

**REPORT UNDER THE FIGHTING AGAINST
FORCED AND CHILD LABOUR IN SUPPLY
CHAINS ACT (FISCAL YEAR 2025)**

WK Kellogg Co



This report has been prepared in accordance with the Fighting Against Forced Labour and Child Labour in Supply Chains Act (the “Act”), which requires that businesses report actions they have taken during the fiscal year to prevent and reduce the risk of forced or child labour within their operations and supply chain. This report covers our in scope Canadian operations for WK Kellogg Canada Corp. (“WK Kellogg Co”) a Canadian organization incorporated under the federal laws of Canada for their fiscal year ending December 31, 2025.

This report will outline everything WK Kellogg Co is doing to ensure that modern slavery is not taking place in our workplace, supply chain and operations.

1. Business Structure, Activities and Supply Chain:

WK Kellogg Canada Corp is a subsidiary of WK Kellogg Co one of the leading manufacturers and marketers of cereal products in North America. WK Kellogg Co cereal brands include Kellogg’s Frosted Flakes®, Kellogg’s® Froot Loops®, Kellogg’s® Mini-Wheats®, Kellogg’s® Special K®, Kellogg’s® Rice Krispies®, Kellogg’s Two Scoops® Raisin Bran, Kellogg’s Corn Flakes® and Vector® to name a few. WK Kellogg Canada Corp office is located in Mississauga, Ontario and has a manufacturing site in Belleville, Ontario. As of December 31, 2025 WK Kellogg Canada Corp has 278 employees. On September 26, 2025 WK Kellogg Canada Corp ultimate parent company became Ferrero International S.A.

WK Kellogg Co partners with over 1,500 Tier 1 suppliers globally. Our supplier base is diverse and complex. Our key raw materials sourced are grains (wheat, corn, rice, oats) along with other agricultural products such as sugar, fruits, and other additives. The principal packaging materials used are carton board, corrugate, and plastics. Most of these inputs are sourced from US-based suppliers, but WK Kellogg Canada Corp sources local when needed.

2. Risk Assessment

In 2019, a company-wide risk assessment was conducted with an international consulting firm. Risk is determined by various factors including region of operation location, sector or commodity, degree of salience to industry identified issues, and supplier specific information.

Seven salient risks were identified for our operations, supply chain, and ingredient origin, all of which are systemic challenges pertinent to food manufacturing due to the inherent risks of the commodities, geographies, and our operations across our supply chain. These salient risks align to the guidance of the UN Guiding Principles (UNGPs) as those that pose the greatest risk to



people and that can have the most severe impact as a result of a company's activities or business relationships.

Forced labour, child labour, and migrant labour are some of the salient risks identified. For more details on our salient risks and how we are addressing them, refer below.

3. Steps Taken to Prevent and Reduce the Risk of Forced and Child Labour:

Forced Labour

Our Operations: WK Kellogg Co prohibits involuntary labour, including forced, indentured, bonded, slave or human-trafficked labour ("Involuntary Labour"), within our business operations and our supply chain. Involuntary Labour is a pervasive and insidious global issue that directly and negatively impacts basic human rights. We are committed to protecting human rights and maintaining an ethical and transparent operations, free of Involuntary Labour.

WK Kellogg Co's employees shall not be coerced to work through the use of violence or intimidation or through means such as manipulated debt, retention of identity papers, or threats of denunciation to immigration authorities. We also adhere to and support the Consumer Goods Forum's Priority Industry Principles on Forced Labour that state, "No worker should pay for a job, every worker should have freedom of movement, and no worker should be indebted or coerced to work." Our Code of Ethics requires employees to obey the law, act with integrity, show respect and do business that embraces and demonstrates high standards of ethical business behavior. The Code of Ethics commits to conducting our business in a manner that respects the human rights and dignity of all, while affirming support to international efforts to promote and protect human rights, including an absolute opposition to forced labor including slavery and human trafficking. It reminds employees that each of us is accountable to eliminate abuses such as child labor, slavery, human trafficking and forced labor. All employees are required to comply with the Code; failure to do so can result in disciplinary action, up to and including termination.

Our Supply Chain & Origins: Our suppliers are also subject to these same requirements. The Code of Ethics requires business partners, including suppliers, to act ethically and protect the rights of all workers. It asserts our commitment to maintaining an ethical and transparent supply chain free of forced labor. These expectations are further defined in the Supplier Code of Conduct. Adherence to our Supplier Code of Conduct is a requirement for supplier selection and is included in all contracts. Should a critical violation of our policies, such as incidences of Involuntary Labour, be reported or uncovered, WK Kellogg Co will ensure an immediate response, put in place a mitigation plan and remediate the issue. We take a risk-based approach to determine which suppliers need additional awareness and education or require verification of adherence to our policies.



Child Labour

Our Operations: We prohibit the use of child labour as defined by the guidance provided by the ILO on business and child labour. We respect national law regarding minimum working age and type of work determinations according to the Minimum Age Convention No. 738 and the Worst Forms of Child Labour Convention No. 782. We also support the 7998 ILO Declaration on Fundamental Principles and Rights at Work.

Our Supply Chains & Origins: In addition to our Supplier Code of Conduct, we also require that suppliers shall not employ anyone under the age of 15, under the minimum age of work, or under the minimum age for completing mandatory schooling as specified by local law. Suppliers must follow the oldest minimum wage in instances where there is a contradiction.

Migrant Labour

Our Operations: WK Kellogg Co prioritizes the protection of human rights throughout our value chain and gives particular attention to groups with an increased risk of marginalization, such as people who have migrated internally or cross-borders for employment. Our focus is to ensure that migrant workers are aware of their rights, have their rights respected, and have the ability to report and remediate any issues.

Our Supply Chain & Origins: Suppliers must respect their employees by ensuring them, within the context of the supplier's business operations, a right to life, personal liberty, and personal security. Special attention to ensuring these rights are upheld should be given to those who are at heightened risk for vulnerability or marginalization such as women, young people, indigenous peoples, minorities, people with disabilities, and migrant or foreign workers.

Embed in Standard of Work

We seek to do business with suppliers and partners that are aligned to our policies, requirements, and priorities to responsibly source goods and services. All suppliers are required to adhere to our Supplier Code of Conduct which is included in all supplier contracts and purchase orders, and is a requirement for doing business with WK Kellogg Co. We reserve the right to terminate our contract with any supplier at our sole discretion for violations of the Supplier Code of Conduct or associated corporate policies. Currently, we engage with both existing and new suppliers during the contract review process to ensure alignment with our policies and expectations for participation in various human rights focused programs and pilots. We also give annual feedback to suppliers through our supplier performance management process to assess compliance and look for new avenues of partnership in this area.

In 2025, we released our WK Human Rights policy and shared publicly our expectations and approach. We partner with Sedex, a third-party ethical trade service provider, to identify, assess, and manage risks within our supply chain. The platform utilizes hundreds of human rights indices, including forced labor, to determine regional and sector specific levels of inherent risk. We



evaluated our WK specific supply base to evaluate where to prioritize efforts in our first Sedex campaign. In 2025, we engaged the majority of our suppliers in the direct purchasing space (ingredients, packaging, and co-manufacturers) to complete supplier self-assessments which addressed labor, health & safety, environment, and business ethics. This will help us better understand our suppliers' risks and gaps and formulate an action plan. We plan to launch in phases, with our next phase encompassing our next set of prioritized suppliers, including indirect service providers in industries deemed high risk.

Supplying facilities may be subject to on-site audits which will be performed by a third-party auditor. Audits will follow the 4-pillar Sedex Members Ethical Trade Audit (SMETA) methodology which is the most widely recognized social audit standard. Based on the Ethical Trading Initiative (ETI) base code, International Labour Organization (ILO) conventions and local country laws, SMETA audits include assessment of labour standards, human rights, worker health and safety, environmental compliance, and business ethics performance. Audit requirements and requests may be sent to select suppliers in 2026.

Supplier Code of Conduct

WK Kellogg Co Supplier Code of Conduct ("Supplier Code") outlines the standards and business practices to which we require our direct and extended suppliers to adhere in the course of their dealings and conduct with WK Kellogg Co, its employees and on its premises. The scope of this requirement includes all tiers of suppliers, manufacturers, contractors, joint venture partners, agents, distributors, and consultants. It also extends to parent, subsidiary, agents, subcontractors, and affiliate entities and applies to all workers, including permanent, temporary, contract, foreign, or migrant workers. Our Supplier Code makes it clear that our suppliers must comply with all applicable laws and regulations, including treaties and international standards such as the UN Global Compact's Ten Principles, UN Guiding Principles, Universal Declaration of Human Rights, International Bill of Human Rights, OECD Guidelines for Multinational Enterprises, and the ILO's Core Labour Standards as codified in the 8 core conventions. Special attention to ensuring these rights are upheld should be given to those who are at heightened risk for vulnerability or marginalization such as women, young people, indigenous peoples, ethnic/racial minorities, people with disabilities, and migrant or foreign workers. It is the supplier's responsibility to ensure compliance with both the intent and letter of the Supplier Code among all Workers and throughout its supply chain, including all sub-tier suppliers/individuals, through dissemination, education, and verification. Our Supplier Code also makes it clear that WK Kellogg has a zero-tolerance stance prohibiting human trafficking-related activities. In accordance with the ILO definition of forced labour, suppliers shall not use, or facilitate the use of, forced labour in any of its manifestations including involuntary, compulsory, indentured, bonded, slave, or human-trafficked labour. Workers shall not be coerced to work through the use of violence or intimidation or through means such as manipulated debt, retention of identity papers, or threats of denunciation to immigration authorities.

Code of Ethics



At WK Kellogg Co every employee is subject to our Code of Ethics. Our Code of Ethics makes it clear that we support international efforts to promote and protect human rights, including an absolute opposition to forced labour and that we expect our business partners to act ethically and protect the rights of all workers. Our Code of Ethics encourages employees to report any suspicion or evidence of human rights abuses in our operations or operations of our suppliers and provides instructions for where to report through a whistleblower hotline managed by a third-party and monitored by the Office of Ethics and Compliance. The hotline allows callers to remain anonymous, if they prefer.

Human Rights Policy

We conduct our business in a manner that respects the human rights and dignity of all, including an absolute opposition to forced labor including slavery and human trafficking. We expect our business partners to act ethically and protect the rights of all workers. The purpose of our Human Rights Policy is to reaffirm and communicate WK Kellogg Co's expectations, requirements, and views on the status of human rights within our global supply chain and owned operations. We are committed to embedding human rights considerations throughout all our operations and to ensuring responsible, safe, and respectful workplaces for all.

Contract Clauses

In addition to our Supplier Code, we ensure that contracts with our suppliers include reference to our Supplier Code and provide a copy of the Supplier Code to each supplier in advance so it is clear they are aware of and must support the fight against child exploitation and forced labour.

Audit/Visits

Before WK Kellogg Co enters into a relationship with a new supplier our procurement team conducts due diligence to ensure they are a suitable supplier and where appropriate, visit the suppliers' premises.

Training

WK Kellogg Co consistently rolls out training modules to employees on various topics. In 2025 mandatory education/training for employees covered human rights. Specifically, employees were trained to recognize the importance of ensuring human rights are part of doing business with integrity. The education module gave examples of human rights violations using storytelling and showed what employees can do to fight it. Employees were educated on how to identify the signs of human rights violations in supplier and third party operations and described the ongoing due diligence necessary to ensure compliance for our organization and our third party suppliers. Employees also received education/training on the Code of Ethics and respectful workplace behavior, respect for our organization's values and supporting our commitment to human rights,



including the prohibition of slavery and human trafficking. The Office of Ethics and Compliance, in connection with leadership, ensures employees complete assigned mandatory training.

Feeding Happiness

WK Kellogg Co's Feeding Happiness™ sustainable business platform aims to positively impact people and the planet by focusing in three areas: Make Eating Well Easy, Help Kids Be Their Best and Better Our Communities, all while respecting our responsible business fundamentals.

In 2025, WK Kellogg Co published its inaugural Sustainable Business Report outlining our Feeding Happiness strategy with details on the methodology used for tracking our progress against these metrics, including human rights. WK Kellogg Canada is an active participant in Feeding Happiness.™

Priority Ingredients

As a part of our Feeding Happiness sustainable business platform, our Make Eating Well Easy pillar includes a commitment to protecting long term supply of our core ingredients through responsible sourcing and regenerative agricultural programs. Our priority food ingredients are: corn, wheat, rice, sugar cane, sugar beet, cocoa, palm oil, raisins/sultanas, and strawberries. These ingredients make up 90% of our purchased ingredients by weight.

WK Kellogg Co is working with a third-party independent research and data platform provider to assess our supply chain impacts down to the field level where possible, and set targets going forward. We aim to incorporate primary data - our suppliers and our growers' on-farm practices - to measure outcomes such as greenhouse gas emissions, soil health, labor risk exposure, and more, to better understand our impacts and determine strategies to source responsibly by commodity. Our approach will be continuously reviewed and updated to ensure we are taking the best possible approach for the science available. Once our baseline and roadmap are established, we will publish our goals.

4. Remediation Measures

WK Kellogg Co has not identified any forced labour or child labour in our activities and supply chains. Therefore, we have not identified any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour.

5. Effectiveness Assessments

WK Kellogg Co have taken many measures over the last fiscal year aimed at reducing the risk that forced or child labour will be used in our operations and supply chain. For our operations, we are leading with training and monitoring through audits. For our supply chain, the measures



include recalibrating the risk assessment for suppliers and implementing continuous monitoring of higher risk suppliers for salient risk areas. We are in the early stages of gathering data to test the efficacy of these measures.

6. Approval

This Report was approved by the Canadian board of directors of WK Kellogg Canada Corp on April 23, 2026.

ATTESTATION PURSUANT TO SECTION 11 of the Act

In accordance with the requirements of the Act, I attest that I have reviewed the information contained in this report for WK Kellogg Canada Corp. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate and complete in all material respects for the purposes of the Act, for reporting year 2025.

A handwritten signature in blue ink, appearing to read 'Tony Petitti', with a stylized flourish at the end.

Tony Petitti

GM, VP of Sales and Board of Director for WK Kellogg Canada Corp