

PVC PRODUCT STEWARDSHIP
ANNUAL PROGRESS REPORT

2021



Vinyl Council Australia

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The PVC Stewardship Program (PSP) is a long-term, ongoing and voluntary undertaking by the Australian PVC industry to address all relevant environmental, health and safety issues associated with the life cycle of PVC products distributed to the Australian market. This includes resin, compound and additive production and supply, local manufacturing and fabrication, and the import of finished and semi-finished goods.

The Program was established in 2002 and has continued to grow and develop, with 50 Signatories – the majority of the Australian PVC industry – now taking part. Commitments and evidence requirements have also evolved to ensure that the program addresses key stakeholder concerns, allowing Signatories to remain ready and agile both to take advantage of opportunities that may present.

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 allowing them to be used 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.



PVC STEWARDSHIP

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THEMES	COMMITMENTS	BENCHMARKS
 best practice manufacturing	Formally acknowledge participation and commitment to the PVC Stewardship Program	Company demonstration that commitment to PSP acknowledged
	Meet or exceed <i>Australian PVC industry's Minimum Acceptable Standard for Environmental Management of Manufacturing Operations</i> , including marine pollution prevention measures	Minimum standard met for manufacturing plant
	Source resin from mercury-free processes	Confirmed mercury avoidance
	Minimise Vinyl Chloride Monomer (VCM) emissions from manufacturing	$\leq 43\text{g/tonne}$ of S-PVC produced p.a $\leq 500\text{g/tonne}$ of E-PVC produced p.a
	Minimise Residual Vinyl Chloride Monomer in finished resins	Maximum of 1ppm in 99 percent of batches tested
	Life Cycle Thinking (LCT) incorporated in the development or introduction of new PVC products into the Australian market	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 legislation or the VCA Proforma statement
 safe and sustainable use of additives	Avoid use of lead, cadmium and hexavalent chromium additives	Zero use confirmed
	Responsibly recycle PVC recyclate 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	Provide compliant product data sheets/material safety data sheets

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THEMES	COMMITMENTS	BENCHMARKS
 <p>energy and greenhouse gas management</p>	Comply with the PVC Industry Charter on Energy and Greenhouse Gas Emissions	Evidence of improved energy efficiency and greenhouse gas emission profile of PVC products
 <p>resource efficiency</p>	Minimise post-industrial PVC waste sent to landfill	< 2 percent of total saleable PVC 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 provided
 <p>transparency and engagement</p>	Divert incoming and/or outgoing packaging materials from landfill, and undertake actions to encourage the recycling of packaging materials leaving the Signatory's facility	Divert from landfill ≥ 70 percent of packaging waste to recycling or reuse options
	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 every five years

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2021 was again a challenging year for business with staffing disruptions, skilled labour shortages, significant freight issues and cost increases, rising polymer prices and other lingering effects of the COVID-19 pandemic. Nevertheless, it is really pleasing to see the continued effort and improvement that Signatories are showing in a variety of areas to comply with their commitments under the PVC Stewardship Program.

As evidenced by a 17% increase in recyclate uptake in PVC products manufactured by local Signatories and an increase in Signatories achieving Excellence in Stewardship, product stewardship continues to be embraced by companies in the Australian PVC industry and we are seeing a continued push towards greater circularity of PVC products supplied to the Australian market. We welcomed three Signatories that reported for the first time for the 2021 reporting year, and we look forward to seeing how these Signatories and their peers, continue to push towards a more sustainable industry in the coming years.



In addition to the natural progression of the individual Signatories, it has been encouraging to see the industry collaboration that has taken place, particularly regarding the development of recycling options for PVC products from a variety of sectors. Projects such as the National Product Stewardship Investment Fund-backed TexBack, a collaboration between the VCA and the Specialised Textiles Association, and the new \$1 million ResiLoop project to design a solution for end-of-life floorcovering products, are a clear indication that both industry and government are united in the common goal to establish pathways to divert PVC waste away from landfill, to ensure that product reaching end-of-life remains a resource for future use.

Collaboration has also extended to the international community as well, with the VCA signing a Memorandum of Understanding with the Vinyl Sustainability Council in the United States, to share learnings and development in respective stewardship programs. VCA also remains an active member of the Asia Pacific Vinyl Network and the Global Vinyl Council. These partnerships allow the Australian PVC industry to access and exchange relevant information more easily, allowing both the local and international PVC community to take action in response to opportunities or concerns more effectively.

It is also very welcoming to see that Best Practice PVC has been recognised in the Green Building Council of Australia's (GBCA) latest Green Star Building Tools and Responsible Products Framework. This ensures that all PVC building products used in Green Star projects will require verified Best Practice PVC accreditation, encouraging both local manufacturers and importers to ensure that their products align with the responsible, sustainable and ethical guidelines set out under Green Star.

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In regard to overall Signatory achievement, all but one Signatory that reported this year attained a compliance rate of at least 50%, with 80% of Signatories achieving a compliance score of over 80%. This is a great achievement particularly given the slight changes in commitments and survey structure for the 2021 reporting year. We are also proud to report that 26 reporting Signatories (53%) achieved the Excellence in Stewardship (Gold) Award this year. We hope to see several more Signatories strive to achieve this level of compliance through business-wide responsible sourcing and manufacturing for the upcoming year.

As an industry, it is encouraging to see the work that is being undertaken across many of the different product sectors to ensure the sustainability of the PVC industry moving forward. Unlike other polymers, PVC is predominantly used for long service life products delivering key societal needs; less than 10% of PVC would be in single use applications and few of these would be readily replaceable by alternative materials. Our 50 Signatory companies firmly believe that product stewardship remains a catalyst to allow businesses to remain agile for any challenges ahead and to ensure that PVC retains its place as an integral material across a wide array of applications. The PVC Stewardship Program plays a vital role in guiding Signatories along this pathway, and the continued improvement shown year to year through the program is evidence of its efficacy. The PVC Stewardship Program is open to, and encourages all companies within the Australian PVC industry to take the necessary steps to guarantee the continuing sustainable progression of the industry, both within their own organisation and in collaboration with their supply chains.

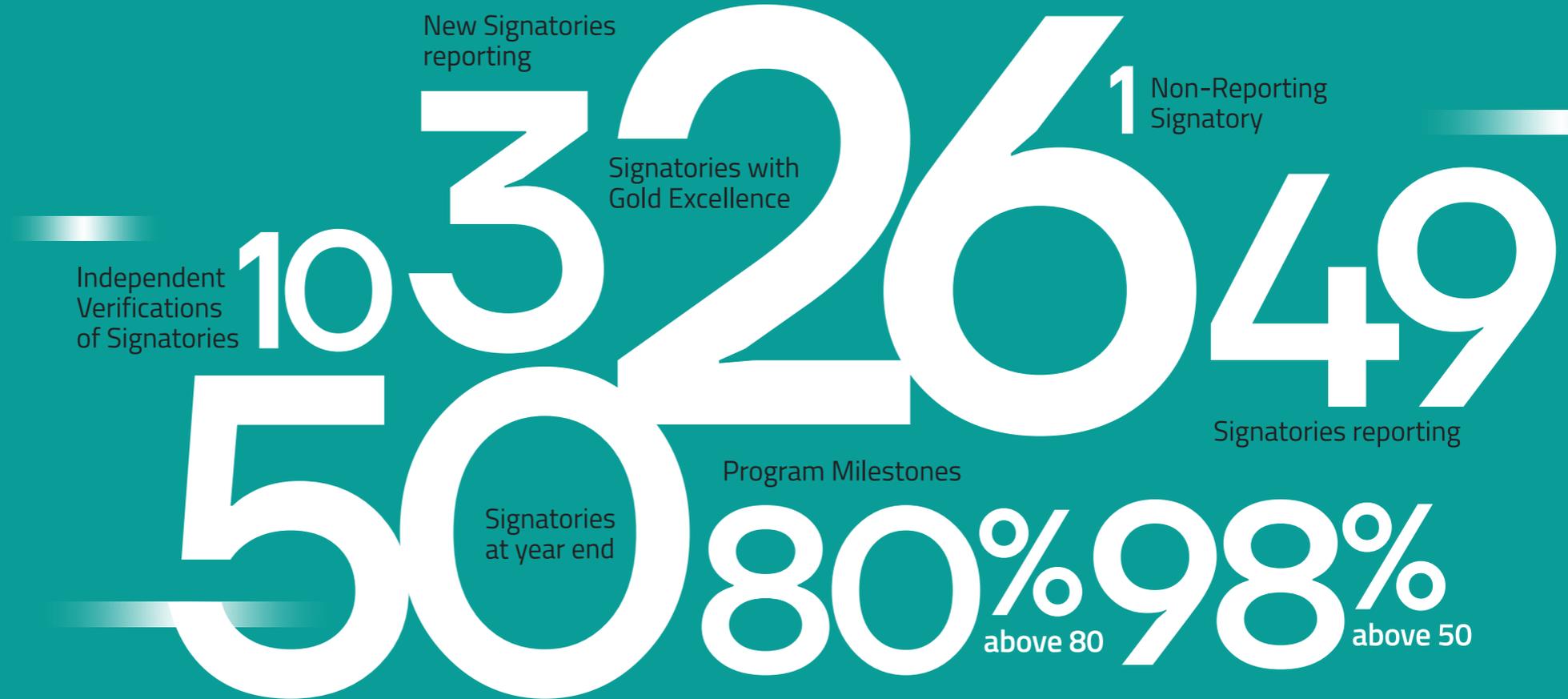
As always, I'd like to thank the PSP Technical Steering Group for its contribution to the continual progression and improvement of the PVC Stewardship Program. The insight and expertise the TSG provides allows the VCA to ensure that the program remains tied to its core ambition for continual sustainable development of the Australian PVC industry, and makes certain that Signatories are best positioned in an increasingly unpredictable time and industry.

Peter Byron

Chair, Technical Steering Group
PVC Stewardship Program

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With three new Signatories reporting as members of the PVC Stewardship Program, 2021 saw the highest number of reporting Signatories and number of those receiving Excellence in Stewardship since the program's inception. While the average compliance score dropped to 91% from the 2020 average of 93%, this was largely due to a tightening in points awarded as bonus compliance. As outlined in figure 4, bonus compliance was only awarded under the Energy and Greenhouse Gas Management commitment – in 2020 15 Signatories received

bonus compliance under the Packaging Waste commitment. The gradual escalation of scoring benchmarks plays a vital role in the VCA's commitment to continued sustainable development within the industry.

The PVC Stewardship Program met the first program milestone of having 80% of Signatories achieve 80% compliance or greater, although it narrowly missed the second program milestone of all Signatories (excluding first-time reporters)

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achieving at least bronze status, with just one Signatory failing to reach the 50% compliance mark. While the program milestone specifically excludes first-time reporters, all three new Signatories achieved 50% or greater.

As seen in *Figure 1*, 2021 saw a 17% increase in domestic PVC recyclate consumption by Signatories over 2020 results, with consumption for the year totalling 1,657,168 kg. 2021 marked the first year that recyclate sold by compounding Signatories to local non-Signatories was measured, with a further 1,473,588 kg reported. In addition, 1,067,354 kg of externally sourced recyclate was used in PVC products imported by Signatories, taking the total PVC recyclate usage figure for 2021 to 4,198,110 kg.

Four Signatories reported the use of low molecular weight phthalate DEHP/DOP, for a total just under 3,308 tonnes. As this represents a 14% increase on 2020 results, the VCA will be working closely with these Signatories to assist in the transition to alternative substances, in line with the voluntarily agreed end of 2023 phase-out date.

Figure 1: Domestic PVC Recyclate Consumption Graph



* 2021 is the first year that recyclate sold by local compounding Signatories to Non-Signatories has been included in recycled PVC usage

PROGRAM UPDATES

Additional Pathway for Packaging Waste

In order to provide a suitable compliance pathway for Signatories with minimal incoming packaging waste, an additional pathway has been created within Commitment 4.4 Packaging Waste where Signatories can report on the volume of outgoing packaging waste being diverted from landfill. This additional pathway is also in line with the requirements under the National Environmental Protection (Used Packaging Materials) Measure (NEPM) to facilitate Signatories demonstrating, if required, equivalent outcomes to those achieved under the Australian Packaging Covenant.

Greater Focus on PVC Recyclate Usage

The evidence requirements and relevance table under the Energy Efficiency and Greenhouse Gas Management Charter have been made more stringent to better reflect the aims of the charter to drive down carbon attributed to PVC products. This includes a more significant focus on PVC recyclate usage for manufacturers and distributors and on upstream suppliers' energy and carbon policies. The change in commitment parameters has resulted in a lower overall compliance rate as compared to last year, however, reflects more tangible improvements to energy and carbon emissions.

Revised Survey Structure

In preparation for the 2021 survey, the survey structure was streamlined to assist Signatories to complete their survey faster and more effectively. Certain commitments - discussed and chosen by the PSP Technical Steering Group - no longer need to be reported on yearly if the Signatory has achieved full compliance the year before. Commitments that require yearly data, are at higher risk of fluctuating results, or have larger health and safety implications, are required to be reported on each year, regardless of compliance.

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Best Practice PVC Alignment

Related commitments that can be seen in both the PVC Stewardship Program and Best Environmental Practice PVC accreditation, will have their evidence requirements adjusted to align with each other. This is aimed to streamline reporting for Signatories that are applying for BEP, and Best Practice accredited companies entering the PVC Stewardship Program. This change will be implemented in the updated Commitment and Verification Guide to be released in late 2022.

Energy and Greenhouse Gas Management Charter Update

The Energy and Greenhouse Gas Management Commitment is in the process of being updated. After witnessing more than 20 Signatories achieve bonus compliance points in the 2020 reporting year, the VCA saw this overachievement as a clear indicator that the commitment should be updated to better reflect the current and future expectations of society, with respect to transitioning to net-zero carbon. This update aims to be incorporated into the next reporting year, albeit with some interim compliance options as Signatories make the transition to the new requirements.



Safe and Sustainable Use of Additives Update

The VCA, with the help of its members and key stakeholders, is exploring options to update commitments under the 'Safe and Sustainable Use of Additives' theme. This change has largely been driven by the increasing focus on a wide set of 'Chemicals of Concern', both in Australia and abroad.

The current Open Disclosure commitment in the PSP, in which the use of additives is disclosed like a list of ingredients, is being reviewed and the disclosure approach revised to provide confidence to downstream markets and the community that all relevant chemicals deemed to be 'of concern', are avoided within products supplied to the Australian market.

LMW Phthalate Phase-Out Deadline

Since the voluntary phase-out of low molecular weight (LMW) phthalates was agreed upon by Signatories in 2018, one-third of users have completed their phase-out of DEHP/DOP, including a complete phase-out within the flooring and food contact packaging sectors. There has also been a complete phase-out, across the board, of LMW phthalates DBP and BBP. However, with the LMW phthalate phase-out date set as the end of 2023, of the small number of Signatories are still using DEHP/DOP, most will not have completely phased out the use of DEHP/DOP within this given timeframe. This is due to some Signatories encountering a range of technical difficulties transitioning from LMW phthalates to non-phthalate alternatives. To ensure that the phase-out can be completed within a timely manner, the VCA will be working closely with these Signatories, alongside the relevant additive manufacturers and suppliers to best support a transition to alternative materials within the constraints of commercial and technical feasibility as soon as possible. The VCA will continue to require Signatories to report any use of LMW phthalates by type and volume, although any use of these substances after the phase-out date will result in non-compliance under the PSP commitment.

TOWARDS A CIRCULAR ECONOMY

Across the industry, over the last year, we have seen several projects focusing on PVC waste and recycling established, which reflects the broader industry trend of increasing recycle usage and increased demand from consumers for more products with recycled content and/or lower embodied carbon.

Recycled PVC offers a significant opportunity for PVC manufacturers in many sectors to reduce their demand for virgin materials and, in the process, assist in the shift to a more circular economy.

These projects have a strong focus on diverting PVC waste from landfill, which allows the industry to view these materials as a resource, rather than waste. The VCA looks forward to collaborating further across the industry and seeing how this work can have an impact in the short and long term.

Updates for some of the programs in progress follow.

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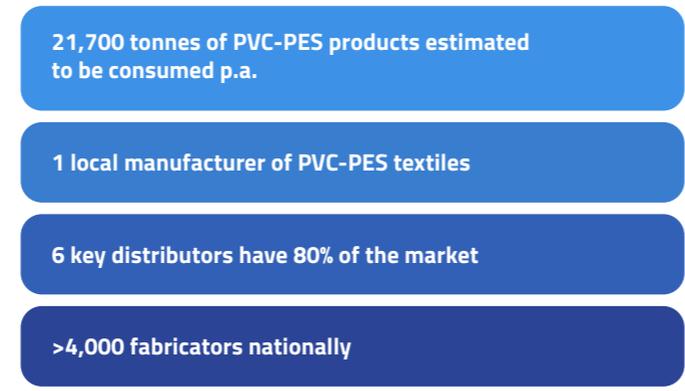
TexBack

The TexBack project supported by a National Product Stewardship Investment Fund (NPSIF) grant commenced in early 2021, with anticipated completion in the second half of 2022. The collaborative project between the Vinyl Council of Australia (VCA), Specialised Textiles Association (STA) and their members, aims to form a blueprint for a viable and self-sustaining national stewardship scheme for PVC-PES textiles.

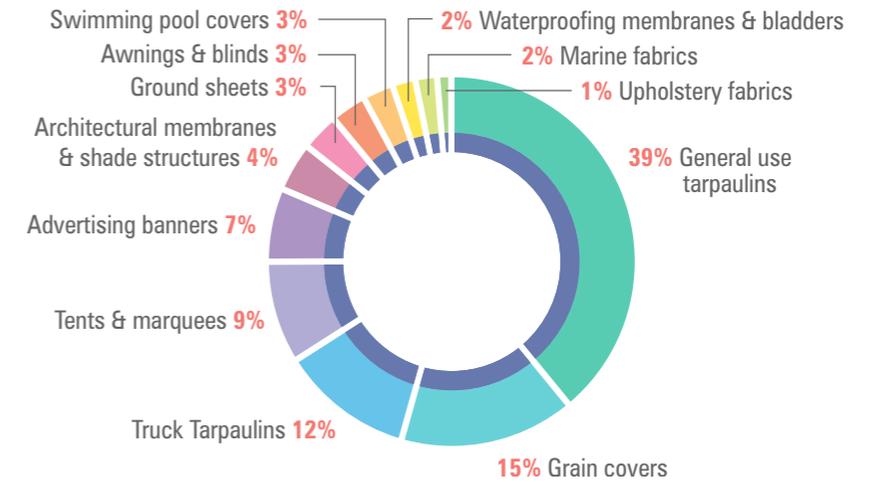
The first step of the project, to identify waste generation volumes by product application and location through a Stocks and Flows report, has been completed. A pilot plant to trial innovative technology that aims to separate PVC and polyester fibres was constructed in late 2021, with processing trials and analytical testing of material commencing in early 2022. A consultant-led development of the business case and scheme design, that incorporates the findings of both the Stocks and Flows report and the separation technology trial was initiated in December 2021.

[WEBSITE](#) > [BROCHURE](#) >

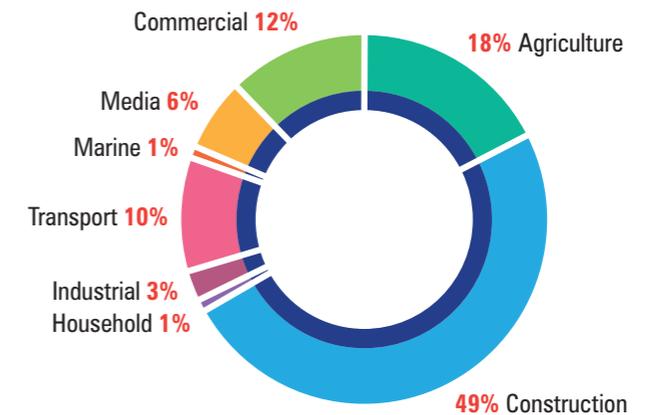
Figure 2: TexBack Key Figures



ANNUAL CONSUMPTION BY APPLICATION



SHARE OF TOTAL PCT WASTE GENERATED BY SECTOR



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PVC Recycling in Hospitals Program

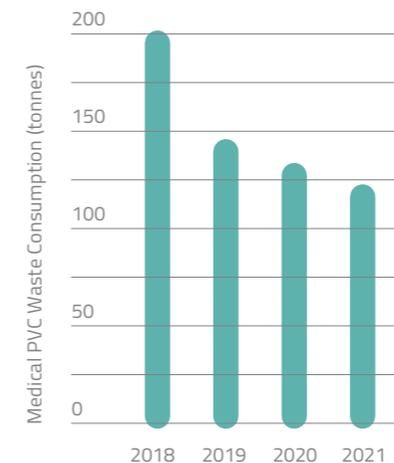
The PVC Recycling in Hospitals program continues to expand in terms of participating healthcare facilities in both rural and urban areas, however, the volumes of PVC collected remained impacted by the restrictions on elective surgeries as a result of the disruptions caused by the COVID-19 pandemic. The program diverts high-quality, medical-grade non-infectious oxygen masks and tubing, and Baxter IV fluid bags, from theatres, recovery wards, intensive care units, dialysis and day procedure units from landfill for recycling into new products.

Although collection volumes dropped in 2021 (119 tonnes – equivalent to 5.95 million IV bags) compared to the 2020 figures (129 tonnes), the number of participating hospitals has continued to increase, with more than 60 healthcare facilities having signed up over the past two years. Since 2013, more than 545 tonnes of medical PVC have been recycled – the equivalent of over 27 million IV bags.

The Vinyl Council of Australia, along with program partners Baxter Healthcare and recycler Welvic Australia, will continue to work towards their target of 50 million IV bags recycled in the five-year period to end 2025. The VCA looks forward to continuing to expand the PVC Recycling in Hospitals program, and continuing to improve the environmental footprint of the healthcare sector through the diversion of single-use PVC medical products from landfill.

[WEBSITE >](#)

Figure 3: Medical PVC Waste Consumption



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Construction Plastics Recycling Scheme

Master Plumbers' Association Queensland (MPAQ) and VCA member, Plastics Industry Pipe Association of Australia (PIPA), in conjunction with Iplex, Vinidex, Reece and Tradelink, have joined forces to launch the Construction Plastics Recycling Scheme.

The Queensland Government has provided funding support to ensure the delivery of the Scheme's six-month pilot program. The Construction Plastics Recycling Scheme officially began on 1 November 2021, with collection bins delivered to seven participating locations across South East Queensland, providing alternative outlets for PVC off-cuts to be discarded. The off-cuts collected in these bins during the scheme will be audited and data recorded. The goal of the scheme is to educate and change behaviours when it comes to the disposal of PVC offcuts - which can be recycled into a new long-life recyclable PVC pipe. The auditing process will allow the industry to better understand the volumes of available off-cuts currently available, from which further action can be taken to continue to contribute to a more responsible and sustainable future.

[WEBSITE >](#)



VinylCycle

In conjunction with Good Environmental Choice Australia (GECA), the VCA has launched the VinylCycle label which authenticates claims of recycled PVC content within PVC products manufactured and/or distributed to the Australian market using the VinylCycle Specifications.

VinylCycle authentication will aid specifiers, procurers and consumers in the identification of product with genuine recycled content to support informed procurement decisions, as well as provide a means for product manufacturers to gain recognition for contributing to the circular economy of PVC.

Manufacturers or distributors of PVC products containing recycled PVC content are encouraged to contact the VCA to understand how VinylCycle could assist their product range.

[WEBSITE >](#)

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Figure 4: Outcomes by Commitment Graph



Figure 4 provides an overview of compliance rates by all reporting Signatories by commitment. Of the 17 commitments, 13 had a full compliance rate of at least 82%, with all commitments having a minimum of 64% full compliance. Two commitments under 'Safe and Sustainable Use of Additives' achieved full compliance by all relevant Signatories – *Stabilisers and Pigments* and *Recycling PVC Containing Legacy Additives*. Of the commitments to achieve under 82% full compliance, the evidence requirements of both *Modern Slavery* and *Energy and Greenhouse Gas Management* were altered after the 2020 reporting year. The VCA will continue to assist Signatories in making sustainable progress across all areas throughout the year, including assistance with modern slavery due diligence and actions to improve the energy profile of the PVC products supplied to the Australian market.

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Figure 5: Signatory Performance – % Score by Signatory

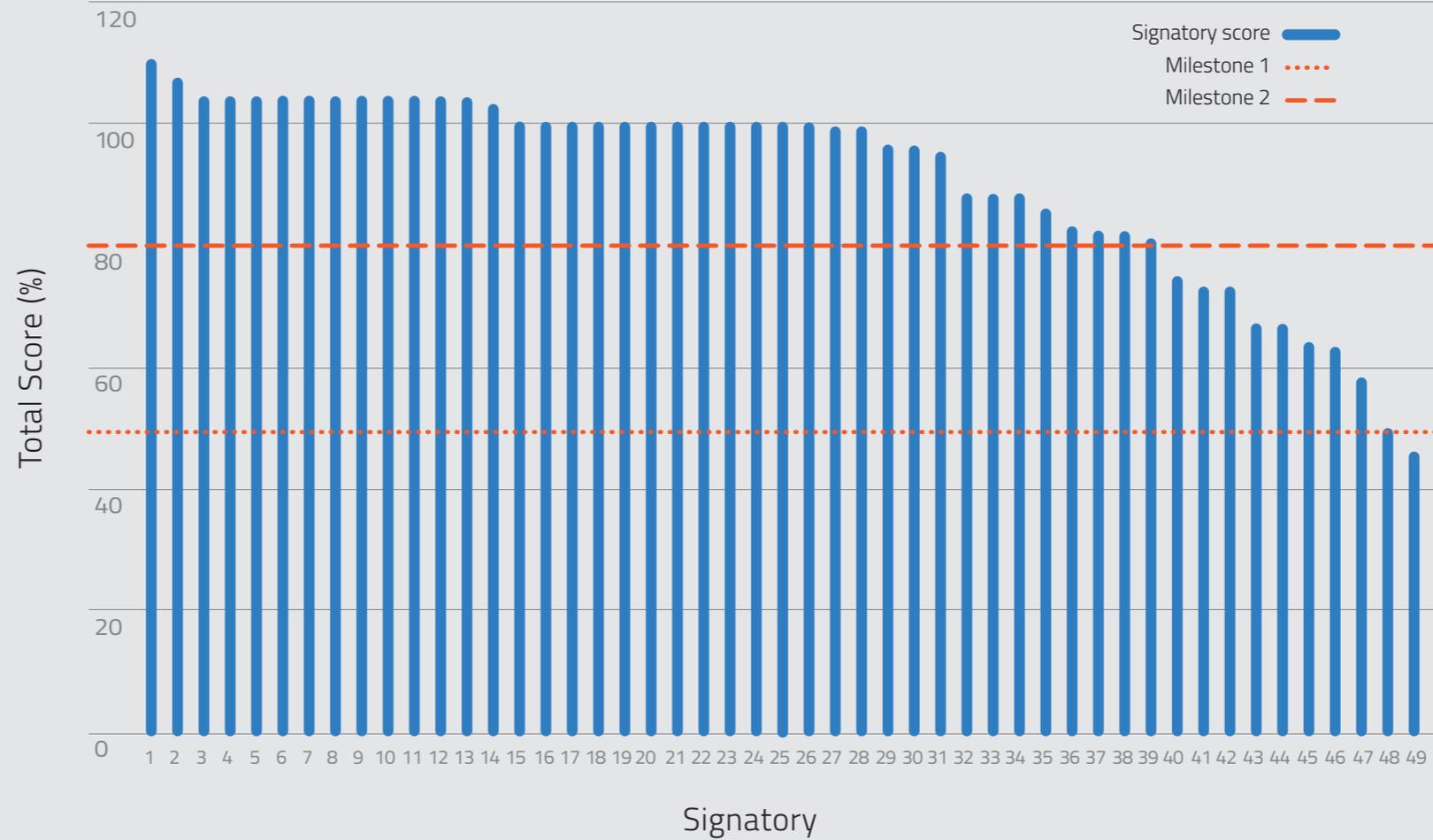


Figure 5 shows the spread of scores across all 49 reporting Signatories relative to the VCA's two program milestones (discussed under *Program Outcomes*).

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- Gold Excellence: 100 percent**
- Akdeniz Chemson Additives Pacific
 - APN Compounding
 - Armstrong Flooring
 - Australian Plastic Profiles
 - Australian Vinyls Corporation
 - Baerlocher (M) Sdn Bhd
 - Baxter Healthcare
 - Breathe Fresh (Australia)
 - Brenntag Australia
 - Chemiplas Australia
 - Integrated Packaging
 - Iplex Pipelines Aust
 - IXOM Operations
 - Pipemakers Australia
 - Plustec
 - Polyflor Australia
 - Primaplas
 - PT Asahimas Chemical
 - RBM Plastic Extrusions
 - Speciality Polymers & Chemicals
 - Stormtech
 - Sun Ace Australia
 - Tarkett Australia
 - TechPlas Extrusions
 - The Andrews Group
 - Vinidex

- Silver Commendation: 99 percent**
- AFS Systems
 - Formosa Plastics Corporation, Taiwan
- Silver: 80–98 percent**
- Altro APAC
 - Aluplast
 - CMS Electracom
 - Deceuninck Australia
 - Dincel Construction Systems
 - Forbo
 - Plastral
 - Polymer Direct
 - Profine International
 - Sekisui Rib Loc
 - Welvic Australia

- Bronze: 50–79 percent**
- Cryo Grind
 - Dunlop Flooring
 - Gerflor Australasia
 - Karndean
 - Plascorp
 - Serge Ferrari
 - Teknor Apex
 - Think Fencing
 - Veka Plastics
- Non Compliance: < 50 percent**
- Kenbrock Flooring
- Failed to Report**
- Rojo Pacific

Award Overview		
AWARD	SCORE	REQUIREMENT
Excellence in Stewardship (Gold)	100%+	Full or beyond compliance with all relevant commitments
Silver Commendation	99%	Score of 100 including bonus compliance, but with one partial compliance
Silver	80–98%	
Bronze	50–79%	



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 (seen here) 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.

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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 extraction of 31 selected statements and inclusion in the 2021 PVC Stewardship Program Progress Report ('PSP Report') for the year ended 31 December 2021. Based on our review, nothing came to our attention that caused us to believe that the extraction of 31 statements and inclusion in the 2021 PSP Report has not been prepared and presented fairly, in all material respects, in accordance with the criteria defined below.

What our review covered
We reviewed 31 selected statements presenting data and activities which indicate the performance of the VCA signatories against the Commitments – as set out in Appendix A.

Criteria applied by VCA
In preparing the selected statements, VCA applied the Australian PVC industry's PVC Stewardship Program in the form of a 'Commitment and Verification Guide'.

Key responsibilities
EY's responsibility and independence
Our responsibility was to express a conclusion on the extraction of data from the VCA signatories' self-assessment survey responses presented in the PSP Report based on our review.
We were also responsible for maintaining our independence and confirm that we have met the requirements of the APES 110 Code of Ethics for Professional Accountants have the required competencies and experience to conduct this assurance engagement. EY has not had any part in collecting and calculating data, or in preparing any part of the Report.

VCA's responsibility
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 preparing the data presented in the PSP Report and related information and applying analytical and other review procedures.
Our procedures included the following:

- ▶ Confirmed the factual accuracy of the information presented in the PSP Report by examining the data and information contributing to the 31 statements (covering all commitments presented in the Criteria) and ensuring that it had been extracted correctly from the VCA's internal systems
- ▶ Read the PSP Report for any significant anomalies, particularly in relation to VCA's activities and trends in data
- ▶ Obtained an understanding of the VCA's key systems and processes used for managing, analysing and reporting Signatory performance information
- ▶ Conducted interviews with key personnel responsible for collating and writing sections of the PSP Report to understand the reporting process.

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

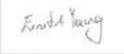
In addition, as part of our engagement, but not included in the scope of our extraction assurance, we conducted ten site assessments via teleconference or site visits and checked information submitted by the following ten Signatories to supporting sample documentation:

- ▶ Brenntag
- ▶ Dancel
- ▶ Gerflor
- ▶ IXOM
- ▶ Kamdean
- ▶ Kenbrock
- ▶ Plascorp
- ▶ Teknor Apex
- ▶ Think Fencing
- ▶ Veka

Limited Assurance
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. 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. EY did not provide assurance over the data. Specifically excluded from our scope was source data presented to the VCA from Signatories, other than for those Signatories listed above, which were assessed by undertaking site visits and documentation reviews, on a limited basis.

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 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, 2022

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GLOSSARY

BBP, DBP and DEHP/DOP	Low molecular weight (LMW) phthalate plasticisers currently listed under REACH 'Substances of Very High Concern'
BEP	Best Environmental Practice PVC
E-PVC	Emulsion PVC
EMS	Environmental Management System
EY	Ernest and Young
GECA	Good Environmental Choice Australia
LCT	Life Cycle Thinking
LMW	Low Molecular Weight
PES	Polyester
PSP	PVC Stewardship Program
PVC (Vinyl)	Polyvinyl Chloride
Signatories	VCA members 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



Vinyl Council Australia

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