

Independent Assurance Practitioner's Compliance Review Report

To the directors of Electra Cables (Aust.) Pty Ltd ("Electra Cables")

Report on PVC Cable compliance for the Green Star PVC Credit

We have reviewed the compliance of Electra Cables' PVC Cable Ranges (SRF, SDI, SRC, SEC, SR, F, FC, EAS, and XLPE) 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 2 – Manufacturer's Declaration as measured by the Green Star PVC Credit Auditor Verification Guidance – November 2013 "the criteria" for the period from 4 December 2014 to 4 December 2016.

Respective Responsibilities

Electra Cables is responsible for compliance with the requirements as measured by the criteria.

Our responsibility is to express a conclusion on compliance with the requirements as measured by the criteria.

Our review has been conducted in accordance with applicable Standards on Assurance Engagements (ASAE 3100 *Compliance Engagements*) to provide limited assurance that Electra Cables has complied with the requirements as measured by criteria.

Our review procedures are outlined in Our Approach below. These procedures have been undertaken to form a conclusion, that nothing has come to our attention that causes us to believe that Electra Cables' PVC Cable Ranges (SRF, SDI, SRC, SEC, SR, F, FC, EAS, and XLPE) do not comply in all material respects, with the requirements as measured by the criteria for the period from 4 December 2014 to 4 December 2016.

Our Approach

Our review procedures performed included:

- ▶ Obtaining and reviewing evidence to support requirements of compliance pathway 2 - Manufacturer's Declaration;
- ▶ Confirming the use of only certified PVC resin compound in the manufacture of the PVC Cable ranges stated and subject to this review;
- ▶ Clearly understanding and reviewing the supply chain to end of life for all PVC Cable ranges stated and subject to this review;
- ▶ Undertaking a detail site walkover and review of the manufacturing facility for all PVC Cable ranges stated and subject to this review in Guilin, China;
- ▶ Confirming that the cadmium and lead stabilisers were not be used in subject PVC products and the following Plasticisers: diethylhexyl phthalate (DEHP, also known as dioctyl phthalate - DOP), benzylbutyl phthalate (BBP), and diethylbutyl phthalate (DBP) were also not used in the subject PVC products; and
- ▶ Confirming that there are existing contractual agreements with recycling and waste transport service providers for the collection of end of life product and delivery of that product to a recycling service provider or the manufacturer, or another third party that will reuse or recycle the material. Also that, agreements must service at least two or more Australian capital cities to demonstrate that adequate geographic coverage exists to recover domestically-sold end of life product.

Use of Report

The compliance review report was prepared for PVC Credit relating to Electra Cables' PVC Cable Ranges (SRF, SDI, SRC, SEC, SR, F, FC, EAS, and XLPE) in accordance with the requirements as measured by the criteria. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than Electra Cables, or for any purpose other than that for which it was prepared.

Inherent Limitations

Because of the inherent limitations of any Limited Assurance Review, it is possible that fraud, error or non-compliance may occur and not be detected. A review is not designed to detect all instances of non-compliance with the requirements as measured by the criteria, as it generally comprises making enquiries, primarily of the responsible party, and applying analytical and other review procedures. The review conclusion expressed in this report has been formed on the above basis.

Conclusion

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that Electra Cables' PVC Cable Ranges (SRF, SDI, SRC, SEC, SR, F, FC, EAS, and XLPE) do not comply, 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 using compliance pathway 2 – Manufacturer's Declaration as measured by the Green Star PVC Credit Auditor Verification Guidance – November 2013 for the period from 4 December 2014 to 4 December 2016.



Mr Mathew Nelson
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Melbourne, Australia
RABQSA Environmental Auditor, Certification Number 129842
5 December 2014