

LIMITED ASSURANCE PRACTITIONER'S COMPLIANCE REVIEW REPORT TO THE DIRECTORS OF THE ANDREWS GROUP: BOLON PVC FLOORING RANGE COMPLIANCE FOR THE GREEN STAR PVC CREDIT

To the Management and Directors of The Andrews Group: This limited assurance practitioner's compliance review report covers the Bolon PVC flooring range compliance for the Green Star PVC Credit for The Andrews Group ("TAG") for the period 10 June 2020 to 10 June 2022.

Product name: Bolon PVC flooring range
Location: 62 River Street South Yarra VIC 3141
Date of issue: 29 September 2020
Next date of review: 10 June 2022

Basis for Conclusion

We have undertaken a limited assurance engagement on the compliance of The Andrews Group's ('TAG') Bolon PVC flooring range, in all material respects, with the requirements detailed in Section 7 of the Literature Review and Best Practice Guidelines for the Life Cycle of PVC Building Products document issued by the Green Building Council of Australia (the "requirements"), using compliance pathway number 2 - Manufacturer's Declaration, as established by the Green Star PVC Credit Auditor Verification Guidance - November 2013 (the "criteria") for the period 10 June 2018 to 10 June 2020 (the "relevant period"). We conducted our engagement in accordance with Australian Standard on Assurance Engagements ASAE 3100 Compliance Engagements ("ASAE 3100") issued by the Auditing and Assurance Standard Board. We believe that the evidence we obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Respective responsibilities

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

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

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

Our Independence and Quality Control

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

Our Approach

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

Our limited assurance procedures included:

- Obtaining and checking evidence to support requirements of compliance pathway 2 - Manufacturer's Declaration

- Conducting interviews with corporate and site personnel to understand the business and PVC production and manufacturing process
- Confirmed the use of compliant PVC resin compound, stabilisers and plasticisers in the manufacture of the PVC flooring range stated and subject to this review.
- Performed procedures to confirm processes at the resin production and manufacturing facilities relevant for Bolon PVC flooring products stated and subject to this review at the PVC resin production plants of Inovyn, Sweden; Anwil, Poland; and Bolon's manufacturing plant in Sweden.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Use of report

This report has been prepared for TAG for the purpose of assessing its Bolon PVC flooring range compliance with the requirements as established by the criteria.

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

Inherent Limitations

Because of the inherent limitations of any limited assurance review and the internal control structure, it is possible that fraud, error or non-compliance with the requirements may occur and not be detected. While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

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

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



Terence Jeyaretnam, FIEAust EngExec
AA1000 Lead Certified Assurance Provider
Melbourne, Australia
29 September 2020

FAQ F-00030

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

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

Rating Tools

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

- Green Star - Design & As Built v1 / Materials / 20.3 Responsible Building Materials - Cables, pipes, floors and blinds
- Green Star - Design & As Built v1.1 / Materials / 20.3 Responsible Building Materials - Permanent Formwork, Pipes, Flooring, Blinds and Cables
- Green Star - Design & As Built v1.2 / Materials / 20.3 Responsible Building Materials - Permanent Formwork, Pipes, Flooring, Blinds and Cables
- Green Star - Design & As Built v1.3 / Materials / 20.3 Permanent Formwork, Pipes, Flooring, Blinds and Cables
- Green Star - Interiors v1 / Materials / 20.2 Responsible Building Materials - Permanent Formwork, Pipes, Flooring, Blinds and Cables
- Green Star - Interiors v1.1 / Materials / 20.2 Responsible Building Materials - Permanent Formwork, Pipes, Flooring, Blinds and Cables
- Green Star - Interiors v1.2 / Materials / 20.2 Responsible Building Materials - Permanent Formwork, Pipes, Flooring, Blinds and Cables
- Green Star - Interiors v1.3 / Materials / 20.2 Permanent Formwork, Pipes, Flooring, Blinds and Cables

Disclaimer

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

FAQ F-00092

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

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

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