



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 associate

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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

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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)

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