



## **Greenhouse Gas Verification Opinion Number UK.PRS.VOL.INV.0667.2022**

The inventory of Greenhouse Gas emissions in the period  
1<sup>st</sup> January 2022 – 31<sup>st</sup> December 2022 for:

### **Kraft Heinz.**

200 E Randolph St,  
Chicago, Illinois  
USA

has been verified in accordance with ISO 14064-3:2018,  
to represent a total amount of:

## **27,426,878 tCO<sub>2</sub>e Scope 3**

**For the following activities:**

Food manufacturing.

Lead Assessor: Abdullah Buhidma  
Technical Reviewer: Peter Simmonds

Authorised by:

**Pamela Chadwick**  
**Business Manager**  
**SGS United Kingdom Ltd**

**Verification Statement Date 13<sup>th</sup> Oct 2023**

This Statement is not valid without the full verification scope, objectives, criteria and conclusion available  
on pages 2 to 5 of this Statement.

SGS United Kingdom Ltd

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## **Schedule Accompanying Greenhouse Gas Verification Opinion Number UK.PRS.VOL.INV.0667.2022**

### **Brief Description of Verification Process**

SGS has been contracted by Kraft Heinz for the verification of indirect carbon dioxide (CO<sub>2</sub>) equivalent emissions as provided by Kraft Heinz in their GHG statement in the form of a Greenhouse Gas Emissions Report covering CO<sub>2</sub> equivalent emissions.

### **Roles and responsibilities**

The management of Kraft Heinz is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS' responsibility to express an independent GHG verification opinion on the emissions as provided in the Kraft Heinz GHG statement for the period 1<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022.

SGS conducted a third-party verification following the requirements of ISO 14064-3: 2018 of the provided CO<sub>2</sub> equivalent statement in the period July 2023 - September 2023.

The assessment included a desk review and online meetings. The verification was based on the verification scope, objectives and criteria as agreed between Kraft Heinz and SGS on 2<sup>nd</sup> March 2023.

### **Level of Assurance**

The level of assurance agreed is a limited level of assurance.

### **Scope**

Kraft Heinz has commissioned an independent verification by SGS of reported CO<sub>2</sub> equivalent emissions arising from their activities, to establish conformance with the requirements of WRI/WBCSD GHG Protocol and its amendments within the scope of the verification as outlined below. Data and information supporting the CO<sub>2</sub> equivalent statement were historical in nature and proven by evidence.

This engagement covers verification of emissions from anthropogenic sources of greenhouse gases included within the organization's boundary and meets the requirements of WRI/WBCSD GHG Protocol and its amendments.



- The organizational boundary was established following the financial control/equity share approach.
- Title or description of activities: Food manufacturing.
- Location/boundary of the activities: Worldwide
- Physical infrastructure, activities, technologies and processes of the organization: Manufacturing facilities, product development facilities, storage and distribution facilities, offices
- GHG sources, sinks and/or reservoirs included: Scope 3:
  - Category 1 Purchased Goods and Services
  - Category 2 Capital Goods
  - Category 3 Fuel & Energy Related Activities (not inc in Scope 1 or Scope 2)
  - Category 4 Upstream Transportation and Distribution
  - Category 5 Waste Generated in Operations
  - Category 6 Business Travel
  - Category 7 Employee Commuting
  - Category 8 Upstream Leased Assets
  - Category 9 Downstream Transportation and Distribution
  - Category 11 Use of Sold Products and
  - Category 12 End of Life Treatment of Sold Products
- Types of GHGs included: CO<sub>2</sub>, N<sub>2</sub>O, and CH<sub>4</sub>
- Directed actions: none
- GHG information for the following period was verified: 1<sup>st</sup> January 2022 – 31<sup>st</sup> December 2022.
- Intended user of the Verification Opinion: Internal and CDP.

#### Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the CO<sub>2</sub> equivalent emissions are as declared by the organization's CO<sub>2</sub> equivalent statement
- That the data reported are accurate, complete, consistent, transparent and free of material error or omission.

#### Criteria

Criteria against which the verification assessment is undertaken are the requirements of WRI/WBCSD GHG Protocol and its amendments.

#### Materiality

The materiality required of the verification was considered by SGS to be below 10%, based on the needs of the intended user of the GHG statement

#### Conclusion

Kraft Heinz provided their GHG statement based on the requirements of WRI/WBCSD GHG Protocol and its amendments.

The GHG information for the period: 1<sup>st</sup> January 2022 – 31<sup>st</sup> December 2022 disclosing gross emissions of 27,426,878 metric tonnes of CO<sub>2</sub> equivalent are verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.



Verified GHG emissions per Scope 3 including Forest, Land and Agriculture (FLAG) split for Land Use Change (LUC) and other emissions are as follows:

Categories	tCO <sub>2</sub> e
1: Purchased Goods and Services (Ingredients) FLAG - LUC	1,897,915
1: Purchased Goods and Services (Ingredients) FLAG - Others	8,874,861
1: Purchased Goods and Services (Ingredients) Non-FLAG	2,373,818
<b>1: Purchased Goods and Services (Ingredients) Sub-total</b>	<b>13,146,594</b>
1: Purchased Goods and Services (Packaging) FLAG-LUC	2,840
1: Purchased Goods and Services (Packaging) FLAG-Others	45,758
1: Purchased Goods and Services (Packaging) Non-FLAG	2,489,990
<b>1: Purchased Goods and Services (Packaging) Sub-total</b>	<b>2,538,588</b>
1: Purchased Goods and Services (Co-mans) FLAG-LUC	405,147
1: Purchased Goods and Services (Co-mans) FLAG-Others	1,606,374
1: Purchased Goods and Services (Co-mans) Non-FLAG	507,577
<b>1: Purchased Goods and Services (Co-mans) Sub-total</b>	<b>2,519,098</b>
2: Capital Goods	144,727
3: Fuel and Energy related activities not included in Scope 1 or Scope 2	295,206
4: Upstream Transportation and Distribution	4,274,540
5: Waste Generated in Operations	68,645
6: Business travel	7,769
7: Employee Commuting	27,896
8: Upstream Leased Assets	50,696
9: Downstream Transportation and Distribution	1,515,217
11: Use of Sold Products	1,993,377
12: End-Of-Life Treatment of Sold Products	844,525
<b>Total</b>	<b>27,426,878</b>

Biogenic emissions from wastewater (5,364 tCO<sub>2</sub>e) are excluded and reported separately.

SGS' approach is risk-based, drawing on an understanding of the risks associated with modeling GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a sample basis, of evidence relevant to the voluntary reporting of emission information.

SGS concludes with limited assurance that there is no evidence to suggest that the presented CO<sub>2</sub> equivalent assertion is not materially correct and is not a fair representation of the CO<sub>2</sub> equivalent data and information and is not prepared following the requirements of WRI/WBCSD GHG Protocol. The verification was carried out by SGS for updated activity data that was more granular in terms of category 1 packaging material composition determined by material's mass records rather than spend estimate-based when compared with activity data submitted by Kraft Heinz for the same reporting period and verified by SGS on 21<sup>st</sup> July 2022. The more granular packaging material also enabled more specific emission factors update.



We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a limited level of assurance that the CO<sub>2</sub> equivalent emissions for the period: 1<sup>st</sup> January 2022 – 31<sup>st</sup> December 2022. are fairly stated.

This statement shall be interpreted with the CO<sub>2</sub> equivalent assertion of Kraft Heinz as a whole.

Note: This Opinion is issued, on behalf of Client, by SGS United Kingdom Ltd, Rossmore Business Park, Inward Way, Ellesmere Port, Cheshire, CH65 3EN ("SGS") under its General Conditions for GHG Validation and Verification Services. The findings recorded hereon are based upon an audit performed by SGS. This Opinion does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.

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