YEAR 10, NR. 1

18 DECEMBER 2019 REF.NR.: 19.R.1202

Carbon Footprint Analysis 2019 H1

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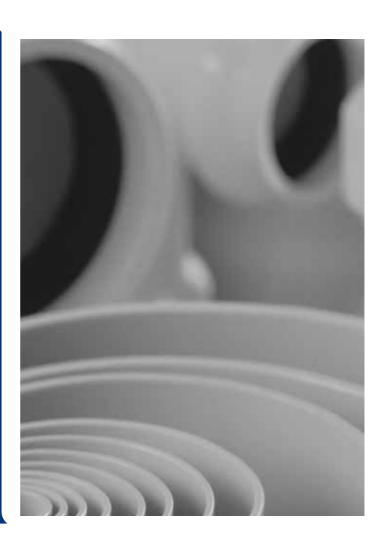
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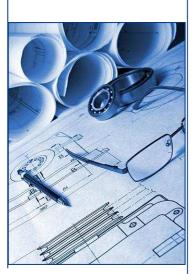




Mark van Loon

Managing Director Pipelife Nederland B.V.





Carbon Footprint

Management statement

In the last years it has become clear that energy resources are not inexhaustible and that the usage affects our environment. We see it as our duty to deal with our environment in a sustainable way. In addition to creating good and sustainable products, we also take into account our environment and our employees, while a motivated organization is the key to sustainable success.

We are convinced that we find the right balance between People, Planet and Profit with a good CSR policy. Therefore we are working for many years according to this policy. For example, we have established our Carbon Footprint and we are busy to realize our reduction targets in the area of energy consumption and CO₂ emissions. We are also very active in recycling and reducing the material consumption in our products. Also by an active Health, Safety, Environmental and Energy policy we are improving our work environment.

Sustainability is a joint effort of our employees, customers, business partners, suppliers and other stakeholders. Together with these partners, we are convinced that we can shape our policy in the future and continuing to play a leading role within our industry.

Mark van Loon

Managing Director
Pipelife Nederland B.V.



ISO 14064 statement

With this, Pipelife Nederland B.V. states that this report for the "CO₂-bewust" certificate is prepared in accordance with the guidelines of NEN-ISO 14064, version March 2012.

Verification statement

With this, Pipelife Nederland B.V. states that this report has not yet been verified but at request of interested parties can be verified by approved bodies and further states:

- the inventory had been designed according to the needs and requirements from the ISO 14064-1, the GHG Protocol, the CO₂-prestatieladder Manual 3.0
- said CO₂ inventory has no material misstatements, derogatory to the materiality requirement of 5%.

Carbon Footprint

Organization

Reporting organization

Pipelife Nederland B.V. is located in Enkhuizen. Pipelife Nederland B.V. is part of Pipelife International GmbH, an international manufacturer of plastic piping systems and fittings and one of the market leaders in Europe. Pipelife was established in 1947, today one of the oldest plastic pipe producers worldwide. Products include sewage, inhouse: electro, water, gas, drainage, cable pipes and eco systems.

Pipelife Nederland has approximately 235 employees spread over seven locations: headquarters, production sites and wharehouses and 1 local sales branche.

Pipelife International GmbH is taken over by Wienerberger in 2012 (ceramic industry) and is now a 100% company of the Wienerberger Group. Pipelife International GmbH is located in 26 countries, with headquarters in Vienna, Austria. 2,652 employees worldwide are working on 26 production sites.

Summary of the activities:

Development, production and sales of plastic pipe systems.

Responsible person

The person statutorily responsible for the reporting organization is mr. M. van Loon, MD Pipelife Nederland B.V.

Organizational boundaries

The organizational boundaries of Pipelife Nederland B.V. are determined in the context of CO_2 (carbon dioxide)-consciousness in accordance with the principle of the operational sphere of influence of the certifying company.

Within the GHG protocol, this is described as the 'operational boundary'. In practice, this means that when activities are executed under the auspices of Pipelife Nederland B.V., the accountability for the CO₂-production is taken: the own organization has control of this.

Based on the lateral purchase analysis of the CO_2 -performance ladder, it is determined that Pipelife Deutschland GmbH & CO. KG is added within the organizational boundary of Pipelife Nederland R $^{\prime\prime}$

The organizational boundaries for this inventory includes:

- Pipelife Nederland B.V.;
- Pipelife Deutschland GmbH & CO. KG.

The rationale for this boundary is listed in the boundary report (doc. nr 18.R.0304-2).



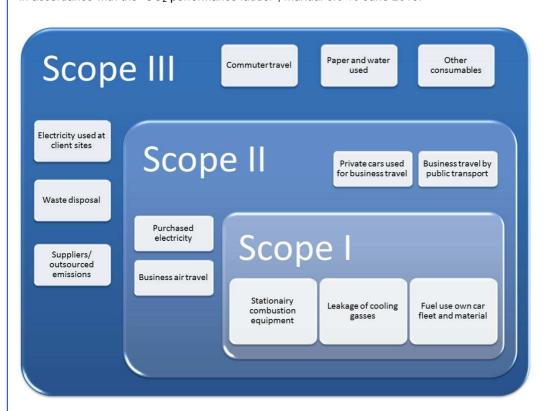
Carbon Footprint Analysis

Basis of analysis

 ${\rm CO_2}$ -emissions and absorptions by activities of the organization have been identified based on the established operational limits. At the identification of emissions a distinction has been made between three sources of emission (known as scopes) into two categories: direct emissions and indirect emissions. This is in line with the Greenhouse Gas (GHG) Protocol.

- Scope 1 covers direct emissions under control, and controlled by, the organization. Examples include the combustion of fuels in machinery, business transport with vehicles owned by the reporting organization and emissions of refrigeration and air conditioning systems;
- Scope 2 includes indirect emissions from purchased electricity, steam or heat, business travel with privately owned vehicles or public transport and business travel by plane;
- Scope 3 includes other indirect emissions from sources such as commuter travel, production of purchased materials and outsourced activities such as freight.

This carbon footprint analysis includes the CO_2 -emissions (one of the six greenhouse gases) of Pipelife Nederland BV, in scope 1, 2 and 3 of the first half of 2019. The CO_2 emission is analyzed in accordance with the " CO_2 performance ladder", manual 3.0 10 June 2015.



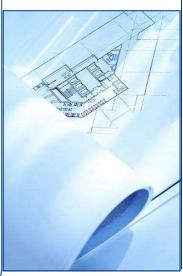
Measurement results and explanation

Reported period

Pipelife Nederland B.V. has synchronized its carbon footprint reporting period with its fiscal year. The fiscal year for Pipelife Nederland B.V. runs from January 1 to December 31. The reported period is the first half of 2019.







Scope 1: Direct CO₂-emissions

THE DIRECT CO2 EMISSION IS MEASURED AND CALCULATED AS 856.0 TONNES CO2

Stationairy combustion equipment

In the first half of 2019 261,493 m^3 were used of natural gas. The consumption caused 494,2 tonnes of CO₂ emission (58% of the total direct emission). The natural gas is used for heating of the locations. 206,814 m^3 is used in stationary combustion equipment in Enkhuizen (about 75% of the total consumption).

Gasses

In the first half of 2019 122.7 tonnes of CO₂ emission is caused by the usage of the gasses and CO₂ gasses for the production processes in the Netherlands and Germany.

Usage of refrigerant

In the first half of 2019 7.0 tonnes of CO_2 emission is caused by the consumption of refrigerants in the production processes in Germany and cooling and freezing systems. The systems for storage and transportable air conditioning-units are regarded as a closed system. Therefore only CO_2 -causing emissions of consumption are calculated.

Fuel use own car fleet (business car travel)

In the first half of 2019 232.2 tonnes of the CO₂ emissions is assigned to the fuel consumption of the fleet with leased cars. In the first half of 2019 the leasing company has reported an usage of 64,882 litres diesel and 8,243 litres of petrol.

Direct CO₂ emission

850 450 400 350 300 250 200 150 100 50 0

Scope 1 sources

Airco

refrigerants

Own car fleet

Statement of CO₂ sources and sinks omitted

Gasses

All identified sources and sinks of CO_2 are included in the report. Storage of CO_2 does not occur; there are no sinks.

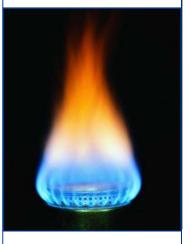
CO₂-emissions from burning biomass

Stationary

combustion

equipment

The combustion of biomass did not occur at Pipelife Nederland B.V. or Pipelife Germany GmbH.







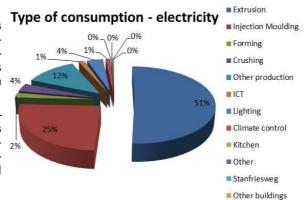
Scope 2: Indirect CO₂-emissions

INDIRECT CO₂-EMISSIONS MEASURED AND CALCULATED ARE 7,667.0 TONNES CO₂

Electricity purchased

99,0% of the indirect CO_2 emission is caused by consumption of the repurchased electricity. In the reported period, the electricity consumption was 11,654,478 kWh, this is 7,565.8 ton 4% CO_2 emission.

Under the terms of the CO₂— performance ladder, the electricity is registered and calculated with a grey label performance, see information Influence of measurement inaccuracies and uncertainties on page 7.



Based on the latest information of the energy management system of Pipelife Nederland the extrusion processes caused 51% of the consumption of electricity, second Injection Molding caused 25% of the usage. Lighting caused 4% of the consumption.

Personal cars for business travel

In the first half of 2019 several employees used their private car for business purposes and declared the mileage. The total mileage declarations by private car were 38,371 km in the reported period. This leaded to 8.4 ton CO₂, 0.1% of the indirectly CO₂ emissions.

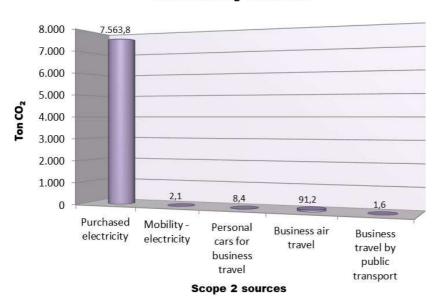
Business air travel

In the first half of 2019 employees made 526,649 flight kilometers for business purposes. 9% of the flights concerned flight distances between 0-700 km, 41% of the flights concerned flight distances between 700-2500 km and 51% of the flights concerned flight distances more than 2500 km. The air travel caused 91.2 ton CO_2 , 0.9% of the indirectly CO_2 emissions.

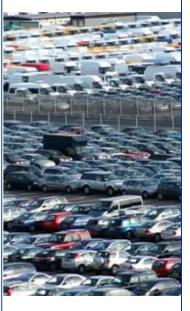
Business travel by public transport

In the second half of the first half of 2019 some employees used public transport for business purposes and declared the travel expenses. The total mileage declarations by public transport were 44.669 km in the reported period. This leaded to $1.6 \text{ ton } \text{CO}_2$.

Indirect CO₂ emission









Scope 3: Other Indirect CO₂-emissions

OTHER CO₂-EMISSIONS MEASURED AND CALCULATED ARE 618.2 TONNES CO₂

Commuter travel

Commuter travel with transportation is not owned by the company. In the first half of 2019 employees travelled with own transportation to our factories and declared the mileage. The total mileage declarations for commuter travel were 617,846 km in the reported period. This leaded to 135.9 ton CO₂, 22% of the indirectly CO₂ emissions.

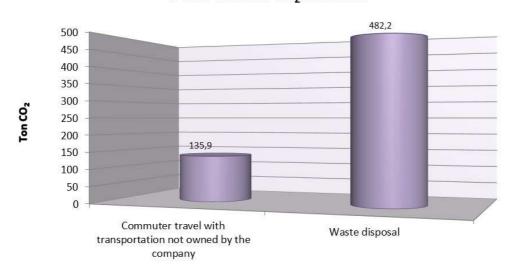
Waste disposal

As a result of the Pipelife activities in the Netherlands and Germany, a total of 741.8 tonnes of waste was transported to the waste processors in the first half of 2019. Analysis shows that 5% of the waste streams are paper and cardboard, 40% is plastics waste, 11% is wood, 40% is unsorted waste, 2% is Hazardous waste streams en 1% is old metal waste streams. The unsorted and hazardous waste is incinerated with electricity generation, the other waste streams consisting of paper, plastics, metal and wood were recycled. The recycling percentage is therefore approximately 57% of the total waste stream. The CO_2 emission as a result of the waste diswposal caused 482.2 tonnes of CO_2 (78%) of the other emissions.

Other indirect CO₂-emissions

The most important other indirect CO2 emissions are measured and calculated in this report. The other emission The other emission categories Purchase of goods and services, end of treatment life products and Transport and distribution are yearly published in the overall report Analysis Scope 3 CO₂ emissions Pipelife Netherlands B.V. - CO₂ Performance Ladder due to the lack of reliable data on a half-year basis.

Other indirect CO₂ emission



Scope 3 sources





Influence of measurement inaccuracies and uncertainties in scope 1 and 2

The foregoing information shows that the vast majority of CO_2 emission is caused by use of fuel in the stationary equipments (616.9 ton of CO_2) and the electricity consumption (9,873.7 ton of CO_2). Therefore, it is important to accurately capture these emissions.

SCOPE 1:

The fuel data of stationary combustion equipment for heating is provided by the energy suppliers of the locations and controlled with the internal measurements. For the location Flevolaan Pipelife has a joint heating installation with the neighbour company Renolit. Renolit has specified the information for natural gas on the location Flevolaan. The data of gasses are provided by the suppliers. These information is best practice and deemed as sufficiently reliable.

The fleet management data is provided by the fuel suppliers of the leasing companies who manage the fuel passes linked to the vehicles and by declarations of the fuel in fleet cars by employees. Because the mileage registration is less accurate, since not every employee carefully keeps track of the mileage by registering the mileage at the gas station, the CO₂ emission is based on the fuel data if present.

SCOPE 2:

The consumption data of the electricity is registered from billing information received from the energy suppliers of the different locations and the consumption data of electricity supplied by the leasing companies. Renolit has specified the information for electricity on the location Flevolaan. This information is considered as sufficiently reliable. It should be noted that most of the energy is used in the production processes. The conversion factor for green electricity is calculated by information of energy supplier Nuon. While the product information delivered by Nuon did not meet the requirements of the CO₂ performance ladder, de conversion factor of grey electricity is again used in the calculation for this period.

The emission data of travel by private cars for business purpose is collected by employee declarations. The fuel type and engine classification of the applicable private cars are not registered. The data for public transport for business purpose is collected by information by employee declarations and calculated to distance according to fixed price per kilometre (source MKB Servicedesk and http://www.dieeinsparinfos.de/guenstige-mobilitaet/bahn/kosten/.

SCOPE 3:

The emission data of commuter travel by private cars for business purpose were collected on the basis of the kilometer calculation for the place of residence - business location, based on calculations per employee. The fuel type and engine classification of the applicable private cars are not registered. The method used is considered sufficiently reliable. The data for public transport is collected by information by employee declarations and calculated to distance according to fixed price per kilometre (source MKB Servicedesk and http://www.dieeinsparinfos.de/guenstigemobilitaet/bahn/kosten/.

The emission data of waste disposal were collected on the basis of the invoices from waste processors that are used by Pipelife. The type of waste is registered according to national law. The method used is considered sufficiently reliable.

CO₂-compensation

Most resources are used to make improvements within the production processes in the framework of the CO₂-emission. The emissions of green gas are partly compensated.







Progress against reference year

Historical base year

The initial measurements in the context of the ISO 14064 standard have been done by Pipelife Nederland B.V. for the calendar year 2010. This year therefore serves as base year against which an increase or decrease in CO₂ emissions is established.

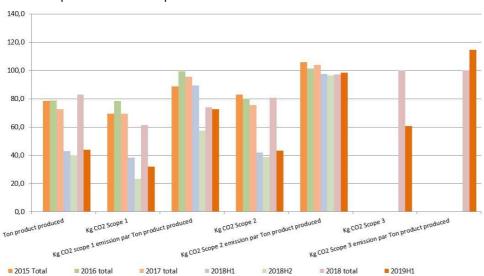
Adjustments to historical year

For the first half of 2019 there are no adjustments to the base year. Because of the publication of the version 3.0 of the CO_2 performance ladder manual the CO_2 emission factors are changed since report year 6, nr.1. In December 2017 the emission factor for grey electricity was changed again significantly. Therefore, the publication of base year 2010 is updated in 2016 and 2017 H2.

Normalization measurements

The size of the CO₂ emissions has a clear correlation with the scale of the activities carried out by the organization. For the comparison of the emissions in the reference year and future reported periods, standards are determined to normalize measurement results. For Pipelife, Kg product produced is the standard to scale the business activities. Based on the kg product produced the reported measurement results will be normalized.

Note: since June 2015 the manual CO_2 performance ladder version 3.0 is published. Because of the publication CO_2 emission factors were changed in 2015 and in December 2017 The base year 2010 is recalculated and the information in the graph before 2015 is visible in the previous reports. The scope 3 emissions are published since 2018.



In scope 1 the CO_2 emissions par kg product produced in the first half of 2019 showed a further improvement by an increased product volume produced. As compared to the period 2016 the CO_2 emissions for scope 1 in 2018 are reduced to 26.6%.

The usage due to stationary combustion equipment reduced in 2019 to 13% due to actions in the summer. The usage of refrigerant is seasonal and is analysed on yearly basis. The litres of fuel for the own car fleet increased in the first half of 2019 after reductions in 2018 and further. Compared to the same period in 2016 the reduction is more than 13.000 litre and shows a reduction of more than 44 tonnes CO_2 .

The absolute CO₂ emissions for scope 2 in the first half of 2019 compared to the same period in 2016 were slightly higher to 1.3% due to energy reduction measures in comparison with the fur-







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ther increasing product volume produced in the Netherlands. The emission for business air travel were significantly lower than in the comparable period of 2016.

The scope 3 emissions par ton product produced were higher to the period 2018, because of an improvements in the calculation. The effects will be discussed in the next report if necessary.

In the first half of 2019 the actions continues as described in our Energy Efficiency plan (EEP) plan for the MJA 3 program: replacing lighting tubes were completed in production by LED lighting, automatic measuring and control unit. In logistics actions were continued to get more clustering of shipments to reduce the amount of transport kilometres. In our production four injection molding machines were replaced and an PVC productionline was dismantled.

The MJA 3 program for the period 2017-2020 is in progress. Pipelife is implementing the Energy Efficiency plan and reduction targets for the period till 2022, the measures are implemented as planned in this EEP.

Because of the implementation and certification of level 5 of the CO₂ performance ladder our reduction targets were actualised till 2022 and expanded with scope 3 targets.

The reduction goals par ton product produced are still on target.

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Projects with award advantage

Project Supply of plastic pipes and fittings for drinking water pipes

At the end of 2017 Pipelife Nederland B.V. won his second tender with CO_2 performance ladder advantage. This tender concerns the supply of pipe and fittings for drinking water to a few drinking water companies

The project is in execution. The project-specific reductions within the project are based on the reduction targets and measures that are part of the EEP of the MJA3. Pipelife's CO₂ reduction plan also applies to this project; the same measures are applied in the implementation.

This project represents about 0.5% of its yearly production volume for Pipelife in the Netherlands. Indexed to the total CO_2 emission, the project therefore causes an emission of approx. 193 tonnes CO_2 during the current contracted period. The expected reductions for this project are therefore estimated at 7 tonnes of CO_2 .

Calculation models

Quantification methods

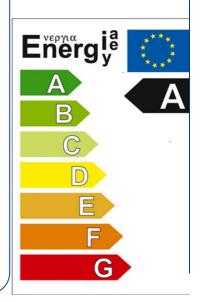
The quantification of raw materials to CO_2 emissions is always calculated by registered volume units of the fuels used if present. The conversion of volume to emission values is straightforward and provides the most reliable comparison. In those situations where no volume units of fuel were available, the most reliable information available was used.

Electricity consumption is either taken based on calibrated meters and/or based on the invoices of the energy company. By applicable law, this is the most reliable source of information that is available.

Explanation for changes in the quantification methods

The measurement in the first half of 2019 is the seventeenth measurement in the framework of the ISO 14064 standard. No adjustments in the quantitative methods are made against to the historical year.





Reduction targets

Based on this Carbon Footprint and the Energy Management System Pipelife defined measures to reduce its CO_2 emissions for the period 2017-2022 for scope 1, 2 and 3.

The first target is to reduce the direct emissions per Kg product produced by improvements to the roof of the factory in Enkhuizen and change our forklifts from diesel to electric. Next to these reduction targets several investigations in the Netherlands and Germany are in progress to gain knowledge for better understanding of the current energy consumption. Examples of investigations are isolation improvements in production, improvement of heating in the Netherlands and lighting in buildings. These investigations are an ongoing process.

Reduction of the indirect emissions (scope 2) will be carried out by reducing the Electricity usage in the production, replacement of lighting to LED, replacements of production infrastructure and implementation of an energy management system for the production facilities.

Reductions of the other indirect emissions (scope 3) are also planned in the Energy Efficiency plan for the period 2017-2022.

Based on the current results and the quantitative information Pipelife wants to reduce its CO_2 -emissions for the period 2017 till 2022 with 3.6% per Kg product produced. The Kg product produced is the standardization factor to make comparison possible between the reference period and the progress reports. In the Netherlands Pipelife wants to reduce 8.5% of its own CO_2 emissions in 2022 compared to 2016. The reduction objectives for this period are subdivided per scope; scope 1: 0.11%, scope 2: 9.7%.

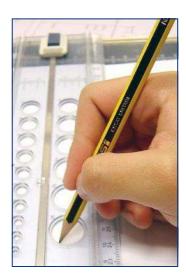
Nr.	Reduction target CO ₂	Total reduction 2017-2022	CO ₂ -emission 2022	
		(%)	n (Tonnes CO ₂)	(par ton product produced)
	Implementation Energy Efficiency Plan scope 1 measures	0,04%	0,8	61,9
Ind	ex CO ₂ -emission scope 1	0,0%	0,8	100,0
	Implementation Energy Efficiency Plan scope 2 measures	4,1%	579,9	401,1
Ind	ex CO ₂ -emission scope 2	4,1%	579,9	95,9
	Implementation Energy Efficiency Plan scope 3 measures	3,5%	3.834,1	2.991,2
Ind	ex CO ₂ -emission scope 3	3,5%	3.834,1	96,5
and		3,6%	580,7	96,4
Index CO ₂ -emission scope 1, 2 en 3		3,5%	4.414,8	96,5







*PIPE*LIFE





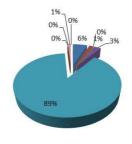
Annex 1 CO₂-emissions first half 2019 scope 1 and 2

	CO ₂ -	emission factor ¹		2019-H1	
	emission factor	Unit	Quantity	Unit	CO ₂ -emission [metric ton]
Scope 1: Direct emissions					856,0
Stationary combustion equipment					616,9
- Natural gas	1.890	g CO2 / Nm3	261.493	Nm ³	494,2
- Butane ²	3.143	g CO2 / kg	-	kg	-
- Propane	1.725	g CO2 / litre			
- CO2 gasses ²	1.000	g CO2 / kg	122.650	kg	122,7
- Acetylene ²	3.385	g CO2 / kg	-	kg	-
- Sagox 18 ²	195	g CO2 / Nm3	-	m3	-
Airco refrigerants					7,0
- Refrigerant - R22	1.810	kg CO2 / kg	-	kg	-
- Refrigerant - R404a	3.922	kg CO2 / kg	-	kg	-
- Refrigerant - R407c	1.774	kg CO2 / kg	0,8	kg	1,42
- R-449A ³	1.397	gwp	4,0	gwp	5,59
- Refrigerant - R410a	2.088	kg CO2 / kg	-	kg	-
Own car fleet, fuel use					232,2
- Petrol	2.740	g CO2 / litre	8.243	liter	22,6
- Diesel	3.230	g CO2 / litre	64.882	liter	209,6
- LPG	1.806	g CO2 / litre	-	liter	-
	CO ₂ -	emission factor ¹	2019-H1		
	emission factor	Unit	Quantity	Unit	CO ₂ -emission [metric ton]
Scope 2: Indirect emissions					7.667,0
Purchased electricity			11.657.658,0		7.565,8
- Grey electricity: 2010 and later	649	g CO2 / kWh	11.654.478	kWh	7.563,8
- Mobility -Grey electricity: 2010 and later	649	g CO2 / kWh	3.180	kWh	2,1
Personal cars for business travel					8,4
- Passenger car, unknown fuel type and weight	220	g CO2 / vehicle km	38.371	km	8,4
Business air travel			526.649,0		91,2
- Distance < 700 km	297	g CO2 /travellers km	26.360	travellers km	7,8
- Distance 700 - 2.500 km	200	g CO2 /travellers km	184.678	travellers km	36,9
- Distance > 2.500 km	147	g CO2 /travellers km	315.611	travellers km	46,4
Business travel by public transport			44.669,0		1,6
- High speed train	26	g CO2 /travellers km	3.972	travellers km	0,1
- Public transport unknown category	36	g CO2 /travellers km	40.697	travellers km	1,5

References

- 1: Source: website CO2emissiefactoren.nl
- 2: Source: BI-conversion calculations 2010

Scope 1	Ton CO ₂	%
Stationary combustion	equipment 494,2	57,7%
Gasses	122,7	14,3%
Airco refrigerants	7,0	0,8%
Own car fleet	232,2	27,1%
Tot	856,0	
Scope 2	Ton CO ₂	%
Purchased electricity	7.563,8	98,7%
Mobility - electricity	2,1	0,0%
Personal cars for busin	ness travel 8,4	0,1%
Business air travel	91,2	1,2%
Business travel by		
public transport	1,6	0,0%
Tot	7.667,0	



- Stationary combustion
- equipment

 Gasses
- Airco refrigerantsOwn car fleet
- Purchased electricity
- Mobility electricity
- Personal cars for business travel
- travel
 Business air travel
- Business travel by public transport





Annex 1 CO₂-emissions first half 2019 scope 3

	CO₂-emission factor¹		2019-H1		
	emission factor	Unit	Quantity	Unit	CO ₂ -emission [metric ton]
Scope 3: Other indirect emissions					618,2
Commuter travel with transportati	on not ow	ned by the company			135,9
private cars					135,9
- Passenger car, unknown fuel type and weight	220	g CO2 / vehicle km	617.846	vehicle km	135,9
Commuter travel with public transport					
- Stopping train and Intercity	24	g CO2 /travellers km	0	travellers km	0,0
Waste disposal ²			741.778		482,2
- Paper and paperboard	676	g CO ₂ / kg	35.630	kg	24,1
- Plastic	120	g CO ₂ / kg	297.270	kg	35,7
- Wood	-	g CO ₂ / kg	83.905	kg	0,0
- Metal	1.060	g CO ₂ / kg	8.040	kg	8,5
- Elektrical and electronic tools	1.735	g CO ₂ / kg	0	kg	0,0
- Hazardous substances	1.308	g CO ₂ / kg	17.073	kg	22,3
- Unsorted waste	1.308	g CO ₂ / kg	299.180	kg	391,3
- Construction and demolition waste	434	g CO ₂ / kg	680	kg	0,3
- Other Waste	1.308	g CO ₂ / kg	0	kg	0,0

References

- 1: Source: website CO2emissiefactoren.nl
- 2: Source: Chain analyses Pipelife and Siemens Netherland / CE Delft/ KEMA

Scope 3	Ton CO ₂ %	
Commuter travel with		
transportation not		
owned by the		
company	135,9	22,0%
Waste disposal	482,2	78,0%
Tot	618.2	

