

## Verification Report Carbon Neutral Product

Verification Profile			
<b>Certificate Registration No.</b>	44811210099 -028 to -031		
<b>Report No.</b>	35322939, 35323100, 35323101, 35323102		
<b>Verification Standard</b>	TN-CC 020	<b>Quantification Standard</b>	GHG Protocol
<b>Level of Assurance</b>	reasonable	<b>Materiality</b>	5 %
<b>Data basis</b>	01.01.2022 – 31.12.2022 (prognosis)		

Reporting Organization	
<b>Name</b>	HiPP-Werk Georg Hipp OHG
<b>Street</b>	Georg-Hipp-Str. 7
<b>Postal Code / Town</b>	85276 Pfaffenhofen a.d.Ilm, Germany
<b>Industry or EA-Scope</b>	3.0
<b>Carbon neutrality for</b>	Products
<b>Organizational Boundaries (Scope)</b>	The boundaries encompasses all product assortments produced on behalf of or by HiPP-Werk Georg Hipp OHG and sold internationally or for specific markets within certain time-periods. The calculation of the carbon footprint relates to the entire life cycle of the products up to the retailer (cradle-to-gate plus downstream transports). The emissions resulting from the sale, use and disposal of the products are not included.
<b>Reporting Boundaries</b>	<ul style="list-style-type: none"> <li>- Scope 1: Direct greenhouse gas emissions</li> <li>- Scope 2: Indirect greenhouse gas emissions from imported energy</li> <li>- Scope 3: Other indirect greenhouse gas emissions</li> </ul> <p>For a detailed listing, see Verification Statement.</p>

Distribution/Confidentiality/Rights of Ownership/Limitations/Responsibilities
<p>This verification report is sent to the certification body or bodies, the members of the verification team and the verification representative of the organization. All documents (such as this report) regarding the verification procedure are treated confidentially by the verification team and the certification body. Ownership of this report remains with the certification body.</p> <p>An Audit is a procedure based on random sampling and cannot cover every detail of the greenhouse gas statement. There may therefore still be nonconformities or weaknesses that were not addressed by the verification team in the final meeting or in the verification report.</p>

The responsibility for the preparation and fair presentation of the greenhouse gas statement in accordance with the applied criteria always remains solely with the verified organization.  
TÜV NORD CERT GmbH is responsible for expressing the verification opinion on the greenhouse gas statement and carbon neutrality based on the verification.

### Description of the methods for evidence gathering

The verification used a combined approach of data and controls. The methods for evidence gathering included but were not limited to:

- A Remote audit on 2021-05-10 to verify the completeness of the greenhouse gas statement and to interview personnel to confirm the standard operating procedure
- sampling of records
- recalculation of emissions
- review of evidence of carbon certificates decommissioned

The data examined during the verification were partly historical in nature. All data were taken into account according to TN-CC 020 with an uncertain surcharge of 5%.

A list of the reviewed project documents as well as background research documents can be found in the appendix.

### Identified Nonconformities

As part of the verification, nonconformities were identified, see separate findings report.  
The nonconformities were closed in the course of the verification.

### Results GHG Inventory – Additional Assortments

Assortment	Included markets	Period	t CO <sub>2</sub> e
Baby care and pregnancy / mother care	includes all products of the sales countries CH, CZ, GB, IT, NL, SE and SK	09.22-12.22	524
Diapers	includes all products sold internationally	07.22-12.22	8,091
paps incl. cereals	includes all products of the sales country CH and the products with CH language labeling for GR	10.22-12.22	101
beverages and juices (produced in-house)	includes all products of the sales countries AT, CH, CZ, DE, HR, LT, LU, SK.	09.22-12.22	791
<b>Sum</b>			<b>9,507</b>

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In addition to the above mentioned, the following assortments have been verified to be carbon neutral in a previous audit:

Results GHG Inventory – Previous Assortments			
Assortment	Included markets	Period	t CO <sub>2</sub> e
Sun care	includes all products sold internationally.	03.22-12.22	167
Baby care and pregnancy / mother care	includes all products of the sales countries AM, AT, AZ, BA, BG, CN, DE, EE, GE, HK, HR, HU, KR, LT, LV, MD, ME, MK, RO, RS, RU, SI, XK and the products with German language labelling for CH, CZ, SK, TR, UA.	05.22-12.22	4,992
Wet wipes	includes all products of the sales countries AT, CH, CN, CZ, DE, EE, HK, HR, HU, LU, PL, RU, SI, SK and the products with German language labelling for BG, LT, MD, ME, MK, RS	06.22-12.22	9,598
paps incl. cereals	includes all products of the sales country GB and the products with CN language version for CN	01.22-12.22	1,019
paps incl. cereals	includes all products of the sales countries AT, CN, DE, DK, FI, FR, KR, LU, MX, NL, NO, PL, SE, the products with Czech language labelling for CZ and SK and the products with German language labelling for BG, CZ, GR, HK, UA	04.22-12.22	9,579
paps incl. cereals	includes all products of the sales country IT	06.22-12.22	359
beverages and juices (produced in-house)	includes all products of the sales countries AL, AM, AZ, BA, BG, CY, CZ, EE, GE, HK, LV, MD, ME, MK, MT, PL, RO, RS, SG, SI, TR, TW, UA, UZ, VN, XK, the products with English (AL) language labelling for HR, LT, SK and the products with RU language labelling produced in Hungary (Hipp Termelő és Kereskedelmi Kft.) for the sales country RU.	01.22-12.22	1,839
beverages and juices (produced in-house)	includes all products of the sales countries BE, HU, NL	03.22-12.22	116
weaning food in jars	includes all products of the sales countries AE, AL, AM, AT, AZ, BA, BG, CH, CN, CY, CZ, DE, DK, EE, ES, FI, GB, GE, GR, HK, HR, IS, IT, KR, LB, LT, LU, LV, MD, ME, MK, MT, NL, NO, PL, RO, RS, SE, SG, SI, SK, TR, TW, UA, UZ, VN, XK, the products with German language labelling for BE and HU and the products with RU language labelling produced in Hungary (Hipp Termelő és Kereskedelmi Kft.) for the sales country RU.	01.22-12.22	9,487
weaning food in jars	includes all products in different language versions produced in Germany (Hipp GmbH & Co. Produktion KG) and Hungary (Hipp Termelő és Kereskedelmi Kft.).	03.22-12.22	52,052
Formula milks	includes all products of the sales countries GB and IS.	01.22-12.22	14,675

Results GHG Inventory – Previous Assortments			
Assortment	Included markets	Period	t CO <sub>2</sub> e
Formula milks	includes all products of the sales country PL and the products with Polish language labelling for GR.	02.22-12.22	10,039
Formula milks	includes all products of the sales countries NO and SE.	03.22-12.22	2,888
weaning food in pouches	includes all products of the sales country PL and the products with CN language version for CN	01.22-12.22	1,374
weaning food in pouches	includes all products of the sales countries ES, FR, NL and the products with NL and FR language labelling for BE.	04.22-12.22	1,251
tray meals	includes all products of the sales countries AE and GB	01.22-12.22	1,802
tray meals	includes all products of the sales countries AT, CZ, DE, HR, HU, LU, PL, SK, XK and the products with German language labelling for BE	02.22-12.22	6,333
tray meals	includes all products of the sales countries BE and FR.	04.22-12.22	869
tea	includes all products of the sales countries AT, CH, CN, DE, LU, NL and the products with German language labelling for BG, HR, LT, ME, XK.	04.22-12.22	811
Pasta	includes all products of the sales country GB	01.22-12.22	67
Pasta	includes all products of the sales countries CH and IT	06.22-12.22	203

Compensation
<p>The verified amount of greenhouse gas emissions was fully offset by investments in climate protection projects. The compensation takes into account an uncertainty surcharge of 5% on the overall result of the verified greenhouse gas emissions according to TN-CC 020. The compensation was made as a forecast for the aforementioned period of carbon neutrality and will be checked during the next verification by TÜV NORD CERT GmbH. If necessary, the compensation will be made by the organization retrospectively.</p>

## Conclusion and Verification Statement

The Carbon Footprint was verified by TÜV NORD CERT GmbH in accordance with TN-CC 020 regarding its correctness and completeness for HiPP-Werk Georg Hipp OHG. Acting as an independent Certification Body TÜV NORD CERT GmbH has verified the predicted carbon footprint of the products for the reporting period **01.07.2022 - 31.12.2022**

to be **9,507 t CO<sub>2</sub>e**.

The level of assurance is reasonable.

The boundaries encompasses all product assortments produced on behalf of or by HiPP-Werk Georg Hipp OHG and sold internationally or for specific markets within certain time-periods. The calculation of the carbon footprint relates to the entire life cycle of the products up to the retailer (cradle-to-gate plus downstream transports). The emissions resulting from the sale, use and disposal of the products are not included.

The emission sources considered comprise the energy use of raw material and packaging production by the suppliers, the transport from the suppliers, the company's own raw material processing processes (electricity, gas, heating, cooling, water, waste) and the transport to the interim storage facilities (incl. packaging).

On the basis of the verification, the greenhouse gas statement is materially correct and a fair representation of greenhouse data and information. Furthermore, it can be confirmed that the greenhouse gas statement has been prepared in accordance with the GHG Protocol and TN-CC 020 standards.

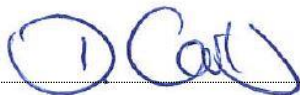
TÜV NORD CERT GmbH has further verified the decommissioning of the emission reduction certificates for the planned annual production, calculated on basis of the 2020 Carbon Footprint and the sales forecast for 2022.

In addition to the uncertainty surcharge of 5% according to TN-CC 020, HiPP Werk Georg Hipp OHG added another 10% to the compensation amount. Thus, HiPP designates articles for which the product emissions are balanced and the company voluntarily compensates 10% more, as climate-positive.

As part of the next audits by TÜV NORD CERT, the forecast will be compared with the actual data from 2022 and the compensation will be adjusted if necessary.

Therefore, HiPP-Werk Georg Hipp OHG is allowed to sell the products as carbon neutral products and to use the "Carbon Neutral Product" Certification Mark.

11.05.2022



Date, Signature

TÜV NORD CERT GmbH  
Am TÜV 1  
45307 Essen

<b>Annex</b>
<b>Project documents</b>
Sheets: <ul style="list-style-type: none"><li>- "Berechnung Hipp..." Recipes for different Products, Care</li><li>- "Zusammenzug berechnete Rezepturen" Care</li><li>- "Hipp..." Calculations for different Products, Care</li><li>- Calculations of different suppliers / third party manufacturers</li><li>- "Berechnung_Klimapositiv_2022_V4"</li><li>- Emission Calculations for the different HiPP sites</li><li>- Calculation Emission Factors for Raw materials and Transports</li></ul> Reports: <ul style="list-style-type: none"><li>- „20211115_Mibelle_AG_Monitoringkonzept HiPP Klimapositiv“</li><li>- „CO2-Berechnung Mibelle Produkte v1.0“</li><li>- „Handbuch_Pflege 2022“</li><li>- „Handbuch Food 2022“</li><li>- Reports for different suppliers / third party manufacturers</li></ul> Invoices of Energy suppliers Compensation: <ul style="list-style-type: none"><li>- Evidence of Decommissioning</li></ul>
<b>Background research documents</b>
DEFRA Conversion Factors and DEFRA Conversion Factors Methodology DEFRA Environmental Reporting Guidelines GEMIS v5.0 Ecoinvent GHG Guidances (e.g. Scope 2 Guidance, Scope 3 Calculation Guidance) GHG Product Standard IPCC Guidelines for National Greenhouse Gas Inventories, 2006 IPCC Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, 2019 ISO 14040:2021 ISO 14044:2021 ISO 14064 Part 1, 2 and 3 Kyoto Protocol (1997) The Paris Agreement (2015) TÜV NORD CERT Standard for the verification of greenhouse gas declarations and carbon neutrality (TN-CC 020) UBA: Development of the specific carbon dioxide emissions of the German electricity mix