

## KPMG LIMITED REVIEW OF TONNAGES

KPMG Bedrijfsrevisoren – Réviseurs d'Entreprises, a Belgian civil CVBA/SCRL

Report of the independent expert concerning the work performed with regard to the tonnages of recycled PVC by initiatives of the sector groups EPFLOOR and EPPA of the EuPC, by the sector associations ESWA and TEPPFA of the EuPC, by IVK/EPCoat and by Recovinyl Inpa during the period January 1<sup>st</sup> 2015 to December 31<sup>st</sup> 2015.

In accordance with the assignment, which was entrusted to us by VinylPlus, we give an overview of our work performed with regard to the following tonnages for the different projects of VinylPlus mentioned in the VinylPlus Progress Report related to the activities of the year 2015.

The conclusions of this work performed are summarized in the below-mentioned overview:

PROJECT	TYPE OF PVC	TONNAGE RECYCLED IN 2014	TONNAGE RECYCLED IN 2015
IVK/EPCoat (incl. Recovinyl)	Coated fabrics	8,941*	10,853*
EPFLOOR	Flooring	3,314*	3,938*
EPPA (incl. Recovinyl)	Window profiles & profile related PVC	203,962**	232,757**
ESWA – ROOFCOLLECT and Recovinyl	Flexible PVC	96,536 tons which consist of:	87,537 tons which consist of:
ESWA – ROOFCOLLECT	Flexible PVC	4,045*	3,249*
Recovinyl	Flexible PVC applications	92,491**	84,289**
TEPPFA (incl. Recovinyl)	Pipes & fittings	55,225	49,412**
ERPA via Recovinyl (incl. CIFRA and Pack-Upgrade Project)	Rigid PVC film	20,214**	24,371**
Recovinyl (incl. Vinyloop Ferrara)	Cables	92,826	106,044
<b>TOTAL</b>		<b>481,018</b>	<b>514,913</b>

\* Tonnage including Norway and Switzerland

\*\* Tonnage including Switzerland

The persons responsible for establishing the table presenting the supported tonnages for the different projects of VinylPlus have provided us with all explanations and information which we required for our assignment. Based on our work performed with regard to the provided information, we believe that

all PVC that was taken into account was recycled PVC, according to the VinylPlus Sector Definitions of Recycling and we have not recognized any elements which are of nature to influence significantly the presented information.

**KPMG Réviseurs d'Entreprises SCRL civile**

Represented by



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Réviseur d'Entreprises

Mont-Saint-Guibert, March 18<sup>th</sup> 2016