacity utilization and planning;
  – contingency planning;
  – productivity programs;
  – commodity purchasing and hedging programs; and
  – people utilization and union and non-union strategies.
- The Committee also regularly reviews global food safety and people safety performance reports, including results of regulatory audits, as well as supply chain financial performance.

The Committee also has authority and resources to retain outside, independent counsel or other advisors as it deems necessary to discharge its responsibilities.

Committees of the Highest Governance Body

Committee Name: Social Responsibility and Public Policy Committee

Describe the composition of the committee:

Pursuant to a written charter, the SRPP Committee's responsibilities include the following:

- The Committee assists the Board in discharging its oversight responsibilities with respect to corporate responsibility and reputation, and certain environmental, social and public policy issues.
- The Committee also reviews the Company's policies, programs, practices and disclosures concerning:
  – public policy;
  – government relations;
  – regulatory matters;
  – philanthropic activities/charitable contributions;
  – sustainability, including sustainable packaging;
  – nutrition;
  – food security;

2-9 Governance structure and composition continued

  - conservation of natural resources;
  - climate and responsible sourcing; and
  - other related topics.
- The Committee is particularly focused on the intersection of philanthropy, public policy, and the Company's goals.
- The Committee also oversees the Company's sustainability efforts and climate policy.

The Committee oversees the Company's corporate responsibility strategy. Our Senior Vice President (SVP), Chief Global Corporate Affairs Officer, who reports to our Chairman, President and CEO, is responsible for successfully implementing the strategy and regularly updating the CEO and the SRPP Committee. Our Chief Sustainability Officer reports to the SVP, Chief Global Corporate Affairs Officer. Additionally, numerous leaders are accountable for achieving specific corporate responsibility commitments, based on their roles. This work is aligned with and included in parallel work streams within our internal audit function and the Audit Committee. Policies and strategies overseen by the SRPP Committee are also aligned with our lobbying, advocacy, and membership efforts.

The Committee also has authority and resources to retain outside, independent counsel or other advisors as it deems necessary to discharge its responsibilities.

Committees of the Highest Governance Body

Committee Name: Executive Committee

Describe the composition of the committee:

Pursuant to a written charter, the Executive Committee is generally empowered to act on behalf of the Board between meetings of the Board, with some exceptions. The Executive Committee is made up of the CEO and each of the Board Committee Chairs and held no meetings in 2023.

References: 2023 10-K

2-10 Nomination and selection of the highest governance body

Describe the nomination and selection processes for the highest governance body and its committees:

Pursuant to a written charter, the N&G Committee's responsibilities include the following:

- The Committee assists the Board by:
  - identifying and reviewing the qualifications of candidates for Director and in determining the criteria for new Directors;
  - recommending nominees for Director to the Board;
  - considering diversity of backgrounds and viewpoints of Directors and Director nominees;
  - recommending Committee assignments;
  - reviewing annually the Board's compliance with the Corporate Governance Guidelines;
  - reviewing annually the Corporate Governance Guidelines and recommending changes to the Board;
  - monitoring the performance of Directors and conducting performance evaluations of each Director before the Director's re-nomination to the Board;
  - administering the annual evaluation of the Board;
  - providing annually an evaluation of CEO performance used by the independent members of the Board in their annual review of CEO performance;

2-10 Nomination and selection of the highest governance body continued

- considering and evaluating potential waivers of the Code of Conduct for Directors and Global Code of Ethics for senior officers (for which there were none in 2023);
- making a report to the Board on CEO succession planning at least annually;
- providing an annual review of the independence of Directors to the Board;
- reviewing and recommending to the Board responses to Shareowner proposals;
- overseeing governance-related engagement with Shareowners and proxy advisory firms, and reviewing proxy advisory firm policies and voting recommendations;
- reviewing, approving and overseeing any transaction between the Company and any related person (as defined in Item 404 of Regulation S-K) on an ongoing basis, in accordance with the Company's related party transactions policies;
- reviewing Director compensation; and
- other governance matters.

• The Chair of the Committee, as Lead Director, also presides at executive sessions of independent Directors of the Board.

The Committee also has the authority to obtain advice and assistance from internal or external legal, accounting or other advisors. Prior to retaining any such consultant, or other advisor, the Committee considers whether the work of such consultant or other advisor would raise a conflict of interest according to the independence factors enumerated by the NYSE, as well as any other factors the Committee determines to be relevant.

As noted above, the Board has determined that each member of the Committee meets the definition of independence under our Corporate Governance Guidelines and the requirements for independence of the NYSE.

Describe the criteria used for nominating and selecting highest governance body members:

See previous response.

References: 2023 10-K, 2023 Proxy

2-11 Chair of the highest governance body

Report whether the chair of the highest governance body is also a senior executive in the organization:

Kellanova's President and CEO also serves as Chair of the company's Boad of Directors.

2-12 Role of the highest governance body in overseeing the management of impacts

Describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development:

Kellanova's Board of Directors, including the Social Responsibility and Public Policy Committee, oversees Kellanova Better Day™ Promise social and environmental purpose strategy. Our Senior Vice President, Chief Global Corporate Affairs Officer; Senior Vice President, Global Supply Chain; Senior Vice President, Chief Human Resources Officer; Senior Vice President, Global Growth Officer; and other executives who report to the Chairman and CEO are responsible for successfully implementing the strategy and regularly updating the CEO and Board Committee. Our Chief Sustainability Officer (CSO) reports to the Senior Vice President, Chief Global Corporate Affairs Officer. Additionally, numerous leaders are

2-12 Role of the highest governance body in overseeing the management of impacts continued

accountable for achieving specific social and environmental commitments, based on their roles. Many of our senior leaders have annual performance goals tied to the company's Better Days™ Promise metrics.

Describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people:

- The Committee assists the Board in discharging its oversight responsibilities with respect to corporate responsibility and reputation, and certain environmental, social and public policy issues.
- The Committee also reviews the Company's policies, programs, practices and disclosures concerning public policy, government relations, regulatory matters, philanthropic activities/ charitable contributions, sustainability including sustainable packaging, nutrition, food security, conservation of natural resources, climate and responsible sourcing, and other related topics.
- The Committee is particularly focused on the intersection of philanthropy, public policy, and the Company's goals.
- The Committee also oversees the Company's sustainability efforts and climate policy.
- The Committee oversees the Company's corporate responsibility strategy.

Describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described above, and report the frequency of this review:

Semi-annual to annual review of performance by the Social Responsibility and Public Policy Committee, Executive Committee Sponsors and Better Days Promise™ Councils.

2-13 Delegation of responsibility for managing impacts

Describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people:

Kellanova's Board of Directors, including the Social Responsibility and Public Policy Committee oversees Kellanova Better Day™ Promise social and environmental purpose strategy. Our Senior Vice President, Chief Global Corporate Affairs Officer; Senior Vice President, Global Supply Chain; Senior Vice President, Chief Human Resources Officer; Senior Vice President, Global Growth Officer; and other executives who report to the Chairman and CEO are responsible for successfully implementing the strategy and regularly updating the CEO and Board Committee. Our Chief Sustainability Officer (CSO) reports to the Senior Vice President, Chief Global Corporate Affairs Officer. Additionally, numerous leaders are accountable for achieving specific social and environmental commitments, based on their roles. Many of our senior leaders have annual performance goals tied to the company's Better Days™ Promise metrics.

In addition, Kellanova has a Global Better Days™ Promise Council and Regional Better Days™ Promise Councils. The Councils ensure execution of priority strategies to maximize social and environmental performance and share best practices to ensure we are progressing against our commitments.

Describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people:

Better Days Promise™ topics are typically presented to the Social Responsibility and Public Policy Board Committee 3-4 times a year.

2-13 Delegation of responsibility for managing impacts continued

References: Kellanova Better Days Promise Oversight and management

2-14 Role of the highest governance body in sustainability reporting

Report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information:

The Social Responsibility & Public Policy Committee of the Board of Directors oversees the corporate responsibility strategy, including material impacts.

References: Kellanova Materiality

2-15 Conflicts of interest

Describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated:

- A majority of the Directors, and all of the members of the Audit Committee, C&T Committee, and N&G Committee, are required to meet the independence requirements of the New York Stock Exchange ("NYSE") and the SEC.
- One of the Directors is designated a Lead Director, who chairs executive session meetings of the independent, non-employee Directors (which are scheduled at each Board meeting), and may call any such meetings at any time, approves proposed meeting agendas and schedules, and establishes a method for Shareowners and other interested parties to communicate with the Board. See also "Board and Corporate Governance - Corporate Governance - Lead Director."
- The Board and each Board Committee have the authority to hire independent legal, financial or other advisors as they may deem necessary, at the Company's expense.
- The Corporate Governance Guidelines provide that non-employee Directors meet in executive session at least three times annually. As a general practice, the non-employee Directors are scheduled to meet in executive session at every Board and Committee meeting.
- No Director shall serve as a director, officer or employee of a competitor.

Report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to cross-board membership, cross-shareholding with suppliers and other stakeholders, existence of controlling shareholders, related parties, their relationships, transactions, and outstanding balances:

Yes

References: 2023 Proxy

2-16 Communication of critical concerns

Describe whether and how critical concerns are communicated to the highest governance body:

Critical concerns are communicated to the Social Responsibility & Public Policy Committee of the Board of Directors.

2-17 Collective knowledge of the highest governance body

Report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development:
Pursuant to a written charter, the SRPP Committee's responsibilities include the following:

- The Committee assists the Board in discharging its oversight responsibilities with respect to corporate responsibility and reputation, and certain environmental, social and public policy issues.
- The Committee also reviews the Company's policies, programs, practices and disclosures concerning:
  – public policy;
  – government relations;
  – regulatory matters;
  – philanthropic activities/charitable contributions;
  – sustainability, including sustainable packaging;
  – nutrition;
  – food security;
  – conservation of natural resources;
  – climate and responsible sourcing; and
  – other related topics.
- The Committee is particularly focused on the intersection of philanthropy, public policy, and the Company's goals.
- The Committee also oversees the Company's sustainability efforts and climate policy.

The Committee oversees the Company's corporate responsibility strategy. Our Senior Vice President (SVP), Chief Global Corporate Affairs Officer, who reports to our Chairman, President and CEO, is responsible for successfully implementing the strategy and regularly updating the CEO and the SRPP Committee. Our Chief Sustainability Officer reports to the SVP, Chief Global Corporate Affairs Officer. Additionally, numerous leaders are accountable for achieving specific corporate responsibility commitments, based on their roles. This work is aligned with and included in parallel work streams within our internal audit function and the Audit Committee. Policies and strategies overseen by the SRPP Committee are also aligned with our lobbying, advocacy, and membership efforts.

The Committee also has authority and resources to retain outside, independent counsel or other advisors as it deems necessary to discharge its responsibilities.

References: 2023 Proxy

2-18 Evaluation of the performance of the highest governance body

Describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people:
Our Lead Director leads our annual process whereby the Board conducts an annual performance evaluation to assess the performance of the Board, its Committees, and the Directors, and to determine how to make the Board even more effective. The process includes detailed written survey materials as well as individual, private meetings between each Director and the Lead Director.

Report whether the evaluations are independent or not, and the frequency of the evaluations:
Annual self-evaluation process

References: 2023 Proxy

2-19 Remuneration policies

Remuneration policies for members of the highest governance body and senior executives:

☑ Fixed pay and variable pay	See 2024 proxy pages 39-54.
☐ Sign-on bonuses or recruitment incentive payments	No response provided.
☑ Termination payments	See 2024 proxy pages 39-54.
☑ Clawbacks	See 2024 proxy pages 39-54.
☑ Retirement benefits	See 2024 proxy pages 39-54.

Describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people:
Kellanova's compensation program is designed to have a significant portion of a named executive officer's ("NEO's") target compensation linked to our performance. We accomplish this by utilizing "performance-based" pay programs like our annual incentive plan and three-year stock unit plan.

References: 2023 Proxy

2-20 Process to determine remuneration

Describe process for designing remuneration policies and determining remuneration:
2023 Director Compensation and Benefits
Only non-employee Directors receive compensation for their services as Directors. For information about the compensation of Mr. Cahillane, our Chairman, President and CEO, refer to "Executive Compensation – Summary Compensation Table" beginning on page 55.

Our 2023 compensation for non-employee Directors was comprised of an annual cash retainer and equity-based grants. The annual pay is designed to attract and retain diverse, highly-qualified, seasoned, and independent professionals to represent all of our Shareowners, and is targeted against the median of our Compensation Peer Group. Refer to "Compensation – Compensation Discussion and Analysis — Compensation Approach" for a description of the companies that make up our Compensation Peer Group. The N&G Committee reviews our Director compensation program on an annual basis with the Company's independent compensation consultant. The independent compensation consultant provides counsel to the N&G Committee in a variety of ways, including an in-depth study that reports and analyzes the director compensation programs in the Compensation Peer Group in an effort to ensure that our program is competitive, consistent with market practice, and designed to attract qualified directors. Although the N&G Committee conducts this review on an annual basis, it generally considers adjustments to Director compensation every other year. In 2023, no changes were made to the non-employee Director compensation program.

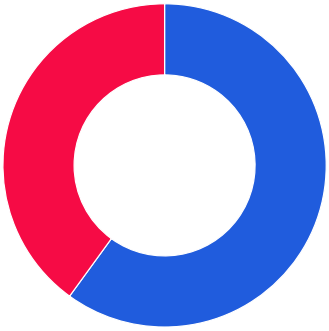
Our compensation is designed to create alignment between our non-employee Directors and our Shareowners through the use of equity-based grants. In 2023, approximately 60% of non-employee Director compensation was in equity and approximately 40% was in cash, excluding the Lead Director and Committee Chair retainers.

Compensation as of December 30, 2023 (the end of fiscal year 2023) for non-employee Directors consisted of the following:

2-20 Process to determine remuneration continued

Annual Retainer

$105,000 (40%)
Annual Cash Retainer
(paid in quartlerly installments)



$155,000 (60%)
Annual Stock Awards Retainer
(issued on May 8, 2023)

There is an additional cash retainer of $30,000 for the Lead Director, $25,000 for the Chair of the Audit Committee, $20,000 for each of the Chairs of the C&T and N&G Committees, and $15,000 for each of the Chairs of the SRPP and Manufacturing Committees.

Actual annual pay varies somewhat among non-employee Directors based primarily on Lead Director and Committee chair responsibilities. To the extent the dollar value of a non-employee Director's Annual Stock Awards Retainer exceeds $155,000 at the time of the grant, the excess amount is deducted from such non-employee Director's Annual Cash Retainer payments.

Stock Awards
Stock awards are granted to non-employee Directors in early May of each year and are automatically deferred pursuant to the Kellanova Grantor Trust for Non-Employee Directors (the "Grantor Trust") in the form of deferred shares of our common stock (or "DSUs"). Under the terms of the Grantor Trust, shares underlying vested stock awards are settled only upon a Director's termination of service on the Board. In connection with the spin-off of WK Kellogg Co, DSUs issued to our non-employee Directors prior to the spin-off were treated as follows: (i) for every four DSUs, the holder was entitled to a share of WK Kellogg Co common stock; (ii) future dividends issued by WK Kellogg Co in respect of WK Kellogg Co shares of common stock will be reinvested in shares of Kellanova common stock; and (iii) upon a non-employee Director's termination of service from the Board, such deferred shares will be payable in shares of Kellanova common stock and also the accompanying WK Kellogg Co shares of common stock, as applicable and consistent with the terms of the Grantor Trust.

Board and Corporate Governance Business Expenses
Kellanova pays for the business expenses related to Directors attending Kellanova meetings, including room, meals and transportation to and from Board and Committee meetings. Directors are also eligible to be reimbursed for attendance at qualified Director education programs.

Director and Officer Liability Insurance and Travel Accident Insurance
Director and officer liability insurance ("D&O Insurance") insures our Directors and officers against certain losses that they are legally required to pay as a result of their actions while performing duties on our behalf. Our D&O Insurance policy does not identify the premium for Directors versus officers and, therefore, a dollar amount cannot be assigned for individual Directors. Travel accident insurance provides benefits to each Director in the event of death or disability (permanent and total) during travel on Kellanova chartered and/or commercial aircraft. Our travel accident insurance policy also covers employees and others while traveling on Kellanova corporate, chartered and/or commercial aircraft and, therefore, a dollar amount cannot be assigned for individual Directors.

2-20 Process to determine remuneration continued

Deferral Program
Under the Deferred Compensation Plan for Non-Employee Directors, non-employee Directors may each year irrevocably elect to defer all or a portion of their Board annual cash retainer payable for the following year. The amount deferred is credited to an account in the form of units equivalent to the fair market value of our common stock. If the Board declares dividends, a fractional unit representing the dividend is credited to the account of each participating non-employee Director. A participant's account balance is paid in shares of our common stock upon termination of service as a non-employee Director. The balance is paid in a lump sum or in up to ten annual installments at the election of the non-employee Director. In the case of annual installments, dividend equivalents are earned and credited to the participant's unpaid balance on the date earned until the account is distributed in full. In connection with the spin-off of WK Kellogg Co, the units held by Directors under the deferral program were entitled to, and received, the dividend of WK Kellogg Co shares as described above under "Stock Awards".

Report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals:

PROPOSAL 2

Advisory Resolution to Approve

Executive Compensation

The Board recommends a vote FOR the resolution approving the compensation of our Named Executive Officers, as disclosed in the 2024 Proxy Statement pursuant to the compensation disclosure rules of the SEC.

Compensation and Talent Management Committee Report
As detailed in its charter, the Compensation and Talent Management ("C&T") Committee oversees our compensation program on behalf of the Board. In the performance of its oversight function, the C&T Committee, among other things, reviewed and discussed with management the Compensation Discussion and Analysis set forth in this Proxy Statement. Based upon these reviews and discussions, the C&T Committee recommended to the Board that the Compensation Discussion and Analysis be included in our Annual Report on Form 10-K for the fiscal year ended December 30, 2023, and our Proxy Statement relating to our 2024 Annual Meeting of Shareowners.

COMPENSATION AND TALENT MANAGEMENT COMMITTEE:

Mary Laschinger, Chair
Zack Gund
Don Knauss
Carolyn Tastad

Our Shareowners may vote, on an advisory (non-binding) basis, for a resolution to approve the compensation of our named executive officers as disclosed in this Proxy Statement. At our 2023 Annual Meeting, a majority of Shareowners voted, consistent with the recommendation of the Board of Directors, to hold an annual shareowner advisory vote on a resolution to approve the compensation of our named executive officers. The annual vote will continue unless our Shareowners vote, at our 2029 Annual Meeting, to approve a different frequency of Shareowner votes on the compensation of our named executive officers as required pursuant to Section 14(A) of the Exchange Act and the rules and regulations promulgated thereunder. The Board of Directors believes that an annual advisory vote on a resolution to approve executive compensation allow our Shareowners to provide us with their regular, direct input on our compensation philosophy, policies and practices as disclosed in the Proxy Statement,

2-20 Process to determine remuneration continued

and is consistent with our policy of seeking input from, and engaging in discussions with, our Shareowners on corporate governance matters and our executive compensation philosophy, policies and practices.This executive summary highlights core principles of our compensation program and the approach followed by the C&T Committee (our "Core Principles").

Core Principles
During fiscal year 2023, our Core Principles relating to executive compensation remained consistent with years past. We continue to operate in a robust and challenging industry, where competitive compensation is central to business performance. We believe that our executive compensation program for our NEOs (as defined in "Compensation Discussion and Analysis" (or "CD&A") beginning on page 41 of the 2024 Proxy Statement) should be designed to:

- provide a competitive level of total compensation necessary to attract and retain key talent to help deliver successful business performance;
- appropriately motivate our NEOs to contribute to our near-and long-term success; and
- help drive long-term total return for our Shareowners.

Compensation
Accordingly, the Core Principles that underpin our executive compensation program include Pay for Performance, Shareowner Alignment, Values-Based and Risk Mitigation. A detailed description of these principles is included in the CD&A, and the following is a brief overview of each.

Pay for Performance
Our compensation program is designed to have a significant portion of an NEO's compensation linked to Kellanova's actual performance. We accomplish this by utilizing "performance-based" pay programs like our annual incentive plan and Performance Stock Unit Plan, and by limiting perquisites.

Shareowner Alignment
We align the interest of our NEOs with Shareowners by encouraging our NEOs to have a meaningful personal financial stake in Kellanova. We gain this alignment by maintaining stock ownership guidelines, having stock-based programs represent a significant portion of an NEO's target compensation and using compensation plan goals that are tied to key financial metrics of Kellanova. In addition, our C&T Committee uses verification tools such as "total shareowner return" as an important consideration when reviewing performance to verify our pay for performance connection.

Values-Based
Our NEOs are evaluated on the behaviors they exhibit as they drive results. The compensation program links the "what" each NEO contributes as well as "how" an NEO makes those contributions.

Risk Mitigation
Our compensation program is designed to mitigate risks relating to our business. The program accomplishes this by balancing short-term and rolling three-year incentives, which uses various financial metrics to ensure the business grows in a balanced, sustainable manner. In addition, we have a clawback policy applicable to our executive officers, including our NEOs, and use clawback provisions to mitigate risk by creating appropriate remedies under certain circumstances.

Compensation Approach
Our compensation approach is based on (a) driving independent decision-making, (b) utilizing Compensation Peer Group data to appropriately benchmark compensation, (c) following a consistent, rigorous compensation target setting process, and (d) using verification tools to ensure appropriate decisions are being made.

2-20 Process to determine remuneration continued

References: 2023 Proxy

2-21 Annual total compensation ratio

Report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees(excluding the highest-paid individual):
322 to 1

Report contextual information necessary to understand the data and how the data has been compiled:
To identify, and to determine the annual total compensation of, the median employee, we used the following methodology:

- Use of worldwide employee population (including full-time, part-time, temporary, or seasonal workers) as of October 31, 2023 (after the spin-off WK Kellogg Co), which consisted of 25,504 total employees, of which 8,246 employees were employed in the United States and 17,258 employees were employed in foreign jurisdictions.
- We used annual base salary as our compensation measure that we consistently applied to all employees globally.

With respect to the annual total compensation of the "median employee," we identified and calculated the elements of such employee's compensation in accordance with SEC rules and regulations. With respect to the annual total compensation of our CEO, we used the amount reported in the "Total" column of the Summary Compensation Table beginning on page 55 of the 2023 Proxy.

2-22 Statement on sustainable development strategy

Provide a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development:
Please see the message from our CEO Steve Cahillane.

References: Message from CEO, Kellanova's Better Days Promise Website

2-23 Policy commitments

Describe policy commitments for responsible business conduct:
See Global Code of Ethics and Global Supplier Code of Conduct.

Describe specific policy commitments to respect human rights:
Kellanova is committed to protecting, respecting and advancing the cause of human rights across our value chain in our work internally, externally and in our corporate priorities. Our Global Human Rights Policy highlights salient human rights risks within our operations and global supply chain and details our human rights strategy for how we are working to prevent and mitigate high-risk issues. This policy supplements our other foundational policies – the Global Supplier Code of Conduct and Policy Statement Prohibiting Involuntary Labor – that guide our operations and inform our expectations for supplier and supply chain partners.

2-23 Policy commitments continued

Kellanova's Human Rights Policy was crafted in accordance with the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises. We are committed to upholding the rights enshrined in the International Bill of Human Rights (including the Universal Declaration of Human Rights) and the eight International Labour Organization (ILO) fundamental conventions as set out in the Declaration on Fundamental Principles and Rights at Work. This includes our commitment to the four core conventions - Freedom of association and the effective recognition of the right to collective bargaining (Convention No. 87 & No. 98), the elimination of all forms of forced and compulsory labour (Convention No. 29 & No. 105), the effective abolition of child labour (Convention No. 138 & No. 182), and the elimination of discrimination in respect of employment and occupation (Convention No. 100 & No. 111). Kellanova is a signatory of the United Nations Global Compact and we intend to communicate our progress annually.

Report the level at which each of the policy commitments were approved, including whether this is the most senior level:
Policies are approved by the Human Resources Department, Legal and Compliance Department or the Office of Ethics and Compliance.

Report the extent to which the policy commitments apply to activities and business relationships:
Our Global Code of Ethics is a set of values and policies to which all employees are expected to adhere. As a global food company, we also recognized that we have a responsibility to the people and communities that we serve around the world, including our consumers, employees, suppliers, and all those involved in and affected by our operations. This is why we have the same expectations for all of our supply chain partners and their operations as we do for ourselves.

The Global Supplier Code of Conduct and policies outline the standards and business practices we require all of our direct and extended Suppliers to adhere to in all aspects. The scope of these requirements include all tiers of suppliers, external manufacturers, contractors, joint venture partners, agents, distributors, and consultants (each a "Supplier" and collectively "Suppliers"). It also extends to parent, subsidiary, agents, subcontractors, and affiliate entities and applies to all employees, including permanent, temporary, contract, foreign, or migrant workers (each an "Employee" and collectively "Employees"). It is the Supplier's responsibility to ensure compliance with both the intent and letter of this Code & Policies among all Employees and throughout its supply chain, including all sub-tier suppliers/individuals, through dissemination, education, and verification.

Describe how the policy commitments are communicated to workers, business partners, and other relevant parties:
Our Global Code of Ethics, Global Supplier Code of Conduct and other policies are published on our Better Days Promise™ website. The Supplier Code of Conduct is part of our PO terms and conditions. We also conduct internal trainings on our policies and include education of the policies as part of Supplier Request For Proposals.

References: Global Supplier Code of Conduct, Operating Ethically

2-24 Embedding policy commitments

Describe how policy commitments for responsible business conduct are embedded throughout activities and business relationships:

Our Global Code of Ethics is a set of values and policies to which all employees are expected to adhere. As a global food company, we also recognized that we have a responsibility to the people and communities that we serve around the world, including our consumers, employees, suppliers, and all those involved in and affected by our operations. This is why we have the same expectations for all of our supply chain partners and their operations as we do for ourselves.

The Global Supplier Code of Conduct outlines the standards and business practices we require all of our direct and extended Suppliers to adhere to in all aspects. The scope of these requirements include all tiers of suppliers, external manufacturers, contractors, joint venture partners, agents, distributors, and consultants (each a "Supplier" and collectively "Suppliers"). It also extends to parent, subsidiary, agents, subcontractors, and affiliate entities and applies to all employees, including permanent, temporary, contract, foreign, or migrant workers (each an "Employee" and collectively "Employees"). It is the Supplier's responsibility to ensure compliance with both the intent and letter of this Code & Policies among all Employees and throughout its supply chain, including all sub-tier suppliers/individuals, through dissemination, education, and verification.

2-25 Processes to remediate negative impacts

Describe the commitments to provide for or cooperate in the remediation of negative impacts caused or contributed to:

Kellanova's culture is built on a strong, ethical foundation. Our Global Code of Ethics, available in 15 languages, details our commitment to integrity by providing clear guidance, so our employees and stakeholders understand our high standards for conducting business globally. This Global Code of Ethics provides balanced, practical and relevant business advice to help us live our values and deliver results in a way that is legal, ethical and responsible. It highlights key leadership responsibilities that set the right tone throughout our global operations to enable us to better connect, collaborate and compete in the 21st century.

Employees receive annual training on the Code that addresses anti-corruption, anti-competitive behavior, data protection and human rights.

Describe the approach to identify and address grievances, and the grievance mechanisms used:

The Kellanova Ethics Hotline offers a confidential way for employees, suppliers, contractors and the general public to ask questions and report concerns about ethics, compliance or any other requirements in our Global Code of Ethics and Supplier Code. The Hotline, which is operated by a third-party, confidential reporting company, is available immediately and anonymously 24/7 via telephone, internet or mobile app in 21 countries and in local languages. The operator listens to concerns or inquiries and provides a written summary to our Office of Ethics and Compliance for investigation and further action, as appropriate.

Regional compliance leaders review and resolve complaints and inquiries consistent with our investigation protocols. All complaints and inquiries are monitored and subject to review at the corporate level. Most investigations can be completed quickly. Our goal is to complete investigations within 30 days. However, completion timelines may vary depending upon additional factors such as the availability of witnesses, etc. Appropriate action is taken based on investigation findings. Lessons learned are leveraged to prevent and detect future misconduct, ensure compliance, and identify any other opportunities for improvement.

2-25 Processes to remediate negative impacts continued

Describe other processes for remediation of negative impacts caused or contributed to:
We collaborate with our supplier partners – including ingredient suppliers, packaging suppliers and engineering firms – to improve the social and environmental sustainability of their operations. Additionally, our Global Supplier Code of Conduct communicates to our supplier partners our expectations and requirements of them as a part of doing business with Kellanova. These requirements include social and environmental issues and are aligned to the standard by which we hold ourselves accountable to, as well.

One way we work with our suppliers to support ethical operations in manufacturing facilities is through the use of the SEDEX platform. We have annual goals to maintain 90% of our in-scope suppliers registered and active on Sedex and to have 90% of all Kellanova supplying sites linked and accessible. This aids Kellanova to more accurately track Tier 1 supply chain locations and assess current audit status, including open non-conformances or pending actions. In-scope refers to suppliers within the Top 80% Global spend profile for ingredients and packaging, all high-risk commodity suppliers (palm oil, cocoa, sugar cane), and/or those with high exposure to contract labor. We are continuing to work with our suppliers to achieve completion of the Sedex Self-Assessment Questionnaire to better assist risk profiling and commodity/country risk exposure.

Describe how the effectiveness of grievance mechanisms and other remediatin processes are tracked, and report examples of their effectiveness, including stakeholder feedback:
We participate in a number of benchmarks and surveys that track and measure our performance in the Ethics & Compliance sphere. For many years, the company was honored with some of the industry's highest recognitions, including:

- Ethisphere World's Most Ethical Companies
- Reputation Institute World's Most Reputable Company

Comments:
Reference to Kellanova in the last response has been updated to "the company" due to pending acquisition nearing conclusion.

References: Ethics Hotline, Kellanova Global Code of Ethics

2-26 Mechanisms for seeking advice and raising concerns

Describe the mechanisms for individuals seek advice on implementing policies and practices for responsible business conduct:
The Kellanova Ethics Hotline offers 24/7 access to a confidential and anonymous way for employees, suppliers, contractors, and the general public to ask questions and report concerns about potential violations to Kellanova Global Code of Ethics, policies and the law.

Describe the mechanisms for individuals to raise concerns about the organization's business conduct:
Kellanova has Speak-up posters available in several languages covering all of its facilities and it is listed on the K Connect intranet within the Office of Ethics and Compliance information. The Kellanova Ethics Hotline offers 24/7 access to a confidential and anonymous way for employees, suppliers, contractors, and the general public to ask questions and report concerns about potential violations to Kellanova Global Code of Ethics, policies and the law.

2-26 Mechanisms for seeking advice and raising concerns continued

Comments:
Critical concerns are communicated to the Social Responsibility & Public Policy Committee of the Board of Directors.

References: Kellanova Global Code of Ethics, Operating Ethically, Kellanova Ethics Hotline, Conflict of Interest

2-28 Membership associations

Industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role:

- Consumer Goods Forum
- International Food & Beverage Alliance
- FoodDrinkEurope
- CEEREAL
- European Snacks Association
- CONMEXICO
- ABIA
- Food Industry Asia
- Association of Food and Dairy Retailers, Wholesalers, and Manufacturers
- National Association of Manufacturers
- The Food Industry Association (FMI)
- Food, Health & Consumer Products of Canada
- I.E. Canada (Canadian Association of Internal and External Importers)
- Consumer Brands Association

Comments:
Kellanova continuously reviews the positions of its trade associations and industry policy groups to which it belongs to assess the extent to which they align with the company's policy positions. We may not always agree with every position of our associations. When we do not agree, we communicate our position transparently and may engage independently. In the event of significant misalignment, we have a process in place to assess continued membership. Kellanova also ensures that the individuals engaging with trade associations understand and adhere to company ethics and compliance policies.

References: Engaging with Policymakers

2-29 Approach to stakeholder engagement

Describe approach to engaging with stakeholders:
Across our value chain, Kellanova engages with a wide variety of stakeholders to inform our Better Days™ Promise social and environmental purpose strategy and advance our company's commitments. Multiple examples of these engagements are included below.

Stakeholders	How We Engage	
Employees	• Employee satisfaction surveys • Training and education programs • Performance reviews and other career-related discussions • Volunteer experiences	• Company-wide intranet and other communication channels • Company-wide team halls and other region, function and team meetings • Global Code of Ethics • Business employee resource groups

2-29 Approach to stakeholder engagement continued

Stakeholders	How We Engage	
Shareowners	• Quarterly conference calls • Regular financial reports • Annual Shareowners Meeting • Annual Report	• Investor Relations website • Investor group meetings • Individual meetings
Supplier Partners	• Regular meetings • Supplier conferences • Supplier surveys • Joint business planning	• Sedex participation • NGO partnerships • Supplier diversity initiatives • Global Supplier Code of Conduct
Customers	• Regular meetings • Joint business planning • Customer surveys	• Partnership in programs and industry groups • Engagement at conferences
Consumers	• Corporate, regional and brand websites • Information on packaging	• Consumer Affairs Centers in all regions • Social media
NGOs	• Membership in collaborative initiatives • Partnerships that help address food security	• Conference attendance • Equity, diversity and inclusion initiatives • Subject matter consultation
Government Leaders	• Regular meetings and e-mail outreach • Plant tours	• Conference attendance • Participation in policy and regulatory process discussions
Local Communities	• Organizations • Disaster relief efforts • Partnership in community programs	• Support of community non-profits • Breakfast club support • Sponsorship of local events • Annual U.S. United Way campaign

References: Kellanova Stakeholder Engagement

2-30 Collective bargaining agreements

Percentage of total employees covered by collective bargaining agreements (%):
42%

GRI 3: Material Topics 2021

3-1 Process to determine material topics

Describe process to determine material topics:
To determine those items material to our Better Days™ Promise social and environmental purpose strategy, a team of senior leaders, with input from internal and external stakeholders, undertook a materiality assessment process to understand the company's current and potential Better Days™ Promise ethical and economic impacts. Although there are myriad important issues facing society today, we focus on the intersection of those that are most material to our business and where we can have the greatest impact given the reach of our operations, supply chain and value chain. In identifying material topics, the team focused on those that:

- Align with our vision, purpose, strategy, brand portfolio and geographic footprint.
- Intersect multiple areas of our value chain.
- Affect consumers, customers, employees, investors, communities, regulatory agencies and other
- stakeholders in regions where we operate and source.

We also regularly conduct a comprehensive mapping exercise to evaluate our material topics against all 17 U.N. Sustainable Development Goals (SDGs). As a result, we expanded our materiality matrix across our value chain and indicated those "Priority SDGs" most aligned with our work. We also identified "Additional SDGs" that are important to our business and that we impact, however, those listed as Priority are where we concentrate our Better Days™ Promise efforts.

Our materiality matrix lists the four sections of our Better Days™ Promise social and environmental purpose strategy and the topics within each. It also indicates the boundaries of each topic across our value chain and the SDGs we've identified as either "Priority" or "Additional" for each of these workstreams.

Specify stakeholders and experts whose views informed process to determine material topics:
A team of senior leaders (Kellanova Executive Committee), with input from internal and external stakeholders, including internal subject matter experts and NGO's.

References: Kellanova Materiality Matrix

3-2 List of material topics

- **Material Economic Topics**
- **Material Environmental Topics**
- **Material Social Topics**

Report changes to the list of material topics compared to the previous reporting period:
None

Comments:
Materiality is publicly available and Kellanova is in the process of performing a double materiality assessment for CSRD. Please see our materiality matrix, which is publicly available on our website.

References: Kellanova Materiality Matrix

GRI 101: Biodiversity 2024

101-1 Policies to halt and reverse biodiversity loss

Describe policies or commitments to halt and reverse biodiversity loss, and how these are informed by the 2050 Goals and 2030 Targets in the Kunming-Montreal Global Biodiversity Framework:

As a plant-based foods company, Kellanova considers biodiversity from both a nature and climate perspective, and is diligent in our efforts to help preserve and protect both. This commitment to maintain the health of our planet and food systems is essential, as our business is dependent on having timely access to high-quality, low-cost ingredients, water and energy for global food production.

We address this important work through our Kellanova Better Days™ Promise to advance sustainable and equitable access to food by creating better days for 4 billion people by 2030 (based on a 2015 baseline unless otherwise noted). To achieve this ambitious goal, we are addressing the intersection of wellbeing, hunger, sustainability and equity, diversity and inclusion.

We are leveraging our global scale and voice to drive climate action and nature-based solutions across our global company. To conserve our natural resources, we are working in the following areas and have made the following public-facing commitments: climate action, water efficiency, responsible sourcing, creating a forest-positive future, human rights and wellbeing.

Report the extent to which these policies or commitments apply to the organization's activities and to business relationships:

Climate change and food security are considerations for Kellanova to ensure the long-term health and viability of the ingredients we use in our products. As a plant-based food company, the success of Kellanova is dependent on having timely access to high-quality, low-cost ingredients, water and energy for manufacturing globally. These natural capital dependencies are at risk of shortage, price volatility, regulation, and quality impacts due to climate change, which is assessed as part of Kellanova's overall enterprise risk management approach. Specific risks including water stress and social accountability are specifically identified and assessed on a regular basis, especially in emerging market expansion that fuels company growth. Due to these risks, Kellanova has implemented short and long-term initiatives to mitigate and adapt to these environmental pressures, as well as the resulting challenge of food security. The Company has incorporated the risks and opportunities of climate change and food security as part of the Kellanova Better Days™ Promise.

Report the goals and targets to halt and reverse biodiversity loss, whether they are informed by scientific consensus, the base year, and the indicators used to evaluate progress:

- Climate Action: Kellanova commits to reach net-zero GHG emissions cross the value chain by 2050. Our net-zero target has been approved by the Science Based Targets initiative (SBTi).
  - Kellanova commits to reduce absolute scope 1 and 2 GHG emissions 66.5% by 2030 from a 2015 base year.
  - Kellanova also commits to a 25% reduction on 100% of absolute scope 3 GHG emissions within the same timeframe
  - Kellanova commits to reduce absolute scope 1 and 2 GHG emissions 90% by 2050 from a 2015 base year.
  - Kellanova also commits to reduce absolute scope 3 GHG emissions 90% by 2050 from a 2015 base year.
  - Kellanova commits to reduce absolute scope 3 FLAG GHG emissions 45.45% by 2030 from a 2015 base year.

101-1 Policies to halt and reverse biodiversity loss continued

- Water Efficiency: Reducing water use in global Kellanova-owned manufacturing facilities in high-water-stress regions by 30% by the end of 2030.

- Responsible Sourcing: Responsibly source 12 priority ingredients by the end of 2030. Our priority ingredients include cocoa, corn, eggs, freeze-dried strawberries, hazelnuts, potatoes, palm oil, raisins and sultanas, rice, soy, sugar cane and wheat. We've also committed to targets as part of the SBTi Forest, Land and Agriculture (FLAG) Guidance. The SBTi's FLAG Guidance is the world's first framework for companies in land-intensive sectors to set science-based targets that include land-based emissions reductions and removals.

- Creating a forest-positive future: Working toward 100% reusable, recyclable or compostable packaging (by volume) by the end of 2030 and only using timber-based packaging that is recycled, certified sustainable, or low-risk, or comes from low-risk origins. We've also committed to targets as part of the SBTi FLAG Guidance. Kellanova commits to no deforestation across its primary deforestation-linked commodities, with a target date of December 31, 2025.

- Human Rights: Protecting, respecting and advancing the cause of human rights across our value chain in our work internally, externally and in our corporate priorities.

- Wellbeing: Advancing the wellbeing of 250,000 people in our food value chain by the end of 2030, from farming communities to processors, prioritizing support for vulnerable groups and paying special attention to those who are at heightened risk for vulnerability or marginalization, including but not limited to women, young people, Indigenous peoples, minorities, people with disabilities, and migrant and/or foreign workers.

References: Biodiversity

101-4 Identification of biodiversity impacts

Explain how your organization has determined which of its sites and which products and services in its supply chain have the most significant actual and potential impacts on biodiversity:

Our operations are strategically situated in urban areas, including designated industrial zones, and we do not engage in direct agroforestry or agricultural activities.

As part of our commitment to environmental stewardship, we conduct thorough biodiversity assessments in line with regulatory requirements for any proposed expansions or establishment of new facilities. While these assessments are a matter of public record and can be accessed through the relevant governmental agencies, we are unable to provide direct links to their locations. These assessments have been completed at our sites in Kutno, Poland; Mechelen, Belgium; Valls, Spain; Wrexham, UK; Sri City, India; Marvel, Thailand; Sao Lorenzo, Brazil; and Queretaro, Mexico, reflecting our global approach to sustainable operations.

GRI 201: Economic Performance 2016

201-1 Direct economic value generated and distributed

Reporting Currency: USD

Global Direct economic value generated and distributed (EVG&D) on an accruals basis

Direct Economic Value Generated:	Revenue	$13,122,000
Economic Value Distributed:	Operating Costs	$11,617,000
	Employee Wages and Benefits	No response provided
	Payments to Providers of Capital	$303,000
	Payments to Governments	$258,000
	Community Investments	No response provided

Where significant, report EVG&D separately at country, regional, or market level.

Comments:
Information on EVG&D is presented at a consolidated level in the Company's audited financial statements. Please refer to the "Consolidated Statement of Income" at page 56 of the 2023 SEC 10-K Filing.

201-2 Financial implications and other risks and opportunities due to climate change

Comments:
Climate change and food security are considerations for Kellanova to ensure the long-term health and viability of the ingredients we use in our products. While these risks are not currently impacting business growth, the Company has implemented short and long-term initiatives to mitigate and adapt to these environmental pressures, as well as the resulting challenge of food security. Refer to "Climate-Related Disclosure" at Page 4 of the 2023 SEC 10-K Filing.

201-3 Defined benefit plan obligations and other retirement plans

Reporting Currency: USD

If a separate fund exists to pay the plan's pension liabilities

Describe the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them:
PBO $3,077,000 with plan assets of $2,650,000. Page 68 of 2023 10-K Filing.

201-3 Defined benefit plan obligations and other retirement plans continued

Describe the basis on which that estimate has been arrived at:
We recognize the cost of benefits provided during retirement over the employees' active working life to determine the obligations and expense related to our retiree benefit plans. Inherent in this concept is the requirement to use various actuarial assumptions to predict and measure costs and obligations many years prior to the settlement date. Major actuarial assumptions that require significant management judgment and have a material impact on the measurement of our consolidated benefits expense and accumulated obligation include the long-term rates of return on plan assets, the mortality table and improvement scale, and the interest rates used to discount the obligations for our major plans, which cover employees in the United States, United Kingdom and Canada.

Report when that estimate was made: December 30, 2023

If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage:
Plan funding strategies are influenced by tax regulations and asset return performance. A majority of plan assets are invested in a globally diversified portfolio of debt and equity securities with smaller holdings of other investments.

Describe the level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact:
Plan structure varies from region to region, union or non-union, etc. Close to full participation rate for full-time employees.

201-4 Financial assistance received from government

Reason For Omission:
Not Applicable. Government assistance through tax abatements and credits, subsidies, investment and research and development grants, royalty holidays, and/or other forms of financial awards and incentives is not applicable to the Company for the financial reporting year 2023, as we did not receive any material benefits during this period.

References: 10-K Filing

GRI 203: Indirect Economic Impacts 2016

203-1 Infrastructure investments and services supported

Infrastructure Investments and Services Supported:

Comments:
Due to confidentiality constraints, we are unable to disclose specific details regarding our proprietary business activities, which includes significant infrastructure investments or service supported. This decision is in accordance with GRI 1: Foundation 2021, which allows for the omission of confidential information. We remain committed to transparency and have provided alternative data where possible. Please refer to the 2023 SEC Form 10-K Filing for more information on "Investing Activities" (Page 46) and "Consolidated Statement of Cashflows" (Page 60).

GRI 204: Procurement Practices 2016

204-1 Proportion of spending on local suppliers

Percentage of the procurement budget used for significant locations of operation spent on suppliers local to that operation:

Location of Operation	Proportion Of Spending On Local Suppliers
Kellanova North America Business Unit	97.27%
Kellanova Latin America Business Unit	91.51%
Kellanova EU Business Unit	98.48%
Kellanova Asia-Middle East-Africa Business Unit	85.53%

Describe the criteria used for defining 'local'':
When a Kellanova regional business units sources from entities with registered businesses located in the same geographic region (NA, Latin America, EU, AMEA).

Describe the criteria used for defining 'significant locations of operation':
Plants within regional business units.

Comments:
Kellanova sources the majority of our grains from the country in which foods are made. Some ingredients, such as cocoa and vanilla, cannot be grown and purchased near significant operations.

References: Responsible Sourcing

GRI 205: Anti-corruption 2016

205-1 Operations assessed for risks related to corruption

Business Units Analyzed for Risks Related to Corruption

Comments:
Select leaders and managers in 100% of our global operations participate in our annual Enterprise Risk Assessments that address fraud, anti-corruption compliance and management of third-party intermediaries.

205-2 Communication and training about anti-corruption policies and procedures

Comments:
Included in targeted employee training and global training campaign, in rotation with other subject matters.

205-3 Confirmed incidents of corruption and actions taken

Comments:
Kellanova has a robust process in place to assess the risk of corruption and takes action when necessary.

GRI 206: Anti-competitive Behavior 2016

206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

Comments:
Global guidelines on fair competition practices can be found in the following documents: Kellanova Global Code of Ethics – Pages 29-30; Palm Oil Policy

References: Palm Oil Policy, Global Supplier Code of Conduct, Kellanova Clobal Code of Ethics

GRI 207: Tax 2019

207-1 Approach to tax

Does the organization have a tax strategy?
Yes. See Kellanova's Global Tax Policy.

Report if the governance body or executive-level position within the organization formally reviews and approves the tax strategy, and the frequency of this review:
Vice President of Corporate Taxes

Describe the approach to regulatory compliance:
We are compliant with all filing and regulatory requirements of the jurisdictions in which we do business.

Describe how the tax approach is linked to the business and sustainable development strategies:
The tax approach does not dictate but is considered in all business and sustainable development strategies within the business.

References: Kellanova's Global Tax Policy, 10-K Filing

207-2 Tax governance, control, and risk management

Report the governance body or executive-level position within the organization accountable for compliance with the tax strategy:
Vice President of Corporate Taxes

Describe how the approach to tax is embedded within the organization:
The Corporate Tax team has regular meetings with upper management to discuss potential business restructuring, strategies, law changes, and any other business decisions that could impact our tax positions.

207-2 Tax governance, control, and risk management continued

Describe the approach to tax risks, including how risks are identified, managed, and monitored:
Risks are identified, monitored and managed with the meetings noted in the previous item.

Describe how compliance with the tax governance and control framework is evaluated:
Required compliance and proper department controls are monitored and managed on a regular basis and discussed within the department, with management, and with outside consultants, as necessary.

Describe the mechanisms to raise concerns about the organization's business conduct and the organization's integrity in relation to tax:
Any concerns are raised by the VP of Corporate Taxes to the CFO.

Describe the assurance process for disclosures on tax including, if applicable, a link or reference to the external assurance report(s) or assurance statement(s):
Tax is audited as part of the normal quarterly and yearly company audits and SEC filings (10-Q, 10-K, etc.).

References: 10-K Filing

207-3 Stakeholder engagement and management of concerns related to tax

Describe the approach to engagement with tax authorities:
Our approach to engaging with tax authorities is to operate with transparency and cooperation. We work to respond to authorities in a timely manner and produce an outcome that is beneficial for both sides.

Describe the approach to public policy advocacy on tax:
We have a government relations group that handles all public policy advocacy.

Describe the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders:
We have a government relations group that handles all public policy activities.

References: 10-K Filing

GRI 301: Materials 2016

301-1 Materials used by weight or volume

Materials Used by Weight or Volume

	Unit (weight or volume)	Total weight or volume	% internally sourced	% externally sourced
Total non-renewable materials	metric tons	51,108	0%	100%
Total renewable materials	metric tons	399,486	0%	100%

Comments:
Material addressed relates to packaging not all materials used throughout enterprise. Total weight or volume data is derived from our 2023 packaging volume data report.

References: 2023 Sustainable Packaging Milestones

301-2 Recycled input materials used

Recycled Input Materials Used

	2023	2022	2021	2020
% recycled input materials used	58.1%	53%	No response provided	No response provided

Comments:
The percentages listed within this task are for Kellanova global timber based packaging only. We do not have recycled content in our plastic packaging. Data is calculated by weight in metric tons and is sourced from our 2022 and 2023 packaging data report.

References: 2023 Sustainable Packaging Milestones

301-3 Reclaimed products and their packaging materials

Reclaimed Products and their Packaging Materials

Category of product sold	% of reclaimed products and their packaging materials in 2023	% of reclaimed products and their packaging materials in 2022	% of reclaimed products and their packaging materials in 2021	% of reclaimed products and their packaging materials in 2020
All packaging sold to customers	72%	No response provided	No response provided	No response provided

301-3 Reclaimed products and their packaging materials continued

Describe how the data for this disclosure has been collected:
Data is sourced from our annual packaging volumes sold globally in 2023. The percentage calculation is based off of the total metric tonnage sold globally that is recyclable at scale of the total metric tonnage sold globally in 2023. This data does not include any JV business units.

Comments:
This data is the same data used for our 2023 Ellen MacArthur Foundation reporting that is required to be shared annually every year.

GRI 302: Energy 2016

302-1 Energy consumption within the organization

Consumption by Fuel Type (Renewable)

Unit				
Gigajoules (GJ)				
Fuel Type	2023	2022	2021	2020
Biomass	124,948	136,343	150,666	115,962
Total consumption from renewable fuel sources:	124,948	136,343	150,666	115,962

Consumption by Fuel Type (Non-Renewable)

Unit				
Gigajoules (GJ)				
Fuel Type (Non-renewable)	2023	2022	2021	2020
Natural Gas	5,850,214	5,966,255	5,738,426	5,732,505
LPG	292,294	322,217	322,499	281,365
Gasoline and Diesel	51,250	99,308	89,490	78,587
Propane	597	0	0	0
Fuel Oil	58	116	5,707	17,629
Total consumption from non-renewable fuel sources:	6,194,412	6,387,896	6,156,122	6,110,087

302-1 Energy consumption within the organization continued

Energy Consumed

Unit				
Gigajoules (GJ)				
Energy Type	2023	2022	2021	2020
Electricity Consumed	3,296,457	3,664,814	3,633,087	3,598,574
Heating Consumed	0	0	0	0
Cooling Consumed	0	0	0	0
Steam Consumed	0	210,017	241,485	253,637
Total electricity, heating, cooling, and steam consumed	3,296,457	3,874,831	3,874,572	3,852,211

Energy Sold

Unit				
Gigajoules (GJ)				
Energy Sold	2023	2022	2021	2020
Electricity Sold	0	0	0	0
Heating Sold	0	0	0	0
Cooling Sold	0	0	0	0
Steam Sold	0	0	0	0
Total electricity, heating, cooling, and steam sold	0	0	0	0

Standards, methodologies, and assumptions used to calculate and measure energy consumption, with a reference to the calculation tools used:
Our sites report their fuel and electricity numbers on a monthly basis by entering values from bills and/or meters into a centralized system. Most of the data is recorded in energy units (kWh, GJ, BTU, etc.), but some sites capture data in volume. For these cases, our system uses standard conversion factors to convert volume to energy. For example, for natural gas, we use a conversion factor of 0.038 to convert cubic meters to GJ.

Source of the conversion factors used:
EPA GHG Emission Factors Hub

302-2 Energy consumption outside of the organization

Reason For Omission:
Currently, we lack detailed information on the regular and renewable energy used within our supply chain. Our scope 3 emissions are being calculated based on our expenditure data, combined with the most up-to-date and accurate emission factors.

302-3 Energy intensity

Energy Intensity

	2023	2022	2021	2020
Numerator	9,615,817	10,399,069	10,181,360	10,078,260
Denominator	1,670,289	1,845,728	1,798,610	1,823,352
Energy Intensity	5.756978807	5.634128384	5.660682787	5.527324576

Organization-specific metric (the denominator) chosen to calculate the ratio: Production in metric tons

Types of energy measured in energy intensity ratio: All

Explain whether the ratio uses energy consumption within the organization, outside of it, or both:
Within organization

References: 2024 Climate Action

302-4 Reduction of energy consumption

Reduction of Energy Consumption

	Unit	2023	2022	2021	2020
Fuel	Gigajoules (GJ)	809,232	604,354	821,804	902,543
Electricity	Gigajoules (GJ)	363,512	0	26,882	61,395
Heating	No response provided	No response provided	No response provided	No response provided	No response provided
Cooling	No response provided	No response provided	No response provided	No response provided	No response provided
Steam	Gigajoules (GJ)	289,184	79,167	47,698	35,547
Total Energy Saved	Gigajoules (GJ)	1,461,927	678,675	896,385	999,485

302-4 Reduction of energy consumption continued

Types of energy included: Fuel, Electricity, Steam

Basis for calculating reductions in energy consumption (e.g., base year/baseline), and the rationale for choosing it:
Comparison against 2015, our baseline year for most Better Days Promise™ commitments, including reductions in GHG Scope 1, 2, and 3 emissions.

Standards, methodologies, and assumptions used:
Our sites report their fuel and electricity numbers on a monthly basis by entering values from bills and/or meters into a centralized system. Most of the data is recorded in energy units (kWh, GJ, BTU, etc.), but some sites capture data in volume. For these cases, our system uses standard conversion factors to convert volume to energy. For example, for natural gas, we use a conversion factor of 0.038 to convert cubic meters to GJ.

302-5 Reductions in energy requirements of products and services

Reason For Omission:
Currently, we lack detailed information on the regular and renewable energy used within our supply chain. Our scope 3 emissions are being calculated based on our expenditure data, combined with the most up-to-date and accurate emission factors.

GRI 303: Water and Effluents 2018

303-1 Interactions with water as a shared resource

Describe how your organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts the organization has caused or contributed to, or that are directly linked to its operations, products, or services by its business relationships (e.g., impacts caused by runoff):
At Kellanova, we respect the human right to water as defined by the United Nations Committee on Economic, Social and Cultural Rights and General Assembly. As a global food company, we can play a role in helping to reduce water use in our value chain and creating a positive impact for people and planet.

Our Commitment
As part of our Kellanova Better Days™ Promise goal to create better days for 4 billion people by the end of 2030, we aim to reduce water use in global Kellanova-owned manufacturing facilities in high water-stress regions by 30% by the end of 2030 (from a 2015 baseline). Our high-risk facilities are located in Australia, Belgium, Egypt, India, Mexico, South Korea, Spain, Turkey, and the U.S. (Michigan, California and Ohio).

303-1 Interactions with water as a shared resource continued

Our Approach
We aim to reduce our water use in the communities where we source ingredients and make our foods. Our global water risk assessment allows us to evaluate physical water stress, regulation, usage and business risk. It evaluates sites from two perspectives: an internal rating based on data from each site, and an external rating of core indicators from the World Resources Institute Aqueduct Water Risk Mapping Tool. According to the most recent findings, approximately 40% of our global Kellanova-owned manufacturing facilities are in high-water-stress regions. We're taking unique actions in these sites to reduce our use of water and address these risks. Site-specific water use targets for the high-risk facilities are developed in alignment with water reduction action plans. The water consumption of the sites are monitored through our compliance and data management system.

Describe the approach used to identify water-related impacts, including the scope of assessments, timeframes, and any tools or methodologies used:
Kellanova performs a water risk assessment every 3-4 years, covering our own operations and the areas of the world where we source our main ingredients. Our global water risk assessment allows us to evaluate physical water stress, regulation, usage and business risk. It evaluates sites from two perspectives: an internal rating based on data from each site, and an external rating of core indicators from the World resources Institute Aqueduct Water Risk Mapping Tool. According to the most recent findings, approximately 40% of our global Kellanova-owned manufacturing facilities are in high-water-stress regions. We're taking unique actions in these sites to reduce our use of water and address these risks.

Describe how water-related impacts are addressed, including how your organization works with stakeholders to steward water as a shared resource, and how you engage with suppliers or customers with significant water-related impacts:
As part of our Kellanova Better Days™ Promise goal to create better days for 4 billion people by the end of 2030, we aim to reduce water use in global Kellanova-owned manufacturing facilities in high water-stress regions by 30% by the end of 2030 (from a 2015 baseline). Our high-risk facilities are located in Australia, Belgium, Egypt, India, Mexico, South Korea, Spain, Turkey, and the U.S. (Michigan, California and Ohio). In those facilities we are implementing projects to minimize water consumption and increase internal water recovery. For example, in our factory in Mechelen, Belgium, we have implemented a pilot to recover around 60% of the water used on site back to potable levels. The pilot is intended to model similar processes for our other factories.

Explain the process for setting water-related goals and targets that are part of the approach to managing water and effluents, and how they relate to public policy and the local context of each area with water stress:
Our water risk assessment considers internal and external factors creating pressure in shared water resources. Internal factors include amount of water consumed, water quality requirements for our processes and wastewater discharge. External factors include an analysis of public policy, other consumers, priority in the use of the shared resource, availability and quality of the resource in the areas where our factories operate. Through the water risk assessment, we identify the factories that are at high risk of water scarcity or are likely to be in the next 20-40 years. As part of our Better Days Promise™, we commit to reduce by 30% the water use in our high water risk sites by 2030 with baseline 2015.

References: Water Efficiency, 2023 Kellanova Water Risk Assessment Methodology Overview, 2023 CDP Water Security Report

303-2 Management of water discharge-related impacts

Describe any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined:
Within our operations, we have an environmental management system, aligned with ISO14001 that includes processes and procedures for water management. For all water streams generated in company owned or operated facilities we follow better practices and compliance with all legal requirements relating to water sources, use and discharge. Our sites document and maintain programs to manage water discharges, including process wastewater, sanitary wastewater, storm-water, non-contact cooling water, construction site de-watering, and water associated with ground water remediation. Our water pollution management actions include Properly treating, as necessary, and discharging all wastewater.

We do not have global minimum requirements for wastewater discharge, but every site must comply with the requirements of local legislation.

303-3 Water withdrawal

Total Water Withdrawal (Megaliters)

	2023	2022	2021	2020
Surface water	1,671.17	1,860.767	1,885.429	1,757.527
Groundwater	0	0	0	0
Seawater	0	0	0	0
Produced water	0	0	0	0
Third-party water	3,922.46	4,464.319	4,257.350	4,094.509
Total water withdrawal	5,593.63	6,325.086	6,142.779	5,852.035

Withdrawal from Water Stressed Areas (Megaliters)

	2023	2022	2021	2020
Surface water	716.102	731.344	744.066	687.065
Groundwater	0	0	0	0
Seawater	0	0	0	0
Produced water	0	0	0	0
Third-party water	1,157.789	1,345.611	1,277.893	1,348.596
Total water withdrawal from areas with water stress	1,873.891	2,076.955	2,021.959	2,035.662

303-3 Water withdrawal continued

Surface Water Breakdown (Megaliters)

	2023	2022	2021	2020
Freshwater (total)	1,671.172	1,860.767	1,885.429	1,757.527
Freshwater (stressed areas)	716.102	731.344	744.066	687.065
Other water (total)	0	0	0	0
Other water (stressed areas)	0	0	0	0

Contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used:
Our sites report their water withdrawal numbers on a monthly basis by entering values from bills and/or meters into a centralized system. All data is recorded in volume units (cubic meters, cubic feet, liters, etc.).

References: Water Efficiency

303-4 Water discharge

Total Water Discharged (Megaliters)

	2023	2022	2021	2020
Surface water	1,640.737	1,745.122	1,708.332	1,016.050
Groundwater	355.779	334.150	364.419	238.860
Seawater	0	0	0	0
Third-party water	1,631.807	2,140.438	1,712.734	1,732.112
Third-party water sent for use to other organizations	0	0	0	0
Total water discharged	3,628.323	2,140.438	1,712.734	1,732.112

Discharge by Total Dissolved Solids Category (Megaliters)

	2023	2022	2021	2020
Freshwater	1,221.893	1,325.305	1,304.366	1,274.207
Other water	2,406.430	2,894.406	2,481.119	1,712.816

303-4 Water discharge continued

Discharge to Water Stressed Areas by Total Dissolved Solids Category (Megaliters)

	2023	2022	2021	2020
Freshwater	480.989	502.522	541.674	539.455
Other water	613.942	1,033.745	609.184	556.457

Contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used:
Our sites report their water discharge numbers monthly by entering values from bills and/or meters into a centralized system. All data is recorded in volume units (cubic meters, cubic feet, liters, etc.). Our manufacturing sites perform primary, secondary or tertiary treatments and report the corresponding treatment performed during the year.

A Breakdown of Total Water Discharge to All Areas by Level of Treatment (Megaliters)

	2023	2022	2021	2020
Primary	2,406.430	2,894.406	2,481.119	1,712.816
Secondary	523.994	619.203	676.686	624.937
Tertiary	697.899	706.103	627.679	649.269

How the treatment levels (primary, secondary, and tertiary) were determined:
Our sites report their water discharge numbers monthly by entering values from bills and/or meters into a centralized system. All data is recorded in volume units (cubic meters, cubic feet, liters, etc.). Our manufacturing sites perform primary, secondary or tertiary treatments and report the corresponding treatment performed during the year.

303-5 Water consumption

Water Consumption

Water Consumption (megaliters)	2023	2022	2021	2020
Total water consumption	1,965.31	2,105.375	2,357.295	2,865.013
Consumption from all areas with water stress	778.960	540.688	871.101	939.750
Change in water storage	No response provided	No response provided	No response provided	No response provided

303-5 Water consumption continued

Any contextual information necessary to understand how the data have been compiled:
Water consumption defined by the difference between the water withdrawal and water discharges.

Comments:
Total water use 2023 from manufacturing: 11,483 megaliters (groundwater: 1,858 megaliters; municipal supplier: 9,625 megaliters). Total water use in 2022 from high water risk manufacturing locations: 4,983 megaliters (groundwater: 657 megaliters; municipal supplier: 4,326 megaliters).

GRI 304: Biodiversity 2016

304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas

Comments:
Our facilities are in urban settings, including industrial parks, and we have no agroforestry or agriculture-owned operations.

304-3 Habitats protected or restored

Comments:
We do not have any active habitat restoration projects with our suppliers. We aim to implement in the future, particularly in HVC areas like our palm supply chains.

References: Responsible Sourcing, Kellanova Deforestation Policy, 2023/2024 Human Rights Milestones, Biodiversity

304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations

Comments:
None for Kellanova-owned facilities.

GRI 305: Emissions 2016

305-1 Direct (Scope 1) GHG emissions

Direct (Scope 1) GHG Emissions (metric tons of CO2e)

	2023	2022	2021	2020	Emissions in base year
Gross direct (Scope 1) GHG emissions	347,232	381,040	376,997	361,943	380,079

305-1 Direct (Scope 1) GHG emissions continued

☐ Direct (Scope 1) GHG emissions by gas					
CO2	346,669	No response provided	No response provided	No response provided	No response provided
CH4	248	No response provided	No response provided	No response provided	No response provided
N2O	316	No response provided	No response provided	No response provided	No response provided

Gases included in the calculation of gross direct (Scope 1) GHG emissions:
CO2, CH4, N2O

Biogenic CO2 emissions (metric tons of CO2e)

2023	2022	2021	2020	Emissions in base year
13,008	14,199	15,407	11,676	10,759

Rationale for choosing base year:
In 2015, we established our initial commitment to reduce emissions by 45% in scope 1 and 2 by 2030. We have maintained this baseline year, but we are now looking to increase our commitment to a more ambitious target.

Context of significant changes in emissions that triggered recalculations of the base year emissions:
As the company has evolved, we have recalculated our emissions to account for new acquisitions, divestitures and the recent spin-off of WK Kellogg Co, to transform into Kellanova.

Source of emissions factors and the GWP rates used: EPA, EIA, EGRID and DEFRA

Direct (Scope 1) GHG emissions consolidation approach: Operational Control

Standards, methodologies, assumptions, and/or calculation tools used for direct (Scope 1) GHG emissions:
We adhere to the methodology set by the GHG Protocol, and our primary tool for calculating scope 1 & 2 emissions is the platform provided by Enablon.

Our scope 1 emission number include biogenic emissions from the use of biomass in our India and Brazil site.

Comments:
As noted in Section 8 the CDP Climate Change Report, we report combined Scope 1 (including emissions from the combustion of biomass and biogas) and Scope 2 emissions from global manufacturing operations and global company-wide operations. Specifically, these combined Scope 1 and Scope 2 emissions include data reported in CDP CC8.2, 8.3a and 8.9.

305-2 Energy indirect (Scope 2) GHG emissions

Energy Indirect (Scope 2) GHG Emissions (metric tons of CO2e)

	2023	2022	2021	2020	Emissions in base year
Gross location-based indirect (Scope 2) GHG emissions	338,315	386,402	446,212	434,686	533,519
Gross market-based indirect (Scope 2) GHG emissions	101,288	211,712	278,470	283,573	536,157

Gases used to calculate indirect (Scope 2) GHG emissions:
CO2, CH4, N2O

Rationale for choosing base year (Scope 2):
In 2015, we established our initial commitment to reduce emissions by 45% in scope 1 and 2 by 2030. We have maintained this baseline year, but we are now looking to increase our commitment to a more ambitious target.

Context of significant changes in emissions that triggered recalculations of the base year emissions (Scope 2):
As the company has evolved, we have recalculated our emissions to account for new acquisitions, divestitures and the recent spin-off of WK Kellogg Co, to transform into Kellanova.

Source of emissions factors and the GWP rates used (Scope 2):
EIA, EGRID and DEFRA

Consolidation approach for Direct (Scope 1) and Indirect (Scope 2) GHG emissions:
Operational Control

Standards, methodologies, assumptions, and/or calculation tools used for Scope 1 and Scope 2 GHG emissions:
We adhere to the methodology set by the GHG Protocol, and our primary tool for calculating scope 1 & 2 emissions is the platform provided by Enablon. Our scope 1 emission number include biogenic emissions from the use of biomass in our India and Brazil site.

305-3 Other indirect (Scope 3) GHG emissions

Other Indirect (Scope 3) GHG Emissions

GHG emissions in metric tons CO2e	2023	2022	2021	2020	Emissions in base year
Gross other indirect (Scope 3) GHG emissions	5,842,781	6,755,083	4,690,531	5,074,845	6,053,115

305-3 Other indirect (Scope 3) GHG emissions continued

Gases included in the calculation:
CO2, CH4, N2O

Other indirect (Scope 3) GHG emissions categories and activities included in the calculation:

Upstream Emissions
1. Purchased Goods & Services
2. Capital Goods
3. Fuel- and Energy-Related Activities (Not in Scope 1 or 2)
4. Upstream Transportation & Distribution
5. Waste Generated in Operations
6. Business Travel
7. Employee Commuting

Downstream Emissions
8. Downstream Transportation & Distribution
9. Processing of Sold Products
10. Use of Sold Products
11. End-of-Life Treatment of Sold Products
12. Investments

Rationale for choosing base year (Scope 3):
In 2015, we established our initial commitment to reduce emissions by 15% in scope 3 by 2030. We have maintained this baseline year, but we are now looking to increase our commitment to a more ambitious target.

Context of significant changes in emissions that triggered recalculations of the base year emissions (Scope 3):
As the company has evolved, we have recalculated our emissions to account for new acquisitions, divestitures and the recent spin-off of WK Kellogg Co, to transform into Kellanova. Additionally, we have adapted our accounting practices to incorporate improved data and methodologies as they are established or discovered, applying these changes retroactively to our baseline year

Source of emissions factors and the GWP rates used (Scope 3):
We use a combination of custom emission factors from primary data, DEFRA, ecoinvent, FLEC, IEA, EPA and Ademe.

Standards, methodologies, assumptions, and/or calculation tools used for indirect (Scope 3) GHG emissions:
We adhere to the methodology set by the GHG Protocol, and we calculate our footprint with the assistance of our partner, Terrascope

References: GHG Emissions 2023-2024 3rd Party Verification

305-4 GHG emissions intensity

GHG Emissions Intensity Ratio (total GHG/organization-specific metric)

	2023	2022	2021	2020
GHG emissions intensity ratio	3.766594837	3.980995133	No response provided	No response provided

Organization-specific denominator:
Production in metric tonnes

Types of greenhouse gas emissions included:
☑ Direct (Scope 1)
☑ Indirect (Scope 2)
☑ Other Indirect (Scope 3)

Gases included in the calculation:
CO2, CH4, N2O

305-5 Reduction of GHG emissions

Reduction Of GHG Emissions (metric tons of CO2e)

	2023	2022	2021	2020
Total GHG reductions:	467,715	323,483	260,768	270,719

Gases included in the calculation:
CO2, CH4, N2O

Report base year or baseline, including the rationale for choosing it:
In 2015, we established our initial commitment to reduce emissions by 45% in scope 1 and 2 by 2030. We have maintained this baseline year, but we are now looking to increase our commitment to a more ambitious target.

Scopes in which reductions took place:
☑ Direct (Scope 1)
☑ Indirect (Scope 2)
☑ Indirect (Scope 3)

Standards, methodologies, assumptions, and/or calculation tools used:
We adhere to the methodology set by the GHG Protocol, using Enablon's platform as our primary tool for calculating scope 1 & 2 emissions, and we also calculate our footprint with the assistance of our partner, Terrascope.

Comments:
Not including Scope 3 emissions since we don't yet have the data.

305-6 Emissions of ozone-depleting substances (ODS)

Emissions Of Ozone-Depleting Substances (ODS) (metric tons of CFC-11e)

Reason For Omission:
At present, these emissions are not measured on a global scale, as they predominantly stem from refrigerants, which have a negligible impact on our overall carbon footprint. We conduct an assessment of their significance every five years, and their contribution has consistently remained below 2%.

GRI 306: Waste 2020

306-1 Waste generation and significant waste-related impacts

Describe the inputs, activities, and outputs that lead or could lead to waste-related impacts:

Own operations
Kellanova has implemented comprehensive tracking systems across our manufacturing facilities to monitor energy consumption, water usage, waste generation, and greenhouse gas emissions. These metrics are diligently recorded on a monthly basis by each plant and are also compiled for annual external reporting purposes. Waste reporting includes type, disposal route, quantities and cost, to allow for further evaluation on priorities for impact minimization. As part of our commitment to transparency, we were an early adopter of the World Resource Institute (WRI) Food Loss and Waste Accounting and Reporting Standard and was one of the first companies to report global food waste data by destination to WRI and WRAP.

We are focused on assessing opportunities to reduce food and organic waste because of the financial and greenhouse gas reductions benefits. To do this, we have mapped yield and yield loss as part of the work of our Kellanova Working Systems (KWS) Continuous Improvement and Process Optimization (CI/PO) Center of Excellence (CoE). This work is supporting capability development, operational changes, and assesses equipment opportunities. We are improving our measurement of food and organic waste to better reduce its volume and improve materials use. This has a direct impact on scope 3 emissions as less materials would be required to produce the equivalent amount of products and also will reduce emissions associated with waste generation and handling.

We have identified that the main sources of food and organic waste are changeovers and cleaning processes. As a food manufacturer, maintaining very high levels of sanitization and cleanliness is paramount to ensure the quality and safety of our products. We have multi-disciplinary teams working on improving our cleaning processes to minimize waste generation without compromising the high standards of cleanliness required.

Our operations also generate recyclable waste, mostly from packaging. We endeavor to negotiate with our suppliers to return their bulk containers for reuse, whenever possible, so they can be reused instead of recycled. Through KWS we are also optimizing the efficiency of use of our packaging materials in our factories to reduce the impact.

306-1 Waste generation and significant waste-related impacts continued

Suppliers
Kellanova's Supplier Code of Conduct is embedded within contracts and POs globally. The code states "Suppliers shall comply with all applicable environmental laws, regulations, and operating permits, maintaining a status of legally compliant at all times. Suppliers shall support our Corporate Responsibility commitments through continuous improvement and performance measurements of environmental and social indicators within own operations and throughout their supply chain. Activities may include, but are not limited to; implementing best practices or sustainability initiatives related to manufacturing operations, agricultural practices or production systems, participation in capability building partnerships, or providing additional data and information. Suppliers must strive to reduce and/or optimize their use of energy, water, and agricultural inputs, reduce greenhouse gas emissions, minimize water pollution, and waste, including food waste and landfill usage. Suppliers shall report progress on key performance indicators at least once a year, or as requested by Kellanova." Suppliers will cooperate with, and allow, Kellanova or an authorized third party to conduct audits (including social accountability audits) to verify compliance. If Kit identifies violations with this Code, Kellanova will work with the supplier to remediate issues. If issues are not sufficiently resolved, Kellanova reserves the right to remove the Supplier from the supply chain.

Customers and consumers
Waste at our customers and consumers will come mainly from the packaging used in our products. Our packaging is composed of mainly cardboard and plastic, with small amounts of metal in the traditional Pringles can. Unlike many other food manufacturing companies, Kellanova's plastic footprint by weight accounts for only 11% of our total packaging usage. Some of our plastic is designed to be recycled, in line with Ellen MacArthur definitions. However, the majority is flexible plastic, which is "recycle ready" and could be recycled if adequate infrastructure existed. We aim to change this in two ways: redesigning our plastic packaging to suit the current capabilities of the recycling infrastructure and advocating for an improved recycling infrastructure for flexible packaging. Part of our approach is to increase our use of recycled plastic packaging, yet today we only use a small percentage. There are two main challenges in this space. First, because our use of plastic is small to begin with, sourcing the small available quantities of recycled plastic is difficult. Second, given we are packaging food, and not household items, we must ensure that we are safely using recycled content in line with varying food safety regulations across the globe. We are working with key partners to identify sources of recycled content for use in our packaging to enable us to grow our use of recycled plastic.

We continue to maintain our goal to source 100% of timber-based packaging material from recycled content, certified sustainable sources, or low risk regions. This includes primary/consumer packaging, secondary/in-store packaging, and tertiary/distribution packaging. The majority of our timber-based packaging material is derived from recycled content. When virgin materials are used, we require certification for all virgin material sourced from high risk countries to align to the Consumer Goods Forum list. Accepted certification schemes are those issued and managed by established global third-party programs like the Forest Stewardship Council and SFI. Beginning in 2014, we committed to sourcing 100% of our timber-based packaging from recycled content or certified sustainable sources. Through supplier engagement and procurement buying practice shifts, we were able to achieve our goal prior to the 2020 target. We now look to continue our current state while also looking toward new and innovative ways to increase the overall sustainability of our packaging materials.

306-1 Waste generation and significant waste-related impacts continued

We are continuously improving our technology to improve the recyclability and sustainability of our packaging. We have now developed technology that allows us to eliminate the metal bottom in the traditional Pringles can, replacing it with a paper base, to facilitate its recycling in existing infrastructure, without affecting the life span of the product. We utilize a sustainable packaging framework that focuses on improving performance in three key areas: the package-to-food ratio, percent recycled material content and percent materials that are commonly recoverable.

Identify whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain:
The evaluation includes mostly our own operations and impact of packaging on our customers as we have limited data on waste at suppliers.

References: Food Waste Reduction Commitment

306-2 Management of significant waste-related impacts

Describe the actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated:

Own operations
Kellanova has implemented comprehensive tracking systems across our manufacturing facilities to monitor energy consumption, water usage, waste generation, and greenhouse gas emissions. These metrics are diligently recorded on a monthly basis by each plant and are also compiled for annual external reporting purposes. Waste reporting includes type, disposal route, quantities and cost, to allow for further evaluation on priorities for impact minimization. As part of our commitment to transparency, we were an early adopter of the World Resource Institute (WRI) Food Loss and Waste Accounting and Reporting Standard and was one of the first companies to report global food waste data by destination to WRI and WRAP.

We are focused on assessing opportunities to reduce food and organic waste because of the financial and greenhouse gas reductions benefits. To do this, we have mapped yield and yield loss as part of the work of our Kellanova Working Systems (KWS) Continuous Improvement and Process Optimization (CI/PO) Center of Excellence (CoE). This work is supporting capability development, operational changes, and assesses equipment opportunities. We are improving our measurement of food and organic waste to better reduce its volume and improve materials use. This has a direct impact on scope 3 emissions as less materials would be required to produce the equivalent amount of products and also will reduce emissions associated with waste generation and handling.

We have identified that the main sources of food and organic waste are changeovers and cleaning processes. As a food manufacturer, maintaining very high levels of sanitization and cleanliness is paramount to ensure the quality and safety of our products. We have multi-disciplinary teams working on improving our cleaning processes to minimize waste generation without compromising the high standards of cleanliness required.

306-2 Management of significant waste-related impacts continued

Our operations also generate recyclable waste, mostly from packaging. We endeavor to negotiate with our suppliers to return their bulk containers for reuse, whenever possible, so they can be reused instead of recycled. Through KWS we are also optimizing the efficiency of use of our packaging materials in our factories to reduce the impact.

Suppliers
Kellanova's Supplier Code of Conduct is embedded within contracts and POs globally. The code states "Suppliers shall comply with all applicable environmental laws, regulations, and operating permits, maintaining a status of legally compliant at all times. Suppliers shall support our Corporate Responsibility commitments through continuous improvement and performance measurements of environmental and social indicators within own operations and throughout their supply chain. Activities may include, but are not limited to; implementing best practices or sustainability initiatives related to manufacturing operations, agricultural practices or production systems, participation in capability building partnerships, or providing additional data and information. Suppliers must strive to reduce and/or optimize their use of energy, water, and agricultural inputs, reduce greenhouse gas emissions, minimize water pollution, and waste, including food waste and landfill usage. Suppliers shall report progress on key performance indicators at least once a year, or as requested by Kellanova." Suppliers will cooperate with, and allow, Kellanova or an authorized third party to conduct audits (including social accountability audits) to verify compliance. If itidentifies violations with this Code, Kellanova will work with the supplier to remediate issues. If issues are not sufficiently resolved, Kellanova reserves the right to remove the Supplier from the supply chain.

Customers and consumers
Waste at our customers and consumers will come mainly from the packaging used in our products. Our packaging is composed of mainly cardboard and plastic, with small amounts of metal in the traditional Pringles can. Unlike many other food manufacturing companies, Kellanova's plastic footprint by weight accounts for only 11% of our total packaging usage. Some of our plastic is designed to be recycled, in line with Ellen MacArthur definitions. However, the majority is flexible plastic, which is "recycle ready" and could be recycled if adequate infrastructure existed. We aim to change this in two ways: redesigning our plastic packaging to suit the current capabilities of the recycling infrastructure and advocating for an improved recycling infrastructure for flexible packaging. Part of our approach is to increase our use of recycled plastic packaging, yet today we only use a small percentage. There are two main challenges in this space. First, because our use of plastic is small to begin with, sourcing the small available quantities of recycled plastic is difficult. Second, given we are packaging food, and not household items, we must ensure that we are safely using recycled content in line with varying food safety regulations across the globe. We are working with key partners to identify sources of recycled content for use in our packaging to enable us to grow our use of recycled plastic.

We continue to maintain our goal to source 100% of timber-based packaging material from recycled content, certified sustainable sources, or low risk regions. This includes primary/consumer packaging, secondary/in-store packaging, and tertiary/distribution packaging. The majority of our timber-based packaging material is derived from recycled content. When virgin materials are used, we require certification for all virgin material sourced from high risk countries to align to the Consumer Goods Forum list. Accepted certification schemes are those issued and managed by established global third-party programs like the Forest Stewardship Council and SFI. Beginning in 2014, we committed to sourcing 100% of our timber-based packaging from recycled content or certified sustainable sources. Through supplier engagement and procurement buying practice shifts, we were able to achieve our goal prior to the 2020 target. We now look to continue our current state while also looking toward new and innovative ways to increase the overall sustainability of our packaging materials.

306-2 Management of significant waste-related impacts continued

We are continuously improving our technology to improve the recyclability and sustainability of our packaging. We have now developed technology that allows us to eliminate the metal bottom in the traditional Pringles can, replacing it with a paper base, to facilitate its recycling in existing infrastructure, without affecting the life span of the product. We utilize a sustainable packaging framework that focuses on improving performance in three key areas: the package-to-food ratio, percent recycled material content and percent materials that are commonly recoverable.

If the waste generated by the organization in its own activities is managed by a third party, describe the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations:
As part of the waste management standard in our Environmental Health and Safety (EHS) Management Systems, the factories must audit their waste management contractors at least once every three years. They must also keep on record, or readily accessible, copies of their waste management contractors' licenses and any limitations on what they can dispose, to ensure they receive only waste that they are legally allowed to manage. If the factory has a main waste management contractor that then manages the specialist contractors for different waste streams, then the plant can discharge the execution of the subcontractor audits to the main contractor. The plant must still audit the main contractor, including their auditing process, to ensure the contractor's processes are compliant.

Describe the processes used to collect and monitor waste-related data:
Kellanova implements comprehensive tracking systems across our manufacturing facilities to monitor energy consumption, water usage, waste generation, and greenhouse gas emissions. These metrics are diligently recorded on a monthly basis by each plant, including receipts and invoices, to prove the amounts disposed and the methodology of disposal. We apply the Food and Loss Waste (FLW) Protocol, to evaluate the food and organic waste generated by our operations on an annual basis. The results, along with all other waste generated, are third-party verified as part of our assurance processes for external reporting purposes.

References: Food Waste Reduction Commitment

306-3 Waste generated

Waste generated (metric tons)

Waste Composition	2023	2022	2021	2020
Composting	2,671	1,677	1,906	2,827
Incineration	3,681	3,148	3,313	3,287
Landfill	11,576	12,629	12,374	11,671
Recycled	22,073	25,007	24,452	28,479
Reuse	897	827	729	1,299
Codigestion/Anaerobic Digestion	4,163	2,380	2,417	1,559

306-3 Waste generated continued

Waste generated (metric tons) continued

Land Application	649	1,063	866	724
Sewer	3,456	4,228	4,078	3,684
Animal Feed	149,515	180,524	166,654	149,126
Bioprocess	8,276	10,216	8,082	7,729
Total Waste	**206,957**	**241,700**	**224,871**	**210,386**

Contextual information necessary to understand the data and how the data has been compiled:
Our sites report their waste numbers on a monthly basis by entering values from bills and/or meters into a centralized system. All data is recorded in mass units (kilograms, pounds, etc.).

306-4 Waste diverted from disposal

Total Weight of Waste Diverted from Disposal

Category	Waste Diverted in metric tons (t)
Recycled	22,073
Reuse	897
Animal Feed	149,515
Bioprocess	8,276
Other	7,483
Total Waste Diverted	188,244

Total Weight of Hazardous Waste Diverted from Disposal

	Onsite in metric tons (t)	Offsite in metric tons (t)	Total
Preparation for reuse	0	0	0
Recycling	6.91	0	6.91
Other recovery operations	0	0	0
Total	6.91		6.91

306-4 Waste diverted from disposal continued

Total Weight of Non-hazardous Waste Diverted from Disposal

	Onsite in metric tons (t)	Offsite in metric tons (t)	Total
Preparation for reuse	0	896.92	896.92
Recycling	22,066.54	0	22,066.54
Other recovery operations	165,273.48	0	165,273.48
Total			188,237

Total weight of hazardous waste and of non-hazardous waste diverted from disposal (in metric tons):
Onsite: 6.91
Offsite: 0

Contextual information necessary to understand the data and how the data has been compiled.
Our sites report their waste numbers on a monthly basis by entering values from bills and/or meters into a centralized system. All data is recorded in mass units (kilograms, pounds, etc.).

306-5 Waste directed to disposal

Total Weight of Waste Directed to Disposal

Category:	Waste Directed in metric tons (t)
Incineration	3,681
Landfill	11,576
Sewer	3,456
No response provided	No response provided
No response provided	No response provided
Total Waste	18,713

306-5 Waste directed to disposal continued

Total Weight of Hazardous Waste Directed to Disposal

	Onsite in metric tons (t)	Offsite in metric tons (t)	Total
Incineration (with energy recovery)	13.734	0	13.734
Incineration (without energy recovery)	15.407	0	15.407
Landfilling	15.599	0	15.599
Other disposal operations	0	0	0
Total			44.742

Total Weight of Non-hazardous Waste Directed to Disposal

	Onsite in metric tons (t)	Offsite in metric tons (t)	Total
Incineration (with energy recovery)	3,652	0	3,652
Incineration (without energy recovery)	0	0	0
Landfilling	11,560	0	11,560
Other disposal operations	3,456	0	3,456
Total			18,668

Total Weight of Hazardous Waste and of Non-Hazardous Waste Directed to Disposal (in metric tons):
Onsite: 44.742
Offsite: 0

Contextual information necessary to understand the data and how the data has been compiled:
Our sites report their waste numbers on a monthly basis by entering values from bills and/or meters into a centralized system. All data is recorded in mass units (kilograms, pounds, etc.).

Comments:
Total Waste to Landfill (tonnes): 23,116
Total Incinerated (tonnes): 4,085

GRI 308: Supplier Environmental Assessment 2016

308-1 New suppliers that were screened using environmental criteria

Report the Percentage of new suppliers that were screened using environmental criteria:
100%

308-2 Negative environmental impacts in the supply chain and actions taken

Comments:
Kellanova has a commitment to reponsibly source it's 12 priority ingredients. Several of these are deemed material based on their assumed environmental impact due to on farm acitivties or deforestation risk. For the top 80% of spend for our priority row crops – corn, potatoes, rice, wheat – we request growers complete an annual Grower Survey. This survey collects on farm data regarding agricultural practices, input and various human rights. As for high risk deforestation raw materials – soy, timber based packaging, palm – we collect country of origin information to determine risk level as well as encourage the purchase of certified material. Additionally, we request roughly 200 suppliers complete CDP Supply Chain annually.

References: Palm Oil Policy, Kellanova Deforestation Policy, Responsible Sourcing

GRI 401: Employment 2016

401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees

Comments:
Kellanova prioritizes total health – physically, financially, emotionally and socially. Generally speaking, employees receive health, dental and vision and paid time off benefits, as well as financial benefits such as long-term saving, long-term planning, share purchase plan, etc. Employees may also work with their manager to allow for hybrid working, time off for personal emergencies, etc. Information on benefit packages for each region are included in the links.

References: Kellanova Healthier Lifestyles, Kellanova Europe Careers, Kellanova Latin America Careers, Kellanova North America Careers, Kellanova AMEA Careers

401-3 Parental leave

Comments:
We are committed to the wellbeing of our working parents. We offer competitive parental leaves across the world, have reserved locations for mothers to breastfeed upon returning to work and allow allocated breaks for this purpose. We are open to working with our employees to agree to flexible working arrangements to meet the needs of their lives and families, such as taking children to appointments, school drop-off and pickup and more. Additionally, we have introduced unique initiatives to support the needs of our diverse locations, including a dedicated parental coaching platform, employee resource groups for working parents to establish community, programs to help find child care in many countries, milk delivery service for mothers traveling on business to ensure they can ship their breast milk back home safely, and business travel policies that enable parents to take a family member and baby under two on a business trip to ensure child care.

GRI 402: Labor/Management Relations 2016

402-1 Minimum notice periods regarding operational changes

Comments:
Notice periods – if any – may vary by contract and/or legislation and/or local regulation. We comply with both contracts and local regulations relating to notice periods.

GRI 403: Occupational Health and Safety 2018

403-1 Occupational health and safety management system

Provide a statement of whether an occupational health and safety management system implementation:
Kellanova has an OHS Management system containing programs that incorporate all of the points outlined, however, they are not publicly available.

Describe the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered:
Worker is defined as all Kellanova employees and Kellanova-supervised contractors. All workers are covered by our Global Employee Health & Safety Management System.

Comments:
Kellanova is on a Zero (net injuries) is Possible journey. Employee Health and Safety is demonstrated by leadership and reinforced across our empowered and engaged culture. We have a comprehensive occupational health and safety management system that was implemented to ensure compliance against approximately 47 global standards that we deem essential in the workplace. The standards are applicable to all workers, workplaces and activities. We also have a global employee health and safety statement signed by our CEO.

403-2 Hazard identification, risk assessment, and incident investigation

Describe the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks:
Kellanova uses Safe Plan Actions prior to work commencement. Additionally, we supervise the work and provide coaching.

Describe the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals:
Through risk-based methodologies, we build capabilities in our people and improvement in our processes. We have a comprehensive hazard identification, assessment and incident investigation process and system. Our hazard identification process is referred to as Safety 7 and our risk assessment processes are embedded into our management systems, processes and tools. All of these processes are designed to assess risk on routine and nonroutine tasks. All of the hazard identification, risk assessment and incident investigations are part of our Kellanova Work System Phase 0 and are minimum requirements for our facilities globally. We have specific management system standards around each of these elements.

403-2 Hazard identification, risk assessment, and incident investigation continued

Describe the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals:
Please see EHS policy.

Describe the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system:
Kellanova has a comprehensive Root Cause Analysis approach that includes employees in the affected areas as well as leaders. A variety of methods are employed to determine root cause and appropriate actions (e.g., 5 Why, Fish Bone).

References: Kellanova Environmental Health & Safety Policy 2023

403-3 Occupational health services

Describe the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them:
We have comprehensive occupational health elements as part of our overall Employee Health and Safety Management System. Our EHS Management program has a fully defined process, system and specific tools to support the execution of this work globally. Our health services are part of our comprehensive management system and are audited every two to three years.

403-4 Worker participation, consultation, and communication on occupational health and safety

Describe the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers:
The mission of Employee Health and Safety at Kellanova is to deliver value through a culture that embraces the belief that zero injuries are possible, while minimizing our impact on the planet and communities where we live, work and source. Creating a strong safety culture and capabilities within every individual at Kellanova is one of our core values. All Plant Leadership Team members are expected to actively coach teams in EHS principles. Everyone is expected to be engaged and accountable to eliminate losses. Employees establish and execute standard work to restore and maintain conditions; and we do not tolerate unsafe behavior, conditions and actions that harm people or the environment. Employees are continuously improving their skills to sustain the health of our systems and the safety absolutes that drive accountability to our standards. Safety is ignited through 100% workforce engagement.

403-5 Worker training on occupational health and safety

Describe any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations:
Our Kellanova Work System (KWS) is built on the belief of 100% engagement through the building of capabilities in team members. We leverage a skills matrix to capture the required skills and level of competency required for roles as part of the KWS journey. We also meet or exceed all regulatory training requirements. At Kellanova, safety is not proprietary. We learn, listen and remain curious to further strengthen our EHS Center of Excellence.

403-6 Promotion of worker health

Explain how your organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided:
We follow all reporting requirements for worker health globally.

Describe any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs:
Kellanova provides extensive benefits through our Total Health program. This includes offerings of medical, dental, vision as well mental health services to employees.

403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

Describe the approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to operations, products, or services by business relationships, and the related hazards and risks:
We conduct thorough industrial hygiene testing to proactively mitigate any potential health risks.

403-8 Workers covered by an occupational health and safety management system

If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines, complete the following:

Workers and Non-Employees Covered by an Occupational Health and Safety Management System

	2023	
	Number	Percentage
Total covered by such a system	30,161	100%
Total covered by such a system that has been internally audited	30,161	100%
Total covered by such a system that has been audited or certified by an external party	0	0%

403-8 Workers covered by an occupational health and safety management system continued

Report whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded:
Worker is defined as all Kellanova employees and Kellanova Supervised contractors. All workers are covered by our Global Employee Health & Safety Management System.

Provide any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used:
Headcount data is entered/reported from our internal EHS information system based on financial data.

References: Overall EHS Policy

403-9 Work-related injuries

Work-Related Injuries, Employees

Employees	2023
Number of fatalities	1
Rate of fatalities	0.004
Number of high-consequence work-related injuries	18
Rate of high-consequence work-related injuries	0.06
Number of recordable work-related injuries	107
Rate of recordable work-related injuries	0.38
Main types of work-related injuries	The two main types of injuries are sprains/strains.
Number of hours worked	56,927,921.93

Describe any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls:
Kellanova is automating a lot of the manual labor tasks that result in less sprains/strains.

Rates calculated based on 200,000 or 1,000,000 hours worked:
200,000

Provide any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used:
Reporting is based on OSHA guidelines. Company data is pulled from our EHS Information Management System.

403-10 Work-related ill health

Work-Related Ill Health, Employees

Employees	2023
Number of fatalities as a result of work-related ill health	0
Number of cases of recordable work-related ill health	26
Main types of work-related ill health	Hearing loss

Describe the work-related hazards that pose a risk of ill health:
Area with sustained loud noises.

Provide any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used:
Kellanova follows regulatory guidelines for classifying and reporting work-related illnesses.

GRI 404: Training and Education 2016

404-1 Average hours of training per year per employee

Average training hours 2020 – 2023: 9 hrs per FTE. Kellanova believes that "people must be our competitive advantage." As such we believe in investing in the training and development of our employees. We do this through many vehicles such as 1:1 coaching with managers, skip-level coaching with second-level managers, cross functional mentorship, leadership trainings, compliance trainings, Code of Ethics trainings, IT training and OHS trainings, to name a few.

404-2 Programs for upgrading employee skills and transition assistance programs

Describe the type and scope of programs implemented and assistance provided to upgrade employee skills:
Kellanova believes that "People Must Always Be Our Competitive Advantage" as such we believe in investing in the training and development of all our employees. We provide training and development through many different vehicles including both internal and external solutions that are free to employees, 1:1 coaching with managers, skip level coaching with 2nd level managers cross functional mentorship, leadership trainings, compliance trainings, workplace culture training, IT training, and OHS trainings to name a few.

Describe transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment:
Each region manages the assistance programs according to their local needs. These programs can be led by our internal team or through a vendor and focus on the full employee – onboarding, development, offboarding and retirement.

404-2 Programs for upgrading employee skills and transition assistance programs continued

Comments:
In addition to the work our Learning and Development team does to provide training opportunities, our Business Employee Resource Groups also provide regional and company-wide trainings to provide events and cultural awareness to all employees. We also have function-specific technical training available across a number of our functions, including Commercial, Supply Chain, Finance and IT.

404-3 Percentage of employees receiving regular performance and career development reviews

Comments:

- Average from 2020-2023 employees receiving regular performance and career development reviews: 85%
- Kellanova embeds our Talent Philosophy as a mechanism to provide clear and actionable guidelines to manage and develop talent. It includes guidelines for how we manage performance:
  – We give candid, constructive feedback on a regular basis
  – We differentiate performance and pay
  – We assess performance on both results and behaviors
- To support this, we have a 5-point scale with more specific definitions on both the objectives to be accomplished (the "what") and the way work is done (the "how"). There is also now a stronger link between performance and compensation where high performers are rewarded higher-than-average and lower performers. Ongoing employee education through multiple learning resources were available to further embed this change through videos, e-learning, job aids, live and virtual training sessions, and communication on the corporate intranet. There also a focus on goal setting to help managers and employees raise the bar. Ongoing performance and development conversations were used to track employee progress against goals – with formal mid-year and year-end conversations. The mandatory "People Goal" was instituted to reinforce the importance ongoing coaching and feedback for managers.
- Our competency model not only provides clear direction but also enhances the quality of feedback exchanged between managers and employees. We have established a 'People Goal' for all people managers and defined specific outcome-based metrics to measure their effectiveness against established leadership competencies.

GRI 405: Diversity and Equal Opportunity 2016

405-1 Diversity of governance bodies and employees

Diversity of Governance Bodies and Employees

	Gender		Age Group
	Male	Female	Under 30 years old
Governance Bodies Members	55%	45%	0%

References: Equity, Diversity & Inclusion, 2023 Proxy

405-2 Ratio of basic salary and remuneration of women to men

Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation:

Employee Category	Location	2023 Ratio
Non-management level	Global	1.01
Management level	Global	0.95
Executive level	Global	0.94
Non-management level	North America Region	1.02
Managemen level	North America Region	0.99

The definition used for 'significant locations of operation':
Global locations include all countries with direct employees. North America Regions includes United States and Canada.

Comments:
Global
- Executive level (base salary only) = 0.902
- Executive level (base salary + other cash incentives) = 0.855
- Management level (base salary only) = 0.950
- Management level (base salary + other cash incentives) = 0.947
- Non-management level = 0.967

U.S. and Canada
- Executive level (base salary only) = 0.898
- Executive level (base salary + other cash incentives) = 0.850
- Management level (base salary only) = 0.979
- Management level (base salary + other cash incentives) = 0.978
- Non-management level = 0.995

GRI 406: Non-discrimination 2016

406-1 Incidents of discrimination and corrective actions taken

Comments:
We take internal concerns seriously. Our internal standards generally exceed legal minimums and we take appropriate corrective action when we determine our policies have been violated.

GRI 407: Freedom of Association and Collective Bargaining 2016

407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

Describe measures taken in the reporting period intended to support rights to exercise freedom of association and collective bargaining:
In accordance with our Kellanova Supplier Code of Conduct, suppliers must respect their Employees by ensuring them, within the context of the Supplier's business operations, a right to life, personal liberty, and personal security. Suppliers must comply with all applicable laws and regulations, including treaties and international standards such as the UN Global Compact's Ten Principles, UN Guiding Principles, Universal Declaration of Human Rights, International Bill of Human Rights, OECD Guidelines for Multinational Enterprises, and the eight International Labour Organization (ILO) fundamental conventions as set out in the Declaration on Fundamental Principles and Rights at Work.

This includes commitment to the four core conventions in all contexts: Freedom of association and the effective recognition of the right to collective bargaining (Convention No. 87 & No. 98); The elimination of all forms of forced and compulsory labour (Convention No. 29 & No. 105); The effective abolition of child labour (Convention No. 138 & No. 182); The elimination of discrimination in respect of employment and occupation (Convention No. 100 & No. 111).

Special attention to ensure these rights are upheld should be given to those who are at heightened risk for vulnerability or marginalization including but not limited to women, young people, indigenous peoples, minorities, people with disabilities, and migrant and/or foreign workers. These considerations should be done so in alignment with the various human rights instruments designed to protect the rights of individuals/groups including UN Conventions such as the UN Conventions on the Elimination of all Forms of Discrimination Against Women, UN Convention on the Rights of the Child, UN Convention on the Elimination of All Forms of Racial Discrimination, and the UN Convention on the Rights of Persons with Disabilities.

References: Global Supplier Code of Conduct

GRI 408: Child Labor 2016

408-1 Operations and suppliers at significant risk for incidents of child labor

Disclose operations and suppliers considered to have significant risk for incidents of child labor and/or young workers exposed to hazardous work:
Suppliers with risk for child labor are those in the palm, cocoa, hazelnut, raisins/sultanas, and suagrcane supply chain.

Disclose operations and suppliers considered to have significant risk for incidents of child labor:
Suppliers with risk for child labor are those in the palm, cocoa, hazelnut, raisins/sultanas, and suagrcane supply chain.

408-1 Operations and suppliers at significant risk for incidents of child labor continued

Describe measures taken in the reporting period intended to contribute to the effective abolition of child labor:
Kellanova is committed to advancing the wellbeing of 250,000 people in our food value chain, from farming communities to processors. We are making progress toward achieving this goal through farmer engagement, programs that build community resilience, women's economic empowerment initiatives, increasing access to safe education for children, and facilitating the remediation and root cause analysis of child labor in farming communities.
Please see https://betterdayspromise.kellanova.com/human-rights for our most recent efforts on child and forced labor.

References: Global Supplier Code of Conduct

GRI 409: Forced or Compulsory Labor 2016

409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor

Comments:
Our approach to responsible sourcing prioritizes engagement with Tier 1 suppliers, as well as interventions at the country of origin level, for select commodities. Risk intervention is tailored to the likelihood and severity of the country and commodity.

Our supply chains that have risk of human rights violations, such as forced labor, include cocoa, sugar cane, raisins and sultanas and palm.

Please see https://betterdayspromise.kellanova.com/human-rights and https://betterdayspromise.kellanova.com/responsible-sourcing for details on mitigation measures.

References: Human Rights Policy, UNGC, Involuntary Labor Policy

GRI 410: Security Practices 2016

410-1 Security personnel trained in human rights policies or procedures

Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security:
100%

Training requirements also apply to third-party organizations providing security personnel:
No

Comments:
All corporate staff receive human rights training. Contracted staff percentages may vary globally, but human rights is included in training curriculum for all major markets.

GRI 411: Rights of Indigenous Peoples 2016

411-1 Incidents of violations involving rights of indigenous peoples

Total number of identified incidents involving indigenous rights

	2023
Total number of identified incidents involving indigenous rights	0

References: Palm Oil Policy

GRI 413: Local Communities 2016

413-1 Operations with local community engagement, impact assessments, and development programs

Percentage of operations with implemented local community engagement, impact assessments, and development programs:
100%

Comments:
Kellanova supports the communities where it has operations, the farming communities where our ingredients are grown, and farmers beyond our direct supply chain.

References: Human Rights Policy, Responsible Sourcing

GRI 414: Supplier Social Assessment 2016

414-1 New suppliers that were screened using social criteria

Percentage of new suppliers that were screened using social criteria

	2023
Percentage (%) of new suppliers that were screened using social criteria	80%

Comments:
All suppliers must adhere to our Global Code of Conduct and our Global Human Rights Policy. In addition Kellanova screens significant suppliers (top 80%) for social considerations during the RFP process.
Our top 80% of suppliers are required to register with SEDEX.

References: Global Supplier Code of Conduct, Human Rights Policy

414-2 Negative social impacts in the supply chain and actions taken

The reporting organization shall report the following information:

	2023
Number of suppliers assessed for social impacts	80

Details on the termination of relationships as a result of assessment:
Supplier relationships can be terminated if suppliers do not adhere to Kellanova's Global Supplier Code of Conduct.

Comments:
All suppliers that are a part of our 12 priority ingredients carry risk for social or climate concerns. Their inherent risk is based on commodity and country risk indicies. Suppliers must join the Sedex platform, participate in audits, and promptly address any findings. Additionally select suppliers must conduct worker voice or ciritical issue surveys with faciliated corrective action plans.

References: Human Rights Policy, Kellanova Global Code of Ethics, Palm Oil Policy, Kellanova Deforestation Policy

GRI 415: Public Policy 2016

415-1 Political contributions

Political contributions

Country	Recipient	2023	2022	2021	2020
United States	U.S. lobbying spend	1,300,000	1,390,000	743,125	820,919

If applicable, how the monetary value of in-kind contributions was estimated:
The above figures are totals for U.S. federal government and Michigan state-level lobbying, as previously disclosed in mandatory reporting.

Additional information, including links to public reports, can be found here: https://betterdayspromise.kellanova.com/engaging-with-policymakers

GRI 416: Customer Health and Safety 2016

416-1 Assessment of the health and safety impacts of product and service categories

Assessment of the Health and Safety Impacts of Product and Service Categories

	2023
Percentage (%) of significant product or service categories that are covered by and assessed for compliance with company procedures for assessing product/service health and safety impacts	100%

References: 2024 Wellbeing Milestones, Overall EHS Policy

416-2 Incidents of non-compliance concerning the health and safety impacts of products and services

Incidents of Non-Compliance Concerning the Health and Safety Impacts of Products and Services

	2023	2022	2021	2020
Total number of incidents of non-compliance with health and safety regulations resulting in a fine or penalty:	0	0	0	0
Total number of incidents of non-compliance with health and safety regulations resulting in a warning:	0	0	0	0
Total number of incidents of non-compliance with voluntary codes for health and safety:	1	1	0	0

Comments:
In 2023, Kellanova had 1 voluntary recall in Taiwan of Spanish Style Shrimp Flavour Pringles for potential allergen contamination based on mislabeling of seasoning by supplier.

References: Food Safety, Kellanova Environment Health & Safety

GRI 417: Marketing and Labeling 2016

417-1 Requirements for product and service information and labeling

Requirements for Product and Service Information and Labeling

Product/service information	Required for product/service labeling
The sourcing of components of the product or service	Yes

417-1 Requirements for product and service information and labeling continued

Content, particularly with regard to substances that might produce an environmental or social impact	Yes
Safe use of the product or service	Yes
Disposal of the product and environmental/social impacts	Yes

Percentage of Significant Product or Service Categories

	2023
Percentage (%) of significant product or service categories that are covered by and assessed for compliance with company procedures for product and service information and labeling	100%

References: Food Safety, Supplier Code of Conduct

417-2 Incidents of non-compliance concerning product and service information and labeling

Comments:
While we received inquiries and requests from agencies and regulators across our regions, we did not receive any formal findings of non-compliance concerning product and service information and labeling.

417-3 Incidents of non-compliance concerning marketing communications

Non-Compliance with Regulations and Voluntary Codes Concerning Marketing Communications

	2023
Total number of incidents of non-compliance with regulations resulting in a fine or penalty	0
Total number of incidents of non-compliance with regulations resulting in a warning	0
Total number of incidents of non-compliance with voluntary codes	0

If the organization has not identified any non-compliance with regulations and/or voluntary codes, provide a brief statement of this fact:
Kellanova had no incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications in 2023.

Comments:
While we received inquiries and requests from agencies and regulators across our regions, we did not receive any formal findings of non-compliance concerning marketing communications.

GRI 418: Customer Privacy 2016

418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data

Substantiated complaints concerning breaches of customer privacy and losses of customer data

	2023
Total number of complaitns concerning breaches of customer privacy received from outside parties and substantiated by the organizations	0
Total number of complaitns concerning breaches of customer privacy received from regulatory bodies	0
Total number of identified leaks, thefts, or losses of customer data	0

If the organization has not identified any substantiated complaints, provide a brief statement of this fact:
Kellanova had no substianted complaints concerning breaches of customer privacy or losses of customer data in 2023.