



**VERIFICATION OPINION DECLARATION  
GREENHOUSE GAS EMISSIONS**

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions and energy consumption reported by Kellogg Company for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions and energy consumption is the sole responsibility of Kellogg Company. Kellogg Company is responsible for the preparation and fair presentation of the GHG emissions and energy consumption statement in accordance with the criteria. Apex’s sole responsibility was to provide independent verification on the accuracy of the GHG emissions and energy consumption reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions and energy consumption statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

**Boundaries of the reporting company GHG emissions covered by the verification:**

- Operational Control
- Worldwide
- Exclusions from the scope of the reporter’s GHG emissions statement
  - Refrigerant emissions

**Types of GHGs:** CO<sub>2</sub>, N<sub>2</sub>O, CH<sub>4</sub>

**GHG Emissions and Energy Consumption Statement:**

- **Scope 1:** 498,000 metric tons of CO<sub>2</sub> equivalent
- **Scope 2 (Location-Based):** 569,000 metric tons of CO<sub>2</sub> equivalent
- **Scope 2 (Market-Based):** 411,000 metric tons of CO<sub>2</sub> equivalent

Business Division	2021 Scope 1 Emissions	2021 Scope 2 Location Based Emissions	2021 Scope 2 Market Based Emissions
KAMEA	41,000	88,000	64,000
KLA	78,000	35,000	34,000
KEU	117,000	89,000	27,000
KNA	263,000	356,000	286,000
Total (MTCO <sub>2</sub> e)	498,000*	569,000*	411,000

\* Total emissions have been rounded and may not sum to match the Business Division emission totals.

- **Scope 3: 6,202,900 metric tonnes of CO<sub>2</sub> equivalent**
  - Purchased Goods & Services: 4,724,000 metric tons of CO<sub>2</sub> equivalent
  - Capital Goods: 8,500 metric tons of CO<sub>2</sub> equivalent
  - Fuel- and Energy-Related Activities: 264,400 metric tons of CO<sub>2</sub> equivalent
  - Upstream Transportation and Distribution: 262,000 metric tons of CO<sub>2</sub> equivalent

Waste Generated in Operations: 18,000 metric tons of CO<sub>2</sub> equivalent

Business Travel: 5,000 metric tons of CO<sub>2</sub> equivalent

Employee Commuting: 16,000 metric tons of CO<sub>2</sub> equivalent

Downstream Transportation and Distribution: 50,000 metric tons of CO<sub>2</sub> equivalent

Use of Sold Products: 18,400 metric tons of CO<sub>2</sub> equivalent

End-of-Life Treatment of Sold Products: 357,000 metric tons of CO<sub>2</sub> equivalent

Investments: 480,000 metric tons of CO<sub>2</sub> equivalent

- **Energy data verified:**

- **Total Energy Consumption:** 13,900,000 gigajoules

Data and information supporting the Scope 1 and Scope 2 GHG emissions and energy consumption statement were generally historical in nature, and in some cases estimated.

Data and information supporting the Scope 3 GHG emissions statement were in some cases estimated rather than historical in nature.

**Period covered by GHG emissions and energy consumption verification:**

- January 1, 2021 to December 31, 2021

**Criteria against which verification conducted:**

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)

**Reference Standard:**

- ISO 14064-3 Second edition 2019-04: Greenhouse gases -- Part 3: Specification with guidance for the verification and validation of greenhouse gas statements
- Energy consumption was also verified using the principles and requirements of ISO 14064-3 as part of the GHG emissions verification process

**Level of Assurance and Qualifications:**

- Limited
- This verification used a materiality threshold of  $\pm 5\%$  for aggregate errors in sampled data for each of the above indicators

**GHG and Energy Consumption Verification Methodology:**

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of Kellogg Company and third-party associates;
- Review of documentary evidence produced by Kellogg Company;
- Review of Kellogg Company data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and energy consumption;
- Virtual site visits to Jackson Manufacturing Facility – KNA, Memphis Manufacturing Facility – KNA and Rossville Manufacturing Facility - KNA; and

- Audit of sample of data used by Kellogg Company to determine GHG emissions.

**Verification Opinion:**

Based on the process and procedures conducted, there is no evidence that the GHG emissions and energy consumption statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions and energy consumption data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).

It is our opinion that Kellogg Company has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions and energy consumption for the stated period and boundaries.

**Statement of independence, impartiality and competence**

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with Kellogg Company, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

**Attestation:**A handwritten signature in blue ink, appearing to read 'Trevor A. Donaghu'.

Trevor A. Donaghu, Lead Verifier  
Program Manager  
Apex Companies, LLC  
Pleasant Hill, California

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

David Reilly, Technical Reviewer  
Senior Project Manager  
Apex Companies, LLC  
Santa Ana, California

October 12, 2022

*This verification opinion declaration, including the opinion expressed herein, is provided to Kellogg Company and is solely for the benefit of Kellogg Company in accordance with the terms of our agreement. We consent to the release of this declaration by you to CDP in order to satisfy the terms of CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this declaration.*