



## **Greenhouse Gas Verification Opinion Number UK.PRS.VOL.INV.0730.2021**

The inventory of Greenhouse Gas emissions in the period  
January 1<sup>st</sup>, 2021 – December 31<sup>st</sup>, 2021, for:

### **Kraft Heinz.**

200 E Randolph St,  
Chicago, Illinois  
USA

has been verified in accordance with ISO 14064-3:2006,  
to represent a total amount of:

## **43,940,811 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 21<sup>st</sup> July 2022**

This Statement is not valid without the full verification scope, objectives, criteria and conclusion available  
on pages 2 to 4 of this Statement.

**SGS United Kingdom Ltd**

SGS House, 217-221 London Road, Camberley, Surrey GU15 3EY Tel +44 (0)1276 697877 Fax +44 (0)1276 697700  
Climate Change Programme [ukclimatechange@sgs.com](mailto:ukclimatechange@sgs.com) [www.sgs.com](http://www.sgs.com)

Member of SGS Group  
(Société Générale de Surveillance)



## **Schedule Accompanying Greenhouse Gas Verification Opinion Number UK.PRS.VOL.INV.0730.2021**

### **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 January 1<sup>st</sup>, 2021, to December 31<sup>st</sup>, 2021.

SGS conducted a third-party verification following the requirements of ISO 14064-3: 2006 of the provided CO<sub>2</sub> equivalent statement in the period June 2022-July 2022.

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 February 22<sup>nd</sup>, 2022.

### **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 Included 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 9 Downstream Transportation and Distribution,  
 Category 11 Use of Sold Products  
 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: January 1<sup>st</sup>, 2021 – December 31<sup>st</sup>, 2021.
- 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. The materiality has been assessed against the applied methodology (which in some cases includes conservative assumptions and estimations). Inherent uncertainty associated with the methodology has not been considered in the verifier’s materiality

**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 January 1<sup>st</sup>, 2021 – December 31<sup>st</sup>, 2021, disclosing gross emissions of 43,940,811 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.

Emissions per Scope 3 are as follows:

<b>Category</b>	<b>Verified Emissions (tCO<sub>2</sub>e)</b>
Category 1 Purchased Goods and Services (Ingredients):	15,246,312
Category 1 Purchased Goods and Services (Packaging)	17,501,065
Category 1 Purchased Goods and Services (Co-mans)	3,594,067
Category 2 Capital Goods	447,491
Category 3 Energy & Fuel Related Activities ( not included in Scope 1 or Scope 2)	680,325
Category 4 Upstream Transportation & Distribution	1,587,200
Category 5 Waste Generated in Operations	35,961
Category 6 Business Travel	3,324
Category 7 Employee Commuting	82,101
Category 9 Downstream Transportation and Distribution	1,459,452
Category 11 Use of Sold Products	1,090,765
Category 12 End of Life Treatment of Sold Products	2,212,748
<b>Total</b>	<b>43,940,811</b>



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, and its amendments. The major increase in total GHG emissions of 2021 from 2020 levels is attributed to new activity data of Category 1 Purchased Goods and Services (Packaging) that was not presented to SGS during verification of 2020 GHG emissions and Category 1 Purchased Goods and Services (Co-mans) that was not reported by Kraft Heinz for 2020 GHG emissions.

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 January 1<sup>st</sup>, 2021 – December 31<sup>st</sup>, 2021, 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.