Vinyl Council Australia

PVC STEWARDSHIP PROGRAM

2025 ANNUAL PROGRESS REPORT

CONTENTS

PSP ACHIEVEMENTS

47 SIGNATORIES AT YEAR END

1 NEW SIGNATORY REPORTING

CONTINUED FULL COMPLIANCE
- 1.3 Mercury Avoidance
- 1.4.1 VCM Emissions (S-PVC)
- 1.4.2 VCM Emissions (E-PVC)
- 1.5 Residual VCM
- 2.1 Stabilisers/ Pigments

44 SIGNATORIES REPORTING

3 NON-REPORTING SIGNATORIES

92% (+3%)
AVERAGE COMPLIANCE

RECYCLING PVC CONTAINING LEGACY ADDITIVES COMPLIANCE RATING

↑34%

PROGRAM MILESTONES

7 SIGNATORIES IMPROVING BENCHMARK STATUS

91%
ABOVE 80% (80% TARGET)

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

10 INDEPENDENT VERIFICATIONS OF SIGNATORIES

STATUS

21
SIGNATORIES ACHIEVING EXCELLENCE (+2)

19
SIGNATORIES ACHIEVING SILVER

4
SIGNATORIES ACHIEVING BRONZE

LMW PHTHALATE CONSUMPTION

104.5%
5 Signatories reported using in 2025 (+2)

PVC RECYCLATE CONSUMPTION

Local Signatory Consumption: **+2.22%**

2,137 TONNES

2025 MEDICAL PVC WASTE COLLECTION **116.9 TONNES**

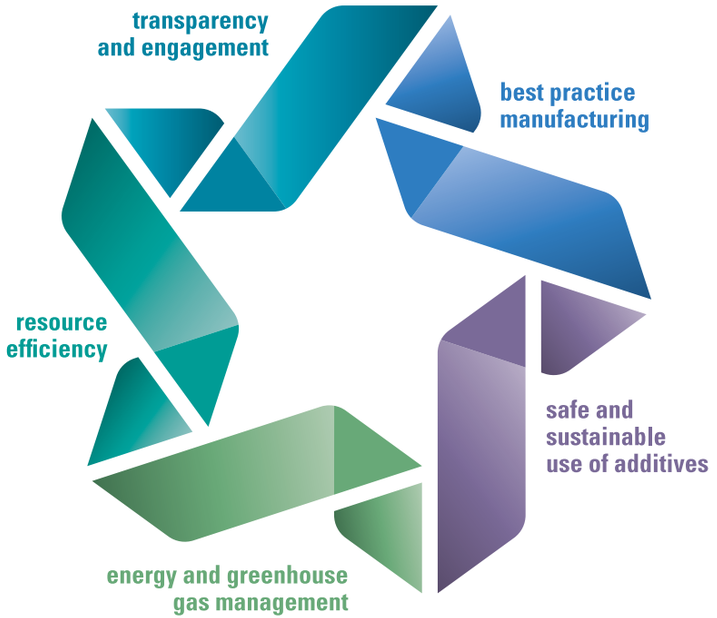
↓14%

INTRODUCTION

Vinyl Council of Australia's Product Stewardship program (PSP) is a voluntary initiative that began in 2002, aiming to address environmental and health considerations throughout the life cycle of PVC products.

Celebrating its 24th year in 2025, the PSP has evolved to remain at the forefront of product stewardship, continuously adapting to meet stakeholder expectations and emerging sustainability challenges. Now with 21 commitments taking on a holistic approach, the program ensures that Signatories are actively working towards meaningful action aligned with current environmental priorities, including:

- **Best Practice Manufacturing** – implementing environmental systems to minimise impact during production.
- **Safe and Sustainable Use of Additives** – phasing out hazardous substances like cadmium and lead stabilisers and promoting the use of safer alternatives.
- **Energy and Greenhouse Gas Management** – enhancing energy efficiency and reducing greenhouse gas emissions across operations.
- **Resource Efficiency** – encouraging recycling initiatives and efficient use of materials to minimise waste.
- **Transparency and engagement** – committing to public reporting and stakeholder engagement to maintain accountability.



The 44 Signatories reporting in 2025 represent the full spectrum of the vinyl value chain in Australia – from resin and additive producers to manufacturers and importers of finished PVC goods. This broad representation reinforces the industry's commitment to whole-of-life sustainability and ensures that its actions reflect the collective effort of the entire industry. *Figure 1* illustrates the distribution of Signatories across each stage of the vinyl value chain.

The steady growth of the PSP's reach and influence is reflected in the number of reporting Signatories over time. *Figure 2* highlights this progression since 2005, showcasing the increasing industry engagement with the program and its core sustainability goals.

The impact of this holistic approach is demonstrated through industry best practice, innovation and proactive initiatives undertaken by Signatories. Across the Australian vinyl chain, Signatories are adopting environmentally responsible and circular economy practices. These include the successful implementation of small-scale solar systems, water efficiency measures, Power Purchasing Agreements, and innovative process improvements, alongside programs designed to further encourage the use of recyclate.

Vinyl Council of Australia and PSP Signatories play an essential role in supporting Australia's transition to a more sustainable and circular economy. Vinyl's durability, versatility, and resource efficiency make it a critical material for healthcare, construction, and infrastructure sectors. The PSP positions its Signatories within the Australian PVC industry, to lead this transition by promoting material efficiency, sustainable product design, and long-lasting applications that deliver high societal value.

Figure 1: **2025 Signatories Reported by Type**

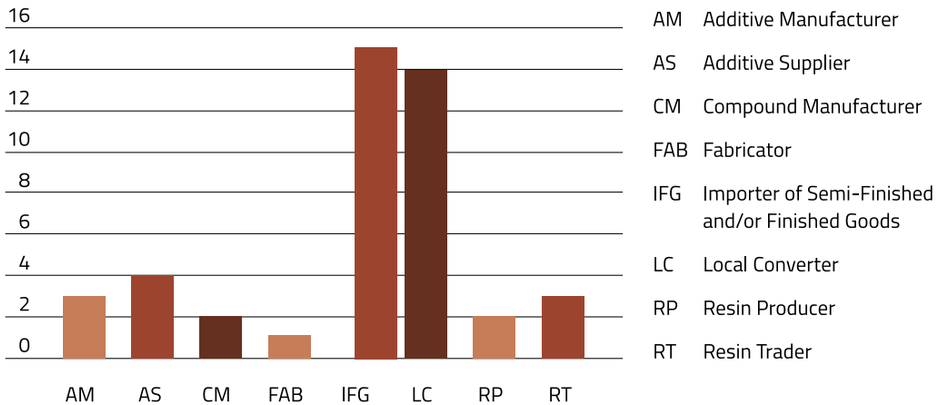
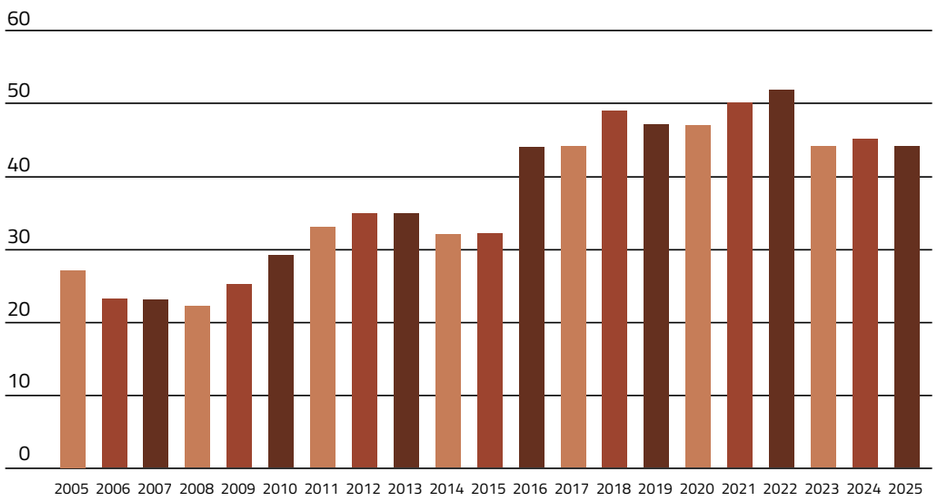


Figure 2: **Number of Reporting PSP Signatories over time**



SUMMARY OF COMMITMENTS

Commitments	Benchmarks
BEST PRACTICE MANUFACTURING	
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, avoid the use of LMW Ortho-Phthalates in sensitive applications, and provide data to VCA on any usage in the year.
Open Disclosure	Disclose information on additives used in PVC products to stakeholders upon request under conditions of commercial confidentiality, as appropriate, 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

It is my pleasure to present this update on the Vinyl Council of Australia's Product Stewardship Program (PSP) 2025, highlighting another year of strong progress and industry commitment toward sustainability and responsible product stewardship across the PVC value chain.

In 2025, the PSP average compliance has increased by 3% to an impressive 92%, reflecting the continued dedication of our members to meeting and exceeding program expectations. Ten companies were audited as part of the compliance process with preference being for in-person audits rather than desktop to strengthen data integrity and transparency.

A particularly noteworthy achievement this year was the significant improvement in commitment *3.1 Energy & Greenhouse Gas Emissions,* where compliance increased by 13% to 94%. This is an outstanding result, especially in the context of evolving expectations, including forthcoming updates to this PSP commitment and the introduction of mandatory climate-related financial disclosures across Australia. It is encouraging to see our industry proactively responding to these challenges, demonstrating leadership and a clear commitment to managing emissions and improving environmental performance.

Recycling continues to be a central focus of the PSP and the broader PVC sector. While progress is being made, challenges remain—particularly in expanding recovery pathways and addressing more complex waste streams. Encouragingly, key stakeholders are actively working together to overcome these barriers, supported by a range of successful initiatives and programs, including, but not limited to:

- ResiLoop
- PVC Recycling in Hospitals
- The PIPA Recycling Program
- Pharmacycle
- RecyCable

These programs are delivering tangible outcomes while building the foundation for a more circular PVC economy. Additionally, innovation across sub-sectors such as coated textiles, cables, and construction is showing great promise, offering new opportunities to further improve recycling rates and material recovery.

Beyond recycling, the PSP continues to strengthen its stewardship framework through improved data integrity, governance, and transparency. These efforts ensure the PSP remains a credible and effective driver of industry performance. These efforts, combined with strong collaboration across the value chain, reinforce the leadership position of the Australian PVC industry in product stewardship.

While we are proud of the progress achieved, we recognise that the journey is ongoing. Continued focus will be required to maintain momentum, adapt to regulatory changes, and further embed circular economy principles across all aspects of the industry.

Looking ahead, I am particularly excited about PVC AUS 2026, which will provide an important platform for industry collaboration, knowledge sharing, and showcasing innovation. Events like this are critical in bringing stakeholders together and accelerating progress across the sector.

On behalf of the TSG, I would like to thank all participating companies and stakeholders for their ongoing commitment, leadership, and contribution to the success of the Program. Your efforts are instrumental in shaping a more sustainable and resilient future for the PVC industry in Australia.

Peter Byron
Technical Steering Group Chair
PVC Stewardship Program

PROGRAM OUTCOMES

47	Signatories at Year End
44	Signatories Reporting
1	New Signatories Reporting
3	Non Reporting Signatories
21	STATUS: Signatories Achieving Excellence (+2)
91 100	PROGRAM MILESTONES: Percent above 80% Compliance (80% target) Percent at or above 50% Compliance (100% target)
10	Independent Verifications of Signatories
92	Percent Average Compliance (+3%)

Throughout 2025, the PSP saw strong engagement from its 47 Signatories, with 44 companies completing annual reporting requirements, one of them reporting for the first time. One of the three non-reporting Signatories was a new Signatory, who did not report due to inadequate onboarding. The remaining two Signatories experienced operational challenges preventing them from completing the survey.

Of the 21 reporting Signatories, 47.7% achieved full compliance earning Excellence in Stewardship. An average compliance score of 92% was achieved in 2025 which was 3% higher compared to the year before. This improvement was primarily driven by a 34% increase in compliance with *Commitment 2.2 Recycling PVC Containing Legacy Additives*. This uplift followed the 2025 update to Commitment '2.4 Open Disclosure', which introduced provisions allowing Signatories to protect proprietary information related to product formulations. As a result, Signatories were able to meet the evidence requirements associated with Commitment 2.2 better, leading to a significant increase in overall compliance.

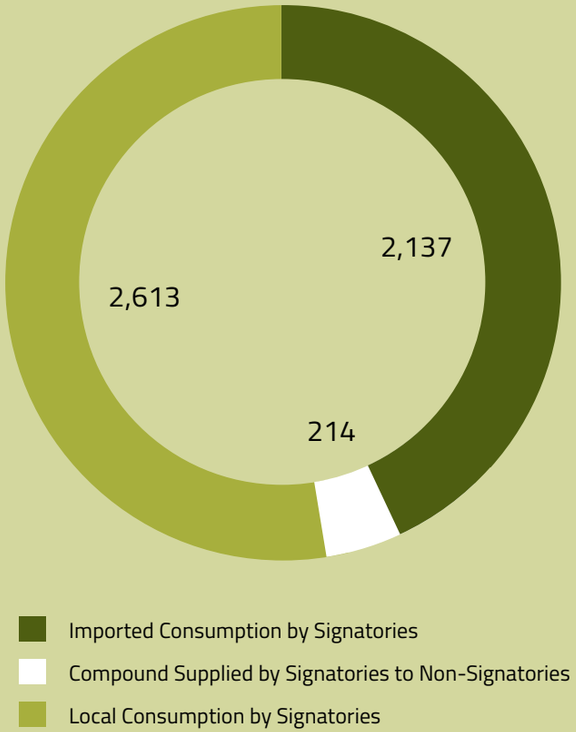
Other notable compliance gains include 13% in *3.1 Energy & Greenhouse Gas Emissions* and 12% in *4.2 Recycled PVC.* These improvements enabled some Signatories who narrowly missed out in 2024 to achieve Excellence in 2025.

An additional 19 Signatories (43.2%) achieved Silver status, while 4 (9.1%) reached Bronze. All reporting Signatories achieved at least 50% compliance, and 91% reached or exceeded the 80% compliance mark, surpassing the program's target of 80%. The average compliance rate also rose to 92%, up from 89% in 2024. These results reflect continued progress and growing alignment with PSP sustainability goals.

To support transparency, accountability and credibility of the program, 10 Signatories underwent independent verification by the PSP's audit partner, Foresight Consulting Group.

PSP is the pillar underpinning the circular economy for PVC. As such, the recyclate use remained a key focus of the program. Importantly, the industry's commitment to safe additive use continues to reduce barriers to recycling and improve the long-term recyclability of PVC products. The overall volume of PVC recyclate use rose significantly in 2025 with most of the increase resulting from recyclate used in imported semi-finished or finished goods, which was 84% more compared to 2024. Domestic consumption remained strong at 2,137 tonnes by 10 Local Converters and Compound Manufacturers, up 2% from 2024.

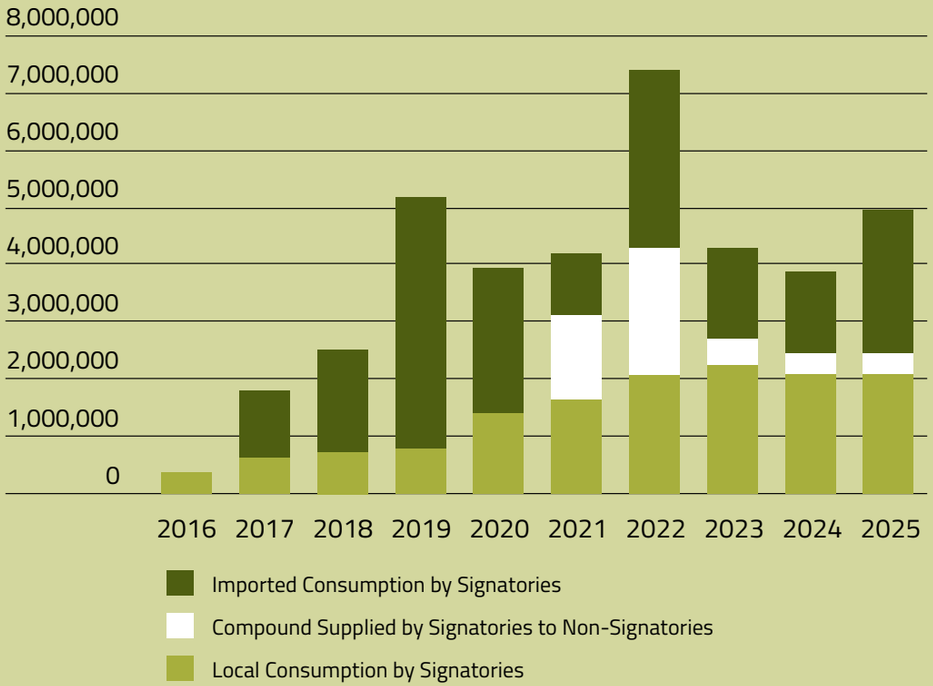
Figure 3: **Domestic Recyclate Consumption (tonnes)**



A further 214 tonnes recycled PVC was used in PVC compounds supplied to the market by Signatories, and 2,613 tonnes were used in imported semi-finished and finished goods, bringing the total to just above 4,964 tonnes – a 28% increase. *Figure 3* shows the distribution of 2025 recyclate and *Figure 4* shows domestic recyclate consumption since 2016 when VCA began recording data[1]. These improvements highlight ongoing efforts by Australian companies to include recyclate in their operations, while also showing continued challenges in the Australian recycling sector.

[1] These figures do not account for recycled PVC used by non-Signatories.

Figure 4: **Domestic Consumption of PVC Recyclate since 2016 (kg's)**



PROGRAM UPDATES

Progress on New Commitments in 2025

Following significant updates to the PSP in 2023 with the introduction of four new commitments, subsequent updates mostly aimed at streamlining the rationale for certain commitments. With this outlook, and after extensive discussions within the Technical Steering Group (TSG) across four meetings in 2025, the following three commitments were updated in 2025.

- ***1.2 Environmental Management Systems (EMS)*** commitment expanded its scope to include microplastics management.
- ***2.3 Plasticisers*** update recognised the reality of plasticiser use within the industry, aligning with international practices and changed the strategy from mandatory phase out in all applications to reporting and disclosure.
- ***2.4 Open Disclosure*** compliance rules were updated to be more pragmatic and better reflect the commercial reality of confidentiality requirements and expectations of the Signatories. This update is also consistent with comparable international stewardship programs.

These changes effectively enhanced the practicality and logic behind each of these commitments, with an improved representation of Signatories' operational challenges, which resulted in a higher level of clarity in reporting.

Commitment 5.3 Responsible Sourcing Policy, introduced in 2023, ended its two-year grace period, with full scoring commencing in 2025.

Sub-committees

In 2025, two sub-committees were planned to be formed under the TSG: the Greenhouse Gas (GHG) & Emissions Sub-committee and the Circularity Sub-committee. The sub-committees represent a deeper collaborative and informed approach engaging subject matter experts to advance specific underdeveloped areas of the PSP, particularly where greater depth and rigour are required. The Circularity Sub-committee has not yet commenced due to limited participation and is planned to be formally established in 2026.

The GHG & Emissions Sub-committee, consisting of seven participants, met twice in 2025. The group was established to help the industry navigate the rapidly evolving GHG landscape and build a clearer understanding of emerging requirements, trends and expectations across the sector. The aim of the group is to support the ongoing development of the Energy & Greenhouse Gas Management pillar and *Commitment 3.1,* which resulted in the development of a draft set of updates to be built upon in 2026.

GHG & Emissions Commitments

3.1 ENERGY & GREENHOUSE GAS EMISSIONS COMMITMENT UPDATE

The commitment *3.1 Energy & Greenhouse Gas Emissions* is scheduled for a major update in 2026, five years after its previous revision. This update reflects outcomes from multiple discussions within the GHG & Emissions Sub-committee throughout 2025 and responds to national requirements for mandatory climate-related financial disclosure requirements, including scope 1, 2, & 3 emissions reporting, for companies above specified size thresholds. The revision aims to introduce an appropriate form of emissions reporting for Signatories, while providing suitable assistance to the Signatories throughout the process. Staying true to the ethos of the PSP, the revision will seek to lead the industry by example and enhance the depth and rigour of the commitment. VCA is currently exploring ways to support and provide services to its Signatories as part of this process.

COMPARISON OF GHG TARGETS AND COMMITMENTS ACROSS INTERNATIONAL STEWARDSHIP PROGRAMS

When benchmarked against its European and US counterparts, the PSP's approach to Energy and GHG Management reflects an earlier stage of maturity, presenting both a clear opportunity and an imperative for progression. At its core, the structure of GHG and emissions-related commitments across the three programmes shares a common architecture. The PSP has *Energy & Greenhouse Management* as one of its five themes. Similarly, the United States Vinyl Sustainability Council's +Vantage Vinyl framework has *Climate Responsibility* as one of its five key pillars, while the European PVC industry's VinylPlus represents this as one of its three pathways in *Advancing Towards Carbon Neutrality and Minimising Our Environmental Footprint.* Currently, the PSP's ***E**nergy & Greenhouse Management* pillar only has one commitment in 3.1, which requires Signatories to demonstrate improvements in the energy and GHG emission profile of their PVC products.

The European VinylPlus 2030 Commitment represents the most advanced model, with the programme formally aligned to the European Green Deal's carbon neutrality ambitions, commissioning independent life cycle assessments across six key PVC sectors in 2024 to identify Scope 1, 2, and 3 reduction opportunities, and actively developing sector-level decarbonisation roadmaps.

In the United States, the +Vantage Vinyl framework addresses GHG and emissions in a structure analogous to PSP Commitment 3.1, with the addition of a mandatory reporting requirement for applicants to provide company-level operational performance metrics for use in industry-wide tracking and reporting. Through comparative industry-wide life cycle assessments, +Vantage Vinyl has demonstrated a measurable 12% reduction in global warming potential since 2015.

The PSP does not yet have an equivalent baseline against which industry-level progress on carbon can be measured or reported, which limits its ability to demonstrate credible, comparable performance to stakeholders, government, and supply chain partners. The establishment of GHG & Emissions Sub-committee in 2025 and mandatory carbon reporting webinar series delivered in 2024, signals meaningful momentum. Building on this, the PSP aims to progress toward establishing baseline metrics and quantified reduction milestones by 2030.

PSP Survey Process Update

The survey form currently used by Signatories to fill and provide evidence against PSP commitments has presented a range of challenges and inconveniences. These include issues with evidence uploads, the inability to save and resume the form, and inconsistencies in mandatory question requirements, among others. Certain sections also suffer from unclear logical progression, further contributing to these issues across both the front-end and back-end. These shortcomings have been noted and are being addressed to provide an overhaul of the PSP survey process in 2026. The update aims to improve efficiency and overall user-friendliness.

Plastics Treaty and Microplastics

In 2022, the United Nations Environment Assembly adopted a resolution to end plastic pollution by 2040, which Australia positively embraced and committed to supporting. The resulting Global Plastics Treaty, currently being developed by the UN-led Intergovernmental Negotiating Committee (INC), aims to establish a legally binding global instrument addressing the full life cycle of plastic.

Regardless of the form the treaty ultimately takes, as the world's third most widely produced plastic, the PVC industry will be affected across its entire supply chain. VCA supports an international legally binding instrument on plastic pollution that addresses the full lifecycle of plastics, while recognising the critical societal benefits of long-lasting PVC products. VCA advocates for ambitious circularity provisions, including transparency on additives, safe recycling of legacy materials, and design for recycling, underpinned by monitored voluntary industry commitments that complement binding global requirements.

Research on microplastics has demonstrated that pollution entering aquatic environments often originates far earlier in the plastics supply chain, reinforcing the need for a comprehensive and holistic treaty that deals with the entire life cycle of plastics. This work began in 2025 with the inclusion of microplastics management in the PSP and will continue to expand accordingly. The commencement of the Circularity Sub-committee in 2026 is aimed at aiding this process.

EPR Packaging Framework

The Australian Government's packaging regulation reform, led by DCCEEW and APCO, seeks to strengthen and enforce the commitments established under the National Packaging Targets (NPTs) of 2018, the National Waste Policy Action Plan 2019, and the National Plastics Plan (NPP) 2021. This process led to an ideologically driven advocacy for the phase out of PVC packaging in the Australian market.

The NPTs are as follows:

- 100% reusable, recyclable, or compostable packaging (86% as of 2022–23)
- 70% of plastic packaging being recycled or composted (19% as of 2022–23)
- 50% average recycled content included in packaging (44% as of 2022–23)
- The phase-out of problematic and unnecessary single-use plastics packaging (40% reduction from baseline as of 2022–23)

The reform would most likely introduce Extended Producer Responsibility (EPR) scheme for packaging and mandatory requirements. The mandates will put the onus of designing packaging for appropriate EoL solutions on the producer, with variable fees incurred based on the complexity of recycling, the availability of end-of-life pathways, and volume. With a post-consumer PVC recycling rate amongst the lowest amongst all plastics in Australia, and with poor PVC recycling infrastructure available, PVC packaging is expected to be hit the hardest. While less than 5% of total PVC consumed in Australia is used in packaging, VCA acknowledges the upcoming challenges this reform presents and will explore strategies to expand compliant end-of-life pathways and support its affected members. With mandatory obligations expected to activate from 2027, programs such as Pharmacycle and the VinylCycle label will become more relevant. VCA is actively working to expand the scope and recognition of these programs, and to limit the costs for its members and PSP Signatories.

Recycling Challenges in Australian PVC Industry

PVC is the third-most widely produced plastic polymer in the world and is expected to grow at a compound annual rate of 4% to almost 65.5 million tons (Mt) in 2030[2]. It offers unmatched versatility, durability, cost-effectiveness, ease of processing, and is irreplaceable in various applications such as in construction, medical, and in cables[3]. This makes PVC an essential plastic in the current scenario where the market is expected to grow in the foreseeable future. With a post-consumer recycling rate of 2% in Australia[4], the responsibility and onus of recycling is continuously placed on the producers, fabricators, and distributors of PVC. PVC's diverse range of applications and formulations make large-scale recycling technically possible, but operationally difficult[5]. The need for R&D and technological advancements is clear but is often initiated by academics and companies with altruistic intentions that do not translate into commercial viability. Direct government involvement with investment and appropriately targeted policy incentives is important in creating a holistic strategy involving PVC[6]. This created various pillars in PVC circularity with missing links that need to be addressed at all levels of Australian governance.

A recent study published in March 2026[7] gave a comprehensive overview of how these missing links interacted in Australia. In its analysis, it broadly divided these links into three categories. The primary independent drivers of circularity in Australia (tier 1), the intermediary links acting as the operational engine for the PVC industry's circularity (tier 2), and the other factors heavily dependent on the other 2 tiers (tier 3). The primary drivers of PVC circularity in Australia are found to be:

- The availability of efficient regional logistics,
- Off-cut collection systems and takeback programs, and
- Social acceptance & equity regarding usage of recycled PVC in scientifically acceptable applications.

Tier 2 includes factors such as collaboration, knowledge and capacity, supplier market responsiveness, creation of application-specific recycling, policy incentives, and regulatory assistance that act as links between the whole PVC circularity chain.

Contrary to the general perception, tier 3 factors such as toxicity management and price competitiveness are dependent on the other links in tier 1 and 2 to be established, creating a chicken and egg situation with PVC's circularity which can only be solved by a holistic strategy regulated at the highest level.

[2] Rajenthiran, N., Zuo, J., Oteng, D., & Rodrigo, N. (2026). Structuring PVC circularity in the built environment: A systems-based ISM-MICMAC analysis. Journal of Environmental Management, 405, 129548. https://doi.org/10.1016/j.jenvman.2026.129548

[3] Havaei, M., Akin, O., Locaspi, A., John Varghese, R., Minette, F., Romers, E., De Meester, S., & Van Geem, K. M. (2024). Beyond the Landfill: A critical review of techniques for End-of-Life Polyvinyl chloride (PVC) valorization. Waste Management, 193, 105–134. https://doi.org/10.1016/j.wasman.2024.11.023

[4] Department of Climate Change, Energy, the Environment and Water. (2025). Australian plastics flows and fates report 2023–24. Australian Government. https://www.dcceew.gov.au/environment/protection/waste/plastics-and-packaging/australian-plastic-flows-fates-reporting

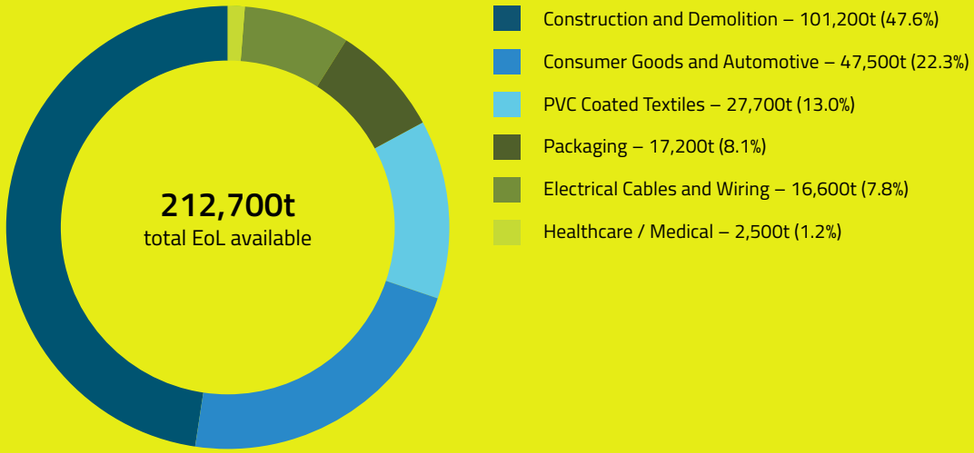
[5] IChemE. (n.d.). Chemical Recycling of PVC: From Laboratory Promise to Industrial Reality. Retrieved May 14, 2026, from https://www.thechemicalengineer.com/features/chemical-recycling-of-pvc-from-laboratory-promise-to-industrial-reality/67

[6] Rajenthiran, N., Zuo, J., Oteng, D., & Rodrigo, N. (2026). The role of polyvinyl chloride in achieving circularity in the built environment: A comprehensive review. Environmental Impact Assessment Review, 116, 108103. https://doi.org/10.1016/j.eiar.2025.108103

[7] Rajenthiran, N., Zuo, J., Oteng, D., & Rodrigo, N. (2026). Structuring PVC circularity in the built environment: A systems-based ISM-MICMAC analysis. Journal of Environmental Management, 405, 129548. https://doi.org/10.1016/j.jenvman.2026.129548

VCA commissioned Blue Environment for the creation of *Australian PVC flows and recovery opportunities to 2040* report which was released in March 2026, that produced comprehensive data on PVC waste streams and their quantities amongst others. These waste streams can be broadly divided into the six streams shown in *Figure 5.* Each of those waste streams pose their own set of recycling challenges. *Figure 5* shows the available End-of-Life weights of PVC waste from different sectors. Unavailable EoL material represents waste that reaches EoL and can never be recovered, such as buried pipes, which add up to an additional 23,500 tonnes. This figure almost entirely comes from the construction & demolition (C&D) stream. The following section delves into recycling challenges specific to each of the six PVC waste stream sectors.

Figure 5: **PVC waste streams by sector and their EoL weights (2022-23 figures)**



1. With PVC coated textiles, the biggest hindrance comes from the maturity of available technologies, with multiple actors either recently successful with their pilot projects or close to efficient success with their research. These methods mostly involve solvent dissolution-based technology that is yet to reach economic viability or efficiency required for wide-scale commercial adaptation[8]. Economic viability in this case is dependent on the primary drivers mentioned earlier: logistics and collection programs.

2. Efficient recycling of medical waste, which includes irreplaceable products like medical hoses and IV bags, needs source separation after use. This is being directly tackled by the 'PVC Recycling in Hospitals' program in Australia. Reaching the full end of its recycling potential depends on equal involvement of PVC medical product consumers and takeback programs.

3. Recycling of PVC in the electrical cables and wiring industry has a very viable pathway. While the metal inside the wires is very valuable for a recycler, the PVC reprocessed from cable waste has been found to maintain its thermal stability, and its tensile strength actually increases. Major recyclers and government waste processing facilities could include this stream in their operations if investment and incentives are provided appropriately. RecyCable™ has proved the commercial viability of this process, by efficiently sorting the cables and separating their plastic and metal components based on the material.

4. Consumer goods & automotive applications consist of a wide variety of niche PVC usage each having minor waste supply volume that do not usually justify investment into their respective recycling infrastructure. Recycling potential of these is, therefore, linked to the product they are added to, and the up-cyclability of that product.

[8] Havaei, M., Akin, O., Locaspi, A., John Varghese, R., Minette, F., Romers, E., De Meester, S., & Van Geem, K. M. (2024). Beyond the Landfill: A critical review of techniques for End-of-Life Polyvinyl chloride (PVC) valorization. Waste Management, 193, 105–134. https://doi.org/10.1016/j.wasman.2024.11.023

5. Households generate 40% of total packaging waste and are hence an important part of recycling. End-of-life (EoL) packaging is disposed of in one of three ways: through container deposit schemes, dedicated soft plastic collection systems, or via kerbside separation.

In a 2024 study[9] involving a material flow analysis of household single-use packaging flows through a municipal waste system in New South Wales (NSW), Australia, PVC packaging products, which comprised 4,600 tonnes in the state in 2020–21, had a 0% dry recyclable collection rate, 100% collection losses, and a kerbside diversion rate of 0%. PVC packaging comprises 8.1% of total EoL PVC waste, of which 6.3% is flexible PVC packaging. Rigid PVC packaging such as PVC bottles can be easily recycled if collected and separated properly.

Soft Plastics Stewardship Australia (SPSA) has begun an initiative involving the collection of soft plastics and the use of the chemical recycling method of pyrolysis to process them; however, this initiative excludes PVC. A two-step strategy, using dechlorination as a precursor to pyrolysis, has been proven effective for PVC-mixed plastic streams[6]. The implementation of this two-step strategy, however, faces challenges around economic viability. Investment in dechlorination technologies will not just help PVC packaging but adds to the entire PVC circularity forming an important link to the upcycling of PVC. Innovative techniques also exist by adding two different waste streams, such as adding PVC cling films to pipes to enhance their properties, that can be implemented if intended[3].

6. The C&D sector is the most important waste stream for PVC with 47.6% of the total available EoL PVC waste. Combined efforts to mandate practices around C&D plastic waste at the local government level, collect this waste at the construction site, provide training to employees at the either the trades certification stage or at the site, and willingness to accept, sort, and process this waste by the recyclers are all needed. A recent study detailed how perceived behavioural control is far more important than the intentions of the C&D employees for carrying out C&D plastic recycling, and this can only happen with effective resource allocation, training, infrastructure, and incentives[10]. A confluence of these factors leads back to the dependent drivers in tier 3 mentioned earlier, and will indirectly influence price competitiveness, commercial viability of PVC recycling, the overall circularity of PVC, and circularity of the entire Australian industry.

- Industry Sustainability Officer, VCA

[9] Madden, B., & Florin, N. (2024). Characterisation of household single-use packaging flows through a municipal waste system: A material flow analysis for New South Wales, Australia. Heliyon, 10(12), e32878. https://doi.org/10.1016/j.heliyon.2024.e32878

[10] Li, L., Zuo, J., Du, L., & Chang, R. (2024). What influences the on-site recycling behaviour of C&D plastic waste in Australia? An action determination model approach. Journal of Environmental Management, 371, 123158. https://doi.org/10.1016/j.jenvman.2024.123158

INDUSTRY DEVELOPMENTS AND INNOVATION

ResiLoop

ResiLoop is a not-for-profit product stewardship scheme that is funded by leading suppliers of the resilient flooring industry. Operational since 2024 and with an ambitious growth plan, this scheme aims at creating and developing a complete recycling program for resilient flooring, including collection, processing, and reuse solutions. With around 60,000 tonnes of resilient flooring waste being sent to landfill annually, of which almost 1/3 is PVC by weight, this industry represents a significant contributor to PVC waste while also offering substantial recycling potential. ResiLoop is successfully tackling this opportunity and setting a positive precedent.

In 2025, ResiLoop collected 53.9 tonnes of vinyl installation offcuts. This figure was below their collection targets, but the program continued to expand its operational footprint and industry engagement across multiple states, with volumes influenced by fluctuations in downstream feedstock demand, including a period of product redesign by the recycling partner that temporarily reduced intake requirements. Recovered material continues to be processed into established product applications by Think Polymer Technologies, including PVC garden edging supplied through Bunnings and a composite decking product through their company One Deck™.

ResiLoop Collection Bin

Think Fencing Deck

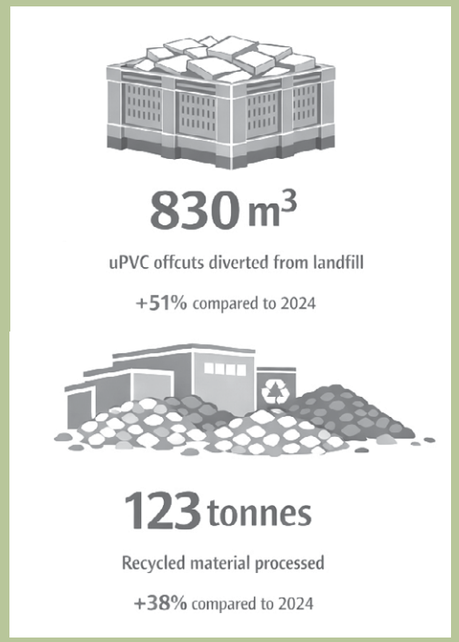
In Victoria in 2025, ResiLoop established 28 new collection points (CPs), and is looking to expand collections interstate with CPs in NSW and collections from major projects in other areas. This growth was made possible through direct engagement with flooring contractors, retailers, and installers responsible for on-site separation and collection. ResiLoop reports that a key learning for them has been the importance of clear, practical communication of collection criteria, and is in the process of optimising its viability through their operational and logistics costs. At a product supplier level, there is increasing recognition of the need to offer take-back options to customers, helping embed recovery pathways into standard supply arrangements.

R&D funding through ResiLoop's Circularity Support Fund (CSF) has been key to their innovation strategy and collaboration projects with Edith Cowan University (ECU) and the University of Technology Sydney (UTS) on projects that are expected to provide significant outcomes in 2026. While ECU is developing engineered "Smart Beads" for concrete construction applications, UTS is researching legacy additives in older flooring materials, with the aim of producing a practical industry guide to support the future recycling of uplifted floorcoverings.

VinylCycle Label

VinylCycle Label was created by VCA in collaboration with Good Environmental Choice Australia (GECA), to encourage recycled PVC uptake and related innovation. The primary purpose of the specifications is to define criteria for the verification of products claiming to be made wholly or partially from recycled PVC. It has been identified that this label, in its current form, requires changes to improve accessibility for manufacturers, with a revision planned to take place in the next two years.

Armstrong Flooring is leading by example, with its Cove Fillet product successfully certified under the label. Manufactured in Australia, it incorporates high levels of recycled PVC derived from pre-consumer waste streams, particularly from the cabling and extrusion sectors. Sourcing consistent, high-quality feedstock has been a barrier for Armstrong Flooring, which has been largely overcome with an increased investment fed across construction and plastics recycling sectors which led to improved collection systems, better sorting, processing infrastructure and expanded strong partnerships with local recyclers and compounders. Cove Fillet is now made with 75% recycled content, demonstrating a robust, verified approach to material circularity. Over the past two years, approximately 68,000 kg of PVC extrusion and cabling waste have been incorporated into Cove Fillet production, which is commendable.



uPVC Recycling Initiative Outcomes – 2025

Collected Offcuts

uPVC Offcuts Recycling and PVC Analyser

The Australia-first initiative by aluplast® and Think Polymer Technologies provides a strong illustration of the potential that collaboration between the right partners can deliver in achieving closed-loop circularity within the PVC industry. In this initiative, aluplast® collects uPVC windows and doors offcuts from their fabricator network, which is then shredded and granulated to be made into fencing and decking products by Think Polymer Technologies companies. To optimise this further, aluplast® is sending mini shredders to their fabricators for shredding before transport, significantly reducing the transport volumes and costs.

With an approximate End-of-Life (EoL) weight of 400 tonnes in 2022-23, the potential for PVC windows and doors recycling is great, especially considering its relative ease of recycling compared to other types of PVC products. One of the main issues preventing the full EoL weight from being recycled is the availability of recyclable uPVC material with the required purity and compatibility.

To tackle his, Think Polymer Technologies worked with CSIRO to develop a custom-built PVC analyser that could accurately identify, assess, and sort PVC materials in real time, ensuring that materials containing problematic or harmful content do not re-enter use. This technology has immense potential other segments of the PVC industry, provided appropriate collaboration and adaptation take place.

PVC Separation from Coated Textiles and TexBack

With 1.2 mil m^2/yr of PVC coated textiles estimated to be going to landfill in Australia, and an almost zero recycling rate for PVC coated polyester fabrics, this remains a critical research sector area with no viable commercial solutions available yet. PVC Separation's world-first proprietary technology formed the basis of TexBack pilot and is nearing completion.

Small amount of residual PVC in Polyester wool after separation, posing the final hurdle in the PVC Separation process.

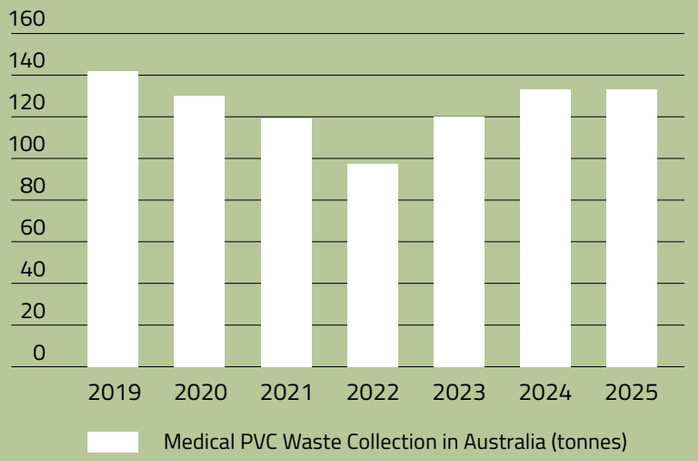
PVC Separation has successfully demonstrated separation of soft PVC (tarpaulin) for nearly ten years. Over the past three years, a small pilot plant has been operated in Brussels under licence to test the process, achieving up to 99% pure PVC. PVC Separation is currently working in Ballarat to resolve one remaining challenge: removal of the small residual amount of PVC left in the recovered polyester. Support and solutions are actively being sought to address this. Once resolved, the process will be ready for commercialisation.

PVC Recycling in Hospitals

The PVC Recycling in Hospitals is a world-first program managed by Baxter Healthcare in collaboration with Vinyl Council of Australia and is one of the most successful recycling programs within the PVC industry. In 2025, a total of 267 sites participated in the program in Australia, collecting 117 tonnes of medical PVC waste, which was a 14% decrease compared to 2024's 133 tonnes. This decline is a result of a mix of factors which includes fluctuations in participation and collection rates, and the use of a more diverse materials (other than PVC) for IV bags in 2025 compared to the previous year. This commitment remains strong across the market with no major issues being anticipated that could affect future collection numbers.

Baxter Healthcare continues to expand its network by pursuing new partnerships, building on the existing 300+ collection sites across Australia and New Zealand. Through strengthening engagement with healthcare facilities and extending reach across both hospitals and other locations, the program is positioned to recover higher volumes of PVC and further solidify its leadership in sustainable medical waste management in the region.

Figure 6: **Recovered PVC Waste from Hospitals**



RecyCable™

The composition of electrical cables (a complex mix of PVC plastics tightly bonded to metals), makes traditional recycling methods inefficient. Recyclers will often optimise their processes to maximise recovery of only the, high-value, metal conductor, leaving a low-value, PVC-rich residual with high contamination rates, low material recovery and limited reuse applications. As a result, the majority of PVC cable waste ends up in landfill. RecyCable™ addressed this through extensive research and development in partnership with CSIRO, RMIT and VCA. Initiated by JR Hammer, this initiative guarantees 90% recycling rate.

RecyCable™ set up collection points across retailers such as Middy's and Lecky's to accept cable waste from contractors, with the flexibility of contractors organising site collections on large projects. Collected cables are sent to the recycling facility at JR Hammer, and the recovered PVC material is reintroduced into products like concrete alternatives. As of April 2026, RecyCable has recycled more than 3700kg of cable materials. RecyCable is currently working on a Cooperative Research Centres Project (CRC-P) in collaboration with CSIRO and RMIT University, expanding its reach and innovation.

Pharmacycle™

At the confluence of packaging and medical PVC industries, Pharmacycle™ is tackling complex waste streams, predominantly blister packs. This successful national recycling and resource recovery program is the only one in Australia providing a full recycling solution for blisters packs by separating their PVC and aluminium components and re-introducing them into the Australian market. Since inception in 2022, Pharmacycle™ has facilitated the collection and recycling of approximately 146 million blister packs, equating to roughly 219 tonnes of material diverted from landfill.

All collected material is processed at a dedicated facility in Silverwater, Sydney, where blister packs are granulated and separated into their two constituent streams. The recovered PVC is supplied to Think Fencing in Victoria for use in composite decking and fencing products, while the recovered aluminium is sent to Weston Aluminium in the Hunter Valley for reprocessing into de-oxidant pucks used in steel manufacturing — ensuring both streams are returned to productive use within Australian supply chains.

Cables collected through RecyCable program

RecyCable Processing

Pharmacycle processing

Over the past 12 months, the program has scaled significantly, now offering more than 1,000 free public drop-off locations nationally. Alongside this expansion, Pharmacycle™ has broadened its scope beyond blister packs, with new initiatives underway to address the recycling of inhalers and injectable pens — further extending its reach into complex-to-recycle healthcare waste streams.

IN FOCUS – INNOVATION

Amir Razmjou's Research

Amir Razmjou, a researcher and Associate Professor at Edith Cowan University (ECU), has been extensively working on a range of innovative and niche PVC-related projects with potentially broad applications, subject to technical success and economic viability. During a meeting with Amir, he provided insights into the development processes and long-term objectives of these projects, showcasing his position as one of Australia's leading researchers in PVC innovation.

The first of his projects involves using waste PVC cables and turning them into recyclable green membranes for potential use across a wide range of filtration systems, from industrial applications such as desalination and wastewater treatment plants to dialysis machines in healthcare facilities, among others. For this, he partnered with Connop Innovation Technology Group (CITG) in WA and, together, they have brought this research close to the pilot campaign, with recent $5 million government funding providing the boost needed to establish their pilot plant.

Amir and his team have also collaborated with ResiLoop to use their collected flooring waste to create smart beads that would potentially be used in concrete for both load-bearing and non-load-bearing structural applications. Concrete in its current form has the highest carbon-footprint amongst construction materials and is responsible for 8% of the world's CO_2 emissions. If successful, these smart beads would significantly reduce the Global Warming Potential (GWP) of concrete.

His other Plastic Recycling projects include the development of a recycling technology with Water Corporation to convert end-of-life hollow fibre ultrafiltration membranes and modules into new membranes for water treatment.

These developments are unique, straying from PVC's traditional construction and packaging applications. This fresh direction is what has sparked curiosity and excitement within VCA, making Amir's research well worth highlighting.

- Industry Sustainability Officer, VCA

INDUSTRY BENCHMARKS

Figure 7: **Outcomes by Commitment Graph**

Note: 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.

Scoring Breakdown

Signatories are scored for each commitment out of the following:

FULL COMPLIANCE (2)	PARTIAL COMPLIANCE (1)	NON-COMPLIANCE (0)
Full Compliance is awarded when the Signatory meets all necessary requirements of the commitment.	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 shall be allocated if the Signatory fails to meet the requirements of the commitment.

A compliance rating for each commitment is calculated by aggregating the points achieved by relevant Signatories, including both partial and full compliance.

Outcomes by Commitment

Of the twenty-one program commitments, five commitments maintained full compliance in 2025 – an encouraging indicator of long-term consistency across these critical areas. These include:

- ***1.3 Mercury Avoidance,***
- ***1.4.1 VCM Emissions (S-PVC),***
- ***1.4.2 VCM Emissions (E-PVC),***
- ***1.5 Residual VCM,***
- ***2.1 Stabilisers & Pigments.***

A strong year-by-year improvement has been seen in multiple commitments resulting in 14 out of 21 commitments recording a compliance rating of above 90%. Looking at this trend, the scope for notable changes in compliance ratings by commitment could be drastically reduced in the coming years.

The following three commitments have seen a significant rise in compliance ratings in 2025, indicating steady progress in environmental responsibility and internal production systems:

- ***2.2 Recycling PVC Containing Legacy Additives*** – ↑34% to 81%
- ***3.1 Energy & Greenhouse Gas Emissions*** – ↑13% to 94%
- ***4.2 Recycled PVC*** – ↑12% to 62%

The significant rise seen in *2.2 Recycling PVC Containing Legacy Additives,* which deals with safety around recycling PVC containing legacy additives, is assumed to be a direct result of the changes made to commitment *2.4 Open Disclosure* to better reflect the confidentiality requirements and expectations of the Signatories. This had a positive trickledown effect, with multiple Signatories disclosing more data across related commitments, improving their ability to meet the evidence requirements for commitment 2.2.

Notable gains in the following commitments highlighted continued improvements in ethical practices:

- ***5.2 Supply Chain Mapping*** – ↑4% to 93%
- ***5.4 Modern Slavery*** – ↑9% to 91%

These gains highlight growing maturity in operational systems and a strong commitment to ethical practices, particularly in relation to modern slavery and supply chain responsibilities. *5.3 Responsible Sourcing Policy* was fully introduced into PSP in 2025 after a trial period of 2 years and achieved a compliance rating of 89%. This is a strong initial showing, which further reinforces the continuing shift.

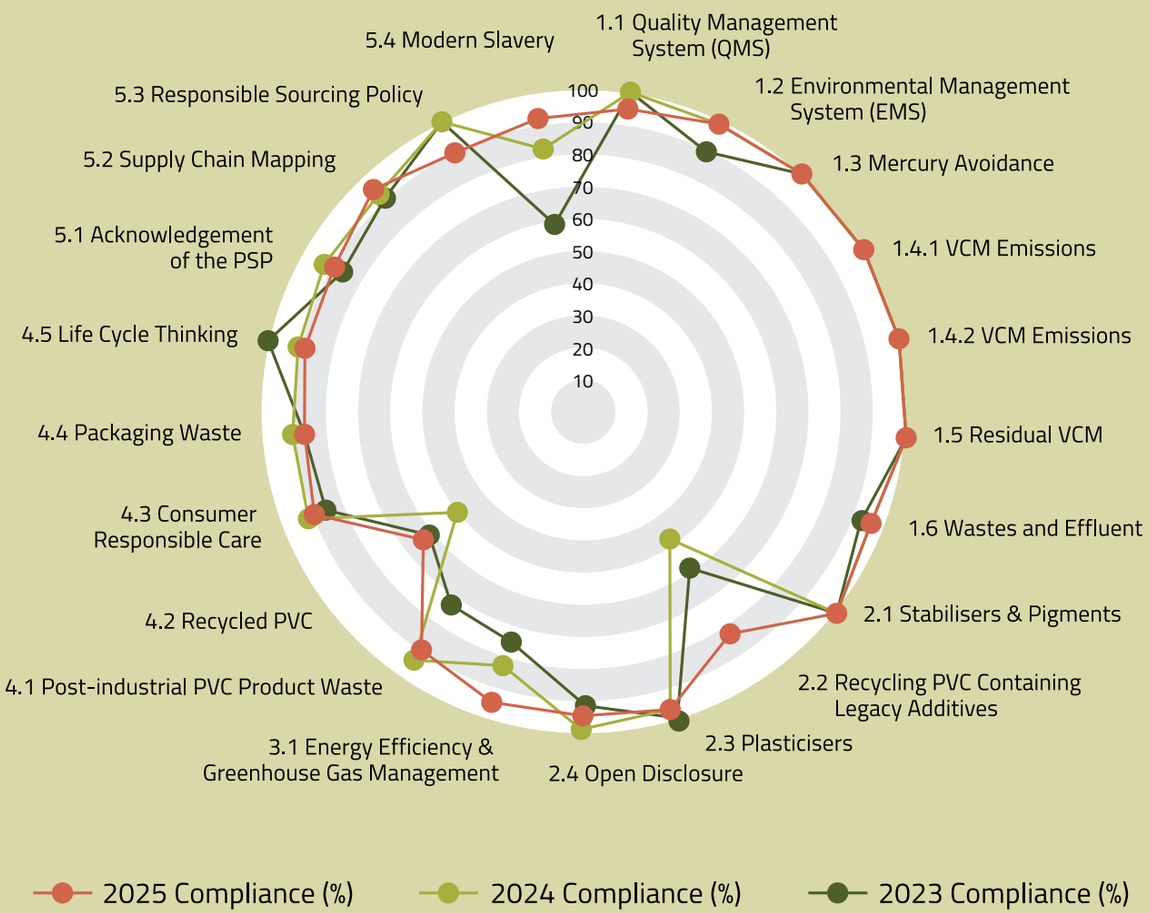
Notably, the following commitments observed a decline:

- ***4.1 Post-Industrial PVC Waste*** - ↓2% to 88%
- ***4.5 Life Cycle Thinking*** - ↓1% to 89%

Due to the way the reporting criteria for the commitment *4.5 Life Cycle Thinking* is designed currently, there is little to no overlap between Signatories required to answer this question from year to year. The change in compliance across the years, therefore, does not reflect the degree to which Signatories apply Life Cycle Thinking when developing new products. The reason for decline in *4.1 Post-Industrial PVC Waste* compliance rate is unclear.

The update made to *2.3 Plasticisers* which modified it from mandatory phase out to mandatory reporting and disclosure, has led to more transparent reporting of plasticiser use among Signatories and has resulted in a sharp increase in reported DEHP use.

Figure 8: **Commitment compliance comparison between 2024 and 2025**



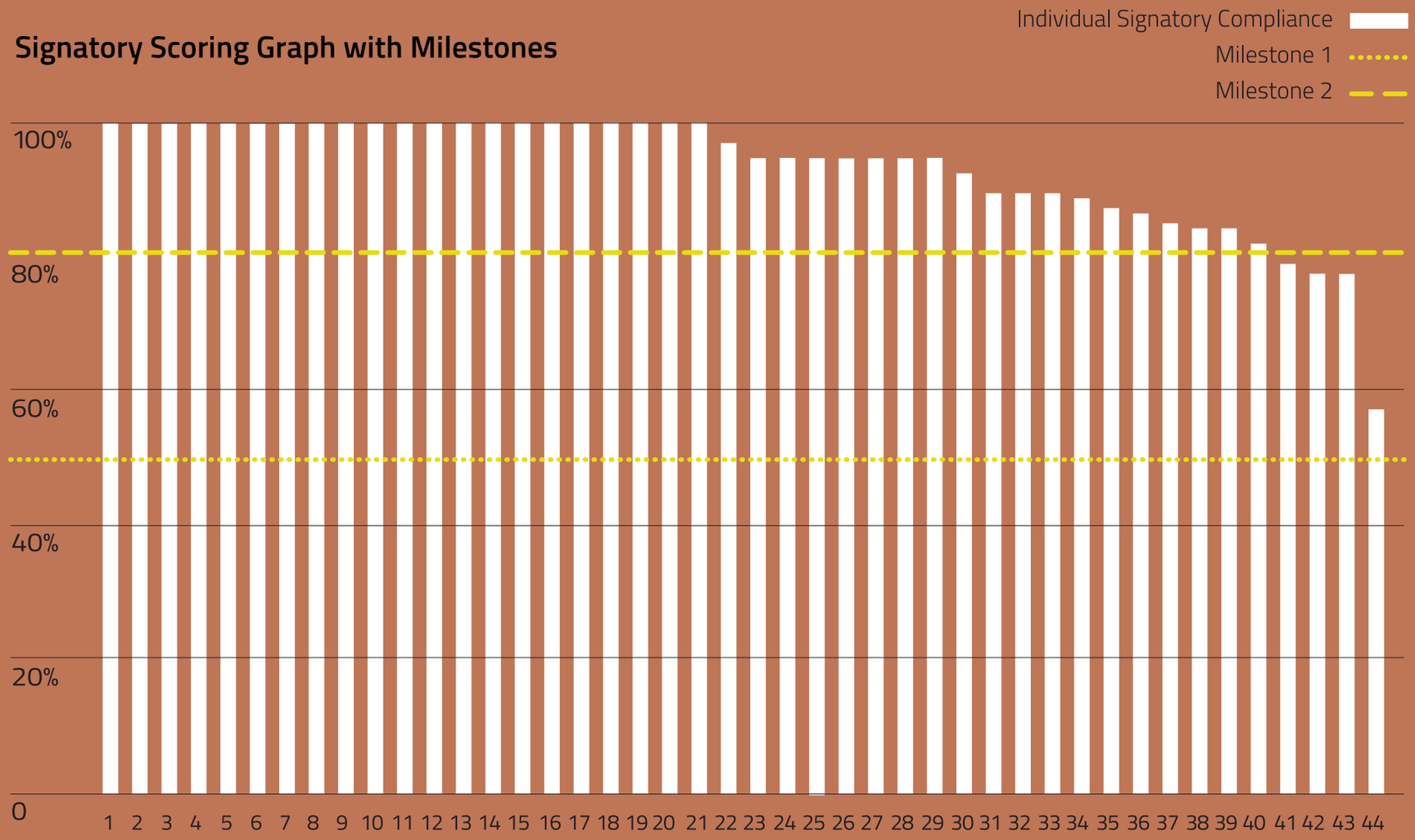


Figure 9: **Individual Signatory Compliance**

Figure 9 shows the spread of scores across all Signatories relative to PSP's two program milestones. For the 2025 reporting period, 100% of Signatories received at least 50% compliance, impressively the second milestone to have 80% of Signatories achieve 80% compliance or higher in 2024 was exceeded in 2025 with 91% of Signatories achieving this. The final average compliance of all Signatories was 92%.

Benchmarks

Excellence

Akdeniz Chemson Additives Pacific

ANZ Flooring trading as Armstrong Flooring *(Local Converter)*

Australian Plastic Profiles

Australian Vinyls Corporation *(Additive Supplier)*

Australian Vinyls Corporation *(Resin Trader)*

Baerlocher (M) Sdn Bhd

Bambach Wires & Cables

Formosa Plastics Corporation, Taiwan

Gerflor Australasia

Ixom Operations

Plastral

Primaplas

PT Asahimas Chemical

RBM Plastic Extrusions *(Compound Manufacturer)*

Specialty Polymers & Chemicals

Sun Ace Australia

Tarkett Australia

TechPlas Extrusions

Think Polymer Technologies

Tricon Energy

Welvic Australia

Silver

AFS Systems

Altro APAC

ANZ Flooring trading as Armstrong Flooring *(Importer of Semi-Finished and Finished Goods)*

Baxter Healthcare

Breathe Fresh (Australia)

Deceuninck Australia

Dunlop Flooring

FireSense

Forbo Floorcoverings

Integrated Packaging

Iplex Pipelines Australia

Karndean International

Kenbrock Flooring

Pipemakers Australia

Profine International Profile Group

RBM Plastic Extrusions

Sekisui Rib Loc

Serge Ferrari

Stormtech

Vinidex

Bronze

CMS Electracom

Plascorp

The Andrews Group

Veka Plastics

Withdrawn from PSP

Dincel Construction Systems

Normet

Plustec

Polymer Direct

Failed to Report

Plastic Bend Fabrications *(Local Converter)*

Plastic Bend Fabrications *(Fabricator)*

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.

VERIFICATION AUDIT STATEMENT

FORESIGHT

Foresight Consulting Group Pty Ltd
Level 2, 171 Collins Street
Melbourne VIC 3000 Australia

1300FORESIGHT
www.foresight.com.au

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

Our conclusion

Foresight Consulting Group ("Foresight", 'we') was engaged by the Vinyl Council of Australia ("VCA") to undertake 'limited assurance' as defined by Australian Auditing Standards, over the transcription of 57 statements (the "Selected Performance Statements") within the 2025 PVC Stewardship Program Progress Report ("PSP Report") for the year ended 31 December 2025 (the "Subject Matter"). Based on our limited assurance engagement, nothing has come to our attention that causes 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.

Basis for Conclusion

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 2025. Foresight reviewed the transcription of the Selected Performance Statements (listed in Appendix A) from VCA's internal systems to the PSP Report. 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. 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 limited assurance conclusion.

Respective responsibilities

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. VCA's responsibility includes establishing and maintaining internal controls, adequate records and making estimates that are reasonable in the circumstances**.** Our responsibility was to express a conclusion on the transcription of the Selected Performance Statements from the VCA's summarised data.

Our independence

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, 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:

- Obtaining 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.

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 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.

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. The scope of work covered the Subject Matter referred to above as included in the PSP Report. Our procedures did not include testing controls or performing procedures on the underlying source data and information, including that provided to the VCA from signatories.

Joshua Martin, Director, Foresight Consulting Group Pty Ltd
Melbourne, Australia
20 May 2026

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

The table below details the Selected Performance Statements assured as part of our limited assurance over the transcription and presentation of the data from the Excel file provided by VCA. Where a single statement has multiple data points that have been assured by Foresight, 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	Selected Performance Statements
1	Executive Summary Central Graphic, page 4	Number of signatories at CY25 year end: 47
2	Executive Summary Central Graphic, page 4	Number of signatories reporting at CY25 year end: 44
3	Executive Summary Central Graphic, page 4	Number of new signatories reporting at CY25 year end: 1
4	Executive Summary Central Graphic, page 4	Number of non-reporting signatories at CY25 year end: 3
5	Executive Summary Central Graphic, page 4	Number of reporting signatories achieving excellence at CY25 year end: 21 (+2)
6	Executive Summary Central Graphic, page 4	Percentage of reporting signatories achieving compliance above 80% at CY25 year end: 91%
7	Executive Summary Central Graphic, page 4	Percentage of reporting signatories achieving compliance above 50% at CY25 year end: 100%
8	Executive Summary Central Graphic, page 4	Number of independent verifications of reporting signatories at CY25 year end: 10
9	Executive Summary Central Graphic, page 4	Average compliance of reporting signatories at CY25 year end: 92%
10	Executive Summary Central Graphic, page 4	Year-on-year percentage increase to volume of PVC recyclate consumption by reporting signatories from CY24 to CY25: 2.22%
11	Executive Summary Central Graphic, page 4	Volume of PVC recyclate consumption by reporting signatories from CY24 to CY25: 2137 tonnes
12	Executive Summary Central Graphic, page 4	Year-on-year increase in volume of DEHP/DOP consumption by reporting signatories from CY24 to CY25: +104.5%
13	Introduction, page 5	Number of reporting PSP Signatories at CY25 year end: 44
14	Introduction, page 6	Number of reporting PSP Signatories at CY25 year end contained in "Figure 2: Number of Reporting PSP Signatories over time": 44
15	Program Outcomes, page 10	Number of signatories at CY25 year end: 47
16	Program Outcomes, page 10	Number of signatories reporting at CY25 year end: 44
17	Program Outcomes, page 10	Percentage of reporting signatories achieving compliance above 80% at CY25 year end: 91%
18	Program Outcomes, page 10	Percentage of reporting signatories achieving compliance above 50% at CY25 year end: 100%
19	Program Outcomes, page 10	Number of independent verifications of reporting signatories at CY25 year end: 10
20	Program Outcomes, page 10	Average compliance of reporting signatories at CY25 year end: 92%
21	Program Outcomes, page 10	Percentage of reporting signatories achieving 50% compliance at CY25 year end: 100%
22	Program Outcomes, page 10	Volume of PVC recyclate consumption by reporting signatories from CY24 to CY25: 2,137 tonnes
23	Program Outcomes, page 11	Volume of PVC recyclate sold to local businesses not part of the PSP at CY25 year end: 214 tonnes
24	Program Outcomes, page 11	Volume of PVC recyclate consumption by reporting signatories from imported goods at CY25 year end: 2,613 tonnes
25	Program Outcomes, page 11	Volume of domestic PVC recyclate consumption by reporting signatories in Figure 3. Domestic Recyclate Consumption (tonnes)
26	Industry Developments, page 20	Volume of medical PVC collected by mainland Australian facilities at CY25 year end: 117 tonnes
27	Industry Developments, page 20	Volume of medical PVC collected by mainland Australian facilities at CY24 year end: 133 tonnes
28	Industry Developments, page 21	Volume of medical PVC collected by mainland Australian facilities at CY23 year end: 120 tonnes

29	Industry Developments, page 20	Year-on-year percentage decrease in medical PVC collected by mainland Australian facilities from CY24 to CY25: -14%
30	Industry Developments, page 21	Volume of medical PVC collected by mainland Australian facilities in Figure 8: Medical PVC Waste Collected (tonnes)
31	Industry Benchmarks, page 23	Number of PSP commitments, number of reporting signatories who achieved full compliance, partial compliance and non-complian for each PSP commitment at CY25 year end in Figure 9: Outcomes by Commitment Graph
32	Outcomes by Commitment, page 24	Number of PSP commitments at CY25 year end: 21
33	Outcomes by Commitment, page 24	Year-on-year increase in average compliance for Commitment 3.1 Energy & Greenhouse Gas Emissions from CY24 to CY25: 13%
34	Outcomes by Commitment, page 24	Year-on-year increase in average compliance for Commitment 5.4 Modern Slavery from CY24 to CY25: 9%
35	Outcomes by Commitment, page 24	Year-on-year increase in average compliance for Commitment 2.2 Recycling PVC with Legacy Additives from CY24 to CY25: 34%
36	Outcomes by Commitment, page 24	Year-on-year increase in average compliance for Commitment 4.2 Recycled PVC from CY24 to CY25: 12%
37	Outcomes by Commitment, page 24	Year-on-year decrease in average compliance for Commitment 4.1 Post-Industrial PVC Waste from CY24 to CY25: 2%
38	Outcomes by Commitment, page 24	Year-on-year decrease in average compliance for Commitment 4.5 Life Cycle Thinking from CY24 to CY25: 1%
39	Outcomes by Commitment, page 25	Average compliance for Commitment 1.1 Quality Management Systems at CY25 year end: 96%
40	Outcomes by Commitment, page 25	Average compliance for Commitment 1.6 Wastes & Effluent at CY25 year end: 96%
41	Outcomes by Commitment, page 24	Average compliance for Commitment 5.2 Supply Chain Mapping at CY25 year end: 93%
42	Outcomes by Commitment, page 24	Average compliance for Commitment 2.2 Recycling PVC Containing Legacy Additives at CY25: 81%
43	Outcomes by Commitment, page 25	Average compliance for Commitment 2.2 Recycling PVC Containing Legacy Additives at CY24: 47%
44	Outcomes by Commitment, page 24	Year-on-year increase in average compliance for Commitment 5.2 Supply Chain Mapping from CY24 to CY25: 4%
45	Outcomes by Commitment, page 24	Average compliance for Commitment 4.1 Post Industrial PVC at CY25: 88%
46	Outcomes by Commitment, page 25	Average compliance for Commitment 4.1 Post Industrial PVC at CY24: 90%
47	Outcomes by Commitment, page 24	Average compliance for Commitment 4.2 Recycled PVC at CY25: 62%
48	Outcomes by Commitment, page 25	Average compliance for Commitment 4.2 Recycled PVC at CY24: 50%
49	Outcomes by Commitment, page 24	Average compliance for Commitment 5.4 Modern Slavery at CY25: 91%
50	Outcomes by Commitment, page 25	Average compliance for Commitment 5.4 Modern Slavery at CY24: 82%
51	Signatory Scoring Graph W/Milestone, page 26	Average compliance of reporting signatories at CY25 year end: 92%
52	Outcomes by Commitment, page 25	Number of reporting signatories and individual signatories average compliance at CY25 year end in "Figure 10: Individual Signatory Compliance" graph
53	Signatory Scoring Graph W/Milestone, page 26	Number of signatories reporting at CY25 year end: 47
54	Signatory Scoring Graph W/Milestone, page 26	Percentage of reporting signatories achieving compliance above 50% at CY25 year end: 100%
55	Signatory Scoring Graph W/Milestone, page 26	Percentage of reporting signatories achieving compliance above 80% at CY25 year end: 91%
56	Signatory Scoring Graph W/Milestone, page 26	Average compliance of reporting signatories at CY24 year end: 89%
57	Benchmarks, page 26	Number of reporting signatories and their corresponding compliance award at CY25 year end in "Benchmarks" table

GLOSSARY

BEP	Best Environmental Practice PVC
Compound Manufacturer	Blends PVC resin and/or recyclate with additives to produce PVC compounds used by local manufacturers of PVC products
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'
EoL	End-of-Life
E-PVC	Emulsion PVC
EPR	Extended Producer Responsibility
GBCA	Green Building Council of Australia
GECA	Good Environmental Choice Australia
GHG	Greenhouse Gas
GWP	Global Warming Potential; Metric used to quantify the contribution of a greenhouse gas or material to global warming
LMW	Low Molecular Weight
Local Converter	Manufactures PVC resins/compounds into a finished product in Australia
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
uPVC	Unplasticised PVC
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
X @VCAustralia
LinkedIn Vinyl Council of Australia