

## Independent Assurance 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 Performance report (the Report) for the fiscal year ended October 1, 2017. 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:

- Ethically sourced coffee purchases as a percentage of total coffee purchases as contained in the **Sustainable Coffee** section on page 4 and goal chart on page 20 of the Report;
- Ethically sourced tea purchases as a percentage of total tea purchases as contained in the **Sustainable Coffee** section on page 5 and goal chart on page 20 of the Report;
- Amount of commitment or investment in farmer loans as contained in the goal chart on page 20 of the Report.

The criteria used to evaluate the Data are contained in the respective goal charts within the Report indicated above.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and accordingly, included examining, on a test basis, evidence supporting the Data and performing such other procedures as we considered necessary in the circumstances. Those procedures are described in more detail in the paragraph below. We believe that our examination provides 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 October 1, 2017, is fairly presented, in all material respects, based on the criteria indicated above.

*Moss Adams LLP*  
Seattle, Washington  
June 21, 2018