



Vinyl Council Australia

PVC PRODUCT STEWARDSHIP ANNUAL PROGRESS REPORT

2022

CONTENTS

03	EXECUTIVE SUMMARY
04	INTRODUCTION
05	SUMMARY OF COMMITMENTS
06	MESSAGE FROM THE CHAIRMAN
07	PROGRAM OUTCOMES
08	PROGRAM UPDATES
09	MOVING FORWARD
11	INDUSTRY DEVELOPMENTS
12	INDUSTRY PERFORMANCE
15	BENCHMARKS
16	VERIFICATION AUDIT STATEMENT
16	GLOSSARY

2022

EXECUTIVE SUMMARY

PROGRAM UPDATES:

- **FIVE-YEAR EVALUATION:** The VCA recently published a 5-Year Evaluation of the PSP, [available here](#)
- **2.4 OPEN DISCLOSURE:** Signatories now required to report use/non-use of government's 'chemicals of concern' list; of the 13 additives listed, only DEHP/DOP in limited use
- **TIGHTENING OF COMPLIANCE:** Compliance benchmarks were raised for several commitments to encourage continued improvement

5-YEAR EVALUATION ROADMAPS:

VCA and TSG are currently developing **TWO ROADMAPS TO 2030** to provide clear, tangible and time bound objectives for Signatories to work toward.

The **ENERGY AND EMISSIONS ROADMAP** will focus on targets such as renewable energy procurement, and measuring and reducing scope 1, 2 and 3 emissions.

While the **CIRCULARITY ROADMAP** will aim to improve extended producer responsibility and increase collection and recycling of PVC materials.

89%
AVERAGE COMPLIANCE

12

INDEPENDENT VERIFICATIONS OF SIGNATORIES

22 NEW SIGNATORIES REPORTING
Bambach Wires and Cables
Plastic Bend Fabrications

220 SIGNATORIES ACHIEVING EXCELLENCE

522 SIGNATORIES AT YEAR END

2 NON-REPORTING SIGNATORIES

PROGRAM MILESTONES

BEST ENVIRONMENTAL PRACTICE (BEP) PVC 2.0

The VCA has taken ownership of the BEP scheme from the GBCA and have recently released updated BEP 2.0 Guidelines that ensures the scheme continues to evolve. See the updated guidelines [here](#).

50 SIGNATORIES REPORTING

78% ABOVE 80% (80% TARGET)
100% AT OR ABOVE 50% (100% TARGET)

2022 PVC RECYCLATE CONSUMPTION



INCREASED COMPLIANCE

1.4.2 VCM Emissions (E-PVC):

14%

1.6 Life Cycle Thinking:

18%



LMW PHTHALATE PHASE-OUT PROGRESS

DEHP/DOP Consumption **12%**
5 Signatories Used in 2022

21% DECREASED COMPLIANCE
2.2 Recycling PVC Containing Legacy Additives

INTRODUCTION

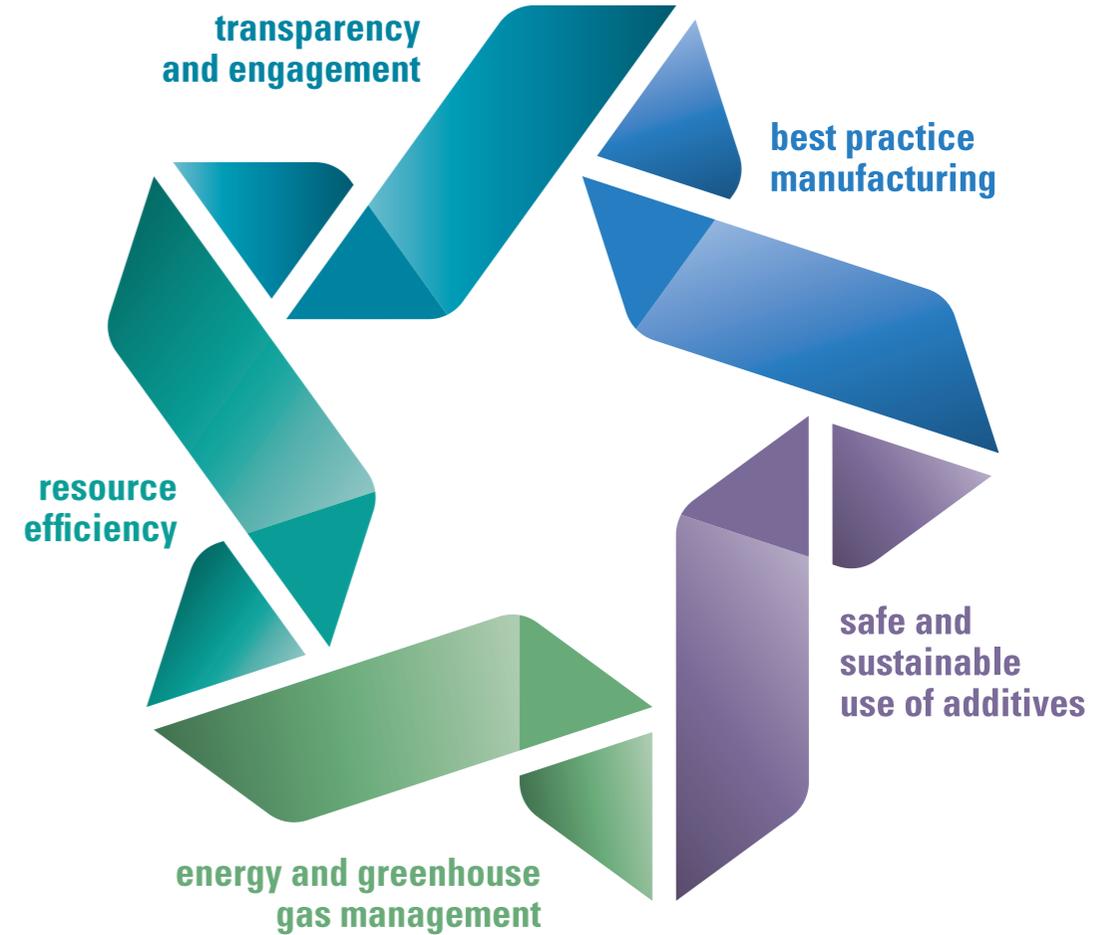
- 03 EXECUTIVE SUMMARY
- 04 INTRODUCTION**
- 05 SUMMARY OF COMMITMENTS
- 06 MESSAGE FROM THE CHAIRMAN
- 07 PROGRAM OUTCOMES
- 08 PROGRAM UPDATES
- 09 MOVING FORWARD
- 11 INDUSTRY DEVELOPMENTS
- 12 INDUSTRY PERFORMANCE
- 15 BENCHMARKS
- 16 VERIFICATION AUDIT STATEMENT
- 16 GLOSSARY

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 17 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 MANUFACTURING	
Formally acknowledge participation and commitment to the PVC Stewardship Program	Company demonstration of commitment to PSP
Meet or exceed <i>Australian PVC industry's Minimum Acceptable Standard for Environmental Management of Manufacturing Operations</i> ,	Minimum standard met for manufacturing plant
Source resin from mercury-free processes	Confirmed mercury avoidance
Minimise Vinyl Chloride Monomer (VCM) emissions from manufacturing of resin	≤ 43g/tonne of S-PVC produced p.a ≤ 500g/tonne of E-PVC produced p.a
Minimise residual VCM in finished resins	Maximum of 1ppm in 99% of batches tested
Life Cycle Thinking (LCT) incorporated in the development or introduction of new PVC products	Company demonstration that LCT applied
Reasonable efforts have been taken to investigate the risks of Modern Slavery within supply chains, and take action if required	Modern Slavery statement meeting Australian legislative guidelines
SAFE AND SUSTAINABLE USE OF ADDITIVES	
Avoid use of lead, cadmium and hexavalent chromium additives	Zero use confirmed
Responsibly recycle PVC containing legacy additives	Evidence of safe handling and avoidance of use in inappropriate applications
Voluntary phase out of low molecular weight (LMW) phthalates in all PVC applications by the end of 2023	Zero use confirmed after 2023. Any use to be reported by type and volume of LMW phthalates
Openly disclose information on additives used in PVC products to stakeholders upon request, and use of 'chemicals of concern' as listed by the federal government	Product data sheets (or equivalent) available for stakeholders

Commitments	Benchmarks
ENERGY AND GREENHOUSE GAS MANAGEMENT	
Reduce the energy and greenhouse gas emission profile of PVC products	Evidence of energy and emissions measurement and improvement policies from Signatory and upstream supply chain
RESOURCE EFFICIENCY	
Minimise post-industrial PVC waste sent to landfill	< 2% of saleable product
Use recycled PVC in PVC products supplied to the Australian market	> 0kg of recycled PVC used
Have publicly available information on how and where to reuse, recycle, or dispose of products at end-of-life	Evidence of information provided
Divert incoming and/or outgoing packaging materials from landfill, and undertake actions to encourage the recycling of packaging materials leaving the Signatory's facility	Measure and confirm that ≥ 70% of packaging waste is diverted to recycling or reuse options
TRANSPARENCY AND ENGAGEMENT	
Publicly report the industry's progress in meeting commitments including updates on pertinent issues and developments related to aspects of the PVC life cycle	Publish a performance report by 30 July every year, and publish an evaluation of the program at least every five years

MESSAGE FROM THE CHAIRMAN

- 03 EXECUTIVE SUMMARY
- 04 INTRODUCTION
- 05 SUMMARY OF COMMITMENTS
- 06 MESSAGE FROM THE CHAIRMAN
- 07 PROGRAM OUTCOMES
- 08 PROGRAM UPDATES
- 09 MOVING FORWARD
- 11 INDUSTRY DEVELOPMENTS
- 12 INDUSTRY PERFORMANCE
- 15 BENCHMARKS
- 16 VERIFICATION AUDIT STATEMENT
- 16 GLOSSARY

2022 was a busy year for all and included several milestones for the Vinyl Council, VCA members and the PVC Stewardship Program – the biennial *PVCAUS ‘Shared Horizons’* conference brought industry together on the Gold Coast after a number of COVID-disrupted years; the VCA welcomed new Chief Executive Officer, Jim Coulston, in June, replacing long-standing CEO Sophi MacMillan; the PSP underwent a Five-Year Evaluation of the program, involving industry and external stakeholder engagement; and for the first time, the PSP had 50 reporting Signatories.

We welcomed two new Signatories to the program and continued to see others take positive, sustainable action across the program’s key themes. This included a 25% increase in recyclate consumption from local industry and a 76% increase overall. Industry initiatives such as the government funded ResiLoop project to recover and recycle resilient flooring, continue to show the willingness of industry to pursue more circular outcomes for pre- and post-consumer waste.

Overall, we are proud to confirm that 20 Signatories achieved Excellence in Stewardship, and several others having improved their benchmark status from the 2021 reporting year. We look forward to seeing how all Signatories progress in the coming years, regardless of their current standing within the program.

Looking forward, the PVC Stewardship Program Five-Year Evaluation, published late last year, provided eleven recommendations to assist the continued development of the program, both in its administration and future goal setting. Not least of which is the recommendation for two roadmaps to 2030, focusing on energy and carbon emissions, as we move toward a lower carbon economy; and circularity, with a keen eye to increased recovery, recycling and use of material resources.

As Technical Steering Group Chair, I look forward to working alongside TSG members and broader industry to develop and implement these roadmaps, alongside a number of other key recommendations, in the coming months.

On another note, I am pleased to see the recent launch of the updated Best Environmental Practice (BEP) PVC 2.0 scheme, which is accredited under the Green Building Council of Australia’s (GBCA) Responsible Products Framework. The update gives a clear indication of the industry’s support for stricter and more diverse guidelines in relation to the responsible and sustainable procurement, supply and manufacturing of PVC products and their upstream components. The update also ensures that BEP products accredited under BEP 2.0 and used within Green Star projects will 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 schemes.

The PSP, alongside several other certifications, projects and initiatives, remains an important mechanism in assisting companies within the Australian PVC industry to improve and innovate. It also allows the industry to remain agile and be proactive in addressing any new themes that may emerge, particularly as the community moves towards placing greater emphasis on energy, additives, waste and recycling.

As always, I’d like to thank the Technical Steering Group and all members that have provided their insights over the last year for their work in supporting the PSP’s ambitions and purpose to support the industry in a process of continual improvement. I warmly welcome any potential members to join the PVC Stewardship Program and become part of collaborative process of sustainable development for the years ahead.



Peter Byron
Technical Steering Group Chair, PVC Stewardship Program

PROGRAM OUTCOMES

- 03 EXECUTIVE SUMMARY
- 04 INTRODUCTION
- 05 SUMMARY OF COMMITMENTS
- 06 MESSAGE FROM THE CHAIRMAN
- 07 PROGRAM OUTCOMES
- 08 PROGRAM UPDATES
- 09 MOVING FORWARD
- 11 INDUSTRY DEVELOPMENTS
- 12 INDUSTRY PERFORMANCE
- 15 BENCHMARKS
- 16 VERIFICATION AUDIT STATEMENT
- 16 GLOSSARY

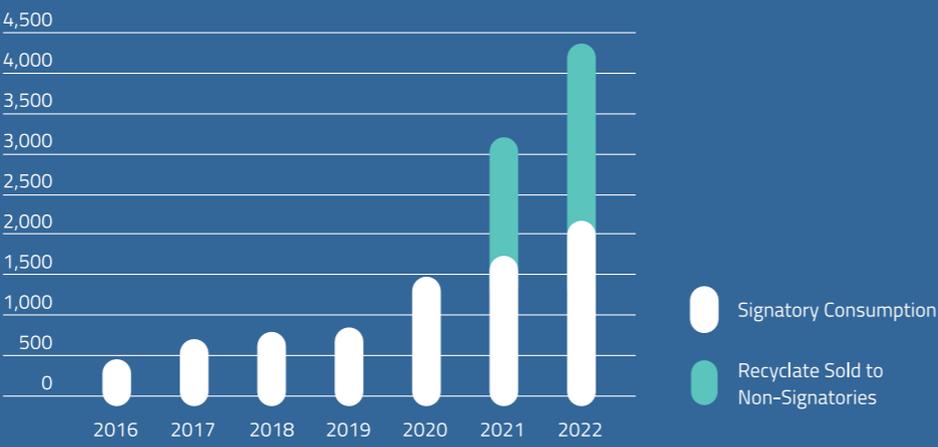
52	Signatories at Year End
50	Signatories Reporting
2	New Signatories Reporting
2	Non-Reporting Signatories
20	Signatories Achieving Excellence
Program Milestones:	
78	Percent above 80% (80% target)
100	Percent at or above 50% (100% target)
12	Independent Verifications of Signatories
89	Percent Average Compliance

In 2022, the PVC Stewardship Program continued to grow, with 50 Signatories reporting, including two new Signatories – local manufacturers Bambach Wires and Cables, and Plastic Bend Fabrications. Of the reporting companies, 40% 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 39 of 50 (78%) Signatories meeting this mark.

Average compliance dropped to 89% in 2022 (down from 91% in 2021), in part due to the decision to not award beyond compliance for any commitments – in 2021, 18 Signatories were awarded beyond compliance points. In addition, compliance interpretations were tightened for several commitments (detailed further in Program Updates), as evidence of the continued development of the program.

Encouragingly, PVC recyclate use continues to show strong growth, with over 2,070 tonnes of recyclate used by local Signatories – a 25% increase from the 2021 reporting period. A further 2,222 tonnes of recyclate was sold to local non-Signatories of the program, taking total local PVC recyclate use covered by the program to almost 4,300 tonnes (see Figure 1). Use of recyclate in imported goods in 2022 was 3,097 tonnes. Overall, waste recovery and recycling remain low relative to waste reaching end-of-life, however there are several projects in development, primarily in the building and construction sector, that show significant potential for wider scale improvement across the industry.

Figure 1: Domestic PVC Recyclate Consumption (tonnes)



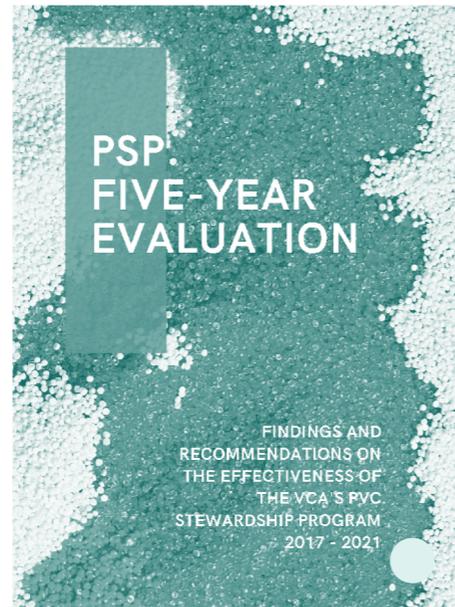
PROGRAM UPDATES

- 03 EXECUTIVE SUMMARY
- 04 INTRODUCTION
- 05 SUMMARY OF COMMITMENTS
- 06 MESSAGE FROM THE CHAIRMAN
- 07 PROGRAM OUTCOMES
- 08 PROGRAM UPDATES
- 09 MOVING FORWARD
- 11 INDUSTRY DEVELOPMENTS
- 12 INDUSTRY PERFORMANCE
- 15 BENCHMARKS
- 16 VERIFICATION AUDIT STATEMENT
- 16 GLOSSARY

Five-Year Evaluation

The VCA published an evaluation report of the PVC Stewardship Program at the end of 2022. The evaluation provided an opportunity for the industry and external stakeholders to review the program's effectiveness and provide recommendations to ensure the PSP continues to evolve and provide direction for the upcoming five years and beyond.

The 2022 evaluation was conducted by the VCA with input from VCA members and external stakeholders through an extensive stakeholder engagement period. The report published eleven recommendations across four key themes - 'Ability to Meet Stated Objectives', 'Ability to Meet Stakeholder Expectations', 'Effectiveness of Program Structure', and 'Program Development'. Several of these recommendations are discussed in this annual progress report, with the full report available [here](#).



Open Disclosure Update

In response to growing demands by external stakeholders to increase the transparency of additive use and after discussions with the federal government regarding government accreditation of the PSP, an addition to the Open Disclosure was introduced in September 2022. The update requires relevant Signatories to confirm the use/non-use of chemicals listed under the Department of Climate Change, Energy, the Environment, and Water's (DCCEEW) list of "chemicals of concern in plastics".

This list covers chemicals to be prioritised for future regulatory control under the recently introduced Industrial Chemicals Environmental Management Scheme (IChEMS). Encouragingly, all chemicals on the list were not used by any Signatory, with the exception of limited examples of DEHP/DOP use - further discussion around DEHP/DOP can be seen on page 10.

Tightening of Compliance Interpretations

As evidence of the VCA's continued commitment to encouraging the sustainable development of the PVC industry, several commitments had their interpretations of compliance tightened in the 2022 reporting period. This included prioritising the use of PVC recyclate in technically feasible applications, further ingraining PSP commitments within company policies and systems, and ensuring that quantitative data is being monitored to drive Signatory improvements.

Clarity of Evidence Requirements

In response to feedback from Signatories as part of the Five-Year Evaluation, greater clarity was provided within the 2022 survey to communicate the relevant evidence requirements for each commitment. This clarity should better prepare Signatories for the third-party auditing process and reduce the frequency of scores being downgraded between the survey and audit scoring evaluations.

MOVING FORWARD

- 03 EXECUTIVE SUMMARY
- 04 INTRODUCTION
- 05 SUMMARY OF COMMITMENTS
- 06 MESSAGE FROM THE CHAIRMAN
- 07 PROGRAM OUTCOMES
- 08 PROGRAM UPDATES
- 09 MOVING FORWARD
- 11 INDUSTRY DEVELOPMENTS
- 12 INDUSTRY PERFORMANCE
- 15 BENCHMARKS
- 16 VERIFICATION AUDIT STATEMENT
- 16 GLOSSARY

Five-Year Evaluation Roadmaps

As part of the 2022 PSP Five-Year Evaluation, stakeholders noted a range of key environmental, social and governance (ESG) challenges that require action over the short and long term. The priority issues were focused on energy, carbon emissions, waste, and recycling. However, stakeholders noted that clear tangible objectives needed to be understood to provide the necessary direction to act.

As a solution, the VCA and PSP Technical Steering Group are developing two roadmaps – a Circularity Roadmap, and Energy and Carbon Emissions Roadmap – to provide time-bound objectives for the industry to target through to 2030. This will provide the VCA with a structure to assist Signatories of the PSP and a path to measure progress across the Signatory base.

These roadmaps will look to bring an increased focus on renewable energy procurement, scope 1, 2 and 3 emissions, extended producer responsibility and increased collection and recycling of PVC materials, amongst a range of other targets.

The VCA and TSG aim to finalise the roadmaps by the end of 2023.

03 EXECUTIVE SUMMARY

04 INTRODUCTION

05 SUMMARY OF COMMITMENTS

06 MESSAGE FROM THE CHAIRMAN

07 PROGRAM OUTCOMES

08 PROGRAM UPDATES

09 MOVING FORWARD

11 INDUSTRY DEVELOPMENTS

12 INDUSTRY PERFORMANCE

15 BENCHMARKS

16 VERIFICATION AUDIT STATEMENT

16 GLOSSARY

Alignment of PSP and BEP

As part of the continued alignment of the PVC Stewardship Program and Best Environmental Practice (BEP) PVC, the VCA and Technical Steering Group (TSG) are to review the potential inclusion of several commitments, including Supply Chain Mapping, Responsible Sourcing Policy, Managing End of Product Use, Quality Management System (QMS), and Wastes and Effluent, into the PSP. These commitments are included within the recently launched Best Environmental Practice PVC 2.0 update, that is discussed in greater detail on page 11.

Government Accreditation

After an extensive development and review process, the VCA are preparing to submit an application to the federal government to have the PVC Stewardship Program accredited. In the words of DCCEEW, “accreditation enables industry led product stewardship arrangements to demonstrate to businesses and consumers that the arrangement has the Australian Government’s stamp of approval ... [and] provides confidence that the arrangements environmental and human health outcomes have been verified and will contribute to Australia’s recycling and waste reduction objectives”.

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

LMW Phthalate Phase-Out

In 2018, PSP Signatories agreed to a voluntary phase-out of low molecular weight (LMW) phthalate plasticisers by the end of 2022. However, due to a range of technical constraints in phasing out these additives, five Signatories manufactured products containing DEHP/DOP during the 2022 reporting year. Of these Signatories, two believe they will be able to phase-out the use of DEHP/DOP by the end of 2023. DEHP/DOP consumption volume by Signatories totaled just over 2915 tonnes – a 12% decrease from the 2021 reporting period.

In a small number of key applications, DEHP/DOP remains the only technically appropriate plasticiser to meet necessary performance requirements, however trials continue to be conducted to find suitable alternatives. The VCA will continue to support these Signatories to successfully complete the phase out as soon as possible.

As of the 2023 reporting period, Signatories that continue to intentionally add LMW phthalates to their products will be judged to be non-compliant with the Plasticisers commitment. Signatories will continue to report the volume and type of LMW phthalates consumed each reporting year.

INDUSTRY DEVELOPMENTS

- 03 EXECUTIVE SUMMARY
- 04 INTRODUCTION
- 05 SUMMARY OF COMMITMENTS
- 06 MESSAGE FROM THE CHAIRMAN
- 07 PROGRAM OUTCOMES
- 08 PROGRAM UPDATES
- 09 MOVING FORWARD
- 11 INDUSTRY DEVELOPMENTS
- 12 INDUSTRY PERFORMANCE
- 15 BENCHMARKS
- 16 VERIFICATION AUDIT STATEMENT
- 16 GLOSSARY

Best Environmental Practice PVC Update

After a lengthy period of consultation, the VCA has recently launched the Best Environmental Practice (BEP) PVC 2.0 Guidelines, as an update to the Best Environmental Practice PVC Guidelines issued by the Green Building Council of Australia in 2013. As of this update, the BEP scheme is to be administered by the VCA and contains several additional guidelines, both mandatory and optional, that will ensure that the scheme continues to evolve, encouraging current and prospective accreditation holders to continue their processes of positive and sustainable development. Further information on the BEP scheme and the updated guidelines is available [here](#).

TexBack

The National Product Stewardship Investment Fund-supported TexBack project to recycle PVC-PES textiles completed its initial grant funding stage in late 2022 after a three-step development process. The project covered a stocks and flows analysis for PVC-PES materials, a technical feasibility assessment of PVC Separation's world-first separation technology, and a business case and scheme design to understand potential commercial models moving forward. The technology is to be trialled in Europe, as a mobile plant developed by Repurpose Recycling, before planned trials in Australia at a later date. The VCA hopes to provide an update on the trials in the second half of 2023.

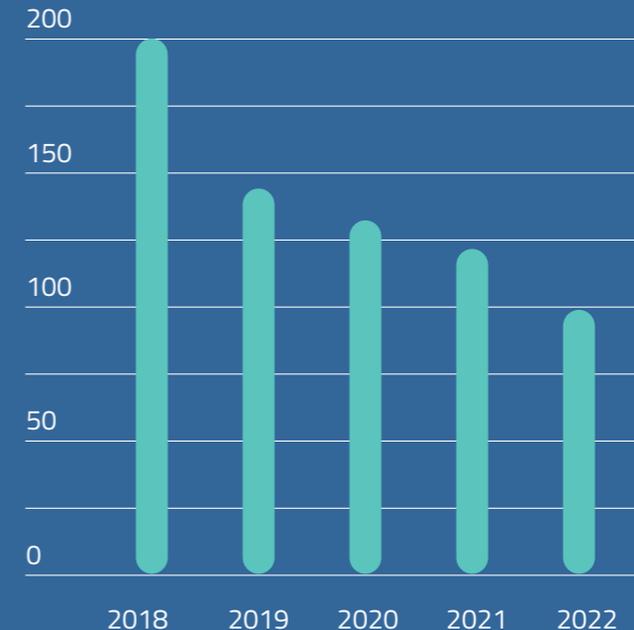
PVC Recycling in Hospitals

The success of Baxter Healthcare's PVC Recycling in Hospitals program continues to inspire action in a variety of regions, with interest in the program continuing to be shown. Similar schemes and pilot trials have now been seen in the United Kingdom, USA, Canada, Belgium, South Africa, Guatemala, Colombia, and Thailand. The PVC Recycling in Hospitals program diverts high-quality, medical-grade

non-infectious oxygen masks and tubing, and Baxter IV fluid bags, from hospitals and other healthcare facilities, from landfill for recycling into new PVC products.

In 2022, almost 98 tonnes of medical PVC were collected as part of the scheme (see *Figure 2*), down from 119 tonnes in 2021 due to a range of challenges, including the suspension of collections in Tasmania due to issues with collection and logistics partners. Collections were made from 258 participating facilities, with an additional number of sites, having joined the program, failing to participate in 2022. The VCA and Baxter are currently working through opportunities to increase participation and return (and exceed) collection volumes seen in pre-COVID collection years.

Figure 2: Medical PVC Waste Collected (tonnes)



INDUSTRY PERFORMANCE

- 03 EXECUTIVE SUMMARY
- 04 INTRODUCTION
- 05 SUMMARY OF COMMITMENTS
- 06 MESSAGE FROM THE CHAIRMAN
- 07 PROGRAM OUTCOMES
- 08 PROGRAM UPDATES
- 09 MOVING FORWARD
- 11 INDUSTRY DEVELOPMENTS
- 12 INDUSTRY PERFORMANCE**
- 15 BENCHMARKS
- 16 VERIFICATION AUDIT STATEMENT
- 16 GLOSSARY

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.

- 03 EXECUTIVE SUMMARY
- 04 INTRODUCTION
- 05 SUMMARY OF COMMITMENTS
- 06 MESSAGE FROM THE CHAIRMAN
- 07 PROGRAM OUTCOMES
- 08 PROGRAM UPDATES
- 09 MOVING FORWARD
- 11 INDUSTRY DEVELOPMENTS
- 12 INDUSTRY PERFORMANCE
- 15 BENCHMARKS
- 16 VERIFICATION AUDIT STATEMENT
- 16 GLOSSARY

Outcomes by Commitment

Of the seventeen program commitments, overall compliance for thirteen commitments remained steady (+/- 5%). Commitments 1.4.2 VCM Emissions (E-PVC) and 1.6 Life Cycle Thinking showed strong improvements – the 18% improvement of the latter, highlights the increasing focus of industry to take positive action to reduce a product’s impact on the environment, including using recycled materials, designing for recyclability and reducing packaging materials.

Compliance for commitment 2.2 Recycling PVC Containing Legacy Additives dropped by 21% after the VCA decided that those not using PVC recycle (and not prohibited in doing so due to standards/regulations) would be judged as non-compliant, as opposed to not applicable (N/A). This decision represents the program’s commitment to increasing circularity of PVC products in Australia. The VCA will continue to work closely with companies not currently using recycle, to understand and overcome the current challenges impacting recycle use. The VCA hopes to report improved compliance outcomes for 2.2 Recycling PVC Containing Legacy Additives and 4.2 Recycled PVC in the next reporting period.

1.7 Modern Slavery compliance remained relatively low (71%), as Signatories continue to familiarise themselves with the legislative requirements and conduct due diligence within their supply chains. The VCA will continue to provide further support – after recently hosting an Ernst & Young Modern Slavery webinar in late 2022 for VCA members – to companies meeting and below the current Modern Slavery Act threshold, particularly in the event of any potential changes resulting from the federal review of the Modern Slavery Act 2018, currently being conducted.

Scoring Breakdown

Signatories are scored for each commitment out of the following:

Beyond Compliance* (3)

Beyond Compliance may be awarded when the Signatory has shown to significantly exceed the requirements of the commitment.

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.

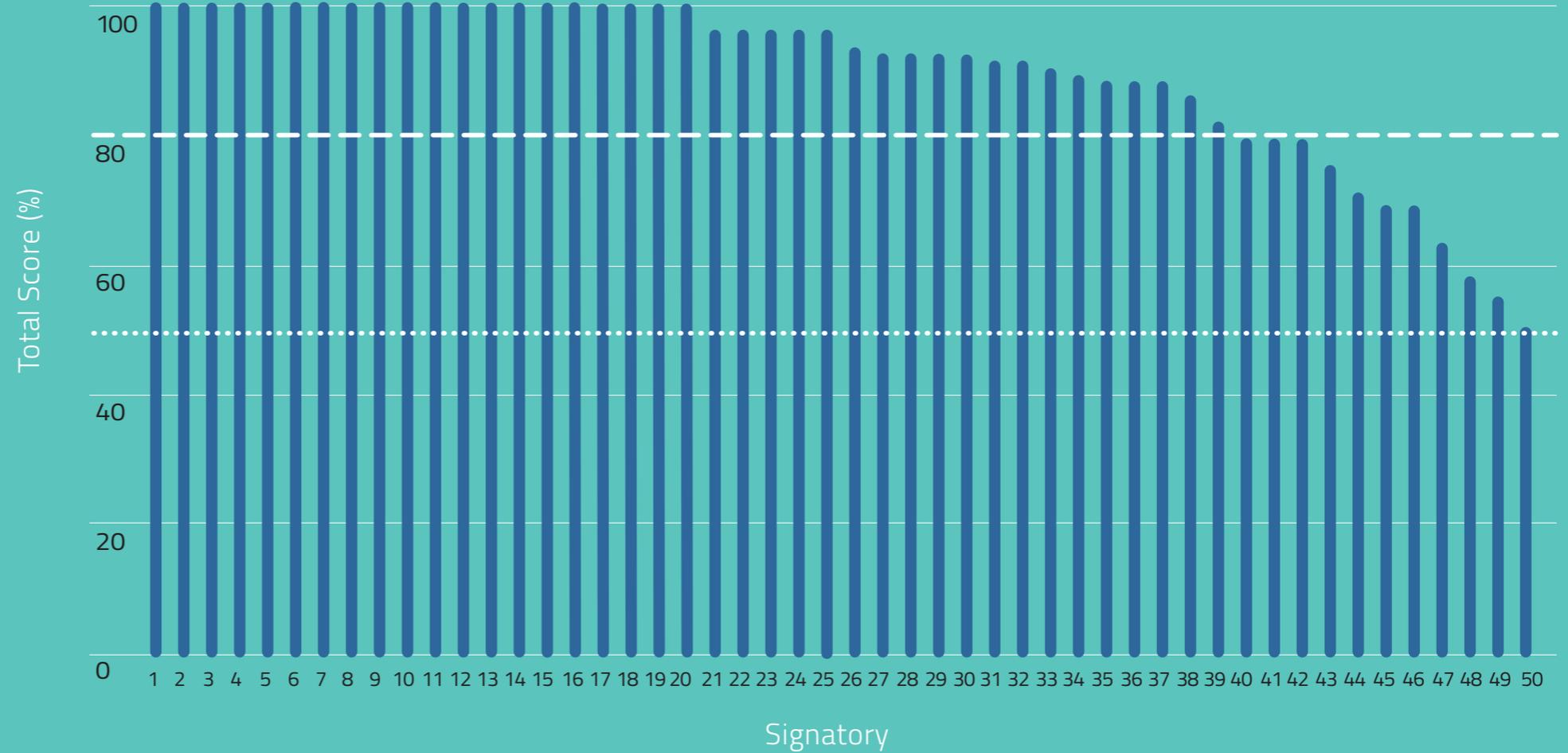
Non-Compliance (0)

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

*No beyond compliance points were awarded in the 2022 reporting period. The VCA is reviewing opportunities to provide pathways to beyond compliance points moving forward.

Figure 4: Signatory Performance – % Score by Signatory

- 03 EXECUTIVE SUMMARY
- 04 INTRODUCTION
- 05 SUMMARY OF COMMITMENTS
- 06 MESSAGE FROM THE CHAIRMAN
- 07 PROGRAM OUTCOMES
- 08 PROGRAM UPDATES
- 09 MOVING FORWARD
- 11 INDUSTRY DEVELOPMENTS
- 12 INDUSTRY PERFORMANCE
- 15 BENCHMARKS
- 16 VERIFICATION AUDIT STATEMENT
- 16 GLOSSARY



- █ Individual Signatory Compliance
- Milestone 1
- - - Milestone 2

Figure 4 shows the spread of scores across all 50 reporting Signatories relative to VCA’s two program milestones. For the 2022 reporting period, 100% of Signatories received at least 50% compliance – including two first-time reporters – while the second milestone to have 80% of Signatories achieve 80% compliance or higher was just missed (78%).

BENCHMARKS

- 03 EXECUTIVE SUMMARY
- 04 INTRODUCTION
- 05 SUMMARY OF COMMITMENTS
- 06 MESSAGE FROM THE CHAIRMAN
- 07 PROGRAM OUTCOMES
- 08 PROGRAM UPDATES
- 09 MOVING FORWARD
- 11 INDUSTRY DEVELOPMENTS
- 12 INDUSTRY PERFORMANCE
- 15 BENCHMARKS**
- 16 VERIFICATION AUDIT STATEMENT
- 16 GLOSSARY

Excellence
Akdeniz Chemson Additives Pacific
APN Compounding
Armstrong Flooring
Australian Vinyls Corporation
Baxter Healthcare
Breathe Fresh (Australia)
Brenntag Australia
Chemiplas Australia
Formosa Plastics Corporation, Taiwan
Iplex Pipelines Australia
IXOM Operations
Pipemakers Australia
Primaplas
PT Asahimas Chemical
RBM Plastic Extrusions
Specialty Polymers & Chemicals
Stormtech
Sun Ace Australia
Tarkett Australia
TechPlas Extrusions

Silver
Altro APAC
Aluplast
Australian Plastic Profiles
Baerlocher (M) Sdn Bhd
CMS Electracom
Deceuninck Australia
Dincol Construction Systems
Forbo Floorcoverings
Gerflor Australasia
Integrated Packaging
Karndean International
Plastral
Plustec
Polyflor Australia
Profine International Profile Group
Sekisui Rib Loc
Serge Ferrari
The Andrews Group
Vinidex

Bronze
AFS Systems
Bambach Wires and Cables
Cryo Grind
Dunlop Flooring
Kenbrock Flooring
Plascorp
Plastic Bend Fabrications
Polymer Direct
Think Fencing
Veka Plastics
Welvic Australia

Failed to Report
Rojo Pacific
Teknor Apex (discontinued involvement in the program)

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

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.



PVC STEWARDSHIP
EXCELLENCE 2022-23



PVC STEWARDSHIP

VERIFICATION AUDIT

- 03 EXECUTIVE SUMMARY
- 04 INTRODUCTION
- 05 SUMMARY OF COMMITMENTS
- 06 MESSAGE FROM THE CHAIRMAN
- 07 PROGRAM OUTCOMES
- 08 PROGRAM UPDATES
- 09 MOVING FORWARD
- 11 INDUSTRY DEVELOPMENTS
- 12 INDUSTRY PERFORMANCE
- 15 BENCHMARKS
- 16 VERIFICATION AUDIT STATEMENT
- 16 GLOSSARY



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

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 54 statements (the "Selected Performance Statements") within the 2022 PVC Stewardship Program Progress Report ("PSP Report") for the year ended 31 December 2022 (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 2022, and the PSP Five-Year Evaluation Report 2022. 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 behaviour.

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 wording of the Selected Performance Statements in the PSP Report to the summary of signatories' self-assessment responses and PSP Five-Year Evaluation Report 2022 from the VCA's internal systems.

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.

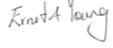
While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking 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 and within the PSP Five-Year Evaluation Report 2022.

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
30 June 2023

A member firm of Ernst & Young Global Limited
Liability limited by a scheme approved under Professional Standards Legislation

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	Ernst and Young
GBCA	Green Building Council of Australia
ICHEMS	Industrial Chemicals Environmental Management Standard
LCT	Life Cycle Thinking
LMW	Low Molecular Weight
PES	Polyester
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



Vinyl Council Australia

ABN 85 083 012 533

1.02 Junction Business Centre,
22 St Kilda Rd, St Kilda VIC, 3182

Phone +61 3 9510 1711

Web www.vinyl.org.au

Email info@vinyl.org.au

Twitter [@VCAustralia](https://twitter.com/VCAustralia)

LinkedIn [Vinyl Council of Australia](https://www.linkedin.com/company/vinyl-council-of-australia)