




REMOTE VERIFICATION OF THE CARBON FOOTPRINT CALCULATION TOOL
OF MAESPA FOR REFERENCE PRODUCTS

RECOMMENDATIONS REPORT

BUREAU VERITAS CERTIFICATION

JULY 2015

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| Title: | Remote Verification of the carbon footprint calculation tool of Maespa for Reference (catalogue) Products: Recommendations Report | | |
| Dates of Assessment | July 2015 | | |
| Location | Poligono Ind. Nord Est. C/ Torre Bovera 21-41 08740 Sant Andreu de la Barca (Barcelona) | | |
| Assessment Contact | Salvador Delgado Bascón (Director General, Maespa) | | |
| Assessor | Vicente Ros Garro Climate Change Product Manager Bureau Veritas Certification Spain | Date: July 2015 | Signature:  |

Scope of Work:

Verification of the carbon footprint calculation tool of Maespa for Reference (catalogue) Products

Introduction

This document has been prepared by Bureau Veritas Certification for Maespa and forms part of Bureau Veritas' verification of a third-party carbon footprint calculation methodology.

Part of the agreed scope of work includes the verification by Bureau Veritas of the third-party carbon footprint calculation tool used by Maespa to calculate the 2014 carbon footprints of its Reference Products. This verification was conducted through an interview with the Director General of Maespa at the premises of the third-party carbon footprint calculation methodology provider. The tools and systems used by Maespa to manage its carbon footprint relevant data and to calculate the carbon footprints of catalogue (reference) products were assessed during the same meeting.

Assessments are carried out using a combination of reporting company interview, reviews of the data and calculations in the carbon footprint calculation tool and reviews of primary and secondary source data.

No site visits to Maespa premises were carried out as part of this verification.

This verification report details the observations and recommendations made by Bureau Veritas following the verification of the Maespa Reference Products carbon footprint calculation tool

Limitations

The data collected and used by Maespa in the calculation of its Reference Products' carbon footprints was subject to limited verification – i.e. spot checks and sampling back to source – and should not be relied upon to detect all potential errors within the footprint calculation. Please note that the assessment undertaken by Bureau Veritas was not an accredited certification audit against the ISO14064: 2012 Part 1 standard.

Emissions factors and their underlying calculations from the main third-party carbon footprint methodology were verified in July 2015 and were not re-verified as part of this work. Checks were carried out on selected third-party emissions factors in order to confirm that the correct data has been used in the Maespa Reference Products carbon footprint calculation tool.

Methodology

The following activities were undertaken by Bureau Veritas to review the implementation of the carbon footprint methodology by Maespa:

- Assess / spot check Excel templates and common emissions calculations;
- Verification of a sample of key / material data sets e.g. paper use, energy consumption;
- Q&A meeting with Salvador Delgado Bascón, Director General of Maespa and manager of the third-party team involved in the project to discuss the organisational and operational boundaries of Maespa's data and its understanding and use of the carbon footprint calculation tools;
- Review and spot check of the reporting of Reference (catalogue) Products data by Maespa;
- Verification of the central use and application of emissions factors and other data by Maespa

The following definitions were used to categorise the findings:

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| Observation, (Obs): | identify where improvements could be made with an energetic study |
| Recommendation, (Rec): | Maespa has to plan the optimization about work procedures in relation with the energy uses and consumptions |

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| Opinion & Summary of Verification findings | |
| Based on the verification findings, it is Bureau Veritas' opinion that the Maespa Reference Products calculation tool continues to effectively calculate the carbon footprint of Reference Products. | |
| Obs 1 | Maespa has to analyze the energy best practices in uses and consumptions in factories |
| Rec 1 | <i>Maespa has to begin to measure and monitoring the consumptions procedures and integrate it with any environmental management system. This has to start with an energy diagnostic about energy practices in factory.</i> |