



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 together with an explanation of the reporting boundary from Kraft Heinz.

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 2020 to the 31st of December 2020 ('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 as per the reporting boundary in Appendix I and 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
- 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.

5th Floor,
66 Prescott Street
London
E1 8HG

Telephone: 0345 600 1828
www.bureauveritas.co.uk

Bureau Veritas UK Limited
Registered in England and Wales 01758622
Registered Office: Suite 206, Fort Dunlop, Fort Parkway, Birmingham B24 9FD

BV Ref : 10768215



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 and reporting boundaries 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:
 - Otradnoe, Moscow, Russia
 - Latina, Italy
 - Mount Royal, Montreal, Canada
 - Newberry, South Carolina, United States
 - Muscatine, Iowa, 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.

5th Floor,
66 Prescott Street
London
E1 8HG

Telephone: 0345 600 1828
www.bureauveritas.co.uk

Bureau Veritas UK Limited
Registered in England and Wales 01758622
Registered Office: Suite 206, Fort Dunlop, Fort Parkway, Birmingham B24 9FD

BV Ref : 10768215



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 CO₂e 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 UK Ltd.

London

12th July 2021

¹ Certificate of Registration can be provided on request.

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

5th Floor,
66 Prescott Street
London
E1 8HG

Telephone: 0345 600 1828
www.bureauveritas.co.uk

Bureau Veritas UK Limited
Registered in England and Wales 01758622
Registered Office: Suite 206, Fort Dunlop, Fort Parkway, Birmingham B24 9FD



Appendix I – Verified Data and Explanation of reporting boundary:

Reported utilities data and GHG Emissions for year ending 31 December 2020	
Energy usage	4,956,350,839 kWh
Scope 1 GHG emissions	592,463 tonnes of CO ₂ e
Scope 2 GHG emissions (market-based)	704,689 tonnes of CO ₂ e
Scope 2 GHG emissions (location-based)	697,565 tonnes of CO ₂ e
Outside of scopes (Biogenic emissions)	92,954.675 tonnes of CO ₂ e
Water intake	41,252,781m ³
Waste disposal (landfill)	96,450 tonnes

Reporting Boundary

At Kraft Heinz we have established the reporting boundary of our Scope 1 and Scope 2 GHG emissions to include those generated by our directly owned global manufacturing plants. Our Scope 1 and 2 reporting excludes emissions from other Kraft Heinz owned assets such as separate warehouses & distribution centers, corporate headquarters and sales office locations. The utility sources utilized for GHGs calculation for our manufacturing plants include those from purchased electricity and direct fuel consumption. It should be mentioned that for the 2020 reporting cycle/period the fuel utilized for the operation of backup generators, fuel consumed by plant mobile assets, such as forklifts and cars, and other sources such as refrigerants are not included in Scope 1 GHG calculations.

We want to highlight a number of changes that have been incorporated to our 2019 utility consumption and greenhouse gas generation. First: our emission factor library was updated to utilize more current values; Second: in 2020 we conducted a further review of our global utility usage data which resulted in some changes to our 2019 total energy consumption; and Third: we incorporated utility data for our two sites in Venezuela and our Papua New Guinea site, which had been excluded from our reporting boundary last year due to operational challenges we had had in prior years. As a result of these updates we are restating our 2019 Scope 1 and 2 emissions. Our new 2019 location based Scope 1 and 2 values are: 595,918 MT CO₂-eq and 713,955 MT CO₂-eq respectively (for a total of 1,309,874 MT CO₂-eq) and our market based Scope 2 values are: 720,524 MT CO₂-eq (for a total of 1,316,442 MT CO₂-eq).

Our 2020 utility data includes values for our Venezuela and Papua New Guinea plants along with our new site in Yangying, in China which started operating in 2020. It also includes data for our Nanjing, China plant which was divested in 2020.

Scope 1 & 2 values for 2019 and 2020 were calculated using emission factors obtained from the following sources:

- U.S. EPA egrid Data/Summary Tables (2018)

5th Floor,
66 Prescott Street
London
E1 8HG

Telephone: 0345 600 1828
www.bureauveritas.co.uk

Bureau Veritas UK Limited

Registered in England and Wales 01758622

Registered Office: Suite 206, Fort Dunlop, Fort Parkway, Birmingham B24 9FD

BV Ref : 10768215



- UK government-Department for Business, Energy & Industrial Strategy: 2020 Government greenhouse gas conversion factors for company reporting
- 2017 Climate Registry's Default Emission Factors (March 2017)
- 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)

Due to the actions described above, the GHG emissions reported on this year's submission may differ from those communicated in past DJSI reports and other external reporting channels.

5th Floor,
66 Prescott Street
London
E1 8HG

Telephone: 0345 600 1828
www.bureauveritas.co.uk

Bureau Veritas UK Limited
Registered in England and Wales 01758622
Registered Office: Suite 206, Fort Dunlop, Fort Parkway, Birmingham B24 9FD

BV Ref : 10768215