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LIMITED ASSURANCE COMPLIANCE REVIEW: TYCAB PVC CABLE PRODUCT FOR GREEN STAR PVC CREDIT

To the Directors of Tycab Australia Pty Ltd: This limited assurance practitioner's compliance review report covers the PVC cable product range compliance for the Green Star PVC Credit for Tycab Australia Pty Ltd ("Tycab") for the period 20 July 2019 to 20 July 2021.

Product name: Tycab Australia Pty Ltd's cable product range
Location: 263 Frankston-Dandenong Road, Dandenong VIC 3175
Date of issue: 26 September 2019
Next date of review: 20 July 2021

Basis for Conclusion

We have undertaken a limited assurance engagement on Tycab Australia Pty Ltd's ('Tycab') PVC cable product range compliance, in all material respects, with the requirements detailed in Section 7 of the *Literature Review and Best Practice Guidelines for the Life Cycle of PVC Building Products* document issued by the Green Building Council of Australia (the "requirements"), using compliance pathway number 2 - Manufacturer's Declaration, as established by the Green Star PVC Credit Auditor Verification Guidance - November 2013 (the "criteria") for the period 20 July 2017 to 20 July 2019 (the "relevant period"). We conducted our engagement in accordance with *Australian Standard on Assurance Engagements ASAE 3100 Compliance Engagements* ("ASAE 3100") issued by the Auditing and Assurance Standard Board. We believe that the evidence we obtained is sufficient and appropriate to provide a basis for our conclusion.

Respective responsibilities

Tycab is responsible for the preparation and presentation of information about the continuing compliance of PVC cable product range with the requirements throughout the relevant period. In accordance with compliance pathway number 2 - manufacturer's declaration, as established within the Auditor Verification Guidance.

Our responsibility is to express a limited assurance conclusion on Tycab's compliance with the requirements as established by the criteria, for the relevant period.

ASAE 3100 requires that we plan and perform our procedures to obtain limited assurance about whether anything has come to our attention that Tycab's PVC cable product range have not complied, in all material respects, with the requirements, as evaluated against the criteria throughout the relevant period.

Our Independence and Quality Control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, APES 110 and apply Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

Our Approach

In a limited assurance engagement, the assurance practitioner procedures primarily consist of discussions and enquiries of management within the entity and, as appropriate, observations, gaining an understanding of processes, and evaluation of the evidence obtained. The procedures performed depend on our judgement, including identifying areas where the risk of material non-compliance with the requirements is likely to arise.

Our limited assurance procedures included:

- ▶ Obtained and checked evidence to support requirements of compliance pathway 2 - Manufacturer's Declaration

- ▶ Conducted interviews with corporate and onsite personnel to understand the business and PVC production and manufacturing process
- ▶ Confirmed the use of compliant PVC resin in the manufacture of the PVC cable product range stated and subject to this review
- ▶ Confirmed the use of compliant stabilisers and plasticisers in the manufacture of the PVC cable product range stated and subject to this review

The procedures performed in a limited assurance engagement vary in nature and timing from, 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.

Use of report

This report has been prepared for Tycab for the purpose of assessing its PVC cable product range compliance with the requirements as established by the criteria.

We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than Tycab, or for any purpose other than that for which it was prepared.

Inherent Limitations

Because of the inherent limitations of any limited assurance review and the internal control structure, it is possible that fraud, error or non-compliance with the requirements may occur and not be detected. 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.

A limited assurance engagement as to Tycab's PVC cable product range compliance with the requirements throughout the relevant period does not provide assurance as to whether compliance with the requirements will continue in the future.

Our Conclusion

Based on our limited assurance engagement, nothing has come to our attention that causes us to believe that Tycab's PVC cable product range does not comply, in all material respects, with the requirements, as established by the Green Star PVC Credit Auditor Verification Guidance - November 2013, for the relevant period.

Terence Jeyaretnam, FIEAust EngExec Melbourne
Melbourne, Australia

AA1000 Lead Certified Sustainability Assurance Provider
26 September 2019

FAQ F-00030

How do I demonstrate compliance with auditing requirements of the Best Practice Guidelines for PVC?

For the auditing requirements of the [Best Practice Guidelines for PVC](#), an appropriate method of compliance can be a simple statement that a limited assurance review according to ASAE 3100 Compliance Engagements has been completed.

Rating Tools

This FAQ is related to the following Rating Tools, Categories or Credits:

- Green Star - Design & As Built v1 / Materials / Responsible Building Materials - Cables, pipes, floors and blinds
- Green Star - Design & As Built v1.1 / Materials / Responsible Building Materials - Permanent Formwork, Pipes, Flooring, Blinds and Cables
- Green Star - Design & As Built v1.2 / Materials / Responsible Building Materials - Permanent Formwork, Pipes, Flooring, Blinds and Cables
- Green Star - Interiors v1 / Materials / Responsible Building Materials - Permanent Formwork, Pipes, Flooring, Blinds and Cables
- Green Star - Interiors v1.1 / Materials / Responsible Building Materials - Permanent Formwork, Pipes, Flooring, Blinds and Cables
- Green Star - Interiors v1.2 / Materials / Responsible Building Materials - Permanent Formwork, Pipes, Flooring, Blinds and Cables

Disclaimer

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- provided as additional technical assistance for Green Star users.
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- state the FAQ number on the Submission Template.
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The GBCA reserves the right to add or remove FAQ at our discretion.

FAQ F-00092

Can an AA1000 Licensed Assurance Provider provide Auditor Verification for Green Star PVC certification?

Yes. The AA1000 AccountAbility Standards, an international methodology for sustainability-related assurance engagements, is considered an 'equivalent national or international auditor accreditation system' as endorsed by the Vinyl Council. A Licenced Assurance Provider under this standard is qualified to sign off on PVC best practice audit/assurance documentation.

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