

## Independent Accountant's Report

To the Stakeholders of Starbucks Coffee Company

We have examined the data identified below (the Data) contained within the Starbucks Coffee Company's Global Social Impact Report (the Report) for the fiscal year ended September 29, 2019. Starbucks Coffee Company's management is responsible for the Data. Our responsibility is to express an opinion on the Data listed below based on our examination:

- 99% ethically sourced coffee purchases as contained in the **Leading in Sustainability** section on page 5 of the Report;
- 99% ethically sourced tea purchases as contained in **Leading in Sustainability** section on page 5 of the Report;
- Investment in farmer loans of \$46 million as contained in the **Leading in Sustainability** section on page 5 of the Report.

The criteria used to evaluate the Data are contained in the respective sections of the Report indicated above.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Data is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the Data. Those procedures are described in more detail in the paragraph below. The nature, timing, and extent of the procedures selected depended on our judgment, including an assessment of the risks of material misstatement of the Data, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our evidence-gathering procedures included, among other activities, the following:

- Testing the effectiveness of the internal reporting system used to collect and compile information on the Data which is included in the Report;
- Performing specific procedures, on a sample basis, to validate the Data, on site at Starbucks Coffee Trading Company buying operations in Lausanne, Switzerland, and Corporate headquarters in Seattle, Washington;
- Interviewing partners (employees) responsible for data collection and reporting;
- Reviewing relevant documentation, including corporate policies, management and reporting structures;
- Performing tests, on a sample basis, of documentation and systems used to collect, analyze and compile the Data that is included in the Report, and
- Confirming certain of the Data to third-party confirmations and reports.

In our opinion, the Data for the fiscal year ended September 29, 2019, is presented in accordance with the criteria indicated above, in all material respects.

*Moss Adams LLP*

Seattle, Washington  
July 6, 2020