Climate Active Carbon Neutral certification

Public Disclosure Statement







THIS DOCUMENT WILL BE MADE PUBLICLY AVAILABLE

Responsible entity name: CBIC

Building / Premises name: ATO Gosford

Building Address: 99 Georgiana Terrace, Gosford, NSW 2250

Corresponding NABERS Energy

Rating number

OF33406

This building ATO Gosford has been Certified Carbon Neutral (Base Building) NABERS against the Australian Government's Climate Active Carbon Neutral Standard for Buildings (the Standard) for the period 02/10/2024 to 01/10/2025.

Total emissions offset	334 tCO2-e	
Offsets bought	0.00% ACCUs, 0.00% VCUs, 0.00% CERs, 100.00% VERs, 0.0% RMUs	
Renewable electricity	18.96% of electricity is from renewable sources	

Emissions Reduction Strategy

ATO Gosford has achieved a NABERS Energy rating of 6 stars without GreenPower.

Expires 1st of October 2025

Reporting Year Period	
The rating period / reporting year	1/08/2023
12 consecutive months of data used to calculate the NABERS Star rating.	to
	31/07/2024

1. Carbon Neutral Information

1A Introduction:

CBIC is committed to integrating responsible investing principles into its investment decisions to deliver better outcomes for the environment and for communities. Ethical and responsible investment can yield better returns and ensure that in its role as a government back investor, CBIC makes a positive contribution to society and environment.

ESG (Environmental, Social, Governance)

Our investment philosophy is guided by sustainable and ethical approaches to environmental, social and governance issues. We aspire to be meet best-in-class standards for sustainability, monitoring our portfolio to ensure our investments are sustainable, and have minimal environmental impact.

Demonstrating our commitment to the community, CBIC is realising socially important projects within Brisbane. Revitalising heritage-listed buildings, constructing community facilities like libraries and contributing to Brisbane's green space allows us to further give back to the city of Brisbane.

1B Emission sources within certification boundary

Table 1. Emissions Boundary							
The Building has achieved Carbon	Base Building; or						
Neutral Certification for the	Whole Building.						
The Responsible Entity has defined a set building's emissions boundary (in terms of geographic boundary, building operations, relevance & materiality) as including the following emission sources		Scope 1: Refrigerants, Gas/Fuels Scope 2: Electricity Scope 3: Gas/Fuels & Electricity, Water, Waste, Wastewater.					

Table 2. Declaration of excluded emissions

All emissions sources within the geographic boundary of the building that are excluded from the emissions boundary of this claim are declared below.

Emissions sources not included in this carbon neutral claim

Description & justification of the exclusion

2. Emissions Summary

Table 2. Emissions Source – Summary	t CO ₂ –e
Scope 1: Refrigerants	43.9
Scope 1: Natural gas	10.2
Scope 1: Diesel	2.7
Scope 2: Electricity	219.0
Scope 3: Natural gas	2.6
Scope 3: Diesel	0.7
Scope 3: Electricity	27.0
Scope 3: Waste	21.1
Scope 3: Water and Wastewater	6.7
Other Scope 1,2 and 3 emissions	0.0
Total Emissions	334

^{*}The emissions associated with these Products and Services have been offset on their behalf. A list of these can be found on the Climate Active website:

https://www.climateactive.org.au/buy-climate-active/certified-brands

3. Carbon Offsets Summary

Table 4. Offsets retired																		
				tired Serial numbers / Hyperlink*	Vintage	Quantity **	Eligible Quantity	banked for future	Eligible Quantity used for this reporting period claim	Percentage of total (%)								
Project Description	Type of offset units	ts Registry Date reti	Date retired				(tCO2 -e) (total quantity retired) ***											
			6/03/2025	GS1-1-CL-GS3567-12-2017-23424-30404-30685@	01/01/2017 -													
Cururos Wind Farm Project	VER	Verra		6/03/2025	6/03/2025								https://registry.goldstandard.org/batch- retirements/details/205514	31/12/2017	282	282	0	282
								GS1-1-TR-GS436-12-2015-7440-9648-9699	01/01/2015 -									
Akbuk Wind Farm Project, Turkey	VER	Verra	6/03/2025	https://registry.goldstandard.org/batch- retirements/details/205513	31/12/2015	52	52	0	52	15.6%								
TOTAL Eligible Quantity used for this reporting period claim							334											
TOTAL Eligible Quantity banked for future reporting periods						0												

^{*} If a hyperlink is not feasible, please send NABERS a screenshot of retirement, or attach as an appendix.

^{**} Quantity is defined as the number of offsets purchased, regardless of eligibility. For example, Yarra Yarra biodiversity credits are not eligible under Climate Active unless they are stapled to eligible offsets. Therefore the quantity of the Yarra Yarra credits could be entered here, however 0 would be put in the eligible quantity column.

^{***} Eligible Quantity is the total Climate Active eligible quantity purchased. For all eligible offsets, this is the same number as per the quantity cell.

4. Renewable Energy Certificate (REC) Summary

Renewable Energy Certificate (REC) summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates	0
(LGCs)*	U

^{*} LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the Large-scale Renewable Energy Target (LRET), GreenPower, and jurisdictional renewables.

able 6. REC information											
Project supported by REC purchase	Eligible units	Registry	Surrender date	Certificate serial number	Accreditation code (LGCs)	REC creation date	Quantity (MWh)	Quantity used for this reporting period (MWh)	Quantity banked for future reporting (MWh)	Fuel source	Location
Total LGCs surrendered this report and used in this report 0											

Appendix A: Electricity Summary

Electricity emissions are calculated using market-based approach

Market-based method

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

Marked Based Approach				
Total renewables (onsite and offsite) (cell D45)	63,246	kWh		
Mandatory * (RET) (cell D32)	63,246	kWh		
LGCs voluntarily surrendered (cell D36+D37)	0	kWh		
GreenPower voluntarily purchased (cell D34)	0	kWh		
Onsite renewable energy consumed (cell D41+D43)	0	kWh		
Onsite renewable energy exported (cell D40)	0	kWh		
Total residual electricity (cell D44)	270,329	kWh		
Percentage renewable electricity – (cell D46)	18.96%			
Market Based Approach Emissions Footprint (cell M44)	245,999	kgCO₂-e		
Location Based Approach				
Location Based Approach Emissions Footprint (cell L47)	243,509	kgCO ₂ -e		

Note

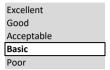
^{*} Voluntary - contributions from LGCs voluntarily surrendered (including via Power Purchase Agreements) and GreenPower purchases.

Appendix B: Waste Data Quality

For all Climate Active Carbon Neutral claims made via the NABERSpathway, the quality of waste data is evaluated to determine the accuracy and integrity of the calculated emissions from the building's waste. Waste data quality is categorised into one of five tiers ranging from poor to excellent.

Emissions from waste make up 6.33% of this claim's total emissions

The quality of waste emissions data for this claim is categorised as:



Appendix C: Refrigerant assessment details

Refrigerant emissions represent the global warming potential of refrigerant gases lost to atmosphere from the building's airconditioning and/or refrigeration equipment. There are two methods for accounting for refrigerant emissions, including:

Method 1 – Estimation based on a default annual leakage rate

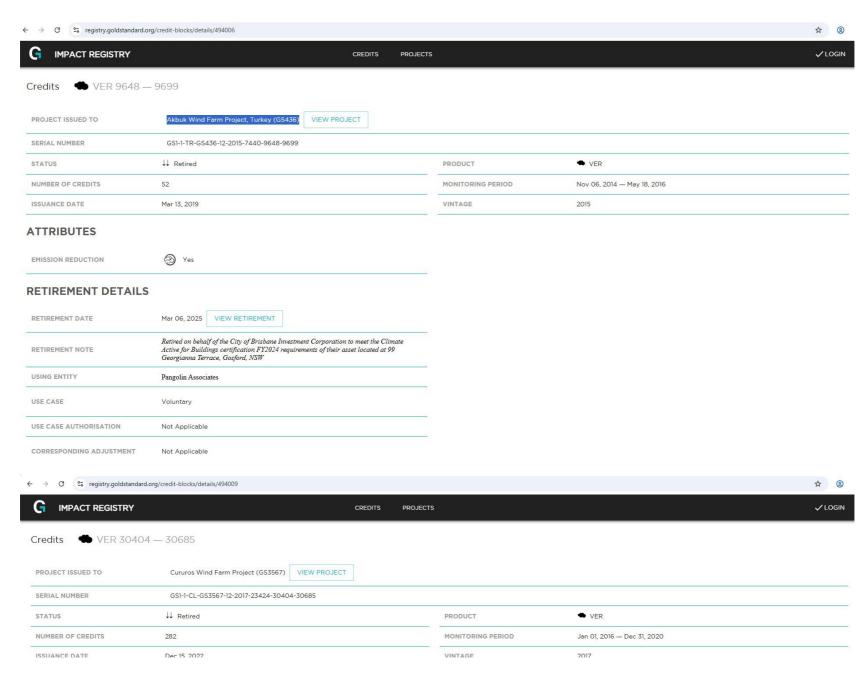
Method 2 – Approximation based on records of top-ups"

Refrigerant emissions make up 13.15% of this claim's total emissions.

Refrigerant emissions were assessed as follows:

Herriberant emissions were assessed as removes.				
Assessment method	Refrigerant emissions calculated per method (t CO2-e)			
Method 1	43.92			
Method 2	Method 2 not applied			
Total	43.92			

Appendix D: Screenshots of offsets purchased



1990ANCE DATE	Dec 15, 2022	VINTAGE	2017
ATTRIBUTES			
EMISSION REDUCTION	⊗ Yes		
RETIREMENT DETAILS			
RETIREMENT DATE	Mar 06, 2025 VIEW RETIREMENT		
RETIREMENT NOTE	Retired on behalf of the City of Brisbane Investment Corporation to meet the Climate Active for Buildings certification FY2024 requirements of their asset located at 99 Georgianna Terrace, Gosford, NSW		
USING ENTITY	Pangolin Associates		
USE CASE	Voluntary		
USE CASE AUTHORISATION	Not Applicable		
CORRESPONDING ADJUSTMENT	Not Applicable		

__Report end ____