

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 metrics, reported in its 2025 Environmental Social and Governance Report – Appendix ESG Metrics (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 31st December 2023 to 28th December 2024 (the 'Selected Information'):

- Total energy use (MWh)
- Energy use intensity (kWh per Metric Tonnes Production)
- Total water withdrawals (Thousand Cubic Meters)
- Water use intensity (Cubic Meters per Metric Tonnes production)
- Total water withdrawal (high-risk watershed areas) (Thousand Cubic Meters)
- Water use intensity (high-risk watershed areas) (Cubic Meters per Metric Tonnes Production)
- Total waste to landfill (Metric Tonnes)
- Waste to landfill intensity (Metric Tonnes per Metric Tonnes Production)
- Gross Scope 1 Greenhouse gas (GHG) emissions (Metric Tonnes CO₂e)
- Gross Scope 2 GHG emissions (location-based) (Metric Tonnes CO₂e)
- Gross Scope 2 GHG emissions (market-based) (Metric Tonnes CO₂e)
- Outside of scope (Biogenic) emissions (Metric Tonnes CO₂e)
- Scope 3 GHG emissions (Metric Tonnes CO₂e):
 - Category 1: Purchased goods and services
 - Category 2: Capital Goods
 - Category 3: Fuel and energy-related activities
 - 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
- Energy use intensity: Percentage reduction compared to 2019 baseline
- Water use intensity: Percentage reduction compared to 2019 baseline
- Water use intensity (high-risk watershed areas): Percentage reduction compared to 2019 baseline
- Waste to landfill intensity: Percentage reduction compared to 2019 baseline

3. Reporting Criteria

The Selected Information needs to be read and understood together with the 'The Kraft Heinz Company 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;
- Other information included in the Report other than the Selected Information; and
- The 2019 production volume used in the calculation of the baseline intensity figures, which feed into the reported percentage reduction metrics.

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; and
- 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 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 5 virtual site visits, selected on a risk-based basis in United States of America, Brazil, the Netherlands and New Zealand;
8. Reperforming a selection of aggregation calculations of the Selected Information;
9. Reperforming greenhouse gas emissions conversions calculations; and
10. Comparing the Selected Information to the prior year amounts and baseline year amounts on a sample basis, taking into consideration changes in business activities, acquisitions and disposals.

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.

Environmental Metric	Verified value
Total energy use (MWh)	3,669,450
Energy use intensity (kWh per Metric Tonnes Production)	576
Total water withdrawals (Thousand Cubic Meters)	28,616
Water use intensity (Cubic Meters per Metric Tonnes production)	4.49
Total water withdrawal (high-risk watershed areas) (Thousand Cubic Meters)	9,802
Water use intensity (high-risk watershed areas) (Cubic Meters per Metric Tonnes Production)	6.59
Total waste to landfill (Metric Tonnes)	66,194
Waste to landfill intensity (Metric Tonnes per Metric Tonnes Production)	0.01
Gross Scope 1 Greenhouse gas (GHG) emissions (Metric Tonnes CO ₂ e)	412,646
Gross Scope 2 GHG emissions (location-based) (Metric Tonnes CO ₂ e)	515,498

Gross Scope 2 GHG emissions (market-based) (Metric Tonnes CO ₂ e)	349,066
Outside of scope (Biogenic) emissions (Metric Tonnes CO ₂ e)	94,710
Scope 3 GHG emissions (Metric Tonnes CO ₂ e): Category 1 – Purchased goods and services	17,771,567
Scope 3 GHG emissions (Metric Tonnes CO ₂ e): Category 2 – Capital Goods	379,084
Scope 3 GHG emissions (Metric Tonnes CO ₂ e): Category 3 – Fuel and energy-related activities	192,207
Scope 3 GHG emissions (Metric Tonnes CO ₂ e): Category 4 – Upstream transportation and distribution	2,293,847
Scope 3 GHG emissions (Metric Tonnes CO ₂ e): Category 5 – Waste generated in operations	56,548
Scope 3 GHG emissions (Metric Tonnes CO ₂ e): Category 6 – Business travel	27,163
Scope 3 GHG emissions (Metric Tonnes CO ₂ e): Category 7 – Employee commuting	61,139
Scope 3 GHG emissions (Metric Tonnes CO ₂ e): Category 9 – Downstream transportation and distribution	386,009
Scope 3 GHG emissions (Metric Tonnes CO ₂ e): Category 11 – Use of sold products	1,624,503
Scope 3 GHG emissions (Metric Tonnes CO ₂ e): Category 12 – End of life treatment of sold products	1,053,040
Percentage reduction compared to 2019 baseline*	Verified value
Energy use intensity: Percentage reduction compared to 2019 baseline	-4.91%
Water use intensity: Percentage reduction compared to 2019 baseline	-9.06%
Water use intensity (high-risk watershed areas): Percentage reduction compared to 2019 baseline	-13.77%
Waste to landfill intensity: Percentage reduction compared to 2019 baseline	-31.23%

*Refer to exclusion regarding 2019 production volume

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.

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



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.



Bureau Veritas UK Ltd

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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