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Mr Mark Andrews
Group Managing Director
The Andrews Group
62 River Street
South Yarra VIC 3141

22 June 2018

Transmittal Letter: Green Star PVC Limited Assurance Compliance Review Report

Dear Mark,

Please find attached our limited assurance compliance review report in relation to the Bolon PVC flooring range distributed by The Andrews Group's compliance 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, using compliance pathway number 2 – Manufacturer's Declaration, as established by the Green Star PVC Credit Auditor Verification Guidance ("Auditor Verification Guidance").

In accordance with compliance pathway number 2 - manufacturer's declaration, as established within the Auditor Verification Guidance, the next date for assurance of the subject matter is 10 June 2020.

We thank you for your support and assistance provided during the course of this engagement, and look forward to working with you in the future.

Yours sincerely

Mathew Nelson,
Melbourne, Australia
Exemplar Global Environmental Auditor
Certification Number 1298428
22 June 2018

Attachment:

Limited Assurance Practitioner's Compliance Review Report: Bolon PVC flooring range compliance for the Green Star PVC Credit

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

Our Conclusion

We have undertaken a limited assurance engagement on the compliance of the Bolon PVC flooring range distributed by The Andrews Group 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") throughout the period 10 June 2016 to 10 June 2018 (the "relevant period").

Based on our a limited assurance engagement, which is not an audit, nothing has come to our attention that causes us to believe that the Bolon PVC flooring range distributed by The Andrews Group did 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.

Basis for Conclusion

We conducted our engagement in accordance with *Australian Standard on Assurance Engagements ASAE 3100 Compliance Engagements* ("ASAE 3100") issued by the Auditing and Assurance Standard Board.

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

Respective responsibilities

The Andrews Group is responsible for the preparation and presentation of information about the continuing compliance of the Bolon PVC flooring range with the requirements throughout the relevant period.

Our responsibility is to express a limited assurance conclusion on The Andrews Group'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 to suggest that the Bolon PVC flooring range distributed by The Andrews Group has 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, 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, as appropriate, observations and walkthroughs and evaluation of the evidence obtained. The procedures performed depend on our judgement, including identifying areas where the risk of material non-compliance with the requirements is likely to arise.

Our limited assurance procedures included:

- Obtained and checked evidence to support requirements of compliance pathway 2 – Manufacturer's Declaration
- Conducted interviews with corporate and onsite personnel to understand the business and PVC production and manufacturing process
- Confirmed the use of compliant PVC resin compound in the manufacture of the PVC resin stated and subject to this review

- Conducted interviews with corporate and on-site personnel to understand the business and PVC resin production and flooring 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 on-site procedures to confirm processes, and the existence of aspects at the resin production and manufacturing facilities relevant for all PVC flooring products stated and subject to this review at the PVC resin production plants of Inovyn, located in Sweden, and Anwil, located in Poland, and Bolon's manufacturing plant, located 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 The Andrews Group for the purpose of assessing Bolon PVC flooring range distributed by The Andrews Group's 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 The Andrews Group, 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.

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



Mathew Nelson,
Melbourne, Australia
Exemplar Global Environmental Auditor
Certification Number 129842
22 June 2018

FAQ F-00030

AUDITING REQUIREMENTS OF THE BEST PRACTICE GUIDELINES FOR PVC

Date Updated Fri, 23 Mar 2018

Response

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:

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

These FAQs are:

- provided as additional technical assistance for Green Star users.
- optional and free to use on Green Star projects.

When used on Green Star projects, make sure to:

- state the FAQ number in the 'Discussion' section of the Submission Template.
- click on 'Download PDF' to save the FAQ.
- include the PDF FAQ in the submission.

The GBCA reserves the right to add or remove FAQ at our discretion.