

## KPMG CERTIFICATION OF TONNAGES

KPMG Advisory, 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 Recoviny! Inpa during the period January 1<sup>st</sup> 2013 to December 31<sup>st</sup> 2013.

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 2013.

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

PROJECT	TYPE OF PVC	TONNAGE RECYCLED IN 2012	TONNAGE RECYCLED IN 2013
IVK/EPCoat (incl. Recoviny!)	Coated fabrics	6,364*	7,663*
EPFLOOR	Flooring	3,420*	3,618*
EPPA (incl. Recoviny!)	Window profiles & profile related PVC	198,085	192,419
ESWA – ROOFCOLLECT and Recoviny!	Flexible PVC	21,418 tons which consist of:	77,319 tons which consist of:
ESWA – ROOFCOLLECT	Flexible PVC	2,581*	4,271*
Recoviny!	Flexible PVC applications	18,837	73,048
TEPPFA (incl. Recoviny!)	Pipes & fittings	38,692	40,887
ERPA via Recoviny! (incl. CIFRA and Pack-Upgrade Project)	Rigid PVC films	5,620	19,431
Recoviny! (incl. Vinyloop Ferrara)	Cables	88,477	103,131
<b>TOTAL</b>		<b>362,076</b>	<b>444,468</b>

\* Tonnage including Norway and 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.

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**ELS HOSTYN,**

Partner  
Brussels, March 20<sup>th</sup> 2014

