

## INDEPENDENT VERIFICATION STATEMENT



**To: The Stakeholders of the Kellogg Company**

### **Introduction and objectives of work**

Bureau Veritas North America, Inc. (BVNA) has been engaged by the Kellogg Company to conduct an independent verification of its Water withdrawal data. This Verification Statement applies to the related information included within the scope of work described below.

This information and its presentation are the sole responsibility of the management of Kellogg Company. BVNA was not involved in the drafting of the Report. Our sole responsibility was to provide independent verification on the accuracy of information included.

### **Scope of work**

Kellogg Company requested BVNA to verify the accuracy of the following:

- Water withdrawal data associated with the Kellogg Company's Manufacturing Operations for the reporting period of January 1, 2017 to December 31, 2017.

### **Verification Protocols used to conduct the verification:**

- International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board.
- A materiality threshold of  $\pm 5$ -percent was set for the assurance process.

### **Level of Assurance and Qualifications:**

- Limited

### **Methodology**

As part of its independent verification, BVNA undertook the following activities:

1. Interviews with relevant personnel of the Kellogg Company;
2. Review of documentary evidence produced by the Kellogg Company;
3. Audit of performance data, a sample of which back to source;
4. Review of the Kellogg Company systems for quantitative data aggregation and analysis.

Our work was conducted against BVNA's standard procedures and guidelines for external Verification of Sustainability Reports, based on current best practice in independent assurance.

The work was planned and carried out to provide limited, rather than absolute assurance and we believe it provides an appropriate basis for our conclusions.

### **Data Verified:**

- Water Withdrawal: 12,627 megaliters

## Our findings

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the reviewed statements within the scope of our verification are inaccurate and the information included therein is not fairly stated;
- It is our opinion that the Kellogg Company has established appropriate systems for the collection, aggregation and analysis of quantitative data such as implementation of an Inventory Management Plan.

## Limitations and Exclusions

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

- Activities outside the defined verification period;
- Positional statements (expressions of opinion, belief, aim or future intention by Kellogg Company) and statements of future commitment;

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

## Statement of independence, impartiality and competence

BVNA is an independent professional services company that specialises in Quality, Health, Safety, Social and Environmental management with almost 180 years history in providing independent assurance services.

BVNA has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest.

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

The assurance team has extensive experience in conducting verification and 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 BVNA standard methodology for the Assurance of Sustainability Reports.



Bureau Veritas North America, Inc.

Atlanta, Georgia

April 19, 2018