2022/2023 GLOBAL REPORTING INITIATIVE (GRI) INDEX

(Published July 2023)

Kellogg's

GRI 2 – General Disclosures			
Disclosure	Description	Links	Notes/Comments
2-1	Organizational details		In June 2022, Kellogg Company announced a plan approved by our Board of Directors to separate our businesses as a bold next step in transforming our portfolio. By the end of 2023, Kellogg Company will separate into two independent public companies, each better positioned to unlock their full potential: Kellanova, a global snacking company, and WK Kellogg Co, a North American cereal company. We'll continue to share more about this transformation at www.unleashingourpotential.com.
2-2	Entities included in the organization's sustainability reporting		ESG reporting does not include Multipro.
2-3	Reporting period, frequency and contact point		In June 2022, Kellogg Company announced a plan approved by our Board of Directors to separate our businesses as a bold next step in transforming our portfolio. By the end of 2023, Kellogg Company will separate into two independent public companies, each better positioned to unlock their full potential: Kellanova, a global snacking company, and WK Kellogg Co, a North American cereal company. Each company will determine their reporting structure. We'll continue to share more about this transformation at www.unleashingourpotential.com.
2-4	Restatements of information		None.
2-5	External assurance	2022 Greenhouse Gas Emissions Verification 2022 Water Efficiency Verification 2022 Food Loss and Water Verification	Kellogg'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. Our water risk assessement aligns to globally accepted frameworks. 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.
2-6	Activities, value chain and other business relationships	Annual Report	Throughout the report.
2-7	Employees	Equity, Diversity and Inclusion Progress	Kellogg has approximately 30,300 employees. The gender breakdown of employees is included in our ED&I report.
2-9	Governance structure and composition	10-K	

GRI 2 – General Disclosures cont.

Disclosure	Description	Links	Notes/Comments
2-10	Nomination and selection of the highest governance body	10-K, Proxy	
2-11	Chair of the highest governance body		The Social Responsibility & Public Policy Committee of the Board of Directors.
2-12	Role of the highest governance body in overseeing the management of impacts		The Social Responsibility & Public Policy Committee of the Board of Directors oversees our environmental, social and governance strategy.
2-13	Delegation of responsibility for managing impacts		Our Senior Vice President, Chief Global Corporate Affairs Officer; Senior Vice President of Global Supply Chain; Senior Vice President, Chief Human Resources Officer; Senior Vice President of Global R&D and Innovation 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 ESG commitments, based on their roles. Many of our senior leaders have annual performance goals tied to the company's ESG metrics.
2-14	Role of the highest governance body in sustainability reporting		The Social Responsibility & Public Policy Committee of the Board of Directors oversees our environmental, social and governance strategy and reporting.
2-15	Conflicts of interest	Proxy	
2-16	Communication of critical concerns		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	Proxy	
2-18	Evaluation of the performance of the highest governance body	Proxy	
2-19	Remuneration policies	Proxy	
2-20	Process to determine remuneration	Proxy	
2-21	Annual total compensation ratio	Proxy	
2-22	Statement on sustainable development strategy	Kellogg's Better Days Promise	Kellogg's Better Days® Promise is the company's environmental, social and governance strategy to advance sustainable and equitable access to food by addressing the intersection of wellbeing, hunger, sustainability, and equity, diversity and inclusion (ED&I), creating better days for 3 billion people by the end of 2030.

GRI 2 – General Disclosures cont.

Disclosure	Description	Links	Notes/Comments
2-23	Policy commitments	Global Code of Ethics Global Supplier Code of Conduct Operating Ethically Human Rights	
2-24	Embedding policy commitments		Our Senior Vice President, Chief Global Corporate Affairs Officer; Senior Vice President of Global Supply Chain; Senior Vice President, Chief Human Resources Officer; Senior Vice President of Global R&D and Innovation 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 ESG commitments, based on their roles. Many of our senior leaders have annual performance goals tied to the company's ESG metrics.
2-25	Processes to remediate negative impacts	Global Code of Ethics Ethics Alert Line	
2-26	Mechanisms for seeking advice and raising concerns		Critical concerns are communicated to the Social Responsibility & Public Policy Committee of the Board of Directors.
2-27	Compliance with laws and regulations	Annual Report	Included throughout report.
2-28	Membership associations		Included throughout report.
2-29	Approach to stakeholder engagement	Partnerships	
2-30	Collective bargaining agreements		40 agreements.

GRI 3 – Material Topics

Disclosure	Description	Links	Notes/Comments
3-1	Process to determine material topics	Materiality Assessment	
3-2	List of material topics	Materiality Assessment	
3-3	Management of material topics	Materiality Assessment	

GRI 201 – Economic Performance

Disclosure	Description	Links	Notes/Comments
201-1	201-1 Direct economic value generated and distributed	Annual Report	
201-2	Financial implications and other risks and opportunities due to climate change	Annual Report	
201-3	Defined benefit plan obligations and other retirement plans	Annual Report	

GRI 201 – Economic Performance cont.

Disclosure	Description	Links	Notes/Comments
201-4	Financial assistance received from government	Annual Report	Kellogg occasionally receives standard, non-material support from government entities in the form of tax abatements, Renaissance Zone Credits and Payments, as well as support for employee training.

GRI 203 – Indirect Economic Impacts

203-1	Infrastructure investments and services supported	Annual Report	
203-2	Significant indirect economic impacts	Annual Report	

GRI 204 – Procurement Practices

204-1	Proportion of spending on local suppliers	Responsible Sourcing Milestones	Kellogg 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.

GRI 205 – Anti-corruption

205-1	Operations assessed for risks related to corruption		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		Included in targeted employee training.
205-3	Confirmed incidents of corruption and actions taken		Kellogg has a robust process in place to assess the risk of corruption and takes action when necessary.

GRI 206 – Anti-competitive Behavior

206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Global Code of Ethics Palm Oil Milestones Global Supplier Code of Conduct	

GRI 207 – Tax

207-1	Approach to tax	Tax Policy and Objectives 10-K	
207-2	Tax governance, control, and risk management	10-K	
207-3	Stakeholder engagement and management of concerns related to tax	10-K	
207-4	Country-by-country reporting	10-K	

GRI 301 – Materials

Disclosure	Description	Links	Notes/Comments
301-1	Materials used by weight or volume	Responsible Sourcing Sustainable Packaging	
301-2	Recycled input materials used	Sustainable Packaging	

GRI 302 – Energy

Disclosure	Description	Links	Notes/Comments
302-1	Energy consumption within the organization	2021 CDP Report	
302-3	Energy intensity	2021 CDP Report Climate Action	
302-5	Reductions in energy requirements of products and services	2021 CDP Report Renewable Energy	

GRI 303 – Water and Effluents

Disclosure	Description	Links	Notes/Comments
303-1	Interactions with water as a shared resource	2021 CDP Report Water Efficiency	
303-3	Water withdrawal	2021 CDP Report Water Efficiency	
303-4	Water discharge		Total effluent from manufacturing 2022: 9,167 megaliters. Breakdown by destination is not available.
303-5	Water consumption		Total water use 2022 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

Disclosure	Description	Links	Notes/Comments
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		Our facilities are in urban settings, including industrial parks, and we have no agroforestry or agriculture-owned operations.
304-2	Significant impacts of activities, products and services on biodiversity	Deforestation Biodiversity Human Rights Responsible Sourcing	
304-3	Habitats protected or restored	Deforestation Biodiversity Human Rights Responsible Sourcing	

GRI 304 – Biodiversity cont.

Disclosure	Description	Links	Notes/Comments
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		None for Kellogg-owned facilities.

GRI 305 – Emissions

Disclosure	Description	Links	Notes/Comments
305-1	Direct (Scope 1) GHG emissions		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 globally company-wide operations in this ESG report. 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	2021 CDP Report	
305-3	Other indirect (Scope 3) GHG emissions	2021 CDP Report	
305-4	GHG emissions intensity	2021 CDP Report	
305-5	Reduction of GHG emissions	2021 CDP Report	

GRI 306 – Waste

Disclosure	Description	Links	Notes/Comments
306-1	Waste generation and significant waste-related impacts	Food Waste Reduction	
306-2	Management of significant waste-related impacts	Food Waste Reduction	
306-3	Waste generated		Total Waste to Landfill (tonnes): 23,166 Total Anaerobic Digestion (tonnes): 4,115 Total Bio-Recycling (tonnes): 5,434 Total Composting (tonnes): 3,004 Total External WWTP (tonnes): 590 Total Animal Feed Waste (tonnes): 240,209 Total Fermentation (tonnes): 212 Total Incinerated (tonnes): 4,085 Total Land Application (tonnes): 6,582 Total Recycled (tonnes): 34,504 TOTAL WASTE (tonnes): 325,096
306-4	Waste diverted from disposal		Total Anaerobic Digestion (tonnes): 4,115 Total Bio-Recycling (tonnes): 5,434 Total Composting (tonnes): 3,004 Total External WWTP (tonnes): 590 Total Animal Feed Waste (tonnes): 240,209 Total Fermentation (tonnes): 212 Total Land Application (tonnes): 6,582 Total Recycled (tonnes): 34,504

GRI 306 – Waste cont.

Disclosure	Description	Links	Notes/Comments
306-5	Waste directed to disposal		Total Waste to Landfill (tonnes): 23,116 Total Incinerated (tonnes): 4,085

GRI 308 – Supplier Environmental Assessment

308-1	New suppliers that were screened using environmental criteria		100 percent
308-2	Negative environmental impacts in the supply chain and actions taken	Palm Oil Deforestation Responsible Sourcing	

GRI 401 – Employment

401-1	New employee hires and employee turnover		Kellogg hired 5,036 employees in 2022. Total employee turnover in 2022 for North America, Latin America, Asia Pacific and Europe was 19.8%. This excludes data from China, Brazil-Parati.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	My Total Health (U.S.)	Kellogg prioritizes total health - physically, financially, emotionall and socially. Kellogg employees have multiple employee groups for which benefits vary by position. Generally speaking, employees recieve 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.
401-3	Parental leave	Parental Leave Policy (U.S.)	• Canada: Up to 100% of salary for 1 week and up to 85% of salary for 16 weeks for mothers; up to 85% of salary for 7 weeks for fathers; up to 85% of salary for 7 weeks for adoption. • Europe: Introduced news measures for employees experiencing pregnancy loss and fertility treatment, including paid leave, flexible working and health support. • South Africa: 4 months maternity leave, 4 months adoption care, 10 days paid parental leave.

GRI 402 – Labor/Management Relations

402-1	Minimum notice periods regarding operational changes		Notice periods – if any – may vary by contract and/or legislation and/or local regulation. We comply with local regulations and have had no actions brought against the company for violation of notice periods.

GRI 403 – Occupational Health and Safety

Disclosure	Description	Links	Notes/Comments
403-1	Occupational health and safety management system		Kellogg 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		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 access risk on routine and non-routine tasks. All of the hazard identification, risk assessment and incident investigations are part of our Kellogg Work System Phase 0 and are minimum requirements for our facilities globally. We have specific management system standards around each of these elements.
403-3	Occupational health services		We have comprehensive occupational health elements as part of our overall Employee Health and Safety Management System. Our EHS Management is 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 auditing every two to three years.
403-4	Worker participation, consultation, and communication on occupational health and safety		The mission of Employee Health and Safety at Kellogg 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 Kellogg is one of our K Values. All Plant Leadership Team members actively coach teams in EHS principles. Everyone is 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.

GRI 403 – Occupational Health and Safety cont.

Disclosure	Description	Links	Notes/Comments
403-5	Worker training on occupational health and safety		Our Kellogg 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 Kellogg, safety is not proprietary. We learn, listen and remain curious to further strengthen our EHS Center of Excellence.
403-6	Promotion of worker health		We follow all reporting requirements for worker health globally.
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		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		All workers are covered by our Global Employee Health & Safety Management System.
403-9	Work-related injuries		Global Kellogg Total Reportable Incident Rate (TRIR): 0.42
403-10	Work-related ill health		Global Kellogg Total Lost Time Incident Rate (LTIR): 0.22 There were no fatalities in 2022.

GRI 404 – Training and Education

Disclosure	Description	Links	Notes/Comments
404-1	Average hours of training per year per employee		5.7 average hours per employee Kellogg 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, cultural diversity training, IT training and OHS trainings, to name a few.
404-2	Programs for upgrading employee skills and transition assistance programs		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 equitable training and 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		100 percent. We have embedded 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 moved from a 3-point to 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 is a renewed 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 also provides direction and allows for improvement in the quality of feedback shared by managers and employees. We have increased visibility of "People Goal" adoption for all people managers, and have outlined specific outcome-based metrics to measure people manager effectiveness against established competencies for leaders.

GRI 405 – Diversity and Equal Opportunity

405-1	Diversity of governance bodies and employees	[Equity, Diversity and Inclusion Progress](#) [10-K](#), [Proxy](#)	
405-2	Ratio of basic salary and remuneration of women to men		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

406-1	Incidents of discrimination and corrective actions taken		We take internal concerns seriously. Our internal standards are higher than legal expectations and we take appropriate corrective action when we believe our policies have been violated.

GRI 407 – Freedom of Association and Collective Bargaining

Disclosure	Description	Links	Notes/Comments
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Global Supplier Code of Conduct	

GRI 408 – Child Labor

Disclosure	Description	Links	Notes/Comments
408-1	Operations and suppliers at significant risk for incidents of child labor	Global Supplier Code of Conduct	

GRI 409 – Forced or Compulsory Labor

Disclosure	Description	Links	Notes/Comments
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights	

GRI 411 – Rights of Indigenous Peoples

Disclosure	Description	Links	Notes/Comments
411-1	Incidents of violations involving rights of indigenous peoples	Palm Oil	

GRI 413 – Local Communities

Disclosure	Description	Links	Notes/Comments
413-1	Operations with local community engagement, impact assessments, and development programs	Human Rights Responsible Sourcing	Kellogg supports the communities where it has operations, the farming communities where our ingredients are grown, and farmers beyond our direct supply chain.
413-2	Operations with significant actual and potential negative impacts on local communities	Global Code of Ethics Deforestation Human Rights Palm Oil	

GRI 414 – Supplier Social Assessment

Disclosure	Description	Links	Notes/Comments
414-1	New suppliers that were screened using social criteria	Human Rights Global Supplier Code of Conduct	All suppliers must adhere to our Code of Conduct and our Global Human Rights Policy. In addition Kellogg screens significant suppliers (top 80%) for social considerations during the RFP process. Out top 80% of suppliers required to register with SEDEX.
414-2	Negative social impacts in the supply chain and actions taken	Global Code of Ethics Deforestation Human Rights Palm Oil	

GRI 415 – Public Policy

Disclosure	Description	Links	Notes/Comments
415-1	Political contributions	Policies on Corporate Civic Engagement	

GRI 416 – Customer Health and Safety

Disclosure	Description	Links	Notes/Comments
416-1	Assessment of the health and safety impacts of product and service categories	Wellbeing Progress Food Safety Environmental, Health and Safety Policy Access to Nutrition Index	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		None.

GRI 417 – Marketing and Labeling

Disclosure	Description	Links	Notes/Comments
417-1	Requirements for product and service information and labeling	Our Approach to Wellbeing Responsible Marketing Childhood Wellbeing Promise	
417-2	Incidents of non-compliance concerning product and service information and labeling		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		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

Disclosure	Description	Links	Notes/Comments
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		None.