

To: The Stakeholders of The Kraft Heinz Company

Introduction and objectives of work

Bureau Veritas UK Ltd. ('Bureau Veritas') has been engaged by The Kraft Heinz Company ('Kraft Heinz') to provide independent limited assurance over select environmental data reported to Bureau Veritas, a copy of which is contained in Appendix I.

This Assurance Statement applies to the related information included within the scope of work described below.

Scope of work

The scope of our work was limited to assurance over the following information covering manufacturing sites for the period 1st of January 2019 to the 31st of December 2019 ('the Selected Information'):

- Energy consumption;
- Scope 1 and Scope 2 CO₂e emissions;
- Water consumption; and
- Waste sent to landfill

Reporting criteria

The Selected Information has been prepared taking into consideration the following guidelines:

- The Greenhouse Gas (GHG) Protocol Corporate Accounting Standard (revised edition) and GHG Protocol Scope 2 Guidance; and
- The GRI Sustainability Reporting Standards

Limitations and exclusions

Excluded from the scope of our work is verification of:

- the appropriateness of the reporting criteria;
- activities outside the defined reporting period; and
- any other information reported alongside the Selected Information other than what is in the specific Scope of work defined above and included in Appendix I.

Data relating to the following are excluded from the Selected Information:

- corporate and sales office locations, warehouses and distribution centres, and two manufacturing sites in Venezuela and one in Papua New Guinea; and
- fuel utilised for the operation of backup generators or consumed by plant mobile assets, such as forklifts and cars.

This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

The preparation of the Selected Information is the sole responsibility of the management of Kraft Heinz, as is the presentation of the Selected Information in line with the verified data as shown in Appendix I.

Bureau Veritas was not involved in the preparation of the data. Our responsibilities were to:

- obtain limited assurance about whether the Selected Information has been prepared in accordance with the reporting criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to Kraft Heinz.

Assessment standard

We performed our work in accordance with the requirements of the International Standard on Assurance Engagements ('ISAE') 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after December 15, 2015) ('ISAE 3000').

Our conclusions are for 'limited' assurance as set out in ISAE 3000.

Summary of work performed

As part of its independent verification, Bureau Veritas undertook the following activities remotely:

1. conducting corporate interviews with relevant employees of Kraft Heinz responsible for compiling and reporting the Selected Information;
2. reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
3. reviewing documentary evidence provided by Kraft Heinz;
4. agreeing a sample of the Selected Information to the corresponding source documentation for five manufacturing sites. The following sites were selected on a risk basis, considering their scale and contribution to total energy, water, and waste, as well as geographical coverage:
 - Davenport, Iowa, United States
 - Kitt Green, Wigan, United Kingdom
 - Lowville, New York, United States
 - Neropolis, Goiânia, Brazil
 - Ontario, California, United States;
5. reviewing systems for quantitative data aggregation and analysis, including where applicable conversions, assumptions, estimation methodologies to fill data gaps, and the emission factors applied.

It should be noted that the procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Conclusion

On the basis of our methodology and the activities described above, nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

Such opinion is based on work undertaken and the limitations and exclusions defined in this statement.

It should also be noted that GHG emissions are calculated for CO₂, not CO_{2e} for the following: Scope 2 for sites situated outside of the United States and Canada.

Statement of independence, integrity and competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified¹ Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)², across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities.



**BUREAU
VERITAS**

Bureau Veritas UK Ltd.

London

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¹ Certificate of Registration can be provided on request.

² International Federation of Inspection Agencies – Compliance Code – Third Edition

Appendix I

Reported utilities data and GHG Emissions for year ending 31 December 2019	
Energy usage	4,955,302,866 kWh
Scope 1 GHG emissions	649,256 tonnes of CO ₂ e
Scope 2 GHG emissions (location-based)	773,066 tonnes of CO ₂ e
Water intake	41,190,543 m ³
Waste disposal (landfill)	99,901 tonnes

Explanation of reporting boundary:

At Kraft Heinz we have established the reporting boundary of our energy consumption, water intake, waste to landfill and Scope 1 & Scope 2 GHG emissions to include those generated by our directly owned global manufacturing plants. The utility sources utilized for GHGs calculation for our manufacturing plants include those from purchased electricity and direct fuel consumption. Our reporting excludes utility usage and emissions from other Kraft Heinz owned assets such as separate warehouses & distribution centers, corporate headquarters and sales office locations. For the 2019 reporting cycle fuel utilized for the operation of backup generators, consumed by plant mobile assets, such as forklifts and cars, and other sources such as refrigerants are not included in our total energy utilization numbers and Scope 1 GHG calculations. It should be noted that for a couple of sites we extrapolated full year utility usage based on available 2019 monthly data in order to more accurately represent our total 2019 consumption. Also, due to operational challenges in Venezuela and Papua New Guinea we have excluded utility and GHG calculations from our two plants in Venezuela and the plant in Papua New Guinea.

Scope 1 and 2 values were calculated using emission factors obtained from the following sources:

- WRI's GHG Protocol Cross-Sector Tool Compilation (March 2017)
- U.S. EPA Egrid Data, Power Profiler Emissions Tool (February 2017)
- U.S. EPA Emission Factor Database (March 2018)
- 2017 Climate Registry's Default Emission Factors (March 2017)