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

The inventory of Greenhouse Gas emissions in the period
January 1st, 2021 – December 31st, 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 tCO₂e 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 21st 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.
Schedule Accompanying Greenhouse Gas Verification Opinion Number
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Brief Description of Verification Process
SGS has been contracted by Kraft Heinz for the verification of indirect carbon dioxide (CO₂) equivalent emissions as provided by Kraft Heinz in their GHG statement in the form of a Greenhouse Gas Emissions Report covering CO₂ 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 1st, 2021, to December 31st, 2021.

SGS conducted a third-party verification following the requirements of ISO 14064-3: 2006 of the provided CO₂ 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 22nd, 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 CO₂ 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 CO₂ 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,
Objective
The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the CO₂ equivalent emissions are as declared by the organization’s CO₂ 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 1st, 2021 – December 31st, 2021, disclosing gross emissions of 43,940,811 metric tonnes of CO₂ 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:

<table>
<thead>
<tr>
<th>Category</th>
<th>Verified Emissions (tCO₂e)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category 1 Purchased Goods and Services (Ingredients):</td>
<td>15,246,312</td>
</tr>
<tr>
<td>Category 1 Purchased Goods and Services (Packaging)</td>
<td>17,501,065</td>
</tr>
<tr>
<td>Category 1 Purchased Goods and Services (Co-mans)</td>
<td>3,594,067</td>
</tr>
<tr>
<td>Category 2 Capital Goods</td>
<td>447,491</td>
</tr>
<tr>
<td>Category 3 Energy &amp; Fuel Related Activities (not included in Scope 1 or Scope 2)</td>
<td>680,325</td>
</tr>
<tr>
<td>Category 4 Upstream Transportation &amp; Distribution</td>
<td>1,587,200</td>
</tr>
<tr>
<td>Category 5 Waste Generated in Operations</td>
<td>35,961</td>
</tr>
<tr>
<td>Category 6 Business Travel</td>
<td>3,324</td>
</tr>
<tr>
<td>Category 7 Employee Commuting</td>
<td>82,101</td>
</tr>
<tr>
<td>Category 9 Downstream Transportation and Distribution</td>
<td>1,459,452</td>
</tr>
<tr>
<td>Category 11 Use of Sold Products</td>
<td>1,090,765</td>
</tr>
<tr>
<td>Category 12 End of Life Treatment of Sold Products</td>
<td>2,212,748</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>43,940,811</strong></td>
</tr>
</tbody>
</table>
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 CO₂ equivalent assertion is not materially correct and is not a fair representation of the CO₂ 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 CO₂ equivalent emissions for the period January 1st, 2021 – December 31st, 2021, are fairly stated.

This statement shall be interpreted with the CO₂ 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.