Responsibly sourced verification protocol and guidance

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Introduction

People care about where their foods come from, who grows and makes it, and how they and the planet are cared for along the way. With this in mind, Kellanova wants to demonstrate to people shopping and eating our foods that the ingredients are responsibly sourced. Responsibly sourced means that Kellanova is acknowledging environmental and social best practices that are in place at the grower and supplier (e.g. flour mill) levels.

In 2015, Kellogg Company committed to responsibly sourcing its original 10 priority ingredients by the end of 2020. Kellogg met this commitment for a subset of priority ingredients, including corn, wheat, rice, potato, fruit and sugar beet ingredients, sourced with annual implementation of continuous improvement tools, including the Grower Survey. After 2020, as part of the Kellogg's Better Days® social and environmental strategy, Kellogg continued to engage suppliers and farmers, implementing annual continuous improvement survey tools and audits with ingredient suppliers to maintain transparency and identify further opportunities for collaboration to support farmers' climate, social and financial resiliency, among other social and environmental criteria. Annually, approximately 70 global suppliers are engaged in measuring continuous improvement across priority ingredients – corn, wheat, rice, soy, potatoes, sugar cane, strawberries, raisins/sultanas, hazelnuts, cocoa, palm oil and eggs. In 2025, Kellanova adopted a new tool to measure on-farm practice of the priority row crops, CropWise Sustainability.

The CropWise Sustainability is a farmer-facing tool used to measure continuous improvement over agronomic, environmental and social indicators. It builds on the previous Kellanova Grower Survey, which had been used since 2016 and reached 2,000 farmers annually. Further, Kellanova is engaging suppliers to assess their social accountability programs through Sedex membership and implementation of social accountability audits (e.g. SMETA 4-Pillar Audit standard). Not all farmers are implementing best practices across all key performance indicators (KPIs). Farmer participation is voluntary, however minimum area coverage is set based on the sourcing of [1]Kellanova[2] per supplier.

As an outcome of these years of progress, Kellanova explored the opportunity to build a "responsibly sourced" verification to support external claims. This claim builds off the existing work and commitments of Kellanova and aligned to industry tools. There is no existing certification to verify a "responsibly sourced" claim, and so one must be developed. Kellanova initiated the creation of this standard, leveraging key performance indicators (KPIs) from existing industry groups like Field to Market, Sustainable Agriculture Initiative Platform (SAI Platform), and Sedex. During its development, Kellanova benchmarked the KPIs with two different international non-governmental organizations helping to validate the assumptions for which KPIs should be included and at which thresholds.

For the final products utilizing a "responsibly sourced" claim, this protocol will create a framework for verification to demonstrate alignment and adoption with best practices across social, environmental and governance KPIs.

Claim substantiation standard:

For on-pack claims (e.g., "responsibly sourced"), substantiation must reflect 100% of the relevant crop volume or acreage implied by the claim. Methodologies that rely on sampling - including square-root sampling - may be used for reporting or monitoring purposes only, and must not be relied upon on their own to substantiate on-pack claims.

[2] 100% of the acreage necessary to produce the Kellanova volume needs to be covered by the Grower Survey. A separate Grower Survey needs to be completed for each individual farmer contributing to the volume.

This document is meant for the external assessor who can use it to understand what lies behind the Kellanova Responsibly Sourced claim, and how to verify the information related to it. It should serve as a guidance, together with the list of documentation below, on what evidence should suffice for each point of the verification.

Relevant Documentation:

- Kellanova Responsibly Sourced Supplier Guidance
- Interpretation Responsible Sourcing Criteria

1. Kellanova Responsible Sourcing Program

The Responsible Sourcing Program requires KPI's on multiple levels to be met for both suppliers and farmers in their supply chain. Kellanova annually collects information from growers and suppliers in their supply chain via various methods[3], including CropWise Survey. After receiving the information from the field, a consultant analyzes this grower data and creates an aggregated data sheet. Through this data analysis, Kellanova is able to calculate the percentage of acres reaching their KPIs and relate this acreage to the volumes used in their final products. Though the volumes and acreage are calculated, there is no direct relation between the farmers who fill out the survey and the volumes that the supplier sells to Kellogg. However, the methodology is designed to ensure that the data collected is representative of, and applied to, the full volume of raw material associated with the on-pack claim. As such, the approach must demonstrate that 100% of the relevant crop volume or acreage implied by the claim is covered.

This acreage is calculated by the following approach, which ensures that the full (100%) estimated land use associated with the product is covered

:

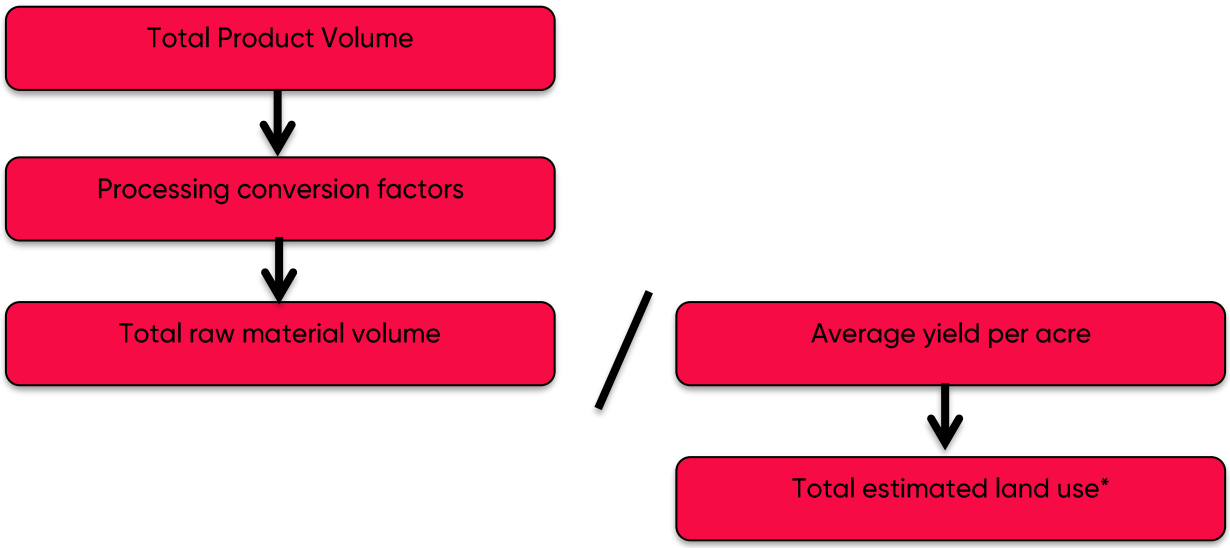


Figure 1: calculation used to calculate acreage from volumes

[3] Methods of gathering in-field data can be Grower Survey, Field to Market with HPI, SAI Farmer Self-Assessment, Canadian Footprint, Sustainable Rice Platform. These methods of gathering data have not yet been used. Incoming data as well as the aggregated-data analysis needs to be evaluated appropriately.

*From this calculation, Kellanova deduces the number of acres related to the product that must be covered by field data (100% of total estimated land use). This 100% estimated land use coverage requirement applies in particular to substantiation of on-pack claims and is not satisfied by partial or sampling-based datasets alone.

The criteria below show the different practices and KPIs that are the basis for the on-product Responsible Sourcing claim. The different colors indicate who is responsible for implementing the practice. Green shows that it is a Kellanova responsibility; orange shows that it is the supplier's responsibility, and blue shows that it is the farmers' responsibility.

Kellanova, the suppliers, and the farmers should work together to ensure that the criteria are met by all parties involved in the supply chain. The verifier will check the processes and documents related to each indicator to ensure accurate data is being gathered, and check whether the process has been implemented reliably.

Responsibly Sourced Criteria	
Environmental	
E1	100% of acres (for product specific ingredient by supplier) are measuring key criteria with the goal of demonstrating continuous improvement. For the avoidance of doubt, this requirement means that substantiation must not be based on partial or representative datasets, but must reflect full (100%) coverage of the relevant acreage or an equivalent methodology demonstrably supporting that level of coverage.
E2	Suppliers demonstrate **capability to measure and report on** GHG emissions
E3	Implemented conservation practices to this threshold (4 of the below should be met): >60% conservation tillage >40% cover crops and/or continuous cover >20% buffer strips >40% have a nutrient management plan in place >50% conservation irrigation practices (drip, channel, rainfed) >20% laser leveling
E4	Implemented conservation practices to this threshold (all should be met): 100% implementing an integrated pest management plan 100% no deforestation 100% legal right to Farm the lands
E5	Kellanova engaged in annual support with project plan in place (i.e. Funding, training, data reporting, expert partnership)
E6	Environmental Risk Assessment (including deforestation and water) (if high risk, mitigation plan)
Social	
S1	3rd party validation of compliance to social accountability programs
S2	100% Workers Have Access to Regular Health and Safety Training 100% Farmers Indicating the use of PPE
S3	All suppliers have signed the Kellanova Code of Conduct
Governance	
G1	Farms with the above criteria must sell into Kellanova supplier (on average)
G2	Programs are with contract suppliers of the life of the project (consistency)
G3	Volume proxy = total sourcing
G4	Assessment of reputational risk and internal risk assessment

A more detailed interpretation of the criteria above can be found in the Supplier Guidance Document, as well as in the Criteria Interpretation document. These interpretations are meant to clearly explain what the criteria mean and can help the farmers, suppliers and verifiers to better understand the intent and meaning behind the KPIs. The Criteria Interpretation document uses standard good agricultural practices, as recognized internationally by the Sustainable Agriculture Initiative (SAI) platform[4], as a basis for the explanation of each criterion. The document also shows what content, and occasionally which questions, from CropWise Sustainability Survey are related to each KPI, as well as which questions the supplier can use to ensure they are gathering the correct data from the farmer (farmer friendly text).

Figure 2 shows the process flow of how the above related information moves through the different levels of actors within the Responsible Sourcing Program. It shows that each level of the supply chain is responsible for gathering the appropriate information, and how this is benchmarked by Kellanova to the KPI's of the Responsibly Sourced Criteria. This forms the basis of the claim, and where the verification of the processes and data comes into play. Once this external verification is complete, Kellanova is able to make an on-product claim: "Made with responsibly sourced [ingredient]."

[4] http://www.saiplatform.org/

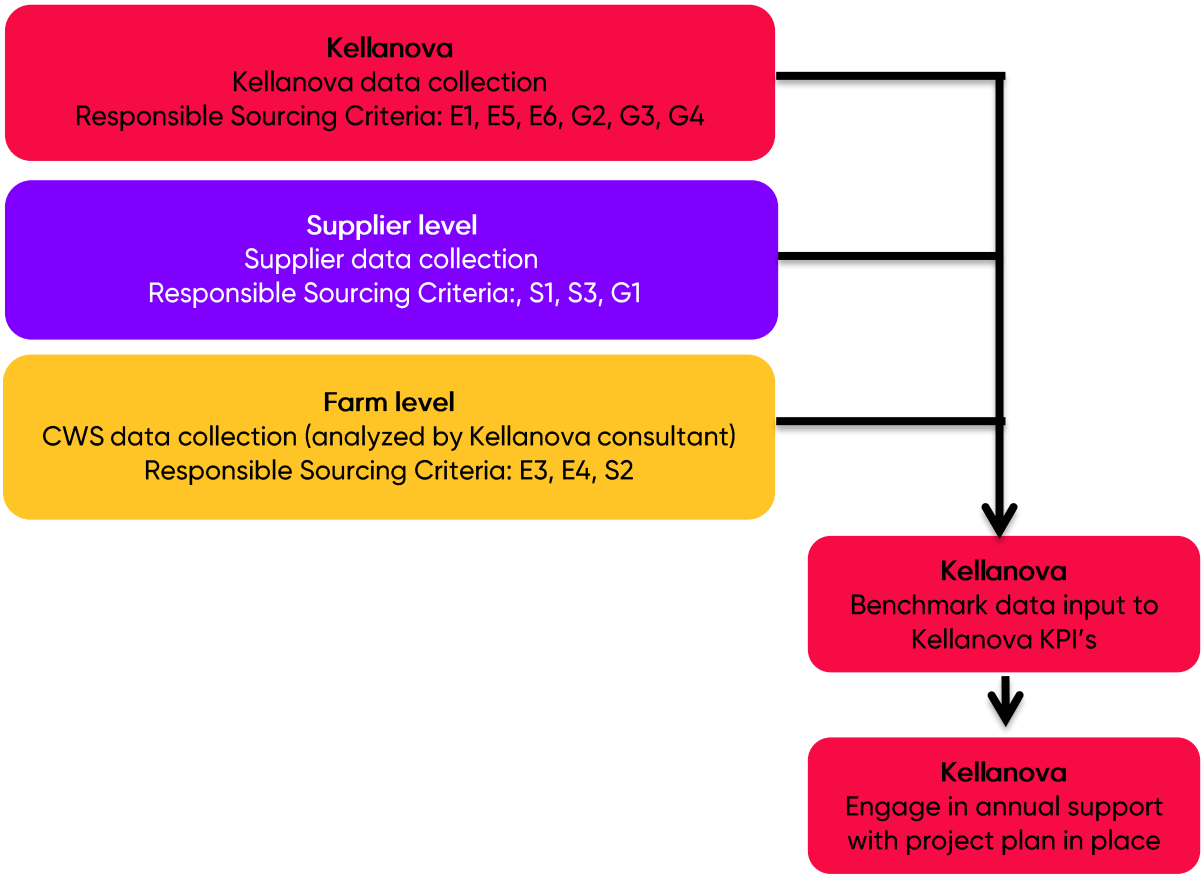


Figure 2: process flow of information. Different levels for verification and which actor (Kellanova, supplier, or farmer) is responsible for complying.

2. Compliance Levels

The Criteria require certain levels of compliance from all actors involved. The four indicators that must be met by all farmers (which represent all the acres necessary for the ingredient-specific claim) involved in the project are:

1. 100% No deforestation
2. 100% implementing an integrated pest management plan
3. 100% legal right to farm the lands
4. 100% have access to regular health and safety training

New farmers will have one year to implement measures two and four, but should be compliant with points one and three when they are integrated into the claim. However, the maximum number of *new* farmers who do not comply with points one and three will be capped at 5% of growers. New farmers can only be considered new the first time they provide their in-field information to the program, via Crop Wise Sustainability or other method of data input. Thus, suppliers should keep track of which growers are new to the program.

The other on farm practices should be met, but not by 100% of the farmers. At least four of the remaining indicators should be met at the levels of compliance as indicated in the criteria (section 2; page 4). If four of the thresholds are met, plus all of the remaining indicators (at the farm, supplier and Kellanova level) are met, then the claim can be made.

3. Volume Tracking

It is important to note that the claim is based on self-reported data gathered from the field, through Kellanova suppliers. Kellanova does not have direct access to the growers, thus it is not possible to conduct on-site visits to the fields to verify the reporting quality of field practices. Furthermore, Kellanova can choose to apply a mass balance approach or a volume proxy approach to the claim. With either option, the raw material on which the claim is made is not traceable to the field. In other words, there is no guarantee that the tonnage bought by Kellanova comes from the farmers who have provided their information to Kellanova for the supporting Responsible Sourcing Claim nor that their volume is in the final product on which the claim is made. However, through CropWise Sustainability Survey , Kellanova can show impact on the fields from which their suppliers are gathering the raw material.

The two options described below have similar requirements at the Kellanova and supplier level, but the claims are based on different numbers. In both options, Kellanova Global will keep track of the growers who have participated in the survey, along with how many acres/ha they reported cultivating flint corn. The suppliers, in turn, should keep a list indicating the volumes (and thus, how many acres) they purchased from participating growers and/or their aggregators (who in turn keep track of the grower volumes). Examples of how Kellanova and the suppliers can keep track of this information can be found in Annex I. However, it is not required to follow these templates exactly. The goal for both methods is to understand and track how many acres/ha are involved in producing the raw product, and how much of this product is being purchased by the supplier, and eventually by Kellanova.

3.1 Mass Balance Approach

The mass balance approach entails that the growers supply a certain amount of Responsibly Sourced volumes, which are mixed with conventional material at the supplier level. The basis of the claim lies on how much Responsibly Sourced volume sits at the supplier level. Because of the existing link between volumes purchased and volumes used in the claim, there is no need to worry about double counting acreages or volumes on a grower level - the volumes are accounted for through the tracking system. The suppliers need to ensure that the field data covers 100% of the crop specific volume bought by Kellanova. Kellanova provides the supplier with this volume/acreage amount.

With this option, the volumes used by Kellanova in their claim should not exceed the total volumes supplied. There is a direct link between the volumes supplied by the participating growers, and the Responsibly Sourced volumes that Kellanova can claim.

Figure 3 and the accompanying tables below show how volumes can be traced back to the farmer, by the supplier and/or Kellanova.

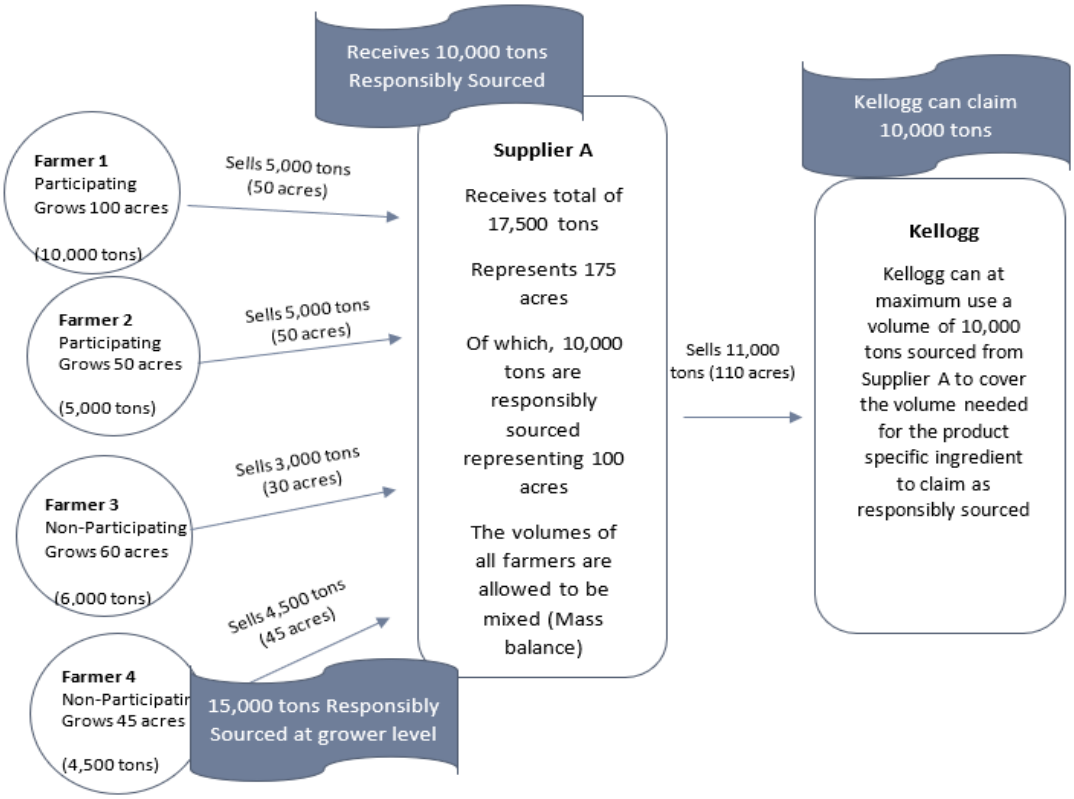


Figure 3: volume tracking with the mass balance approach.

	Farmer 1	Farmer 2	Farmer 3	Farmer 4
Participating or not?	Participating, provided in field information	Participating, provided in field information	Not participating, did not provide in field information	Not participating, did not provide in field information
Acres grown (and reported on, if participating)	100	50	60	45
Volumes harvested	10,000	5,000	6,000	4,500
Volumes (conventional) delivered to supplier A	The amount delivered from farmer 1 is considered responsibly sourced	The amount delivered from farmer 2 is considered responsibly sourced	3,000	4,500
Volumes (responsibly sourced) delivered to supplier A	5,000	5,000	The amount delivered from farmer 3 is considered conventional	The amount delivered from farmer 4 is considered conventional

Total responsibly sourced volume in program	15,000
Total volume delivered to supplier A ***(Conventional and responsibly sourced)***	17,500
Total responsibly sourced volume at Supplier A ***(Kellanva can claim this maximum number of volumes for the claim)***	10,000

The volumes used by Kellanova in their claim should not exceed the total volumes delivered by participating growers to the suppliers.

3.2 Volume Proxy Approach

The proxy method of volume tracking tracks how many acres/volumes are involved in the project, on a supplier level, as per information gathered from CropWise Sustainability Survey (or other in-field data gathering method).

Kellanova should keep a record of how many and which growers, on a supplier level, are providing information related to the claim. Growers should not participate in more than one sustainability and/or responsible sourcing claim, which will require a self-declaration from the growers or the suppliers, stating that their acres will not be counted towards any other sustainability or responsible sourcing claim with other suppliers/companies. The volumes/acres do not have to physically be in the Kellanova supply chain, but there should be an accounting system showing how much is in the program itself (as per the CWS) and how much is physically in the Kellanova supply chain, per supplier for each Responsibly Sourced claim.

The responsibly sourced volumes from which Kellanova can make a claim cannot exceed the responsibly sourced proxy volumes found at each supplier. If a supplier has involved 10,000 acres into the program, then the maximum volume that Kellanova can claim from that supplier is capped at the volume represented by those participating 10,000 acres.

Figure 4 and the accompanying tables below show an example of how this proxy tracking system would work on an individual supplier level.

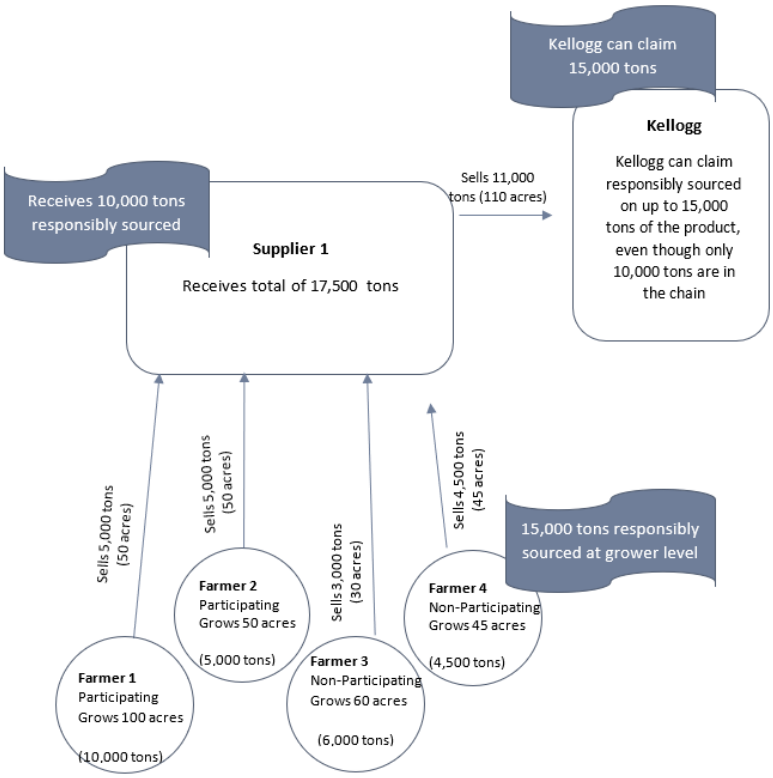


Figure 4: volume tracking with the volume proxy approach.

	Farmer 1	Farmer 2	Farmer 3	Farmer 4
Participating or not?	Participating, provided in field information	Participating, provided in field information	Not participating, did not provide in field information	Not participating, did not provide in field information
Acres grown (and reported on, if participating)	100	50	60	45
Volumes harvested	10,000	5,000	6,000	4,500
Volumes (conventional) delivered to supplier A	The amount delivered from farmer 1 is considered responsibly sourced	The amount delivered from farmer 2 is considered responsibly sourced	3,000	4,500
Volumes (responsibly sourced) delivered to supplier A	5,000	5,000	The amount delivered from farmer 3 is considered conventional	The amount delivered from farmer 4 is considered conventional

Total responsibly sourced volume in program ***(Kellanova can claim this maximum number of volumes for the claim)***	15,000
Total volume delivered to supplier A ***(Conventional and responsibly sourced)***	17,500
Total responsibly sourced volume at Supplier A ***(Actual delivered should not exceed responsibly sourced volumes existing in the program)***	10,000

The volumes used by Kellanova in their claim should not exceed the total volumes reported by growers in the entire project (calculated through converting acres to volumes).

4. External Verification Procedure

Figure 5: process flow. Where verification fits in the process of data gathering and making an on-product claim

This protocol is focused on verifying information related to the criteria for Responsibly Sourced claim[5]. Figure 5 indicates where verification fits during the process of making an on-product claim. An on-product claim cannot be made until the verification is completed.

The verification process will be ingredient and region specific. External verification is required for each individual on-product claim. Claims are valid until the ingredient's volume associated with the supply chain is exhausted, and need to be re-evaluated on an annual basis. Using figure 6, we can follow an example: if there are 2,000 tons of corn from Argentina associated to the corn flakes on the market during 2017 in Europe, then only corn flakes in Europe during 2017 can be considered for that particular claim.

Product related to volume/claim	Volume related to claim/product	Region related to volume/claim	Supplier related to volume
• Corn Flakes in Europe 2017	• 2,000 tons of corn	• Argentina	• 5

FIGURE 6: Example of how many suppliers are involved in ingredient claim

[5] This document is focused on data coming in through the Grower Survey – other methods of data gathering should be evaluated differently.

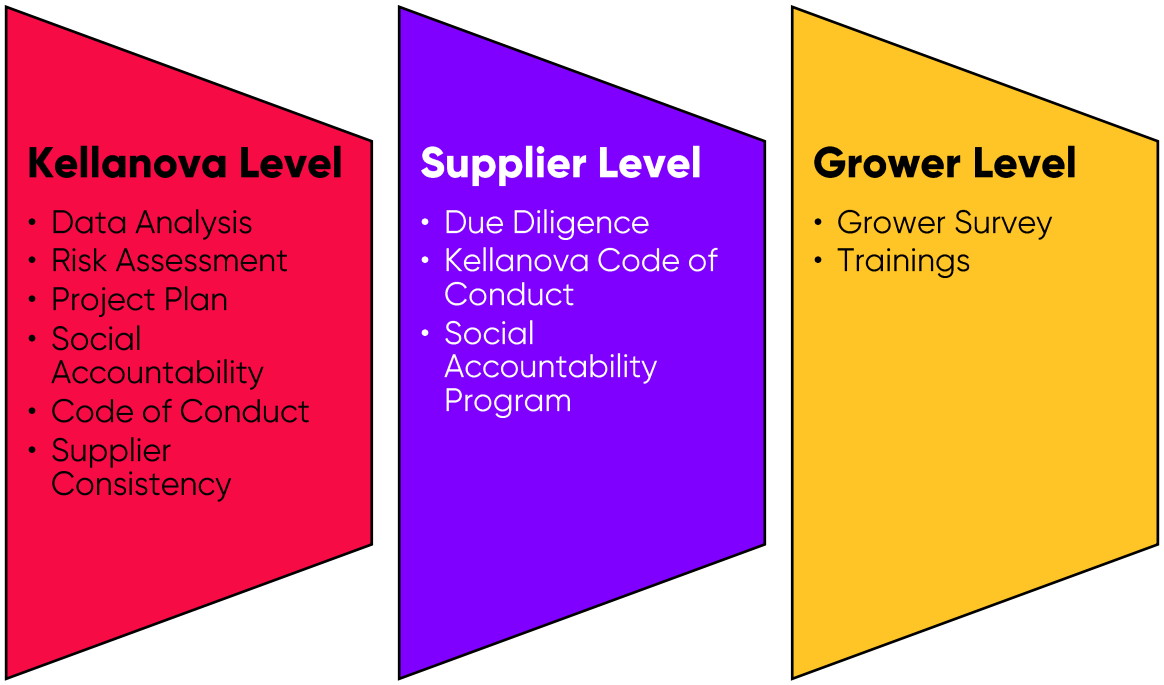
The verifier should visit the Kellanova regional office, where the claim is being made. The verifier also needs to visit all suppliers involved in the sourcing of the ingredient and grower data in question. Thus, continuing with the example shown in figure 6, five suppliers will need to be visited, to verify supplier and grower data related to the claim.

The verification visits should be conducted every time a claim is to be made, on an annual basis. The requirements for a third party verifier can be found in Annex II.

Because the volumes are gathered and calculated annually, the in-field data collected should be reflective of the year that the crop was cultivated/traded.

In order to ensure reliable data from the field, suppliers should engage with their growers during the data collection (more information in Supplier Guidance documentation). Kellanova will also have to be involved in analyzing the supply chains behind the ingredients in every region.

The external verifier is responsible for checking documentation related to the KPIs set by Kellanova at different levels, to ensure the accuracy of the data gathered from the field, as well as the quality of the processes during and after the data has been gathered. The different aspects that need to be checked are outlined in figure 7, and described in more detail in the following sections:



4,1 On-Farm Verification Approach

Kellanova or its verification partners may conduct **risk-based on-farm audits or spot checks** to validate data quality and assess implementation of key practices.

These audits may be triggered by:

- High-risk geographies or crops (e.g., deforestation, labour risks)

- Data anomalies or inconsistencies
- Verification findings at supplier level

On-farm audits are not required for all growers but form part of a **continuous improvement and assurance approach**.

4.1 Preparation

In preparation for the verification, the verifier should agree with Kellanova on the scope of the project. The verifier should announce the verification to all involved parties, request necessary documentation beforehand and share a detailed verification plan no later than two weeks before the start. This plan should include the timing, involved parties/personnel and a clear description of the activities.

4.2 Conducting the Verification

Verification includes three levels of the responsible sourcing program for which verification needs to be conducted. The following three sections provide an overview of the various checks that are needed per organizational level; (3.2.1) Kellanova, (3.2.2) supplier and (3.2.3) farmer level.

4.2.1 Kellanova Level Verification

Kellanova is responsible for benchmarking the aggregated data set to the criteria listed in the KPI's and need to be visited each time a claim is to be made.

Before the verification begins, Kellanova should gather the relevant documentation:

- Crop Wise Sustainability Surveys submissions of all farmers included in the claim
- Method for data output
- List of relevant suppliers, and their associated documentation (, code of conduct, sustainability protocols, Valid social accountability audits)
- SOP for addition of supplier to the supply chain
- Risk assessment per region/crop

The following aspects will be verified through documentation checks and interviews with personnel. Each item is described in further detail below.

i)CWS Data Analysis (data output)	Methodology for data output Farmer-level survey comparison Minimum data density Compliance indicators (farm level) Farmer Awareness
ii) Risk Assessment	Covers all topics for region/crop No risks/red flags found
iii) Kellanova Project Plan	Funding, training, data reporting, expert partnerships
iv) GHG targets and reporting	Suppliers demonstrate **capability to measure and disclose** GHG emissions
v) Social Accountability Program	Valid audit completed with corrective actions closed out
vi) Supplier Code of Conduct	All suppliers should have signed one
vii) Supplier Consistency	Suppliers should be part of the Kellanova supply chain

i) CWS Data Analysis (data output)

Methodology for data output:
The verifier should have access to the Crop Wise aggregated data sheet or online platform. This is the aggregate information gathered from all CWS Surveys. The Kellanova consultant managing the aggregate data should be interviewed, to understand the methodology behind the calculations and numbers of the claim.

Farmer-level survey comparison:
The verifier should have access to the individual farm-level CWS submissions to crosscheck this information with the aggregated data sheet to ensure valid processing of the data.

Kellanova should keep a list of growers who participated in the project, as well as how many acres of the relevant crop they reported cultivating. A CWS Survey needs to be completed for each individual farmer contributing to the claim.

Minimum data density:
The verifier should ensure that data for 100% of the acres represented by the volumes found in Kellanova product-specific supply chain has been collected during the duration of the project. This should be done by checking the calculation which is described on page 3. Inputs needed for this check are:

(1) evidence for total product volumes produced by Kellanova (calculated via the Kellanova conversion calculation)

(2) evidence for conversion factors in calculation (via the Kellanova conversion calculation)

(3) crosscheck on reported acreages in the CWS Survey and total area claimed

This check requires the formula as presented in section 2 (page 3) of this document.

Volume calculated as per the crop wise surveys.

Volume calculated as per the aggregated data sheet = (Average yield x ha) x Total Crop Specific Land Surveyed

Compliance Indicators:

The compliance indicators at the farm level should be reviewed at this point in the verification. The results of the Kellanova Survey Data Analysis should meet criteria listed below.

Environmental	
E3	Implemented conservation practices to this threshold (4 of the below should be met): >60% conservation tillage >40% cover crops and/or continuous cover >20% buffer strips >40% have a nutrient management plan in place >50% conservation irrigation practices (drip, channel, rainfed) >20% laser leveling
E4	Implemented conservation practices to this threshold (all should be met): 100% implementing an integrated pest management plan
Social	
S2	Farm workers are supported by 100% Workers Have Access to Regular Health and Safety Training 100% Farmers Indicating the use of PPE

Farmer Awareness:

All growers involved in the program should be trained to better understand the criteria and questions of the CropWise Survey. These trainings can be led by Kellanova, but it is important that the suppliers also are present. The supplier and/or Kellanova should keep the training materials, lists of participants in trainings. They should cover the practices outlined in the CropWise (especially the ones related to the KPIs), and how the farmer can comply with them. This documentation should be filed/kept for the duration of the project. The supplier and/or Kellanova should walk the verifier through the process of how the CropWise is communicated and how it is ensured that farmers understand the requirements.

ii) Risk Assessment

Kellanova should complete a risk assessment per region and per crop. Red flags should be raised in this risk assessment when identified. The verifier should discuss the risks outlined in the risk assessment with the supplier, and if/how they are present in the supply chain or not. Additionally, the verifier should call on their own knowledge of issues in the region/crop and identify potential high-risk areas, and address these during the verification.

The risk assessment should be structured as a desk study of the following points, calling on globally recognized or accepted research as reference points:

Climate Risks	
Deforestation Risks	• High Value Conservation Areas should not be within the vicinity. ◦ The risk assessment needs to be representative of the sourcing area and provide information on a provincial/community level. • Deforestation, Global Forest Watch (compare GIS imagery from 10 years ago with current GIS imagery) • If deforestation was found in the supply chain, post December 31, 2015, the supply chain cannot be verified as responsibly sourced. • In case the risk of deforestation is high, a statement in de supplier code of conduct and/or a self-declaration on the farmers level is required stating that there has been no forest on the utilized land for the past 10 years (see section 2.2.2).
Water Risk	• Water usage and water conservation practices • Water footprint
Human Rights Risks	• Workers rights • Child labor • Land rights • If any instances of abuse of the above are found in the supply chain, it cannot be verified as responsibly sourced.
Agricultural Risks	• In field farm practices that are considered to be detrimental to the planet (i.e. opposite of known Good Agricultural Practices)
Geopolitical Risks	<To be defined>
Reputational & Business Risks	• Quality

In case any of the above-mentioned risks are identified for the sourcing area, a risk mitigation plan needs to be in place. The mitigation plan needs to contain measures to prevent the identified risks and provide evidence that the farmland (hectares) included within the responsible sourcing claim is clear from this risk.

Example:

If the verifier is aware that there is a high risk of deforestation in region A, or if the risk assessment shows that region A has a high risk of deforestation, then:

1) the supplier should explain the findings to the growers, explain why deforestation is not a good agricultural practice, and explain what practices should be taken to avoid farming on recently deforested lands
2) there would be no verification, because there is no guarantee that deforestation within the supply chain did not occur.

If a high risk for any of the above categories is found, there should be an engagement session with the suppliers and/or growers, hosted by Kellanova or the supplier, explaining the risks found in the region. The farmers should be made aware of the risks related to the findings of the assessment. During the session, the host should explain what kind of mitigation practices should be in place for each risk that was found. However, a product will not be verifiable as responsibly sourced if a high risk related to any of the above topics were found during this exercise.

iii) Greenhouse Gas Emissions Disclosure and Management

Suppliers should demonstrate the capability to measure, report, and manage greenhouse gas (GHG) emissions in alignment with internationally recognized standards.

At a minimum, suppliers must provide:

- Scope 1 and Scope 2 emissions data
- Documentation of the methodology used for emissions calculation, aligned to recognized frameworks (e.g. GHG Protocol or ISO 14064)

Where possible, suppliers should also provide:

- Relevant Scope 3 emissions data
- Evidence of annual tracking of emissions performance

Suppliers are encouraged to align with science-based emissions reduction approaches and demonstrate progress over time through continuous improvement.

iv) Kellanova Project Plan

Before the claim can be made, and/or in case the responsibly sourced KPIs are not met, Kellanova should have a project plan in place to increase the scores using, amongst others:

- Funding
- Training: explaining the program, how the farmers data will be used, a thorough explanation of the different in field practices/criteria, guidance on how to fill out the survey (or send their field data)
- Data reporting
- Expert partnership
- Other

Documents related to the above activities as they will be checked during the verification. A verification cannot happen, and a claim cannot be made, until the KPIs are met.

v) Kellanova Code of Conduct

Kellanova should show evidence of their suppliers' signed Code of Conduct.

vi) Social Accountability Compliance

Kellanova should show evidence of their suppliers' successful completion of a valid social accountability audit.

Accepted audit programs include: SMETA, SA8000, BSCI, other audits mutually recognized through AIM Progress

vii) Supplier consistency

Provide copy of supplier code of conduct/requirements: There should be a clear understanding of the supplier's role within the Responsible Sourcing Program outlined in the procedure. Kellanova suppliers should keep documents and data related to the Responsible Sourcing Criteria (including the grower surveys and the analysis, and any training materials) for a minimum of 3 years. These documents should show consistency throughout the life of one or multiple projects.

Provide methodology for acquiring new suppliers: Standard operating procedures for Kellanova acquiring new suppliers. There should be a clear understanding of the supplier's role within the Responsible Sourcing Program outlined in the procedure.

4.2.2 Supplier Level Verification

All suppliers included in the volume/region of raw-material sourcing need to be visited during the verification process. During this visit, the aspects described in this section will be verified through documentation checks and interviews with personnel.

Before the verification begins, the suppliers should gather the relevant documentation:

- Training materials for the farmers
- Latest GHG reporting and targets
- Signed Code of Conduct
- Valid social accountability certificate
- List of the participating growers and the crop specific volumes supplied
- Grower Surveys

i) Due Diligence	Sampling method Guidance to survey takers Farmer Awareness Review process of incoming surveys Farm Level Compliance Indicators
ii) Emissions Measurement and Climate Data.	**Suppliers must** demonstrate capability to measure and report on GHG emissions
iii) Kellanova Code of Conduct	Signed Kellanova Code of Conduct
iv) Social Accountability Program	Valid certificates

i) Due Diligence

The due diligence of data gathering at the supplier's level is outlined in the supplier guideline. The verifier should ensure that the supplier has followed all practices as outlined in the guideline document (also shortly described below):

Sampling method: The survey should be gathering data from growers representing at least the number of acres needed to fulfill the volumes needed for the claim. Sampling methodologies may be used to gather data for monitoring or reporting purposes.

However, sampling approaches must not be used, on their own, to substantiate on-pack claims, unless it is clearly demonstrated and documented that they provide full (100%) coverage of the acreage or volume implied by the claim.

Guidance to survey takers:

The supplier or their selected trusted advisor should be familiar with the questions in the survey and how they are related to the KPIs used for the claim. They should be able to explain to the farmers what is meant by each question. The supplier should house evidence of communication related to the Responsibly Sourced Program between growers/agronomists/themselves. These can be call logs outlining what was discussed, when, and with which grower, or having follow up conversations with the agronomist who helps the growers fill it out, etc. This documentation should be filed/kept for the duration of the project, and the verifier will check them.

Farmer Awareness:

All growers involved in the program should be trained to better understand the criteria and questions of the CropWise Sustainability Survey. These trainings can be led by Kellanova, but it is important that the suppliers also are present. The supplier and/or Kellanova should keep the training materials, lists of participants in trainings. They should cover the practices outlined in the CropWise (especially the ones related to the KPIs), and how the farmer can comply with them. This documentation should be filed/kept for the duration of the project. The supplier and/or Kellanova should walk the verifier through the process of how Crop Wise Sustainability is communicated and how it is ensured that farmers understand the requirements.

Review process of incoming surveys:

The review process of incoming CWS Surveys should be consistent and it should be clear whom is responsible for this activity. Each survey must be reviewed before being accepted and passed along for processing/analysis. The requirements of the revision are outlined in more detail in the Supplier Guidance document.

Farm Level Compliance Indicators:

The supplier is responsible for ensuring that the following two farm level compliance indicators are being met at the farm level for the full crop specific volume sourced by Kellanova. Unlike the other farm level indicators, this information is not gathered through the CWS Survey, and should be partly reviewed by the supplier on a farmer level as described below. Only the farmers who fill out the CropWise- and are part of the Responsibly Sourced claim - are required to have these elements checked. The verifier has the right to ask the supplier for documentation related to the below requirements.

Environmental	
E4	Implemented conservation practices to this threshold (all should be met): 100% no deforestation 100% legal right to Farm the lands

100% no deforestation: The verification for this indicator is twofold: (1) a risk assessment performed by Kellanova for the sourcing region defining the risk of no deforestation (high/low). In case the risk is classified as high for the sourcing region, (2) the supplier needs to include a statement in their code of conduct and/or farmers need to complete a self-declaration that there has been no forest on the utilized land for the past 10 years. The level of detail of the risk assessment for deforestation needs to

be representative of the sourcing area and provide information on a provincial/community level. This should allow the supplier/ Kellanova to conclude with reasonable certainty on the level of risk.

100% legal right to farm the lands: The supplier, first aggregators and/or farmers need to complete a self-declaration stating the legality of the farmer's rights to farm the land (contract with owner of land, or land deed showing ownership).

ii) Greenhouse Gas Emissions Disclosure and Management

Suppliers should demonstrate the capability to measure, report, and manage greenhouse gas (GHG) emissions in alignment with internationally recognized standards.

At a minimum, suppliers must provide:

- Scope 1 and Scope 2 emissions data
- Documentation of the methodology used for emissions calculation, aligned to recognized frameworks (e.g. GHG Protocol or ISO 14064)

Where possible, suppliers should also provide:

- Relevant Scope 3 emissions data
- Evidence of annual tracking of emissions performance

Suppliers are encouraged to align with science-based emissions reduction approaches and demonstrate progress over time through continuous improvement.

iii) Kellanova Code of Conduct

A signed copy of the Kellanova Code of Conduct should be provided by the supplier to the verifier. Suppliers should also provide proof of contract with Kellanova, for supplying the ingredient in question.

iv) Social Accountability Program

Suppliers who supply directly to Kellanova should present a valid certificate of any of the following accepted programs to the verifier: SMETA, SA8000, BSCI, other audits mutually recognized through AIM Progress

4.2.3 Farmer Level Verification

Farmer level information should be checked during the supplier's verification visit. The supplier should have documents related to the below ready for the visit.

i) Grower Surveys	Data input (sample of collected surveys)
ii) Trainings	Related to Responsibly Sourced Program

i) CropWise Surveys (data input)

The verifier should randomly choose a sample of the completed grower surveys and compare the answers in those surveys to the answers in the Kellanova consultant's analysis, maintaining full access to any quality assurance or data cleansing methods the consultant may use during analysis or aggregation. This sample should be selected randomly, and the verifier should check at least the square root of all surveys taken.

There should be no major anomalies in the data sample checked by the verifier. The data points from the grower survey related to this selected sample should match the data points as calculated by the Kellanova consultant.

Any doubts related to the information presented in the surveys should be readily explained by the supplier and/or the consultant, who should have had contact with the grower during the data gathering step; or by the consultant, who managed the data aggregation.

This audit sampling is limited to verification activities only and does not impact the requirement that substantiation for on-pack claims must reflect 100% of the relevant acreage or volume.

ii) Trainings

The supplier and/or Kellanova should train the growers involved in the program, on how to properly complete and interpret CropWise and any KPIs calculated based on survey responses. At a minimum, it should cover: health and safety, use of PPE, nutrient management plans, conservation tillage, buffer strips, cover crops, integrated pest management, laser leveling and conservation irrigation practices. The training should be given to the number of farmers which represent the number of acres related to the product-claim that Kellanova is making.

Suppliers or Kellanova should show the complete list of growers and the acreage they represent, whom they trained, and the presentations/documentations that they used to present the information. The acreage represented by the growers involved in the training should cover at least the number of acres necessary to represent the volume needed to make the claim.

4.3 Corrective Action Plans

If during the verification visit, no red flags are raised, but the data shows that a KPI has not been met, a corrective action plan should be developed by the supplier, Kellanova and/or the farmers involved. There are two types of corrective action plans, which will have an effect on the outcome of the verification/claim- (i) same season solutions, and (ii) next season solutions.

i) Same Season Solution

This is a solution which can be implemented in the same season, and through which proof of action can be verified, at most 90 days after the verification visit is complete.

If sufficient proof of completion of the corrective action plan is sent to the verifier 90 days after the verification visit, then the claim can still be made.

ii) Next Season Solution

This is a solution which will not be able to be implemented until the beginning of the next season. If such a corrective action is to be taken, a claim cannot be made on this years' data/volume. This is because the change in the practice will not be able to be implemented until next season, so there won't be any way for that KPI to improve (reach the threshold) for the current year.

The corrective actions that suppliers and Kellanova should take, related to these practices, should encourage growers to meet these thresholds and implement the practices on their fields. They can do this via trainings, test plots, farmer to farmer learnings, etc.

In this case, the supplier will need to reassess a new sample of growers for the next year, and the KPIs should be met, if the changes on the ground have been implemented.

The verifier should decide which type of corrective action plan should be taken (same season or next season), and where necessary, ensure that the number of farmers involved in the action plan are representative of the minimum number of acres needed to reach the KPI. Specific examples of how to close the different types of gaps are listed in the chart below.

Illustration of corrective actions and corresponding evidence, per criteria:

Criteria	Corrective Action	Evidence for closing gap
GHG emissions targets and reporting -	Suppliers set action plan for measuring and reporting on GHG emissions	Proof of submission
100% of acres are being measured	Verification cannot continue until all acres are accounted for	
>60% conservation tillage	Work with the growers to understand and implement conservation tillage methods on their fields	Proof of implementation (pictures, video conference, in field visit, etc)
>40% cover crops and/or continuous cover	Work with the growers to understand and implement cover crops and/or continuous cover on their fields	Proof of implementation (pictures, video conference, in field visit, etc)
>20% buffer strips	Work with the growers to understand and implement buffer strips on their fields	Proof of implementation (pictures, video conference, in field visit, etc)
100% integrated pest management plan	Work with the growers to create an integrated pest management plan New growers have 1 year to implement/comply	Proof of new plan and implementation of it
>40% nutrient management plan in place	Work with the growers to create a nutrient management plan	Proof of new plan and implementation of it. The minimum requirement is proof that the farmer is monitoring fertilizer application and conducting regular soil analysis.
>50% conservation irrigation practices (drip, channel, rainfed)	Work with growers to understand and implement conservation irrigation practices on their fields	Proof of implementation (pictures, video conference, in field visit, etc)
>20% laser leveling	Work with growers to understand and implement laser leveling on their fields	Proof of implementation (pictures, video conference, in field visit, etc)
100% no deforestation	No sourcing from that farmer for this project.	
Environmental Risk Assessment	Conduct a risk assessment, covering the topics outlined in document above	The risk assessment + If a red flag/risk is found, then no claim can be made
Social accountability audit	Conduct a social accountability audit	Show valid certificate of social accountability program
100% are trained in health and safety	Conduct a training about health and safety New growers have 1 year to implement/comply	Proof of training Training materials List of participants + associated number of acres
100% are trained in Personal Protective Equipment	Conduct a training about using personal protective equipment	Proof of training Training materials

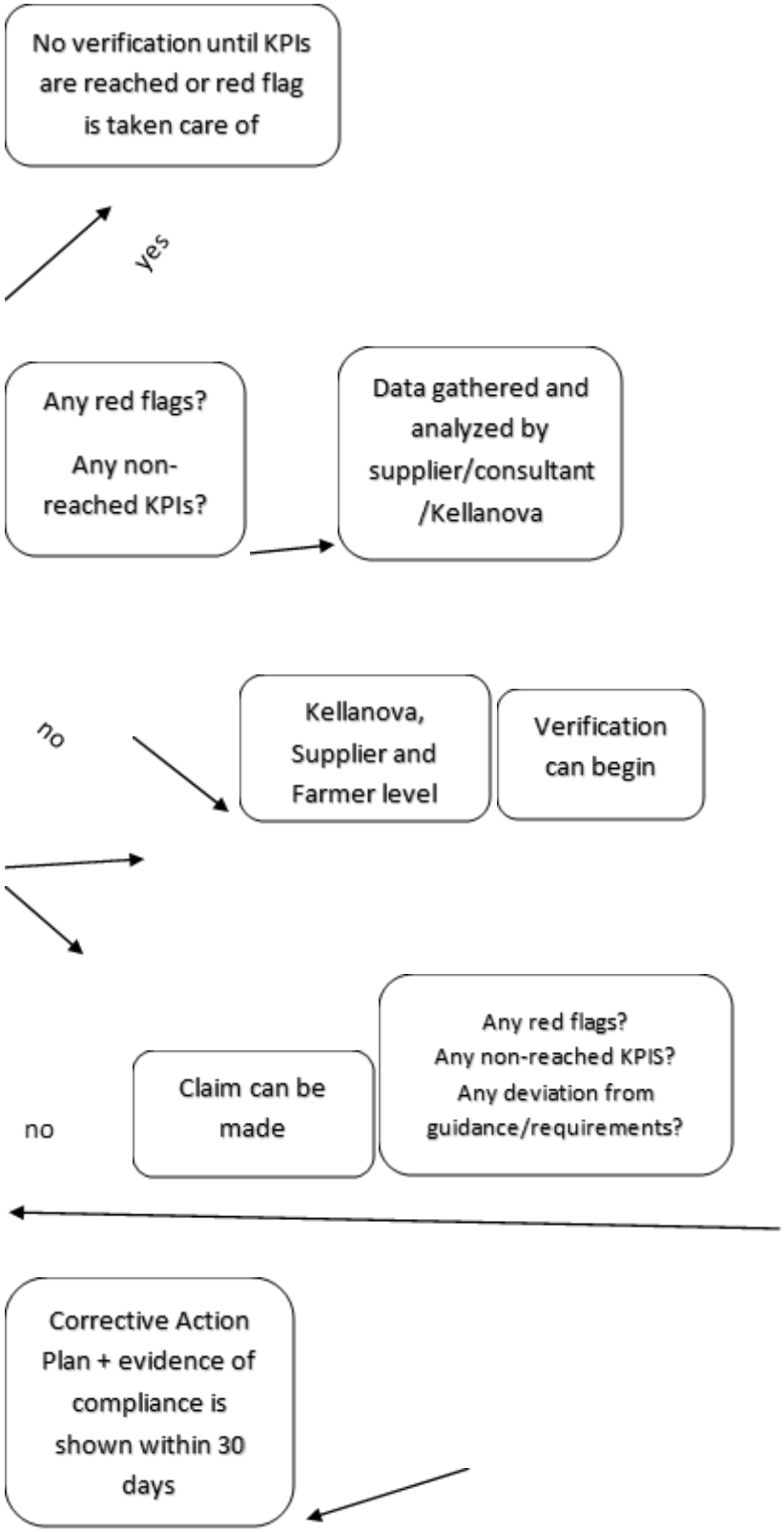
		List of participants + associated number of acres
Supplier Code of Conduct signed	Provide all suppliers with the Code of Conduct and ask them to sign it	Proof of signatures
Supplier Risk Assessment	Supplier fills out the supplier risk assessment. A verification cannot begin until a supplier risk assessment is filled out	Supplier Risk Assessment filled out

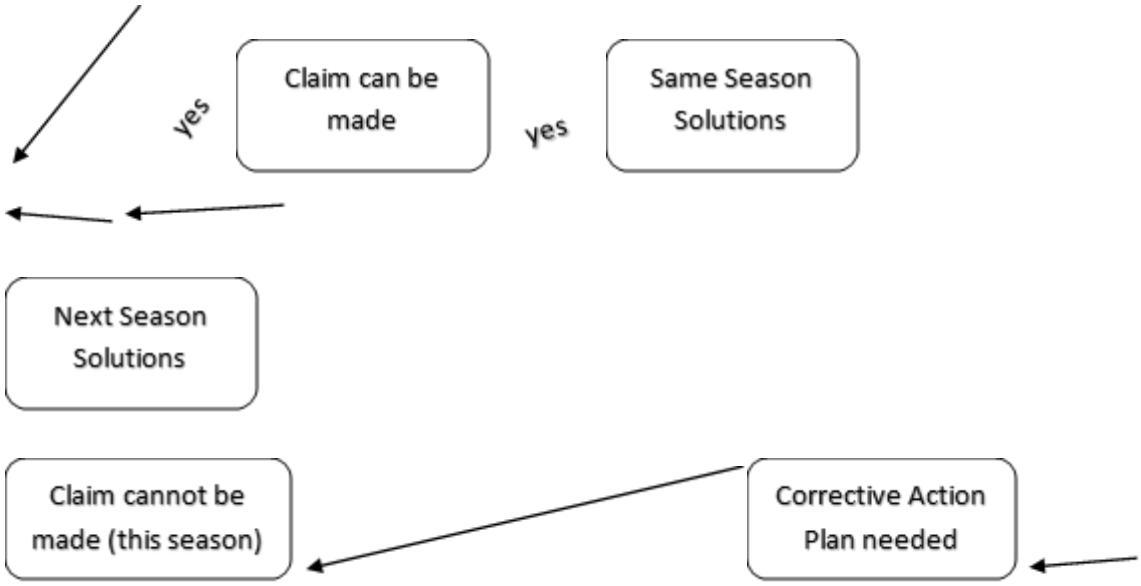
4.4 Reporting

The verifier reports gaps identified during the verification process in a closing meeting which is held directly after the verification. In this meeting, the verifier should clearly explain the details of the findings and timing set for solving the identified issues. The verifier should also explain if necessary additional evidence could/should be provided by Kellanova or the supplier to close any identified gaps.

Re-evaluation of the identified gaps after the set mitigation period is deemed necessary to close any open issues. A template of the report can be found in Annex III. There should be one report per supplier, and one final, group report once all suppliers have been visited.

5. Verification Map




yes
Claim can be made
yes
Same Season Solutions
Next Season Solutions
Claim cannot be made (this season)
Corrective Action Plan needed

6. Responsible Sourcing Claim

The claim should be transparent in terms of what is being measured. Kellanova should make clear to the public that the claim relies on self-reported data from growers. This means that Kellanova and the verification party rely on the willingness and ability of the growers to input accurate information and answers into CropWise Sustainability. The claim can be made if the compliance levels are reached at the thresholds indicated by the criteria.

The on-pack claim must not be used where the protocol cannot demonstrate full (100%) coverage of the relevant acreage or volume, or where reliance is placed solely on sampling methodologies without robust justification of full coverage.

An example of the on-pack claim logo can be found in Annex IV.

No claim can be made if…

1) …any high risks are found during the Kellanova risk assessment.
   This is a red flag, and the volume associated to that ingredient/product will not be verifiable.
2) …any of the requirements are not met to their necessary thresholds, by the farmers, the suppliers or Kellanova, as outlined in the criteria.
3) …any non-met requirements found during the third-party verification, were not closed prior to the 90 day corrective action period. …there are next season solutions that need to be implemented, and which affect the standing of the KPIs for this season/year/data set.

Annex I: Volume tracking templates

Templates for suppliers and Kellanova to keep track of volumes and acres/ha covered by the survey sample.

Kellanova keeps track of growers + acres cultivated (reported through Crop Wise Sustainability):

Grower Name	Acres Cultivated
John Smith	200 acres

Supplier keeps track of growers + volumes supplied:

Grower Name	Volume supplied
John Smith	2,000 tons

Annex II: Verification Body and Assessor Requirements

The verifier will be required to access records, conduct on-site audits and to issue, suspend or cancel verification.

Verification body

The verification body and its employees (the assessor) must have proven experience in assessing sustainability standards in the agricultural and food supply sector.

Assessor

The assessor will need the following qualifications to be able to perform the assessment:

- ✓ Relevant agricultural knowledge for the specific region and/or crops in scope
- ✓ at least Bachelor level and/or an equivalent level of experience
- ✓ good understanding of the local culture and language
- ✓ Minimum 15 days of assessment experience
- ✓ At least two years of working experience in agriculture
- ✓ Knowledge of conservation practices, including crop production, soil management, plant protection, fertilizer, irrigation technologies and energy systems on farm, as either part of a formal qualification or through successful completion of a formal course
- ✓ Training on Kellanova Responsible sourcing procedures

Independence, impartiality, confidentiality, and integrity

All employees must operate to high levels of professional integrity, be free from commercial, financial or other pressures, which might affect their judgment and are expressly forbidden from promoting any goods or services during evaluation activities.

Information relating to the farmer, supplier or Kellanova including details of products and processes, evaluation reports and associated documentation will be treated as confidential (unless otherwise required by law). No information is released to third parties without the prior consent of the applicant.

Employees or subcontractors of the verification body involved in the Kellanova Responsible Sourcing program are not permitted to carry out any activities which may affect their independence or impartiality, and specifically shall not carry out consultancy or training activities for the suppliers on whom they perform assessments. Training is not considered consultancy, provided that, where the course relates to management systems or assessing, it is confined to the provision of generic information that is freely available in the public domain; i.e. the trainer cannot provide company-specific solutions. Assessors must strictly observe the suppliers' and the verification body's procedures to maintain the confidentiality of information and records.

Annex III: Reporting Template

Each supplier will have their own report, after the verification is completed – please see the document titled "Interpretation Criteria."

There will also be one final group report, where the auditor should record findings identified per level: Kellanova level (green), Supplier level (orange), Grower level (blue). The Responsible Sourcing Criteria are grouped in three categories: Environmental (E), Social (S) and Governance (G). In each case that a criterion is not met, the auditee should define a corrective action, for which the auditor sets the timeline for closure (in case more than 90 days, claim can only be made a year later). There should be one individual supplier report for each supplier visited. After the completion of the supplier visits, the auditor will need to complete a final claim report, combining results from all visits into one template.

Final Claim Report - TEMPLATE		
SCOPE OF VISIT		
Final product on which claim is to be made:	*Frosted Flakes, Europe Q3 2017*	
Raw material:	*Corn grits – derivative of corn*	
Amount of raw material used for final product:	*2,000 tons of corn*	
Kellanova Regional Office:	Kellanova *USA*	
Number of growers surveyed:	*50*	Number of surveys checked: *7*
FINDINGS		
Kellanova Level	Criteria Not Met	Corrective Action Plan (Indicate Same Season or Next Season)
	-	-
Supplier Level	Criteria Not Met	Corrective Action Plan (Indicate Same Season or Next Season)
Corn Corp.	-	-
Best Corn Inc.	-	
Corn Suppliers United	-	
Farmer Level	Criteria Not Met	Corrective Action Plan
-	-	-
FINAL RESULTS		
The claim related to responsible sourcing for the Kellogg's Frosted Flakes that are on the European market for Q3 2017, can/cannot be verifiable as Responsibly Sourced.		

Non-Conformities *[Please list these here, along with the corrective action plans and whether they will or will not take effect in a timely enough fashion that a new verification visit will need to be conducted to ensure that the actions plans were implemented and that the KPIs were reached.]*

Annex IV: On-pack claim

*Source of vitamins D, B1, B2, B3, B6, B9 & B12 and iron. Vitamin D contributes to the maintenance of normal bones. Enjoy as part of a varied and balanced diet and a healthy lifestyle. **We source the amount of corn equivalent to the amount used in this product under our Responsible Sourcing Program. See https://betterdayspromise.kellanova.com/responsible-sourcing for detail on how our program ensures continuous improvement in safe working conditions and sustainable agriculture practices.

Responsibly Sourced Corn

This example first appeared in European markets in 2019, a verification statement on pack and with further information housed on the URL. Subsequent verification statements are published annually.

Annex V: Glossary

Term	Definition
CoC	Code of Conduct
Grower	Farmer selling to Kellanova supplier
CWS	Crop Wise Sustainability Survey
PPE	Personal Protection Equipment
SAI	Sustainable Agriculture Initiative
SOP	Standard operating procedure
Supplier	Raw material supplier to Kellanova. They purchase from the growers and sell to Kellanova.
Volume tracking	Tracking the volume from the source to the supplier