

INDEPENDENT ASSURANCE REPORT

To: The Stakeholders of The Kraft Heinz Company

1. Introduction and Objectives of Work

Bureau Veritas Assurance and Sustainability (Bureau Veritas) has been engaged by The Kraft Heinz Company (Kraft Heinz) to provide limited assurance of its environmental disclosures summary on Greenhouse Gas (GHG) Scope 1, 2, selected categories of Scope 3 emissions, water and waste to landfill (the Report). The objective is to provide assurance to Kraft Heinz and its stakeholders over the accuracy and reliability of the reported information and data.

2. Scope of Work

The scope of our work was limited to assurance over the following information included within the Report for the period 1st January to 31st December 2023 (the 'Selected Information'):

- Total energy consumption (kWh)
- Total energy consumption per tonne of production (kWh per metric tonne of production)
- Total water withdrawal (m³)
- Water withdrawal intensity (m³ per metric tonne of production)
- Total water withdrawal at water-stressed sites (m³)
- Water withdrawal intensity at water-stressed sites (m³ per metric tonne of production at water-stressed sites)
- Waste to landfill (metric tonne)
- Waste to landfill intensity (metric tonne per metric tonne of production)
- Gross Scope 1 Greenhouse gas emissions (metric tonnes of CO₂e)
- Gross Scope 2 Greenhouse gas emissions (location-based) (metric tonnes of CO₂e)
- Gross Scope 2 Greenhouse gas emissions (market-based) (metric tonnes of CO₂e)
- Outside of scope (Biogenic) emissions (metric tonnes of CO₂e)
- Scope 3 Greenhouse gas emissions which includes following categories only:
 - Category 1 – Purchased goods and services (for Kraft Heinz owned operations only) (metric tonnes of CO₂e)
 - Category 2 – Capital goods (metric tonnes of CO₂e)
 - Category 3 - Fuel and energy related activities which are not part of Scope 1 and 2 (metric tonnes of CO₂e)
 - Category 4 – Upstream transportation and distribution (metric tonnes of CO₂e)
 - Category 5 – Waste generated in operations (metric tonnes of CO₂e)
 - Category 9 – Downstream transportation and distribution (metric tonnes of CO₂e)
 - Category 12 – End of life treatment of sold products (metric tonnes of CO₂e)

3. Reporting Criteria

The Selected Information needs to be read and understood together with the 'Basis of Reporting for key ESG Environmental indicators', as set out at

<https://www.kraftheinzcompany.com/esg/verifications.html>

4. Limitations and Exclusions

Excluded from the scope of our work is assurance of information relating to:

- Activities outside the defined assurance period;
- Positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions; and
- Other information included in the Report other than the Selected Information.

The following limitations should be noted:

- 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.
- For Scope 3 GHG emissions - upstream transportation and distribution, distance calculation for one of the data sources were based on Google based Application Programming Interface (API) system. This could not be verified due to lack of visibility on data alignment with evidence.

5. Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of Kraft Heinz.

Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. 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 the Directors of Kraft Heinz.

6. Assessment Standard

We performed our work to a limited level of assurance in accordance with 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), issued by the International Auditing and Assurance Standards Board.

7. Summary of Work Performed

As part of our independent assurance, our work included:

1. Conducting interviews with relevant personnel of Kraft Heinz;
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 selection of the Selected Information to the corresponding source documentation;
5. Reviewing Kraft Heinz systems for quantitative data aggregation and analysis;
6. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information.
7. Carrying out seven virtual site visits, selected on a risk-based basis in United States of America, Canada, Spain, Italy and Brazil. These sites contribute to over 50% of the Selected Information.
8. Reperforming aggregation calculations of the Selected Information
9. Reperforming greenhouse gas emissions conversions calculations
10. Evaluating the design of internal systems, processes and controls to collect and report the Selected Information

A 5% materiality threshold was applied to this assurance. 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. 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.

8. Qualified Conclusion

Based on the procedures performed and the evidence obtained, except for the effect of the matter described in the Basis for Qualified Conclusion section of our report, nothing has come to our attention that causes us to believe that the Kraft Heinz's report does not present fairly, in all material respects.

- During the assurance process, appropriate evidence was not obtained for the verification of the Scope 3 GHG emissions – Category 1: Purchased Goods and Services generated by external manufacturers. These emissions contribute approximately 20% in the total Scope 3 - Category 1 emissions.
- Outbound emissions of Scope 3 GHG emissions – Category 4: Upstream Transportation and Distribution were estimated based on distances with limited visibility around the basis of estimation. These emissions contribute approximately 10% in the total Scope 3 – Category 4 emissions.
- Along the lines of discrepancies in the data file held by site which regarding wastewater, this prohibited correct audit trail being established for the Scope 3 GHG emissions – Category 5: Waste Generated in Operations. These emissions contribute approximately 5% in the total Scope 3 – Category 5 emissions.

The metrics mentioned in Appendix I was reviewed as a part of the assurance process.

Our opinion has been formed on the basis of our methodology, activities, assurance standard, reporting criteria and limitations set out in 'Limitations and Exclusions' section of this assurance report.

9. 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, quality reviews and applicable legal and regulatory requirements which we consider to be equivalent to ISQM 1 & 2².

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)³, 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. We consider this to be equivalent to the requirements of the IESBA code⁴. The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Kraft Heinz.



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¹ Certificate available on request

² International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) &

International Standard on Quality Management 2

³ International Federation of Inspection Agencies – Compliance Code – Third Edition

⁴ Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants

Appendix I – Kraft Heinz data reported in 2023

Parameter	Unit of measurement	Data reported in 2023
Total energy	kWh	3,879,489,665
Energy intensity	kWh per metric tonne of production	578.07
Total water withdrawal	m ³	30,454,774
Water withdrawal intensity	m ³ per metric tonne of production	4.54
Total water withdrawal at water-stressed sites	m ³	9,709,171
Water withdrawal intensity at water-stressed sites	m ³ per metric tonne of production at water-stressed sites	6.08
Total waste to landfill	metric tonnes	90,257
Waste to landfill intensity	metric tonnes per tonne of production	13.45
Scope 1 GHG emissions	metric tonnes of CO ₂ e	455,972
Scope 2 GHG emissions (market-based)	metric tonnes of CO ₂ e	399,330
Scope 2 GHG emissions (location-based)	metric tonnes of CO ₂ e	548,907
Outside of scopes (Biogenic) emissions	metric tonnes of CO ₂ e	98,479
Scope 3 GHG emissions - Category 1 – Purchased goods and services (for Kraft Heinz owned operations only)	metric tonnes of CO ₂ e	17,483,259
Scope 3 GHG emissions - Category 2 – Capital goods	metric tonnes of CO ₂ e	486,674
Scope 3 GHG emissions - Category 3 - Fuel and energy related activities which are not part of Scope 1 and 2	metric tonnes of CO ₂ e	207,835
Scope 3 GHG emissions - Category 4 – Upstream transportation and distribution	metric tonnes of CO ₂ e	2,922,914
Scope 3 GHG emissions - Category 5 – Waste generated in operations	metric tonnes of CO ₂ e	138,686
Scope 3 GHG emissions - Category 9 – Downstream transportation and distribution	metric tonnes of CO ₂ e	373,304
Scope 3 GHG emissions - Category 12 – End of life treatment of sold products	metric tonnes of CO ₂ e	1,290,368