

	<p>CATEGORY</p> <p><b>CORPORATE FINANCE POLICIES</b></p>	<p>DATE OF ISSUE</p> <p><b>06/26/2019</b></p>
<p>TITLE</p> <p><b>TAX STRATEGY POLICY</b></p>		

### Purpose

This policy statement defines the responsibilities of The Kraft Heinz Company and Subsidiaries ("Kraft Heinz") with respect to managing tax risk in compliance with applicable laws.

### Scope

It is the policy of Kraft Heinz to comply with all applicable laws, including all tax laws, as well as the Company's compliance and integrity policies. Given the complex and sometimes uncertain nature of tax laws, we have developed tax risk management guidelines to appropriately manage tax risk in compliance with applicable laws.

### Executive Summary of Tax Risk Management Guidelines

- Kraft Heinz's tax policy and objectives are shaped by the Company's global Employee Code of Conduct and governed by the reporting and control framework set down by the Company's Board of Directors. Day-to-day tax affairs are the responsibilities of our World Headquartered Tax Department ("Tax Department"), under the direction of the Head of Global Tax, who reports directly to the Company's Chief Financial Officer.
- The Tax Department strives to maintain a positive and efficient working relationship with the tax authorities, maintain transparent disclosure in its relationship with the tax authorities, recognizing that early resolution of known issues, risks and inquiries is in everyone's best interest, and manage tax audits with integrity and trust consistent with the Company's values.
- When evaluating tax risks, we take the current regulatory environment into account, as well as economic factors and our own operations. We are careful not to adopt tax policy positions we cannot defend in a transparent manner. Kraft Heinz does not participate in high-risk transactions or evasive and artificial tax schemes that potentially put the Company and its reputation at risk.
- The Tax Department supports the commercial and operational needs of the business and will engage with functions across the Company to assess transactions and/or business strategy. The Tax Department supports these transactions and initiatives with accurate and timely tax counsel and advice. In the event where more than two legal options are available, the most tax efficient method may be pursued, which may result in certain tax relief or exemptions claimed.
- The Company will not engage in transactions that have been identified as "Listed Transactions" by the U.S. Internal Revenue Service ("IRS"). Also, the Company will not undertake transactions that the IRS has identified as tax shelters, or "transactions of interest," which the IRS is evaluating as potential listed transactions. Similarly, the Company, including its non-U.S. subsidiaries and affiliates, may not engage in

transactions which are classified as tax abusive by the tax authorities in their respective jurisdictions.

- It is the policy of the Company that all inter-affiliate transactions occur in exchange for compensation determined to be “arm’s length,” and that the arm’s length nature of such compensation be contemporaneously documented. For this purpose, “arm’s length” generally means the same compensation as would occur between independent entities (i.e., those not under common ownership or control).
- The Company is dedicated to devoting an appropriate level of resources to the development of our Tax Department and our people, including training for employees and the investment in IT systems so that the work can be carried out to be fully compliant with the applicable laws.
- As part of a multinational group, Kraft Heinz UK publishes a tax strategy statement [\(link\)](#) that is in compliance with Section 161 and Section 19(2) of Schedule 19 Finance Act 2016.
- At the foundation of our approach is the commitment to protect our employees, consumers, customers, shareholders, and other stakeholders within the communities where we do business. In taking a transparent approach to our Tax strategy, we also are protecting and guarding our Company’s reputation while remaining true to the Kraft Heinz Vision and Values.

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