

HUMAN RIGHTS POLICY

1.0 Executive Summary

1.1 PURPOSE

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 this Human Rights Policy is to reaffirm and communicate WK Kellogg Co's ("WKKC" or "Company") 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.

1.2 SCOPE

All WKKC Offices, manufacturing plants, suppliers, customers, and consumers.

2.0 Policy

2.1 OVERVIEW

In accordance with the United Nations Guiding Principles ("UNGP") on Business and Human Rights, WKKC understands human rights to be those expressed in the International Bill of Human Rights (including the Universal Declaration of Human Rights) and the International Labour Organization (ILO) core conventions as set out in the Declaration on Fundamental Principles and Rights at Work. We are also committed to upholding the ten principles of the United Nations Global Compact and the Women's Empowerment Principles. We also reference and follow the OECD Guidelines for Multinational Enterprises. WKKC believes these rights are inherent for all human beings and we acknowledge that they are interrelated, interdependent, and indivisible. We are committed to ensuring our operations do not infringe upon the human rights of others and that we will seek remediation aligned with WK Kellogg Co policies, international standards, and the expectations of our customers, consumers, and stakeholders if adverse impacts are discovered.

2.2 SALIENT ISSUES

Seven salient issues were identified based on a materiality analysis across our supply chain. WKKC has used this assessment to communicate awareness, focus, and accountability for human rights issues most

impacted by our operations and applicable to our employees and supply chain operators. This includes risk identifications, measurement and assessment and remediation when and if adverse impacts are found with our supply chain. 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 risks were prioritized, all of which are systemic challenges 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 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.

Risks Identified and Mitigation Steps:

Forced Labor

Our Operations: WKKC prohibits involuntary labor, including forced, indentured, bonded, slave or human-trafficked labor ("involuntary labor"), within our business operations and our supply chain. Involuntary labor 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 labor. In accordance with the ILO definition of forced labor, we do not facilitate the use of, forced labor in any form including involuntary, compulsory, indentured, bonded, slave, or human-trafficked labor.

Employees will 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 WKKC Code of Ethics requires employees to comply with the law, regulations, company policy and to promote integrity and the highest standard of ethical conduct. The Code reinforces our support international efforts to promote and protect human rights and opposes forced labor, including slavery and human trafficking, and discrimination. All employees are required to comply with the Code of Ethics. Failure to do so will result in disciplinary action, up to and including termination.

Our Supply Chain & Origins: Our suppliers are also subject to these same requirements and further information can be found in our 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 labor, be reported or uncovered, WKKC will ensure an immediate response and put in place a mitigation plan to remediate the issue. Certain supplier or business partner failures to meet our ethics and compliance expectations or their contractual obligations may result in the termination of their contract. We take a risk-based approach to determine which suppliers need additional awareness and education or require verification of adherence to our policies.

Child Labor

Our Operations: We prohibit the use of child labor as defined by the guidance provided by the ILO on business and child labor. 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 will 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 age in instances where there is a contradiction. Per the ILO, any work that is likely to jeopardize children's safety or physical, mental, or moral health should not be done by anyone under the age of 18.

Migrant Labor

Our Operations: WKKC 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 can 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 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. Further details can be found in our Supplier Code of Conduct.

Health & Safety

Our Operations: WKKC has always committed to operating ethically and safely; it is something we prioritize every day. We continue to make progress addressing safety across our organization. We ensure that all employees are provided safe and healthy working conditions that comply with all applicable health and safety laws, regulations, and internal requirements including those for physical environment, occupational safety, housing, and emergency preparedness.

Our Supply Chains & Origins: Within our supply chain, per the Supplier Code of Conduct, we require suppliers to provide their employees safe and healthy working conditions including potable drinking water, adequate sanitation, lighting, temperature, ventilation, and suitable facilities for women's health needs. Facilities should be structurally sound and well maintained in accordance with all applicable laws and regulations.

Discrimination and Harassment

Our Operations: We treat all employees with respect and dignity and require the same of our supply chain partners. This means ensuring a work environment that is free from bullying, intimidation, coercion, corporal punishment, or harassment in any form, including physical, psychological, sexual, or verbal. Special attention is given to those who are at heightened risk for vulnerability or marginalization due to age, color, race, ethnicity, disability, family or marital status, gender identity, gender expression, nationality, religion, sex, or sexual orientation.

We act in accordance with ILO Convention No. 77 on Discrimination (Employment and Occupation) and make employment decisions including hiring, payment, benefits, advancement, termination, and retirement based on ability, qualifications, and achievements without preference or exclusion based on age, color, race, ethnicity, disability, family or marital status, gender identity, gender expression, nationality, religion, sex, sexual orientation, temporary, contracted, or permanent employment, or other status.

WK Kellogg Co is also committed to growing and developing sustainable relationships with small and local businesses that reflect the communities and consumers we serve. We strive to uncover expansion

opportunities with such existing suppliers, uncover and remove obstacles for such additional suppliers, and deliver supplier engagement and educational programming.

Our Supply Chain & Origins: Our suppliers are also subject to these same requirements, including demonstrating that people with similar ability, qualifications, and achievements are afforded similar work opportunities, wages, benefits, contract terms, and facilities regardless of gender. Further details can be found in our Supplier Code of Conduct. We also expect that our suppliers are making strides to ensure a fair and balanced working environment for all employees with regards to age, color, race, ethnicity, disability, family or marital status, gender identity, gender expression, nationality, religion, sex, sexual orientation, temporary, contracted, or permanent employment, or other status.

We encourage our supplier network to actively seek out companies across their supply chain that reflect the varied experiences, backgrounds and perspectives of the communities and consumers WK Kellogg serves. Evaluation of supplier efforts occurs throughout the strategic sourcing process, within category strategy development, active bidding and clarification, contract creation, and supplier performance management and is reviewed annually.

Wages

Our Operations: We are committed to the fair compensation of all workers, at a minimum, in compliance with all applicable wage laws, rules and regulations, including those associated with legally mandated benefits, overtime work, and other premium payment situations. Wages are applied at a rate that is comparable with relevant standard industry living wage compensation.

Our Supply Chain & Origins: All suppliers must provide fair compensation that is in accordance with all applicable wage laws and national requirements. Suppliers are encouraged to conduct living wage assessments and compensate according to industry living wage averages. Also, suppliers shall provide employees with timely payment and include transparent wage statements that can be used to verify compensation. Deductions from wages for disciplinary measures are prohibited. No deductions shall be made from employee wages other than those required by law. Loan repayments from employees to suppliers, Labor Agents/Agencies, or other affiliates, shall not include excessive interest rates or be done in a manner that creates a situation of indebtedness or indentured labor as defined by the Consumer Goods Forum.

Working Hours

Our Operations: Throughout our own operations and our supply chain we require compliance with all applicable laws and regulations, or collective bargaining agreements, regarding maximum working hours, overtime vacation time, leave periods, parental leave, and public holidays. All overtime hours are to be voluntary and compensated at a premium rate. Working hours are not to be excessive, such that the health or safety of the employee are negatively impacted. Appropriate rest time, mealtime, and days off are to be provided to ensure a safe working environment and in accordance with all local laws or collective agreements.

Our Supply Chain & Origin: Our suppliers are also subject to these same requirements and further information can be found in our Supplier Code of Conduct.

2.3 ANTI-RETALIATION (SPEAK UP)

With regards to Environmental and Human Rights Defenders (EHRDs), WKKC supports the efforts of the Zero Tolerance Initiative and other initiatives, such as Whistleblowers, complainants, and Community Spokesperson, aimed at protecting the safety, welfare, and rights of EHRDs to speak out in defense of

indigenous lands and for the community and cultural rights of indigenous communities. We do not condone violence, threats, or intimidation in any way towards HRDs. This extends to whistleblowers, complainants, and community spokespersons.

2.4 COMMITMENT TO PROTECT, RESPECT, AND REMEDY

Both internally and externally, WKKC continues to focus on salient human rights risks within the three areas where we can drive the greatest reach and impact:

1. WKKC Facilities
2. Tier 1 Suppliers
3. Ingredient Origin

Across each of these important areas, we will work to build capability, embed human rights in our standard work, and measure and report on progress.

WKKC Facilities

At WKKC, our purpose is to create joy and connection to inspire great days. Our employee Code of Ethics is the most important resource to help employees make the right decisions by complying with applicable laws, regulations and Company policy. It also promotes integrity and ethical conduct.

When it comes to doing the right thing, our Beliefs and Behaviors are the foundation. They guide the way we work with our business partners, within our communities and with each other. Through bringing out the best in each other, showing up as one company, creating and acting boldly, having a “make it better” mindset, and winning with purpose, we have created a vibrant, ethical performance culture. We embody these values in our daily decisions and actions. This is key on our journey to protect, respect, and remedy human rights across our value chain.

Building Capability

WKKC has mechanisms in place that will be further leveraged to engage and educate employees about human rights. We will ensure awareness for all employees by deploying education and communications on human rights. We will leverage our strong internal network to convene a cross-functional human rights working group and bring to bear learning from industry groups, grievances, and emerging issues. We will also escalate, where appropriate, areas of opportunity through Senior Leadership and the Crisis Management team. On a regular basis, these efforts will be reviewed through the WKKC Board of Directors.

Embed in Standard of Work

WKKC Work Systems, Ethics and Compliance HelpLine and education and other processes provide the opportunity to embed human rights into day-to-day business actions and decisions. These can also be opportunities to share best practices after strategic reviews, customer assessments, or social audits- all with the goal of reviewing overall company performance.

WKKC will continue to assess human rights risks against our salient risks across all our facilities. All internal manufacturing facilities will complete a Sedex SAQ Assessment, updated once a year, to identify and assess risks relating to policies and practices onsite linked to labor, health and safety, environment, and business ethics. WKKC will perform third-party audits such as Sedex Members Ethical Trade Audit (“SMETA”) to ensure compliance for all facilities that receive a high-risk score. Assessment of high-risk will be based off Sedex’s external standard tools. Findings will be remediated and if significant findings are

identified, there will be a re-audit within one year. If no significant findings are identified, a re-audit will be performed at a minimum once every three years.

Measure and Report on Performance

WKKC will ensure that performance is measured and proactively shared through external reporting. As part of this, we will:

1. Monitor Ethics HelpLine reports to engage employees and consumers and improve the accessibility of the grievance mechanism.
2. Track progress on verification of facilities in high-risk locations.
3. Publicly report human rights and forced labor policies annually.

Tier 1 Suppliers

In our supply chains, we seek to understand the human rights issues of our direct suppliers and support actions to identify, mitigate, and remediate issues. We also expect, as per our Supplier Code of Conduct, the scope of our requirements to include all tiers of suppliers, manufacturers, contractors, joint venture partners, agents, distributors, and consultants.

Building Capability

We are working to ensure awareness across our procurement teams and suppliers about the salient human rights risks, our human rights strategy & policies, and industry and bespoke programs. WKKC will build awareness by conducting trainings internally regarding our highest risk supplier chains across tier 1 and origins to deepen our buyers' ability to recognize and act upon our salient rights issues risk within the supply chain and at sourcing.

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 that is included in all supplier contracts and purchase orders, and is a requirement for doing business with WKKC. 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.

We utilize 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 will conduct supplier self-assessments which address labor, health & safety, environment, and business ethics. This approach will help us evaluate and better understand our suppliers' risks and gaps and formulate an action plan. Supplying facilities may be subject to on-site audits which will be performed by a third-party auditor. Audits will follow the 4-pillar SMETA methodology that is the most widely recognized social audit standard. Based on the Ethical Trading Initiative (ETI) base code, International Labor Organization (ILO) conventions and local country laws, SMETA audits include assessment of labor standards, human rights, worker health and safety, environmental compliance, and business ethics performance. This approach will help us evaluate and better understand our suppliers' risks and gaps and formulate an action plan.

Measure and Report on Performance

WKKC will ensure that we will externally report on progress regarding:

1. Supplier due diligence work and remediation for high-risk supplier sites
2. Public reporting of human rights and forced labor (annually)

Ingredient Origins

In our supply chains, we seek to understand the human rights issues of our direct suppliers and support actions to identify, mitigate, and remediate issues. We also expect, as per our Supplier Code of Conduct, the scope of our requirements to include all tiers of suppliers, manufacturers, contractors, joint venture partners, agents, distributors, and consultants.

Building Capability

We are working to ensure awareness across our procurement teams and suppliers about the salient human rights risks, our human rights strategy & policies, and industry and bespoke programs.

Embed in Standard of Work

WKKC is working with a third-party independent research and data platform provider to assess environmental and social risks in our supply chain, down to grower level. Where possible, we enhance with supplier and grower specific data. We will conduct assessments on growers' on-farm practices, including practices around labor and workers' rights. We will ensure to include robust social sustainability questions in our custom grower assessment to better understand our sourcing base.

Measure and Report on Performance

WKKC will externally report on progress regarding programs we create for our ingredient origins. We will share findings from our grower assessments and a roadmap to address any risks.

2.5 RESPONSIBILITY

These policies were developed in accordance with our overall corporate governance. Our Board of Directors oversees risk management and the connection of sustainable business initiatives to corporate strategy.

At the executive level, human rights issues are overseen by a cross-functional team comprised of Wellbeing and Sustainability, Procurement Responsible Sourcing, Ethics and Compliance, Human Resources, and Environment, Health & Safety. This team is involved in decisions related to uses such as child labor, forced labor, freedom of association and collective bargaining, health and safety, land rights, water and sanitation, and women's rights.

Internal accountability is an important aspect of WKKC's corporate culture. Our Office of Ethics and Compliance serves as a resource for clarification of Company policy or reporting issues related to ethics and business conduct. Employees and suppliers are encouraged to contact the Office of Ethics and Compliance without fear of retribution or retaliation. The confidentiality of all reporting sources is protected to the extent provided by law.