

Memorandum



Date: April 5, 2022

To: To the Board of Directors and Stakeholders of Starbucks Coffee Company

From: Emily Robbins – Burns & McDonnell

Subject: Verification Report for FY2021 Greenhouse Gas Inventory and Water Withdrawals Inventory

Burns & McDonnell Engineering Company, Inc. (Burns & McDonnell) was retained by Starbucks Corporation (Starbucks) to verify and provide a third-party assessment of the 2021 Greenhouse Gas (GHG) Emissions Inventory and Water Withdrawals Inventory for Fiscal Year (FY) 2021. The purpose of assessment was to verify that the FY2021 GHG Emissions Inventory and Water Withdrawals Inventory represents a reasonable and accurate account of Starbucks's GHG emissions and water withdrawals.

Greenhouse Gas Emissions Inventory

Burns & McDonnell reviewed Scope 1, Scope 2, and Scope 3 GHG emissions as presented in the “FY21 SBUX GHG Scope 1, 2, Operational Water Inventory” and “FY21 SBUX GHG Scope 3 & Indirect Water Inventory” excel workbooks for the fiscal period September 28, 2020 through October 3, 2021. The GHG emissions data included in the emissions inventory that were subject to review consisted of the following for each Scope:

Scope 1 GHG Emissions:

- Fuel combustion (retail and non-retail facilities, roasting)
- Process emissions from roasting
- Refrigerant losses from equipment
- Nitrous (whipped cream chargers)
- Corporate jet fuel use
- Starbucks owned vehicles fuel use

Scope 2 GHG Emissions:

- Purchased electricity usage (market based and location based)

Scope 3 GHG Emissions:

- Category 1 – Purchased Goods and Services
- Category 2 – Capital Goods
- Category 3 – Fuel- and Energy-Related Activities
- Category 4 – Upstream Transportation and Distribution
- Category 5 – Waste Generated in Operations
- Category 6 – Business Travel
- Category 7 – Employee Commuting
- Category 10 – Processing of Sold Products

Memorandum *(continued)*



April 29, 2022

Page 2

- Category 11 – Use of Sold Products
- Category 12 – End of Life Treatment of Sold Products
- Category 14 – Franchises
- Category 15 – Investments

It should be noted that this inventory is based on the Fourth Assessment Report (AR4) Global Warming Potential Values developed by the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report.

The GHG inventory assurance review was conducted in accordance with the ISO 14046-3 Standard and World Resources Institute GHG Protocol based on evidence of the reliability of the procedures undertaken to develop the GHG Emissions Footprint. To the best of our knowledge, Burns & McDonnell has found with moderate assurance that Starbucks has satisfactorily compiled a reasonable and fair account of their GHG emissions for FY 2021.

Water Withdrawals Inventory

In order to complete this moderate assurance of Starbucks' FY2021 Water Withdrawals Inventory, Burns & McDonnell utilized the AA1000AS Quality Assurance Standard and obtained, analyzed and verified data related to water withdrawals as described below. This included:

- A review of Starbucks' operations and facility activities for the purposes of verifying the water withdrawals
- A qualitative review evaluating water withdrawals potentially omitted from the FY2021 Water Withdrawals Inventory and the impact on the overall inventory accuracy
- A review of the processes and procedures utilized to gather data for and develop the FY2021 Water Withdrawals Inventory
- An examination of Starbucks' 2021 Water Withdrawals Inventory report and electronic workbook spreadsheets utilized to calculate water withdrawals

Statement of Independence

This verification and third-party assessment was performed with no conflicts of interest in relation to providing the assurance of the FY2021 Greenhouse Gas Inventory and Water Withdrawals Inventory for Starbucks.