



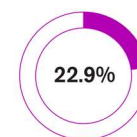
Kellogg

Score: 23.2% | Rank: 10th

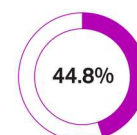
Kellogg has an overall score of 23.2% and ranks 10th amongst the 25 evaluated companies. The company's strongest area relative to its peers were Management systems (9th/25), followed by Policy commitments (11th/25) and Disclosure (14th/25).

The next page has an overview of the scores achieved by Kellogg per indicator within each section. Please note that all scores and summaries are based on published information only.

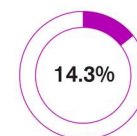
Policy Commitments



Management Systems



Disclosure



Elements in Place

- Policy commitments:** Kellogg has a comprehensive Global Code of Ethics that specifically addresses lobbying, discusses red flags to watch for when working with third parties, provides guidance on gifts and entertainment, and explains the use of its Ethics line. The company also states that it periodically reviews the positions of trade associations and industry policy groups (US Wellbeing Policies and Milestones).
- Management systems:** According to Kellogg's Policies on Corporate Civic Engagement webpage, the company's U.S. Government Relations, in collaboration with the SVP, Global Corporate Affairs, manages involvement in the political process, with the General Counsel, Board of Directors, and independent experts providing oversight. The company establishes control mechanisms (e.g. reviews) to enforce its policies on political contributions and political expenditures, requiring approval in advance from the Legal and Compliance Department and Government Relations Department. According to its 'US Wellbeing Policies and Milestones' document, Kellogg also reviews trade association memberships to ensure alignment on advocacy positions. Finally, Kellogg has processes to inform and train staff involved in lobbying about where their roles may constitute lobbying activities and provides guidance on policies to follow (Global Code of Conduct).
- Disclosure:** Kellogg discloses information about its engagement on public health measures/policies (e.g. FOP labelling, the Dietary Guidelines of America) in its US Wellbeing Policies and Milestones report. Other disclosures include trade association memberships and relevant expenditures (Policies on Corporate Civic engagement), and Board seats held at trade associations (2022 US Wellbeing Milestones report).



Recommendations for improvement

- **Policy commitments:** While Kellogg makes a broad commitment to lobby in support of “evidence-based” public health measures, the company should be more specific about which (WHO-endorsed) public health policies it commits to lobby in support of (or not lobby against). It is also encouraged to commit to ensuring its lobbying activities support governments’ policy efforts to align with SDGs 2 and 3, and the WHO Global Action Plan for the Prevention and Control of NCDs 2013-2030. Kellogg should also commit to disclose (on its own domain) all political donations in each markets they are made (and specify that this is comprehensive). The company is also encouraged to review the OECD Principles for Transparency and Integrity in Lobbying and the Transparency International Standards for Lobbying Regulation and integrate them into a responsible lobbying policy.
- **Management systems:** Kellogg should develop (or disclose) processes to manage potential cases of the ‘revolving door’, for example through requiring ‘cooling off’ periods and/or restrictions in employee contracts. It should also ensure that its trade association memberships are reviewed at Board level. Finally, Kellogg is encouraged to ensure that third-party lobbyists are informed and trained about the company’s lobbying policies and standards, and have processes in place to investigate and sanction any breaches of the company’s lobbying policies by both staff and third parties.
- **Disclosure:** Kellogg should add detail to its current disclosures on public health policy engagement, such as more explicit positions on specific policies (including those it lobbies against) and the public interest justifications for the positions. It should also ensure that it is transparent about its lobbying activities outside of the US, including specific legislative issues it has engaged on relating to public health. Kellogg should also disclose the results of its trade association membership reviews, including specific examples of misalignment and how they were dealt with (or stating that no misalignment has been found). Regarding its whistleblowing system, Kellogg should begin to track and publish information on the number of cases raised and resolved, breakdowns by region, issue type, business unit, and information on resolution.



#	Score per indicator for Kellogg	Company score	Average score
Policy commitments: 18.3 total / 80 maximum			
1	Commitment to not lobby against (or commitment to only lobby in support of) public health policies/measures	2.5	1.2
2	Commitment to respect public health policy frameworks in its lobbying activities	0.0	0.6
3	Respect for relevant lobbying standards and codes	3.3	1.8
4	Political donations	0.0	3.6
5	Codes of conduct to prevent bribery & corruption	10.0	7.9
6	Controls over trade associations and industry policy groups	5.0	2.0
7	Crowding out	0.0	0.6
8	Working with others in pursuit of the public interest	0.0	1.1
Management systems: 35.8 total / 80 maximum			
9	Accountability and responsibility for policy implementation	7.5	4.9
10	Conflicts of interest and revolving door	0.0	1.0
11	Anti-bribery and corruption	5.0	6.8
12	Political donations	10.0	2.4
13	Controls over membership of associations/organizations	5.0	2.4
14	Controls over lobbyists to ensure that they understand and adhere to the company's policies	3.3	2.3
15	Auditing	0.0	0.1
16	Whistleblowing mechanisms	5.0	6.1
Disclosure: 27.3 total / 190 maximum			
17	Taxation of products with high added sugar.	0.0	0.6
18	Measures to regulate the marketing of unhealthy foods to children.	0.0	0.9
19	Front-of-pack (FOP) labelling requirements.	0.3	1.8
20	Influencing national dietary guidelines.	2.5	0.7
21	Other policies to improve public health and diets.	2.5	2.0
22	Disclosure of key lobbying information	0.6	2.0
23	Memberships of trade associations	3.8	3.2
24	Activities undertaken by trade associations	0.0	0.2
25	Alignment between lobbying principles and trade associations	0.0	0.1
26	Expenditures on trade associations	2.5	1.2
27	Expenditures on lobbyists (in-house and third party)	2.5	1.8
28	Political donations and contributions	5.6	2.3
29	Conflicts of interest	0.0	0.0
30	Auditing	0.0	0.2
31	Whistleblowing mechanisms	0.0	2.7
32	Other disclosures	0.0	0.4
33	External stakeholder engagement	0.0	0.3
34	Disclosure of lobbying policy	5.0	4.5
35	Main disclosure regarding lobbying activities/expenditures	2.0	3.0
Total: 81.4 / 350			