

## LIMITED ASSURANCE PRACTITIONER'S COMPLIANCE REVIEW REPORT TO THE DIRECTORS OF TYCAB PTY. LTD: PVC CABLE PRODUCT RANGE COMPLIANCE FOR THE GREEN STAR PVC CREDIT

### Our Conclusion

We have undertaken a limited assurance engagement on the compliance of Tycab Pty. Ltd.'s ("Tycab") cable product 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") throughout the period 21 July 2016 to 20 July 2017 (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 Tycab's cable product range does not comply, in all material respects, with the requirements, as evaluated against the criteria, 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

Tycab is responsible for the preparation and presentation of information about the continuing compliance of cable product range with the requirements throughout the relevant period.

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

ASAE 3100 requires that we plan and perform our procedures to obtain limited assurance about whether anything has come to our attention that Tycab's cable product range 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 on-site personnel to understand the business and PVC cable manufacturing process
- Confirmed the use of compliant PVC resin compound, stabilisers and plasticisers in the manufacture of the PVC cable product stated and subject to this review
- Performed on-site procedures to confirm processes, and the existence of aspects at the manufacturing facility relevant for all PVC cable products stated and subject to this review at Tycab's manufacturing plant, located in Dandenong, Victoria

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 reengagement been performed.

### Use of report

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

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

### Inherent Limitations

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

A limited assurance engagement as to Tycab's cable product range'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.



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