

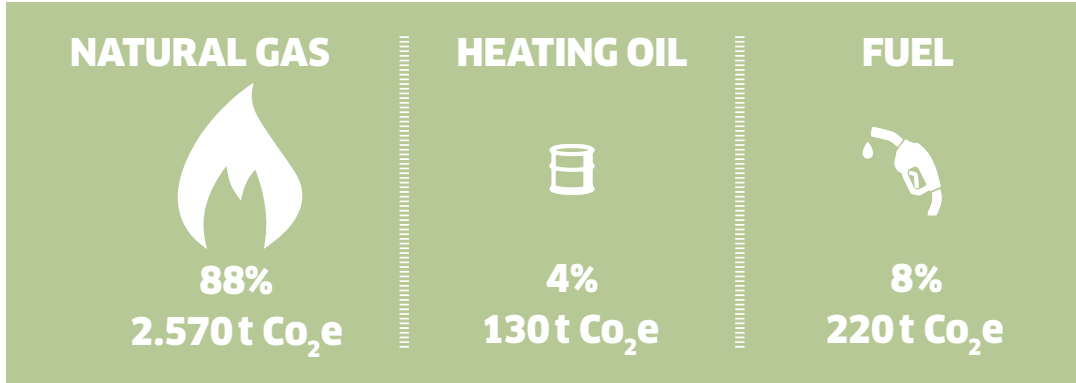


BRITA GROUP // MAY 2016

**COR
PORATE
CARBON
FOOTPRINT
REPORT
2015**

SCOPE 1

A key source for our Scope 1 emissions is the use of stationary energy for the heating and cooling of our production and office buildings and for our production processes. Natural gas (88 percent) and heating oil (4 percent) thus make up the majority of our Scope 1 emissions. The share of fuel used for the BRITA vehicle fleet constitutes around 8 percent of Scope 1 emissions.



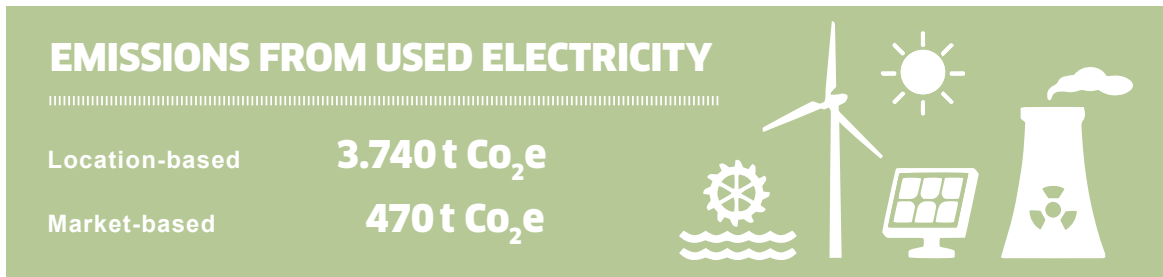
SCOPE 2

Scope 2 encompasses emissions from the production of electricity that we use. In 2015 BRITA used a total of 9,500 MWh of electricity.

In 2015 the production sites of BRITA GmbH in Taunusstein (Germany), BRITA AG in Neudorf (Switzerland) and BRITA Water Filter Systems Ltd. in Bicester (UK) used certified green energy. As a matter of principle, all BRITA subsidiaries are instructed to review and pursue the switch to electricity generated from renewable sources. Local conditions and availability still pose a challenge at some sites.

BRITA reports Scope 2 emissions according to the provisions of the GHG Protocol Scope 2 Guidance. For the location-based method² the respective country electricity mix as stated in publicly accessible databases was used. According to this calculation method we caused 3,740 t CO₂e, 360 t by using conventional electricity, and 3,380 t when the country electricity mix is also applied to green energy.

Relevant for BRITA in terms of emissions controlling is the market-based method³ for indirect emissions, where the available residual mixes of the RE-DISS Project⁴ were applied. Where unavailable, the relevant country mixes were used as a basis.⁵ In Scope 2, owing to the use of green energy at the energy-intensive production sites, the market-based method gives a figure of only 470 t CO₂e. Emissions here are primarily caused by operating office and storage spaces at the international sites. Green energy makes up over 90 percent of BRITA's entire electricity consumption.



² Location-based method: calculation defined by the GHG Protocol of Scope 2 emissions on the basis of average emission factors of a certain geographical region.
³ Market-based method: calculation defined by the GHG Protocol of Scope 2 emissions on the basis of actual emissions from generating electricity purchased (based on data from electricity producers or residual mixes determined).
⁴ RE-DISS Project: EU-financed project with the goal of informing consumers about where their electricity comes from in a transparent manner, incl. through the annual calculation of so-called residual mixes; <http://www.reliable-disclosure.org>
⁵ Applies to Australia, Japan, Canada and the USA.

Within the framework of the energy management system ISO 50001, which was certified in 2015 for the production sites Taunusstein (Germany) and Bicester (UK), BRITA continually works to reduce the consumption of fossil fuels such as natural gas and heating oil, as well as electricity. We aim to reduce our total energy consumption by 20 percent by 2020. We have already started implementing initial measures, such as switching to LED illumination and energy-saving printers. The next phase envisages construction measures to increase the energy efficiency of our buildings and the use of more efficient heating and production facilities.

SCOPE 3

BRITA calculates selected Scope 3 emissions in order to get a clear picture of our ecological footprint and aims to use it to identify possible approaches to reduce greenhouse gas emissions. We determine emissions from the use of leased staff vehicles in the company car fleet, from flights, rail and hire-car journeys⁶ during business trips and emissions arising from the upstream chains of materials used in production. Specifically, emissions are documented for purchased quantities of activated carbon, ion exchanger, plastics and other raw materials which BRITA processes further at its production facilities and which constitute the main components of BRITA filter cartridges.

In Scope 3 the BRITA group emissions total 42,480 t CO₂e. Purchased materials are responsible for the largest share (approx. 90 percent). Activated carbon and ion exchanger, the most important components of our filter cartridges, are purchased in correspondingly large quantities. For this reason these two materials together cause almost 94 percent of emissions from purchased materials. An important lever for the future reduction of our corporate carbon footprint is the in-house recycling of BRITA filter cartridges. Today, well over 1,800 m³ of ion exchanger and activated carbon is recovered per year and reused in this way already.



At 1,850 t CO₂e, emissions from business trips make up a relatively small proportion (4 percent) of Scope 3 emissions and are primarily caused by flights. Hire cars and rail travel have little significance. The use of leased company cars translates to emissions totalling 3,000 t CO₂e. In the autumn of 2015 BRITA GmbH introduced a new company car policy at its German sites. In addition to particularly fuel-efficient vehicles, the catalogue of measures promotes electric cars and plug-in hybrids. Staff members can also use the free charging stations at the BRITA campus in Taunusstein, which provide electricity from renewable resources, and in so doing render an active contribution to reducing our CO₂e emissions.

⁶ No data on rail travel is currently available for the Taunusstein site.

Independent Practitioner's Limited Assurance Report on Greenhouse Gas Emission Data

To BRITA GmbH, Taunusstein

We have been engaged to perform a limited assurance engagement of the accompanying information presented in the report "BRITA Corporate Carbon Footprint 2015" of BRITA GmbH, Taunusstein, (hereafter the "Company") for the period 1 January to 31 December 2015 (hereafter the "Corporate Carbon Footprint 2015"). The information are Scope 1 and Scope 2 greenhouse gas emission data as well as Scope 3 greenhouse gas emission data 2015 (the "Greenhouse Gas Emission Data").

Management's Responsibility for the Corporate Carbon Footprint 2015

Company's Management is responsible for the preparation of the Corporate Carbon Footprint 2015 in accordance with the criteria as set out in the publication "A Corporate Accounting and Reporting Standard – Revised Edition 2004" of the Greenhouse Gas Protocol Initiative (World Business Council for Sustainable Development / World Resources Institute): Relevance, Completeness, Consistency, Transparency and Accuracy (pages 8-9, hereafter "GHG Protocol Criteria").

This responsibility includes the selection and application of appropriate methods to prepare the Corporate Carbon Footprint 2015 as well as the use of assumptions and estimates for individual Greenhouse Gas Emission Data disclosures, which are reasonable in the circumstances. Furthermore, this responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Corporate Carbon Footprint 2015 that is free from material misstatement, whether due to fraud or error.

Audit Firm's Independence and Quality Control

We have complied with the German professional provisions regarding independence as well as other ethical requirements.

The audit firm applies the national legal requirements and professional standards – in particular the Professional Code for German Public Auditors and German Chartered Auditors ("Berufssatzung für Wirtschaftsprüfer und vereidigte Buchprüfer": "BS WP/vBP") as well as the joint opinion of the Wirtschaftsprüferkammer (Chamber of German Public Auditors; WPK) and the Institut der Wirtschaftsprüfer (Institute of Public Auditors in Germany; IDW): Requirements to quality control for audit firms ("Gemeinsamen Stellungnahme der WPK und des IDW: Anforderungen an die Qualitätssicherung in der Wirtschaftsprüferpraxis": "VO 1/2006") – and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Practitioner's Responsibility

Our responsibility is to express a limited assurance conclusion on the Greenhouse Gas Emission Data presented in the Corporate Carbon Footprint 2015 based on the procedures we have performed and the evidence we have obtained.

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3410, Assurance Engagements on Greenhouse Gas Statements ("ISAE 3410"), issued by the International Auditing and Assurance Standards Board. That standard requires that we plan and perform this engagement to obtain limited assurance about whether the Greenhouse Gas Emission Data is free from material misstatement.

A limited assurance engagement undertaken in accordance with ISAE 3410 involves assessing the suitability in the circumstances of the Company's use of the GHG Protocol criteria as the basis for the preparation of the Greenhouse Gas Emission Data, assessing the risks of material misstatement of the Greenhouse Gas Emission Data whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Greenhouse Gas Emission Data.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures,

including an understanding of internal control, and the procedures performed in response to the assessed risks. The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. Within the scope of our work we performed amongst others the following procedures:

- Inquiries of personnel of the Company's central department Health, Safety & Environment involved in the preparation of the Corporate Carbon Footprint 2015.
- Site visits and inquiries of personnel of BRITA Group in Germany, Switzerland and UK involved in the primary data collection and local control procedures.
- Inspection of the internal documentation of the applied methodology and processes.
- Inspection of working documents, internal documentation (especially regarding internal controls applied at central and national level).
- Analytical procedures on the Greenhouse Gas Emission Data at site level and BRITA Group level.
- Assessment of the presentation of Greenhouse Gas Emission Data in the Corporate Carbon Footprint 2015. .

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Greenhouse Gas Emission Data presented in the Corporate Carbon Footprint 2015 is not prepared, in all material respects, in accordance with the GHG Protocol criteria (Relevance, Completeness, Consistency, Transparency and Accuracy).

Emphasis of Matter - Use of estimates and assumptions

Without qualifying our conclusion we refer to the fact that the calculation of Greenhouse Gas Emission Data is by nature partly based on estimates and assumptions.

Emphasis of Matter – Recommendations

Without qualifying our conclusion above, we make the following recommendations for the further development of the Company's Greenhouse Gas Emission reporting:

- Systematic expansion of the greenhouse gas emission reporting to BRITA entities, which are not yet covered by the Corporate Carbon Footprint and with the objective to capture and report the greenhouse gas emissions of the entire BRITA Group.
- Further formalization of the existing reporting processes and the internal control system for the material variables of the Corporate Carbon Footprint.

Restriction on Use and Distribution

We issue this report on the basis of the engagement agreed with the Company. The audit has been performed for purposes of the Company and is solely intended to inform the Company about the results of the audit. The report is not intended for any third parties to base any (financial) decision thereon. We do not assume any responsibility towards third parties.

Munich, 24 May, 2016

PricewaterhouseCoopers Aktiengesellschaft Wirtschaftsprüfungsgesellschaft

Hendrik Fink ppa. Axel Faupel
German Public Auditor

* Our engagement applied to the German version of the Corporate Carbon Footprint 2015. This text is a translation of the Independent Practitioner's Limited Assurance Report issued in German - the German text is authoritative.

