



INDEPENDENT LIMITED ASSURANCE STATEMENT

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, with an explanation of the reporting boundary from Kraft Heinz in Appendix II.

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 2021 to the 31st of December 2021 (the 'Selected Information'):

- Total energy consumption and intensity per tonne of production;
- Total water withdrawal and intensity per tonne of production;
- Total water withdrawal at water-stressed sites and intensity per tonne of production;
- Total waste sent to landfill and intensity per tonne of production;
- Scope 1 Greenhouse Gas (GHG) emissions;
- Scope 2 GHG emissions (location- and market-based); and
- 'Outside of scopes' (Biogenic) emissions

Reporting criteria

The Selected Information has been prepared as per the reporting boundary in Appendix II and in line with internal document *Basis of Preparation of ESG Environmental Indicators* which draws on the Greenhouse Gas (GHG) Protocol Corporate Accounting Standard (revised edition) and GHG Protocol Scope 2 Guidance.

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.

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

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- fuel utilised for the operation of backup generators or consumed by plant mobile assets, such as forklifts and cars.
- emissions associated with refrigerant losses

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 in Appendix I and reporting boundaries as shown in Appendix II.

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.

Summary of work performed

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

1. conducted corporate interviews with relevant employees of Kraft Heinz responsible for compiling and reporting the Selected Information for both North America and International regions;
2. reviewed the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
3. reviewed documentary evidence provided by Kraft Heinz;
4. agreed a sample of the Selected Information to the corresponding source documentation;
5. carried out virtual site visits at 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:
 - Champaign, United States
 - Fremont, United States
 - Hastings, New Zealand
 - Pudliszki, Poland
 - Springfield, United States
6. reviewed systems for quantitative data aggregation and analysis, including where applicable conversions, assumptions, estimation methodologies to fill data gaps, and the emission factors applied;

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7. reperformed a selection of aggregation calculations of the Selected Information.

It should be noted that the scope of a limited assurance engagement is substantially less than for reasonable assurance both in terms of the risk assessment procedures and in performing the procedures to address the identified risks.

Conclusion

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

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

However, it should also be noted that Scope 2 GHG emissions are calculated and reported for CO₂, not CO₂e for several locations. Based on the sample reviewed, this is not considered to have a material impact on the Scope 2 emissions reported.

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

30th June 2022

Ref: 14659498 v1.0

¹ Certificate of Registration can be provided on request.

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

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Appendix I – Kraft Heinz Reported Data

Reported utilities data and GHG Emissions for year ending 31 December 2021	
Total energy	4,809,802,063 kWh
Energy intensity	621 kWh per tonne of production
Total water withdrawal	39,778,407 m ³
Water withdrawal intensity	5.14 m ³ per tonne of production
Total water withdrawal at water-stressed sites	11,531,583 m ³
Water withdrawal intensity at water-stressed sites	6.79 m ³ per tonne of production at water-stressed sites
Total waste to landfill	82,617 tonnes
Waste to landfill intensity	0.011 tonnes per tonne of production
Scope 1 GHG emissions	586,455 tonnes of CO ₂ e
Scope 2 GHG emissions (market-based)	616,650 tonnes of CO ₂ e
Scope 2 GHG emissions (location-based)	645,247 tonnes of CO ₂ e
Outside of scopes (Biogenic) emissions	79,898 tonnes of CO ₂ e

Appendix II - Explanation of Reporting Boundary from Kraft Heinz

At Kraft Heinz for the 2021 cycle we have established the reporting boundary of our utilities consumption, finished production volume tonnage, waste sent to landfill and Scope 1 & Scope 2 GHG emissions to include those consumed or produced by our directly owned and operated global manufacturing plants. Reported totals in these categories exclude amounts from other Kraft Heinz owned assets such as separate warehouses, distribution centers, corporate headquarters and sales office locations.

Our reporting this year has been expanded to include water withdrawal volumes at global water stressed sites, finished production tonnage volumes and intensity metrics such as total energy per metric ton of product produced, total water withdrawal per metric ton of product produced (for both global and water stressed sites) and total tonnage volume sent to landfill per metric ton of product produced.

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The utility sources used for GHGs calculation for our manufacturing plants include those from purchased electricity and direct fuel consumption. For the 2021 reporting cycle/period the fuel utilized for the operation of backup generators, fuel consumed by plant mobile assets, such as non-electric forklifts and cars, and other sources such as refrigerants are not included in Scope 1 GHG calculations. This year we are utilizing residual mix electricity emission factors to calculate market based GHGs for our plants located in the United States.

We have used the GHG Protocol for Scope 1 and 2 for the reporting of our emissions and WRI's Aqueduct tool as part of our water stress assessment.

Scope 1 & 2 values for 2021 were calculated using emission factors obtained from the following sources:

- U.S. EPA eGRID 2020 data
- Green-e Residual Mix Emission Rates (2021, based on 2019 data)
- UK government-Department for Business, Energy & Industrial Strategy: 2020 Government greenhouse gas conversion factors for company reporting
- Climate Registry's Default Emission Factors (2019)
- Climate Transparency (2019 Report)
- Association of Issuing Bodies (2019)
- Australian Government (2018, published in August 2019)
- New Zealand Ministry for the Environment (published in 2019 based on 2016 data)

It should be noted that since there is no grid/location based factor available for purchased steam generated from biomass, the CO₂ emissions from consumption are treated as zero under location-based scope 2 emissions.

Our company divested two businesses in 2021: Planter's Nuts business (North America, June 2021) and a portion of our North America cheese dairy portfolio (December 2021).