

April 30, 2025

Board of Directors
Starbucks Coffee Company

Re: Assurance Statement for FY2024 Greenhouse Gas Inventory, Water Withdrawals Inventory, and Operational Waste Inventory

Dear Board of Directors:

Burns & McDonnell Engineering Company, Inc. (Burns & McDonnell) was retained by Starbucks Corporation (Starbucks) to verify and provide a third-party assessment of the Greenhouse Gas (GHG) Emissions Inventory, Water Withdrawals Inventory and Operational Waste Inventory for Fiscal Year (FY) 2024. The purpose of the assessment was to verify that the FY2024 GHG Emissions Inventory, Water Withdrawals Inventory, and Operational Waste Inventory represents a reasonable and accurate account of Starbucks's GHG emissions, water withdrawals, and operational waste. This was accomplished through:

1. Review of Inventory Boundaries
2. Review of GHG Emissions Calculation Methodologies and Data Collection
3. Review of GHG Emissions Calculations
4. Review of Water Withdrawals
5. Review of Operational Waste

Moderate assurance was provided based on evidence of the reliability of the procedures undertaken to develop the GHG Emissions Inventory, Water Withdrawals Inventory, and Operational Waste Inventory. Burns & McDonnell reviewed the GHG Emissions Inventory for consistency with GHG recognized emissions calculation methodologies (i.e., World Resources Institute (WRI) GHG Protocol). This was a desktop assessment only. No site visits were made as a part of the verification process.

Greenhouse Gas Emissions Inventory

To complete this moderate assurance of Starbucks' FY2024 GHG Emissions Inventory, Burns & McDonnell utilized ISO 14064-3 Standard as well as the WRI GHG Protocol and obtained, analyzed and verified data related to Scope 1, Scope 2 and Scope 3 emissions as described below. This included:

1. A review of Starbucks's operations and facility activities for the purposes of verifying the operational boundaries and types of GHGs emitted.
2. A qualitative review evaluating emission sources potentially omitted from the FY2024 GHG Inventory and the impact on the overall inventory accuracy.
3. A review of the processes and procedures utilized to gather data for and develop the FY2024 GHG Inventory.
4. A review of the GHG emissions calculations for consistency with the World Resources Institute GHG Protocol.
5. An examination of Starbucks' FY2024 GHG Emissions Inventory report and electronic workbook spreadsheets utilized to calculate GHG emissions. Burns & McDonnell generally assumed that raw source data provided—such as electricity purchase data and natural gas consumption—were accurate.

The time period covered by the FY2024 GHG emissions inventory, and hence this review, is October 2, 2023 through September 29, 2024.

Burns & McDonnell verified that the FY2024 GHG emission inventory reasonably accounts for emissions due to the following:

1. **Scope 1: Direct GHG Emissions**

- Fuel combustion (retail and non-retail facilities, roasting)
- Process emissions from roasting
- Refrigerant losses from stationary equipment
- Process emissions of nitrous oxide (whipped cream chargers)
- Corporate jet fuel use
- Plant vehicle fuel use

2. **Scope 2: Electricity Indirect GHG Emissions**

- Purchased electricity usage (market based and location based)
- District heating and cooling

3. **Scope 3: Corporate Value Chain**

- 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 9 – Downstream Transportation and Distribution
- Category 10 – Processing of Sold Products
- Category 11 – Use of Sold Products
- Category 12 – End of Life Treatment of Sold Products
- Category 14 – Franchises
- Category 15 – Investments

Water Withdrawals Inventory

To complete this moderate assurance of Starbucks' FY2024 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:

1. A review of Starbucks' operations and facility activities for the purposes of verifying the water withdrawals.
2. A qualitative review evaluating water withdrawals potentially omitted from the FY2024 Water Withdrawals Inventory and the impact on the overall inventory accuracy.
3. A review of the processes and procedures utilized to gather data for and develop the FY2024 Water Withdrawals Inventory.
4. An examination of Starbucks' 2024 Water Withdrawals Inventory report and electronic workbook spreadsheets utilized to calculate water withdrawals.
5. Burns & McDonnell generally assumed that raw source data provided – such as water utility billing data – were accurate.



Operational Waste Inventory

To complete this moderate assurance of Starbucks' FY2024 Operational Waste Inventory, Burns & McDonnell utilized the AA1000AS Quality Assurance Standard and obtained, analyzed and verified data related to operational waste as described below. This included:

1. A review of Starbucks' operations and facility activities for the purposes of verifying the operational waste inventory.
2. A qualitative review evaluating operational waste potentially omitted from the FY2024 Operational Waste Inventory and the impact on the overall inventory accuracy.
3. A review of the processes and procedures utilized to gather data for and develop the FY2024 Operational Waste Inventory.
4. An examination of Starbucks' 2024 Operational Waste Inventory report and electronic workbook spreadsheets utilized to calculate operational waste for FY2024.
5. Burns & McDonnell generally assumed that raw source data provided were accurate.

To the best of our knowledge, we have found, with moderate assurance, that Starbucks has satisfactorily compiled a reasonable and accurate account of their GHG Emission Inventory, Water Withdrawal Inventory, and Operational Waste Inventory for the 2024 fiscal year.

Statement of Independence

This verification and third-party assessment was performed with no conflicts of interest in relation to providing the assurance of the FY2024 Greenhouse Gas Inventory, Water Withdrawals Inventory, and Operational Waste Inventory for Starbucks.

Sincerely,



Emily C. Robbins, P.E.
Senior Environmental Engineer
Burns & McDonnell