

# INDEPENDENT ASSURANCE REPORT



To: The Stakeholders of The Kraft Heinz Company

## 1. Introduction and Objectives of Work

Bureau Veritas UK Ltd. (Bureau Veritas) has been engaged by The Kraft Heinz Company (Kraft Heinz) to provide limited assurance of select environmental data, a copy of which is contained in Appendix I. 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 for owned manufacturing operations in the period 1<sup>st</sup> January to 31<sup>st</sup> December 2022 (the 'Selected Information'):

- Total energy consumption and intensity per tonne of production;
- Total water withdrawal and intensity per tonne of production;
- Total water withdrawal at water-stressed sites and intensity per tonne of production;
- Total waste sent to landfill and intensity per tonne of production;
- Scope 1 Greenhouse Gas (GHG) emissions;
- Scope 2 GHG emissions (location- and market-based); and
- 'Outside of scopes' (Biogenic) emissions

## 3. Reporting Criteria

The Selected Information needs to be read and understood together with the Basis of Preparation of 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 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.

## 5. Responsibilities

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

Bureau Veritas was not involved in the preparation of the data or drafting 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 responsible for compiling and reporting the Selected information for both North America and International Regions;
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. Comparing the Selected Information to the prior year amounts taking into consideration changes in business activities, acquisitions and disposals
6. Carrying out five virtual site visits, selected on a risk based basis, to the following manufacturing sites:
  - a. Granite City, United States
  - b. Kirksville, United States
  - c. Kitt Green, United Kingdom
  - d. Susurluk, Turkey
  - e. Yangjian, China
7. Reviewing Kraft Heinz systems for quantitative data aggregation and analysis;
8. Reperforming greenhouse gas emissions conversions and aggregation calculations;

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. Conclusion

On the basis of our methodology and the activities and limitations described above nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.



## 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 certified<sup>1</sup> 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 & 2<sup>2</sup>.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)<sup>3</sup>, 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 code<sup>4</sup>.



### Bureau Veritas UK Ltd

Registered in England & Wales, Company Number: 1758622

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**London, 25 July 2023**

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<sup>1</sup> Certificate available on request

<sup>2</sup> International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2

<sup>3</sup> International Federation of Inspection Agencies – Compliance Code – Third Edition

<sup>4</sup> Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants



## Appendix I – Kraft Heinz Reported Data

<b>Kraft Heinz reported data for 1 January to 31 December 2022</b>	
Total energy	4,202,157,635 kWh
Energy intensity	580 kWh per tonne of production
Total water withdrawal	32,607,516 m <sup>3</sup>
Water withdrawal intensity	4.5 m <sup>3</sup> per tonne of production
Total water withdrawal at water-stressed sites	10,765,149 m <sup>3</sup>
Water withdrawal intensity at water-stressed sites	6.5 m <sup>3</sup> per tonne of production at water-stressed sites
Total waste to landfill	89,296 tonnes
Waste to landfill intensity	0.0123 tonnes per tonne of production
Scope 1 GHG emissions	501,786 tonnes of CO <sub>2</sub> e
Scope 2 GHG emissions (market-based)	457,547 tonnes of CO <sub>2</sub> e
Scope 2 GHG emissions (location-based)	558,444 tonnes of CO <sub>2</sub> e
Outside of scopes (Biogenic) emissions	87,253 tonnes of CO <sub>2</sub> e