



Vinyl Council Australia

PVC PRODUCT STEWARDSHIP

2023 ANNUAL PROGRESS REPORT



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EXECUTIVE SUMMARY

PROGRAM UPDATES

FOUR ADDITIONAL COMMITMENTS

The PSP grew from 17 to 21 commitments with the addition of 4 new commitments.

COMMITMENT SHUFFLE

To better reflect the five pillars of the PSP a handful of commitments were reassigned.

TIGHTENING OF COMPLIANCE INTERPRETATIONS

Compliance rigor was strengthened for several commitments to encourage continued improvement.

48

SIGNATORIES AT YEAR END

BEST ENVIRONMENTAL PRACTICE (BEP) PVC 2.0

BEP PVC 2.0 is up and running. Four new commitments have been added to the PSP to align the PSP and BEP 2.0 more closely.

444

SIGNATORIES REPORTING

4

NON-REPORTING SIGNATORIES

SIGNATORIES ACHIEVING EXCELLENCE

NEW SIGNATORIES REPORTING

2023 PVC RECYCLATE CONSUMPTION
Local Signatory Consumption: (2,248 tonnes)

8.45%

8

FULL COMPLIANT COMMITMENTS

PROGRAM MILESTONES

73%

ABOVE 80% (80% TARGET)

86%

AVERAGE COMPLIANCE

10

INDEPENDENT VERIFICATIONS OF SIGNATORIES

100%

AT OR ABOVE 50% (100% TARGET)

LMW PHTHALATE PHASE-OUT PROGRESS
DEHP/DOP Consumption

51%

3 Signatories Used in 2023; phase-out efforts continue; remaining uses do not currently have technically approved alternative.

INTRODUCTION

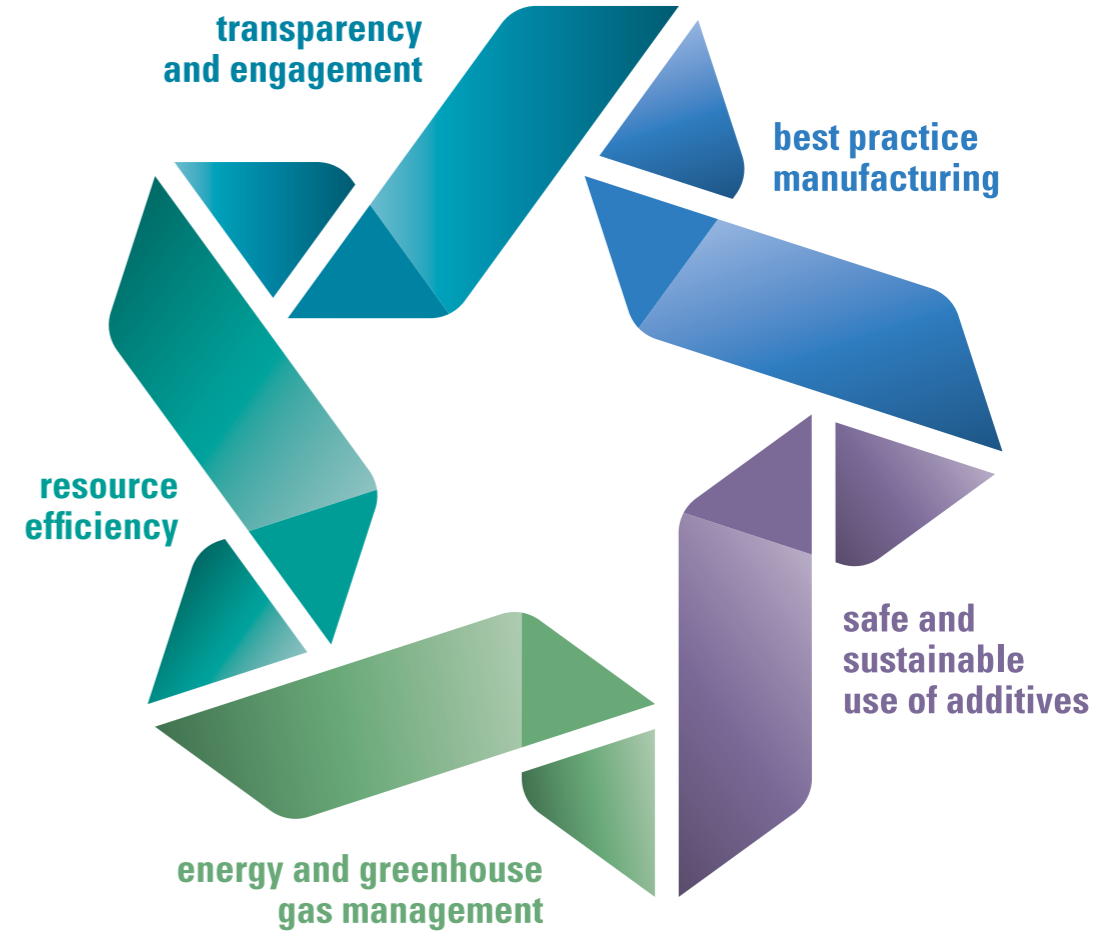
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The PVC Stewardship Program (PSP) was established in 2002 by the Vinyl Council of Australia (VCA) to address the relevant environmental, health and safety issues associated with the life cycle of PVC products distributed to the Australian market.

The Program is a long-term, ongoing and voluntary undertaking by the Australian PVC industry that has continued to grow and develop, ensuring the program continues to address key stakeholder concerns.

The Vinyl Council of Australia and the Signatories to the PSP understand that vinyl products have an important role to play in the transition to a more sustainable world, with their durability and versatility supporting their use in a wide variety of vital sectors. The PVC Stewardship Program aims to ensure that as Australia moves toward a more circular economy, the Australian PVC industry is well placed to deliver highly effective material efficiency, product design, low/no toxicity and durability in applications with high societal benefit.

The program includes 21 commitments that are reported on by relevant Signatories each reporting year, with the final 18th commitment to be addressed by the Vinyl Council of Australia. See a summary of the commitments in the following section of the report.



SUMMARY OF COMMITMENTS

Commitments	Benchmarks
BEST PRACTICE	
Quality Management Systems	Signatories commit to having a documented quality management system, which follows the principles of ISO 9001:2015.
Environmental Management Systems	Signatories commit to having an Environmental Management System that meets or exceeds the Australian PVC industry's Minimum Acceptable Standard.
Mercury Avoidance	Verify that the PVC resin contained in PVC product sold in Australia is sourced from mercury-free processes.
VCM Emissions (S-PVC)	Verify that VCM emissions from S-PVC manufacture are no greater than 43g/tonne S-PVC measured on a 12-month basis.
VCM Emissions (E-PVC)	Verify that VCM emissions from E-PVC manufacture are no greater than 500g/tonne E-PVC measured on a 12-month basis.
Residual VCM	Verify that residual VCM in supplied resin is not greater than 1ppm in 99% batches tested.
Wastes and Effluent	Verify that EDC, VCM, and PVC resin shall be sourced from closed lid production manufacturing plants that implement suitable hazardous solid waste and sludge disposal methods, and water treatment processes.
SAFE AND SUSTAINABLE USE OF ADDITIVES	
Stabilisers and Pigments	Avoid use/supply of lead, cadmium, and hexavalent chromium additives. Any use of these additives shall be reported annually.
Recycling PVC Containing Legacy Additives	Responsibly recycle end-of-life PVC products that contain legacy additives.
Plasticisers	Comply with regulatory requirements on the use of plasticisers in flexible PVC products and agree to voluntary phase-out of LMW phthalates.
Open Disclosure	Disclose information on additives used in PVC products to stakeholders upon request, including any use of additives listed under the Department of Climate Change, Energy, the Environment and Water 'Chemicals of Concern' list.

Commitments	Benchmarks
ENERGY AND GREENHOUSE GAS MANAGEMENT	
Energy and Greenhouse Gas Emissions	Demonstrate a commitment to improving the energy and greenhouse gas emission profile of PVC products.
RESOURCE EFFICIENCY	
Post-Industrial PVC Waste	Reduce post-industrial PVC waste sent to landfill to <2% of the total production of saleable PVC product.
Recycled PVC	Use recycled PVC in PVC products supplied to the Australian market (unless product standards and codes restrict the use of recycled materials.)
Encouraging Consumer Responsible Care	Publicly inform consumers on how to and where to reuse, recycle or dispose of the product at end-of-life safely.
Packaging Waste	Divert from landfill a minimum of 70% of all incoming or outgoing recyclable packaging materials associated with the manufacture or supply of PVC products to the Australian market; and undertake actions to encourage the recycling of packaging materials leaving the Signatory's facility.
Life Cycle Thinking	Demonstrate that impacts have been considered and addressed in the development or introduction of new PVC products for the Australian market.
TRANSPARENCY AND ENGAGEMENT	
Acknowledgement of PSP	Demonstrate the business acknowledges to staff and its market, its commitment and obligations to the PVC Stewardship Program.
Supply Chain Mapping	Signatories commit to having a supply chain map covering all upstream PVC resin, VCM and chlorine suppliers, used in the manufacturing of their PVC product range.
Responsible Sourcing Policy	Signatories commit to having a policy that covers the organisation's fundamental principles of how it monitors and manages sourcing and procurement from suppliers.
Modern Slavery	Signatories voluntarily commit to taking reasonable efforts to investigate that there is no modern slavery in their supply chains.

MESSAGE FROM THE CHAIRMAN

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2023 saw the launch of the updated Best Environmental Practice (BEP) PVC 2.0 scheme in September, which is accredited under the Green Building Council of Australia's (GBCA) Responsible Products Framework. The update to the BEP PVC Scheme demonstrates the industry's support for rigorous and diverse guidelines for the responsible and sustainable procurement, supply, and manufacturing of PVC products and their upstream components. The update also ensures that products accredited under BEP 2.0 and used within Green Star projects achieve a greater score allocation than the previous version of the BEP guidelines. The update is also part of an ongoing process to align commitments between the PSP and BEP 2.0 schemes.

In the same vein, the PVC Product Stewardship Scheme grew from seventeen to twenty-one commitments with the additions of 1.1 Quality Management Systems, 1.6 Wastes & Effluent, 5.2 Supply Chain Mapping, and 5.3 Responsible Sourcing Policy. These four additional commitments strengthen the PSP's capacity as a stewardship program and ensure that it remains a useful pathway towards achieving BEP 2.0 accreditation. The Technical Steering Group (TSG) played a vital role in adding these four additional commitments to the PSP in one year. With the addition of these four new commitments, the PSP also underwent a restructuring to better place commitments under the five pillars of the PSP.

Even after the strengthening of the PSP through increased rigor, seven Signatories retained their Gold Excellence Award status by having 100% compliance. Three further Signatories improved upon their 2022 Silver status to achieve Gold Excellence, totalling ten Gold Excellence in Stewardship Awards for 2023. Kyle Michelsen was welcomed to VCA in late 2023 to assist Alexander with the PSP through 2024.

Work continues to improve recycling across the PVC industry through ResiLoop, PVC Recycling in Hospitals, TexBack, Climate One, PIPA Recycling Program, and Window Profile takeback schemes. In 2023, VCA member, the Australian Resilient Flooring Association continued its ResiLoop initiative to develop onshore solutions for flooring waste by undertaking reprocessing and recovery trials, business model development, global industry consultations, and literature reviews. ResiLoop released a proposed approach to an industry-supported product stewardship scheme in May 2023 to address recovery of flooring waste in Australia, including the introduction of a product levy to fund the scheme, and by year end, had identified an end use for recyclate and secured commitment from fifteen leading suppliers to seed fund the start-up of the scheme. Read more about ResiLoop's plans here: <<https://www.arfa.org.au/arfa-news-1-nov-23.html>>

VCA has applied to DCCEEW for Australian Government accreditation of the PVC Stewardship Scheme. If successful, the PVC Stewardship Program will be the first whole-of-life stewardship scheme to achieve accreditation. The VCA believes accreditation will provide further benefit to Signatories in the marketplace and encourage other members of industry to join the program.



Peter Byron
Technical Steering Group Chair
PVC Stewardship Program

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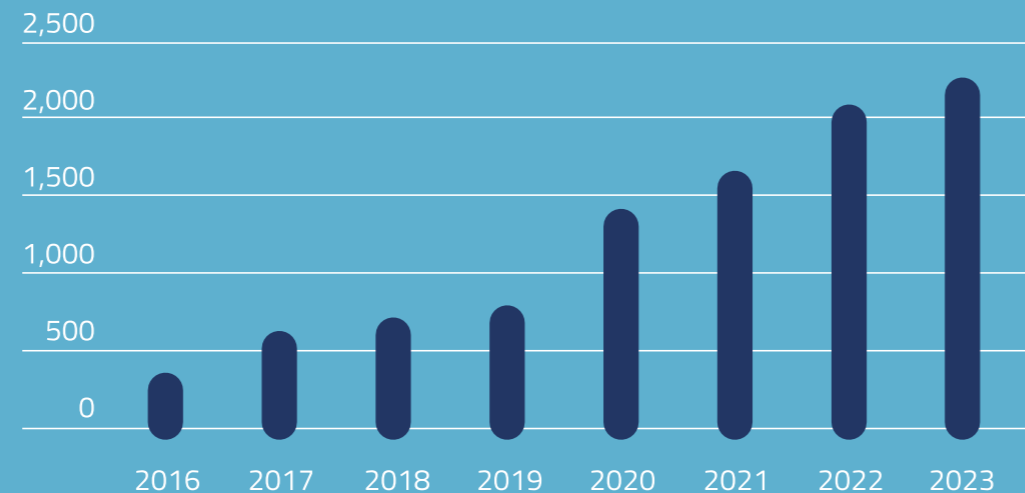
48	Signatories at Year End
44	Signatories Reporting
10	Signatories Achieving Excellence
PROGRAM MILESTONES:	
73	Percent above 80% (80% target)
100	Percent at or above 50% (100% target)
10	Independent Verifications of Signatories
86	Percent Average Compliance

In 2023, the PVC Stewardship Program (PSP) had 44 Signatories reporting. Of the reporting companies, 22.7% received Excellence in Stewardship, with all reporters meeting at least bronze status (50% compliance). The program’s second milestone – 80% of Signatories achieving at least 80% compliance was narrowly missed with 73% of Signatories meeting this mark.

The average compliance showed a small drop to 86% in 2023 (down from 89% in 2022), largely due to 4 new commitments being added to more closely align the PSP with the requirements of BEP 2.0 (as PSP remains a pathway to BEP 2.0). Evidence requirements were also updated and tightened for several commitments (detailed further in Program Updates), as indication of the continued development of the program.

Reassuringly, the PVC recyclate use continues to grow, with almost 2,250 tonnes of recyclate being used by local Signatories in 2023 (8.45% increase on 2022). A further 445 tonnes of PVC recyclate was sold to local businesses not part of the PSP (This is significantly lower than last year after lower use and departure of several signatories). Three Signatories increased their recyclate usage over 85%. The use of recyclate in Signatories imported goods was 1,587 tonnes in 2023.

Figure 1: Domestic PVC Recyclate Consumption (tonnes)



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Four Additional Commitments

In 2023 the programs commitments grew from seventeen to twenty-one with the additions of 1.1 Quality Management Systems, 1.6 Wastes & Effluent, 5.2 Supply Chain Mapping, and 5.3 Responsible Sourcing Policy. The additions of these four commitments brings PSP ever closer to the updated BEP 2.0, which the PSP remains a pathway towards. With a long lead in 1.1 Quality Management System, 1.6 Waste & Effluent, and 5.2 Supply Chain Mapping were scored the same as existing commitments. As 5.3 Responsible Sourcing Policy is a larger commitment, requiring more of a time and resource commitment behind it, it has been given 2 grace years to allow Signatories to establish a Responsible Sourcing Policy of substance, regardless of the size of their business.

Added late in 2023, Signatories have all of 2024 to access new resources available to members to create and receive feedback on new Responsible Sourcing Policies before submitting them in 2025 for regular scoring. The Technical Steering Group (TSG) played a crucial role in bringing these four additional commitments in, in one year.

Commitment Shuffle

To better reflect the five pillars of the PSP a handful of the existing seventeen commitments were reassigned before the addition of the four new commitments. Acknowledgement of the PSP and Modern Slavery better fit under Transparency and Engagement and have been joined by Supply Chain Mapping and Responsible Sourcing Policy. Lifecycle Thinking is moved to Resource Efficiency. Quality Management Systems and Wastes & Effluent are new and assigned to the Best Practice Manufacturing pillar, and Supply Chain Mapping and Responsibly Sourcing Policy join in Transparency and Engagement.

Stricter Compliance Interpretations

VCA continues to tighten compliance and improve rigor of commitments in 2023 with approval, advice, and recommendations from the Technical Steering Group (TSG). Threshold compliance for Mercury Avoidance has been upgraded from 98% to 100% (recognising that there is still a considerable fraction of global PVC manufacturing that is not Mercury Free).

To further incentivise the use of PVC recyclate in products supplied to the Australian market Signatories that are not using PVC recyclate, and are not restricted from doing so due to standards/regulations, must now confirm compliance with commitment 2.2 Recycling PVC Containing Legacy Additives. Signatories who have yet to complete phase-out of low molecular weight phthalates are no longer be eligible for full compliance under the Plasticisers commitment. Evidence that information on the end-of-life management of the Signatories products is 'publicly available' is required to demonstrate compliance with the Consumer Responsible Care commitment. Acknowledgement of the PSP now requires evidence that PSP is embedded within internal business systems for full compliance.

The Modern Slavery commitment has been updated to contain the Modern Slavery Act 2018 criteria within commitment wording and Signatories meeting the legislative reporting threshold must now comply with the legislative guidelines to receive full compliance.

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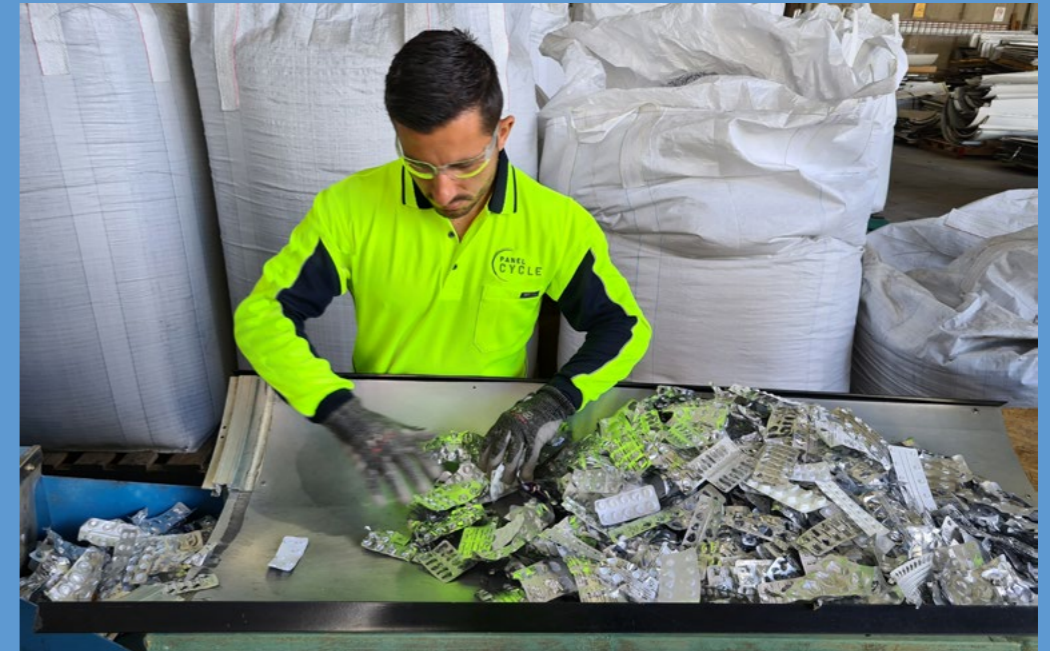
Government Accreditation

VCA has applied for Australian Government accreditation of the PVC Stewardship Scheme. If successful, the PVC Stewardship Program will be the first whole-of-life stewardship scheme to achieve this coveted accreditation. The VCA believes accreditation will provide further benefit to Signatories in the marketplace and encourage other members of industry to join the program.

Circularity Roadmap and Energy & Carbon Emissions Roadmap

In 2024 sub-committees will be made up of 4–6 members and used to direct and implement the Circularity and Energy & Carbon Emissions roadmaps presented as part of the most recent PSP Five-Year Evaluation. Targets and frameworks will not be prescriptive, instead to help encourage and assist Signatories to develop and improve on targets. Sub-committee updates would be presented to the TSG via the VCA.

The VCA is looking at supplying external training in second half of 2024 on energy and carbon emissions-related topics to ensure a base level of understanding within the VCA membership base.



Pharmaceutical blister pack recycling.

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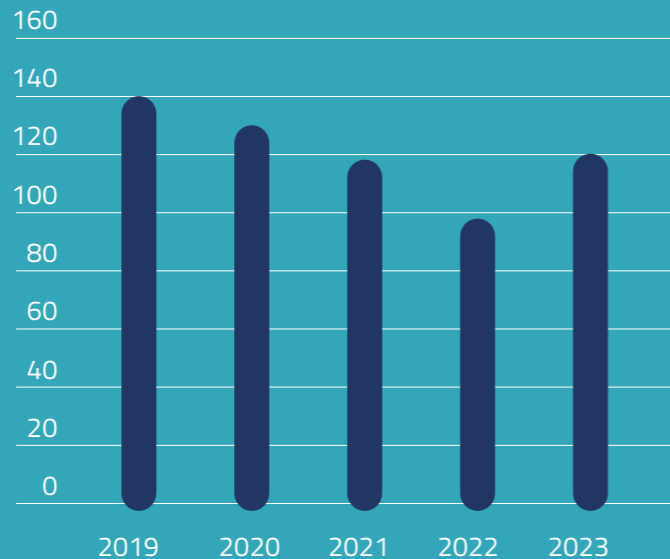
PVC Recycling in Hospitals

Baxter Healthcare’s PVC Recycling in Hospitals program makes a huge comeback in 2023. In 2023, 120 tonnes of medical PVC were collected (see *Figure 2*), a bounce back to and beyond the 119 tonnes collected in 2021 and 98 tonnes collected in 2022. This 20+% growth from 2022 only encompasses 300+ mainland Australian facilities as a suitable collection partner for Tasmania is still pending.

Around the world programs based on Baxter Healthcare’s scheme are now operating. In the United Kingdom, USA, Canada, Belgium, South Africa, Guatemala, Colombia, and Thailand pilot trials are continuing or becoming full programs.

At this stage Baxter Healthcare is looking for new partners to help grow the program so that more PVC can be recovered in hospitals. Baxter Healthcare is looking to go deeper into hospitals where the program already operates.

Figure 2: Medical PVC Waste Collected (tonnes)



TexBack

In 2023 studies were conducted and completed for logistical capability. A pilot plant has been commissioned in Centexbel in Grâce-Hollogne, Belgium to begin testing. Climate One completed a collection phase in late 2023 which was to continue into 2024 aiming to collect a total 70 tonnes of used advertising banners. In 2024 commercialization of the soft plastics micronizing process will be completed in March and by July Repurpose Recycling will begin with processing 10 tonnes per month, aiming to ramp up to 1,000 tonnes per year in the first year (approximately 80 tonnes per month). Climate One projects this will grow above 3,000 tonnes in 3 years and will continue to grow thereafter. Learn more at the Climate One Website: <https://climateone.com.au/>

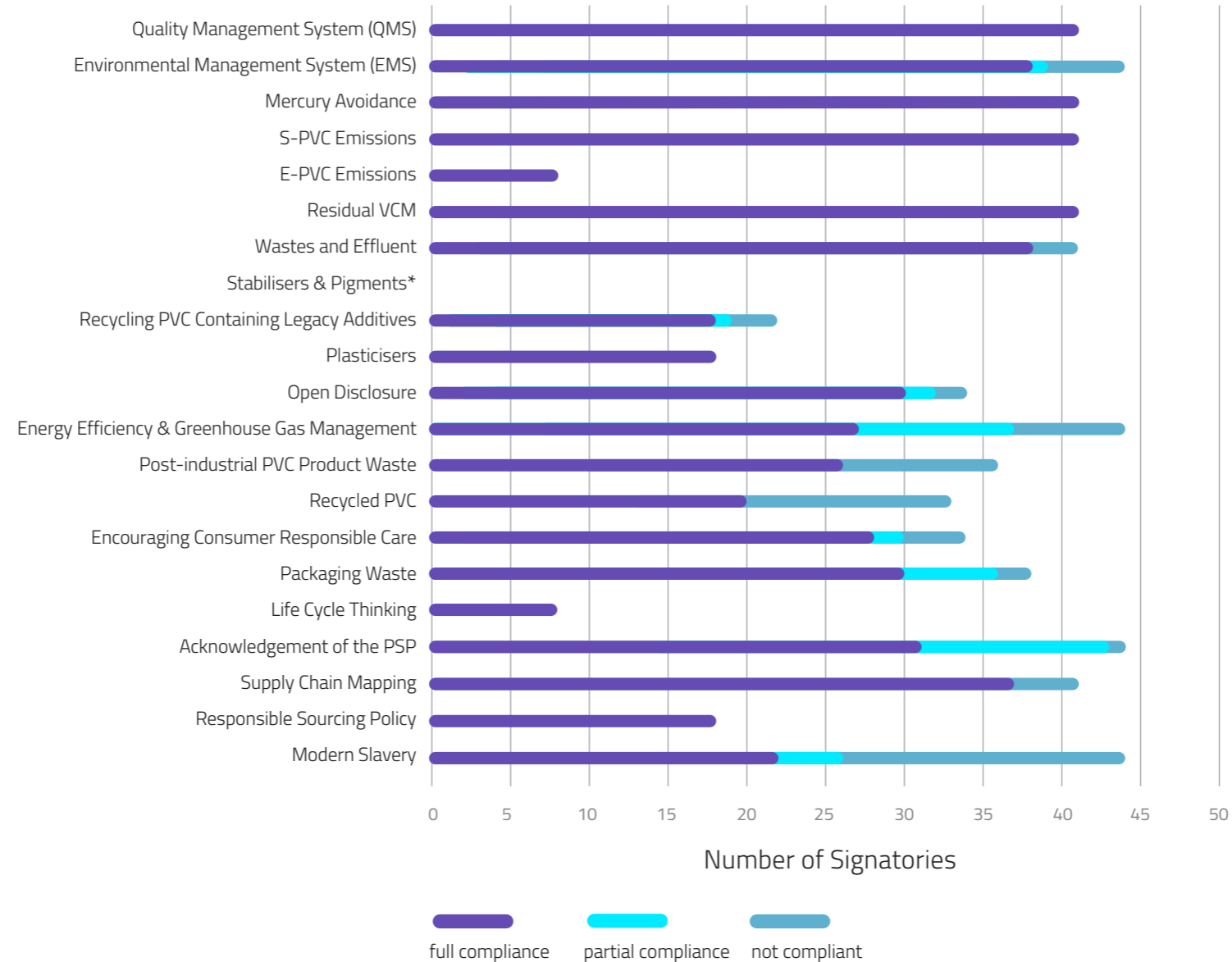


Commissioned pilot plant in Centexbel in Grâce-Hollogne, Belgium.

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Figure 3: Outcomes by Commitment Graph



Depending on a Signatory's supply chain position and product/component type, not all commitments will be relevant to each Signatory. For example, commitments regarding the PVC resin are not relevant to additive manufacturers and suppliers.

* No signatories reported using Lead, Cadmium, or Hexavalent Chromium for Commitment 2.1 Stabilisers & Pigments in 2023

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Outcomes by Commitment

Of the twenty-one program commitments six commitments remained 100% compliance for 2023. 1.3 Mercury Avoidance, 1.4.1/1.4.2 VCM Emissions, 1.5 Residual VCM, and 2.3 Plasticisers were joined by 4.5 Life Cycle Thinking as four Signatories introduced new products during 2023 and were fully compliant.

Small improvements were made in 1.2 Environmental Management Systems (3.5%), 2.4 Open Disclosure (2.2%), and 4.3 Consumer Responsible Care (2.3%). Slight declines were seen for 4.4 Packaging Waste (1.2%), and 5.1 Acknowledgement of the PSP (4.6%), arising from more stringent compliance criteria.

Four new commitments were added to the PSP in 2023 and an initial high compliance demonstrates the readiness and willingness of Signatories to adapt and strive for excellence in stewardship. Commitment 1.1 Quality Management Systems scored 41 Signatories full compliance as only 3 Signatories scored N/A for less than full compliance. Commitment 1.6 Wastes & Effluent had 3 non-compliant Signatories reporting giving it a 92.7% compliance and Commitment 5.2 Supply Chain Mapping had 90.2% compliance. Commitment 5.3 Responsible Sourcing Policy was introduced late in 2023 and was scored N/A for Signatories not fully compliant. In 2023 seventeen different Signatories had complaint Responsible Sourcing Policies for VCA and EY to review.

Commitment 2.2 Recycling PVC Containing Legacy Additives had its rigor tightened to further improve the PSP. Importers of Semi-Finished and Finished goods (IFGs) and Fabricators (FABs) must now report for this commitment, which previously applied only to local manufacturers. Most Signatories who reported as non-compliant were not using any recycled PVC which previously would result in a score of N/A. The result of this more rigorous scoring resulted in compliance for commitment 2.2 decreasing from 79% to 57.8%.

Compliance with commitment 3.1 Energy & Greenhouse Gas Emissions decreased by 10% due to the requirement for full compliance with commitment 4.2 Recycled PVC. VCA expects a positive improvement in 2024.

Compliance with Commitment 4.1 Post Industrial PVC decreased from 95% to 72.2% (22.8% decrease). The lower compliance is due to wider application of this commitment, which now applies to IFGs and FABs, with most non-compliance from the IFGs for whom it is their first-time reporting.

Compliance with Commitment 4.2 Recycled PVC dropped 9.4% total compliance from 70% compliance in 2022 to 60.6% in 2023 due to two Signatories who achieved compliance in 2022 rated as non-compliant.

Commitment 5.4 Modern Slavery Statement was previously scored using a screening question allowing Signatories with compliance in the previous year to score compliant. For 2023, Signatories' Modern Slavery Statements were reviewed and found to have room for improvement. Compliance with commitment 5.4 Modern Slavery Statement dropped from 71% to 58.3% (12.7% decrease).

The average compliance for 2023 was 86%.

Scoring Breakdown

Signatories are scored for each commitment out of the following:

FULL COMPLIANCE (2)

Full Compliance is awarded when the Signatory meets all necessary requirements of the commitment.

PARTIAL COMPLIANCE (1)

Partial Compliance may be applicable in some cases if the Signatory meets some, but not all, of a commitment's requirements. Not all commitments may have an eligible partial compliance pathway.

NON-COMPLIANCE (0)

Non-Compliance shall be allocated if the Signatory fails to meet the requirements of the commitment.

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Figure 4: Signatory Scoring Graph with Milestones

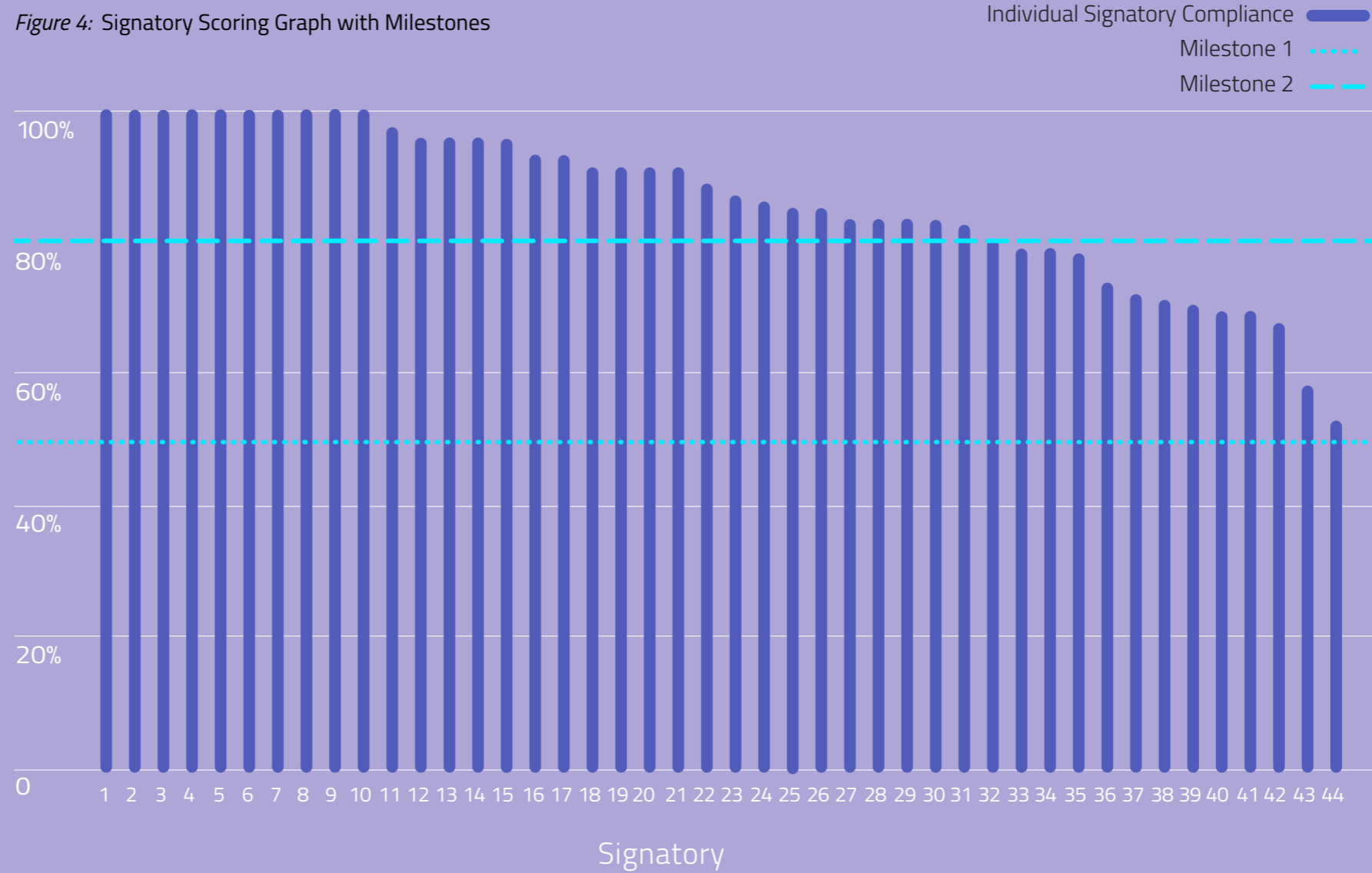


Figure 4 shows the spread of scores across all 44 reporting Signatories relative to PSP’s two program milestones. For the 2023 reporting period, 100% of Signatories received at least 50% compliance, while the second milestone to have 80% of Signatories achieve 80% compliance or higher was just missed (73%).

As mentioned above in the Program Updates, four new commitments were added to the PSP in 2023, and many others had their evidence requirements strengthened. Even with these additional hurdles it is impressive that 73% of Signatories achieved over 80%, resulting in an average compliance of 86%.

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Excellence	Silver	Bronze
Akdeniz Chemson Additives Pacific Australian Plastic Profiles Australian Vinyls Corporation IXOM Operations Plustec Primaplas PT Asahimas Chemical Stormtech TechPlas Extrusions Vinidex	AFS Systems Altro APAC Armstrong Flooring Baerlocher (M) Sdn Bhd Baxter Healthcare Breathe Fresh (Australia) Formosa Plastics Corporation, Taiwan Gerflor Australasia Integrated Packaging Iplex Pipelines Australia Karndean International	Pipemakers Australia Polymer Direct Profine International Profile Group RBM Plastic Extrusions Sekisui Rib Loc Serge Ferrari Specialty Polymers & Chemicals Sun Ace Australia Tarkett Australia Think Fencing Welvic Australia
		Bambach Wires and Cables CMS Electracom Deceuninck Australia Dincel Construction Systems Dunlop Flooring Forbo Floorcoverings Kenbrock Flooring Plascorp Plastic Bend Fabrications Plastral The Andrews Group Veka Plastics



Look for the Logo

Signatories identified as having achieved full compliance with all relevant PSP commitments are deemed to have achieved Excellence in PVC Stewardship (Gold). They are entitled to use the Excellence in Stewardship logo in the year following the report. Signatories that achieve a compliance rate of at least 50% across the relevant commitments are entitled to use the standard PVC Stewardship logo, under the same parameters.


These logos represent the Signatories' commitment to the program and to the broader ambitions of continual sustainable progression. Look out for these logos when specifying PVC products in Australia as a sign that the product supplier/manufacturer values effective product stewardship and are committed to safe and sustainable practices.

Award Overview

- Excellence in Stewardship (Gold)** – Signatories achieving full compliance with all relevant commitments (100%).
- Silver** – Signatories achieving a compliance score between 80–99%.
- Bronze** – Signatories achieving a compliance score between 50–79%.
- Non-Compliant** – Signatories failing to achieve at least 50% compliance.
- Failed to Report** – Signatories that failed to submit a survey response as part of the annual reporting period.

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Independent Limited Assurance Statement to the Management and Directors of the Vinyl Council of Australia

Building a better working world

Our Conclusion:

Ernst & Young (EY, 'we') was engaged by the Vinyl Council of Australia ('VCA') to undertake 'limited assurance' as defined by Australian Auditing Standards, hereafter referred to as a 'review', over the transcription of 68 statements (the 'Selected Performance Statements') within the 2023 PVC Stewardship Program Progress Report ('PSP Report') for the year ended 31 December 2023 (the 'Subject Matter'). Based on our review, nothing came to our attention that caused us to believe that the transcription of the Selected Performance Statements has not been prepared and presented fairly, in all material respects, in accordance with the criteria defined below.

What our review covered

The VCA prepared a summary of the data collected from signatories' self-assessment surveys related to the Australian PVC industry's PVC Stewardship Program's 'Commitment and Verification Guide' (the 'PVC Industry Commitment and Verification Guide') for the year ended 31 December 2023. We reviewed the transcription of the Selected Performance Statements (listed in Appendix A) from VCA's internal systems to the PSP Report.

Criteria applied by VCA

In preparing the Selected Performance Statements, the VCA applied the requirements set out in the PVC Industry Commitment and Verification Guide. Such Criteria were specifically designed for the preparation of the Selected Performance Statements and PSP Report. As a result, the Subject Matter information may not be suitable for another purpose.

Key responsibilities

EY's responsibility and independence

Our responsibility was to express a conclusion on the transcription of the Selected Performance Statements from the VCA's summarised data.

We have complied with the independence and relevant ethical requirements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Auditing Standard ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

VCA's responsibility

The VCA's management ('Management') was responsible for selecting the Criteria, preparing and fairly presenting the Subject Matter in accordance with that Criteria. No conclusion is expressed as to whether the selected methods used are appropriate for the purpose described in this report. Further, VCA's responsibility includes establishing and maintaining internal controls, adequate records and making estimates that are reasonable in the circumstances.

Our approach to conducting the review

We conducted this review in accordance with the Australian Auditing and Assurance Standards Board *Australian Standard on Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ('ASAE 3000') and the terms of reference for this engagement as agreed with VCA on 17 March 2022.

Summary of review procedures performed

A review consists of making enquiries, primarily of persons responsible for transcribing the Selected Performance Statements presented in the PSP Report and related information and applying analytical and other review procedures.

Our procedures included the following:

- ▶ Obtained an understanding of the VCA's relevant systems and processes used for managing, analysing, summarising and reporting the Selected Performance Statements
- ▶ Conducted interviews with key personnel responsible for collating and writing sections of the PSP Report to understand the VCA's reporting processes and data checking and validation procedures
- ▶ Compared the transcription of the Selected Performance Statements as detailed in Appendix A below in the PSP Report to the summary of signatories' self-assessment responses in the form of an Excel file provided by the VCA.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Limited Assurance

Procedures performed in a limited assurance engagement vary in nature and timing and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.


While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

Limitations

The scope of work covered the Subject Matter referred to above as included in the PSP Report. We did not perform any review or other procedures on the underlying source data and information, including that provided to the VCA from signatories.


Use of our Assurance Statement

We disclaim any assumption of responsibility for any reliance on this assurance report to any persons other than Management and the Directors of the VCA, or for any purpose other than that for which it was prepared. Our review included web-based information that was available via web links as of the date of this statement. We provide no assurance over changes to the content of this web-based information after the date of this assurance statement.



Ernst & Young
8 Exhibition Street, Melbourne, Victoria, Australia
17 May 2024

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Appendix A - List of Selected Performance Statements assumed as part of our limited assurance over the transcription and presentation of data from the Excel file provided by the VCA

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The table below details the Selected Performance Statements assumed as part of our limited assurance over the transcription and presentation of the data from the Excel file provided by the VCA. Where a single statement has multiple data points that have been assured by EY, the table below separates the data points into separate rows however maintains the same item number to indicate that they are of the Selected Performance Statement.


Item no.	Report section and page number	Transcribed statement
1	Executive Summary Central Graphic, page 3	Number of signatories at CY23 year end: 48
2	Executive Summary Central Graphic, page 3	Number of signatories reporting at CY23 year end: 44
3	Executive Summary Central Graphic, page 3	Number of new signatories reporting at CY23 year end: 0
4	Executive Summary Central Graphic, page 3	Number of non-reporting signatories at CY23 year end: 4
5	Executive Summary Central Graphic, page 3	Number of reporting signatories achieving excellence at CY23 year end: 10
6	Executive Summary Central Graphic, page 3	Percentage of reporting signatories achieving compliance above 80% at CY23 year end: 73%
6	Executive Summary Central Graphic, page 3	Percentage of reporting signatories achieving compliance above 50% at CY23 year end: 100%
7	Executive Summary Central Graphic, page 3	Number of independent verifications of reporting signatories at CY23 year end: 10
8	Executive Summary Central Graphic, page 3	Average compliance of reporting signatories at CY23 year end: 86%
9	Executive Summary Central Graphic, page 3	Year-on-year increase in number of PSP commitments from CY22 to CY23: 4


10	Executive Summary Central Graphic, page 3	Number of pillars in the PSP: 5
11	Executive Summary Central Graphic, page 3	Year-on-year increase in number of PSP commitments from CY22 to CY23: 4
12	Executive Summary Central Graphic, page 3	Year-on-year percentage increase in volume of PVC recycle consumption by reporting signatories from CY22 to CY23: 8.45%
12	Executive Summary Central Graphic, page 3	Year-on-year increase in volume of PVC recycle consumption by reporting signatories from CY22 to CY23: 2248 tonnes
13	Executive Summary Central Graphic, page 3	Year-on-year reduction in volume of DEHP/DOP consumption by reporting signatories from CY22 to CY23: 51.1%
14	Executive Summary Central Graphic, page 3	Number of reporting signatories who consumed DEHP/DOP at CY23 year end: 3
15	Executive Summary Central Graphic, page 3	Year-on-year increase in number of PSP commitments from CY22 to CY23: 4
16	Executive Summary Central Graphic, page 3	Number of PSP commitments that obtained full compliance by reporting signatories at CY23 year end: 8
17	Introduction, page 4	Number of PSP commitments at CY23 year end: 21
18	Summary of Commitments, page 5	Number of PSP commitments at CY23 year end contained in the "Summary of Commitments" table: 21
19	Message from the Chairman, Page 6	Number of PSP commitments at CY23 year end: 21
20	Message from the Chairman, Page 6	Year-on-year increase in number of PSP commitments from CY22 to CY23: 4
21	Message from the Chairman, Page 6	Year-on-year increase in number of PSP commitments from CY22 to CY23: 4
22	Message from the Chairman, Page 6	Year-on-year increase in number of PSP commitments from CY22 to CY23: 4

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22	Message from the Chairman, Page 6	Number of pillars in the PSP: 5	34	Program Outcomes, page 7	Percentage of reporting signatories achieving compliance above 80% at CY23 year end: 73%
23	Message from the Chairman, Page 6	Number of reporting signatories awarded Gold Excellence status by achieving 100% compliance at CY23 year end who were not awarded Gold Excellence status in CY22: 7	35	Program Outcomes, page 7	Average compliance of reporting signatories at CY23 year end: 86%
24	Message from the Chairman, Page 6	Number of reporting signatories awarded Gold Excellence status by having 100% compliance in CY23 that obtained Silver status by achieving between 80% and 99% compliance in CY22: 3	35	Program Outcomes, page 7	Year-on-year increase in number of PSP commitments from CY22 to CY23: 4
24	Message from the Chairman, Page 6	Total number of reporting signatories awarded Gold Excellence status by achieving 100% compliance at CY23 year end: 10	35	Program Outcomes, page 7	Year-on-year increase in volume of PVC recycle consumption by reporting signatories from CY22 to CY23: 2248 tonnes
25	Program Outcomes, page 7	Number of signatories at CY23 year end: 48	35	Program Outcomes, page 7	Year-on-year percentage increase in volume of PVC recycle consumption by reporting signatories from CY22 to CY23: 8.45%
26	Program Outcomes, page 7	Number of signatories reporting at CY23 year end: 44	36	Program Outcomes, page 7	Volume of PVC recycle sold to local businesses not part of the PSP at CY23 year end: 445 tonnes
27	Program Outcomes, page 7	Total number of reporting signatories awarded Gold Excellence status by achieving 100% compliance at CY23 year end: 10	37	Program Outcomes, page 7	Number of reporting signatories with a year-on-year increase in percentage of PVC recycle consumption from CY22 to CY23 that is greater than 85%: 3
28	Program Outcomes, page 7	Percentage of reporting signatories achieving compliance above 80% at CY23 year end: 73%	38	Program Outcomes, page 7	Volume of PVC recycle consumption by reporting signatories from imported goods at CY23 year end: 1587 tonnes.
28	Program Outcomes, page 7	Percentage of reporting signatories achieving compliance above 50% at CY23 year end: 100%	39	Program Outcomes, page 7	Volume of domestic PVC recycle consumption by reporting signatories in Figure 1: Domestic PVC Recycle Consumption (tonnes).
29	Program Outcomes, page 7	Number of independent verifications of reporting signatories at CY23 year end: 10	40	Program Updates, page 8	Year-on-year increase in number of PSP commitments from CY22 to CY23: 4
30	Program Outcomes, page 7	Average compliance of reporting signatories at CY23 year end: 86%	41	Program Updates, page 8	Number of PSP commitments at CY23 year end: 21
31	Program Outcomes, page 7	Number of signatories reporting at CY23 year end: 44	42	Program Updates, page 8	Year-on-year increase in number of PSP commitments from CY22 to CY23: 4
32	Program Outcomes, page 7	Percentage of reporting signatories awarded Gold Excellence status by achieving 100% compliance at CY23 year end: 22.7%	43	Program Updates, page 8	Year-on-year increase in number of PSP commitments from CY22 to CY23: 4
33	Program Outcomes, page 7	Percentage of reporting signatories awarded at least Bronze status by achieving 50% compliance at CY23 year end: 100%	44	Program Updates, page 8	Number of pillars in the PSP: 5
			44	Program Updates, page 8	Number of PSP commitments in CY22: 17

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44	Program Updates, page 8	Year-on-year increase in number of PSP commitments from CY22 to CY23: 4	50	Outcomes by Commitment, page 12	Year-on-year increase in average compliance for Commitment 4.3 Consumer Responsible Care from CY22 to CY23: 2.3%
45	Industry Developments, page 10	Volume of medical PVC collected by mainland Australian facilities at CY23 year end: 120 tonnes	51	Outcomes by Commitment, page 12	Year-on-year decrease in average compliance for Commitment 4.4 Packaging Waste from CY22 to CY23: 1.2%
45	Industry Developments, page 10	Volume of medical PVC collected by mainland Australian facilities at CY21: 119 tonnes	51	Outcomes by Commitment, page 12	Year-on-year decrease in average compliance for Commitment 5.1 Acknowledgement of the PSP from CY22 to CY23: 4.6%
45	Industry Developments, page 10	Volume of medical PVC collected by mainland Australian facilities at CY22: 98 tonnes	52	Outcomes by Commitment, page 12	Year-on-year increase in number of PSP commitments from CY22 to CY23: 4
46	Industry Developments, page 10	Year-on-year percentage increase in medical PVC collected by mainland Australian facilities from CY22 to CY23: 23%	53	Outcomes by Commitment, page 12	Number of reporting signatories who achieved full compliance for Commitment 1.1 Quality Management Systems at CY23 year end: 41
46	Industry Developments, page 10	Year-on-year increase in number of mainland Australian facilities that collected medical PVC at CY23: 300+	53	Outcomes by Commitment, page 12	Number of reporting signatories who did not achieve full compliance for Commitment 1.1 Quality Management Systems at CY23 year end: 3
47	Industry Developments, page 10	Volume of medical PVC collected by mainland Australian facilities in Figure 2: Medical PVC Waste Collected (tonnes)	54	Outcomes by Commitment, page 12	Number of reporting signatories who achieved non-compliant for Commitment 1.6 Wastes & Effluent at CY23 year end: 3
48	Industry Performance, page 11	Number of PSP commitments, number of reporting signatories and number of reporting signatories who achieved full compliance, partial compliance and not compliant for each PSP commitment at CY23 year end in Figure 3: Outcomes by Commitment Graph	54	Outcomes by Commitment, page 12	Average compliance for Commitment 1.6 Wastes & Effluent at CY23 year end: 92.7%
49	Outcomes by Commitment, page 12	Number of PSP commitments at CY23 year end: 21	55	Outcomes by Commitment, page 12	Average compliance for Commitment 5.2 Supply Chain Mapping at CY23 year end: 90.2%
49	Outcomes by Commitment, page 12	Number of PSP commitments that achieved 100% compliance at CY22 and CY23 year end: 6	56	Outcomes by Commitment, page 12	Number of reporting signatories who achieved full compliance for Commitment 5.3 Responsible Sourcing Policy at CY23 year end: 17
49	Outcomes by Commitment, page 12	Year-on-year increase in number of PSP commitments from CY22 to CY23: 4	57	Outcomes by Commitment, page 12	Average compliance for Commitment 2.2 Recycling PVC Containing Legacy Additives at CY22: 79%
50	Outcomes by Commitment, page 12	Year-on-year increase in average compliance for Commitment 1.2 Environmental Management Systems from CY22 to CY23: 3.5%	57	Outcomes by Commitment, page 12	Average compliance for Commitment 2.2 Recycling PVC Containing Legacy Additives at CY23: 57.8%
50	Outcomes by Commitment, page 12	Year-on-year increase in average compliance for Commitment 2.4 Open Disclosure from CY22 to CY23: 2.2%	58	Outcomes by Commitment, page 12	Year-on-year decrease in average compliance for Commitment 3.1 Energy & Greenhouse Gas Emission from CY22 to CY23: 10%

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59	Outcomes by Commitment, page 12	Average compliance for Commitment 4.1 Post Industrial PVC at CY22: 95%	66	Scoring Breakdown, page 13	Year-on-year increase in number of PSP commitments from CY22 to CY23: 4
59	Outcomes by Commitment, page 12	Average compliance for Commitment 4.1 Post Industrial PVC at CY23: 72.2%	67	Scoring Breakdown, page 13	Percentage of reporting signatories achieving compliance above 80% at CY23 year end: 73%
59	Outcomes by Commitment, page 12	Year-on-year decrease in average compliance for Commitment 4.1 Post Industrial PVC from CY22 to CY23: 22.8%	67	Scoring Breakdown, page 13	Average compliance of reporting signatories at CY23 year end: 86%
60	Outcomes by Commitment, page 12	Year-on-year decrease in average compliance for Commitment 4.2 Recycled PVC from CY22 to CY23: 9.4%	68	Benchmarks, page 14	Number of reporting signatories and their corresponding compliance award at CY23 year end in "Benchmarks" table
60	Outcomes by Commitment, page 12	Average compliance for Commitment 4.2 Recycled PVC at CY22: 70%			
60	Outcomes by Commitment, page 12	Average compliance for Commitment 4.2 Recycled PVC at CY22: 60.6%			
60	Outcomes by Commitment, page 12	Number of reporting signatories who achieved non-compliant at CY23 year end and achieved full compliance at CY22 year end for Commitment 4.2 Recycled PVC: 2			
61	Outcomes by Commitment, page 12	Average compliance for Commitment 5.4 Modern Slavery at CY22: 71%			
61	Outcomes by Commitment, page 12	Average compliance for Commitment 5.4 Modern Slavery at CY23: 58.3%			
61	Outcomes by Commitment, page 12	Year-on-year decrease in average compliance for 5.4 Modern Slavery from CY22 to CY23: 12.7%			
62	Outcomes by Commitment, page 12	Average compliance of reporting signatories at CY23 year end: 86%			
63	Scoring Breakdown, page 13	Number of reporting signatories and individual signatory average compliance at CY23 year end in "Figure 4: Signatory Scoring Graph with Milestones" graph			
64	Scoring Breakdown, page 13	Number of signatories reporting at CY23 year end: 44			
65	Scoring Breakdown, page 13	Percentage of reporting signatories achieving compliance above 50% at CY23 year end: 100%			
65	Scoring Breakdown, page 13	Percentage of reporting signatories achieving compliance above 80% at CY23 year end: 73%			

GLOSSARY

BEP	Best Environmental Practice PVC
DCCEEW	Department of Climate Change, Energy, the Environment, and Water
DEHP/DOP	Diethylhexyl phthalate (otherwise known as dioctyl phthalate), a low molecular weight phthalate plasticiser currently listed under REACH 'Substances of Very High Concern'
E-PVC	Emulsion PVC
EY	Ernest and Young
GBCA	Green Building Council of Australia
LMW	Low Molecular Weight
PSP	PVC Stewardship Program
PVC (Vinyl)	Polyvinyl Chloride
Recyclate	Used to refer to externally sourced pre- and/or post-consumer recycled PVC
Signatories	VCA members currently voluntarily undertaking the PVC Stewardship Program
S-PVC	Suspension PVC
Stabilisers	A compound used to improve the PVC thermal stability during processing and the weathering and/or UV stability of the end-use product
TSG	Technical Steering Group
VCA	Vinyl Council of Australia
VCM	Vinyl Chloride Monomer



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