



INDEPENDENT LIMITED ASSURANCE STATEMENT

To: The Stakeholders of The Kraft Heinz Company

The Kraft Heinz Company ('Kraft Heinz') engaged Bureau Veritas UK Limited ('Bureau Veritas') to provide limited assurance over greenhouse gas (GHG) emissions data for the period January 1, 2019 to December 31, 2019 to be submitted in its CDP Climate Change Questionnaire 2020 ('2020 CDP response').

Scope of work

Subject to the limitations set out below, Bureau Veritas verified the following GHG information for Kraft Heinz manufacturing sites only:

- Scope 1 emissions
- Scope 2 emissions (location-based)

Reporting Criteria

The 2020 CDP response 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.

Responsibilities

The preparation and presentation of the 2020 CDP response is the sole responsibility of the management of Kraft Heinz.

Bureau Veritas was not involved in the drafting of the 2020 CDP response. Our responsibilities were to:

- Obtain limited assurance about whether the GHG information in scope has been appropriately and accurately prepared;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our conclusions to Kraft Heinz.

Assessment Criteria

We performed our work in accordance with 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). Our conclusions are for 'limited' assurance as set out in ISAE 3000.

Summary of Work Performed

As part of the verification, Bureau Veritas undertook:

- Interviews with relevant employees responsible for GHG emissions calculations;
- Review of Kraft Heinz information systems and methodology for data collection, aggregation, and analysis;
- Agreeing a sample of the underlying activity data feeding into GHG emissions calculations 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
- Review of information and calculations used to determine GHG emissions, including the emission factors applied;
- Review of estimation process to fill data gaps
- Review of supporting source documentation on sample basis; and



- Review of the consolidated 2019 data

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.

Limitations and Exclusions

Our assurance process was subject to the following limitations, as we were not engaged to review:

- Information outside the defined reporting boundary and period;
- Other information included in the 2020 CDP response other than scope defined above – such as qualitative statements, strategy, and progress on targets;
- The appropriateness of reporting criteria;
- Financial statements and economic performance for the reporting period mentioned in the scope of work; and
- Positional statements (expressions of opinion, belief, aim or future intention by Kraft Heinz) and statements of future commitment

The following are excluded from Kraft Heinz 2020 CDP response:

- Corporate and sales office locations, warehouses and distribution centres, and two manufacturing sites in Venezuela and one in Papua New Guinea
- 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 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.

Conclusion

On the basis of our methodology and the activities described above for the agreed scope, subject to the limitations and exclusions described above, nothing has come to our attention to indicate that the 2020 CDP response, as stated below, are not fairly stated in all material respects.

Our opinion is based on the work undertaken and a materiality threshold defined at the organisational level as 5% of Kraft Heinz's total GHG emissions inventory.

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.

Reported GHG Emissions	
Scope 1: 649,256 tonnes of CO ₂ e	Scope 2 (location-based): 773,066 tonnes of CO ₂ e

Statement of independence, impartiality and accreditations

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, which we consider equivalent to ISQC1.

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.



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Bureau Veritas UK Limited

London
17 August 2020

¹ Certificate available upon request

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