

**Climate Active Carbon Neutral certification****Public Disclosure Statement****THIS DOCUMENT WILL BE MADE PUBLICLY AVAILABLE**

**Responsible entity name:** Impact Funds Management Ltd ATF IIG Northumberland Development Trust

**Building / Premises name:** 54 Wellington St Collingwood

**Building Address:** 54 Wellington St, Collingwood, VIC 3066

**Corresponding NABERS Energy Rating number** OF42997

This building 54 Wellington St Collingwood has been Certified Carbon Neutral (Base Building) NABERS against the Australian Government's Climate Active Carbon Neutral Standard for Buildings (the Standard) for the rating period 01/7/2024 to 30/6/2025 The carbon neutral certification is valid until 27/10/2026.

|                               |  |
|-------------------------------|--|
| <b>Total emissions offset</b> | 150 tCO2-e   |
| <b>Offsets bought</b>         | 0.00% ACCUs, 100.00% VCUs, 0.00% CERs, 0.00% VERs, 0.0% RMUs |
| <b>Renewable electricity</b>  | 100.00% of electricity is from renewable sources             |

**Emissions Reduction Strategy**

54 Wellington St Collingwood has achieved a NABERS Energy rating of 5 stars without GreenPower.

Expires 27th of October 2026

**Reporting Year Period**

The rating period / reporting year 1/07/2024

12 consecutive months of data used to calculate the NABERS Star rating. to

30/06/2025

## 1. Carbon Neutral Information

### 1A Introduction:

The IIG Northumberland Development Trust is committed to long-term emissions reduction through a dedicated Sustainability Working Group that monitors progress and drives initiatives across reduce, reuse and recycle principles. Current actions include: office recycling with nightly waste tracking; annual e-waste and battery recycling; purchase of 100% Green Power for 54 Wellington St, Collingwood; regular tenant sustainability communications and training; a sustainable procurement policy; the Northumberland Green Travel Plan (2019); use of reusable coffee cups and Simply Cups recycling; sustainable catering practices; extensive video-conferencing to reduce travel; and low-impact office fit-outs with efficient lighting and reused furniture. Staff are encouraged to use low-emissions transport, and the Working Group continues to review performance and develop initiatives to further reduce the asset's environmental footprint.

### 1B Emission sources within certification boundary

**Table 1. Emissions Boundary**

|  |                                      |   |
|--|--------------------------------------|---|
| The Building has achieved Carbon Neutral Certification for the   | Base Building; or<br>Whole Building. | <input checked="" type="checkbox"/> <input type="checkbox"/>  |
| 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<br>Scope 2: Electricity<br>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.

| <b>Emissions sources not included in this carbon neutral claim</b> | <b>Description &amp; justification of the exclusion</b>   |
|--|---|
| Office Tenancy Light and Power                                     | Office tenancy lighting, power and supplementary air-conditioning are excluded as per NABERS minimum energy coverage requirements for base building offices |
| Retail tenancy light and power                                     | Retail tenancy lighting, power and supplementary air-conditioning are excluded on the basis these are outside the operational control of the building owner |
| Retail Refrigerant   | Retail tenant refrigerant emissions excluded because the tenant AC unit is outside the operational control of the building owner.                           |

## 2. Emissions Summary

| Table 2. Emissions Source – Summary | t CO <sub>2</sub> –e |
|-------------------------------------|----------------------|
| Scope 1: Refrigerants               | 0.0                  |
| Scope 1: Natural gas                | 79.6                 |
| Scope 1: Diesel                     | 0.5                  |
| Scope 2: Electricity                | 0.0                  |
| Scope 3: Natural gas                | 6.2                  |
| Scope 3: Diesel                     | 0.1                  |
| Scope 3: Electricity                | 0.0                  |
| Scope 3: Waste                      | 53.6                 |
| Scope 3: Water and Wastewater       | 9.1                  |
| Other Scope 1,2 and 3 emissions     | 0.0                  |
| <b>Total Emissions</b>              | <b>150</b>           |

\*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                                     |                      |          |              |   |                         |             |  |   |  |                         |
|--|----------------------|----------|--------------|---|-------------------------|-------------|--|---|--|-------------------------|
| Project Description  | Type of offset units | Registry | Date retired | Serial numbers / Hyperlink*   | Vintage                 | Quantity ** | Eligible Quantity                      | Eligible Quantity banked for future reporting periods | Eligible Quantity used for this reporting period claim | Percentage of total (%) |
|  |                      |          |              |   |                         |             | (tCO2 -e) (total quantity retired) *** |   |  |                         |
| Floresta Verde REDD+ Project                                 | VCU                  | VERRA    | 3/12/2025    | 9166-72263815-72263964-VCS-VCU-1531-VER-BR-14-1953-01012017-31122017-1<br><a href="https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&amp;h=276019">https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&amp;h=276019</a> | 01/01/2017 - 31/12/2017 | 150         | 150                                    | 0   | 150  | 100.0%                  |
| TOTAL Eligible Quantity used for this reporting period claim |                      |          |              |   |                         |             |  | 150   |  |                         |
| 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 (LGCs)* | 0 |
|--|---|

\* 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.

Table 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   |  |             |          |

#### 5. Minimum energy efficiency requirements not met (please refer to section 4.2.2 & 4.2.3 of the NABERS Carbon Neutral Technical Guidance Document for more details)

Justification from Assessor/Customer where the minimum NABERS Energy rating is not achieved, and a commitment can be made -

Justification from Assessor/Customer where the minimum NABERS Energy rating is not achieved, and a commitment cannot be made -

a) Why the minimum NABERS Energy rating cannot be achieved.

b) Why a commitment cannot be made to achieve the rating within three (3) years.

c) What the building's emissions reduction strategy is in accordance with Section 2.4 of the Climate Active Carbon Neutral Standard for Buildings.

Amount of renewable electricity to be purchased to bring carbon emissions intensity (kgCO<sub>2</sub>e/sqm) of the rated energy to the equivalent of the minimum NABERS Energy rating requirement kWh

Evidence of purchase of this renewable electricity -

## 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                                   |                 |                      |
|---|-----------------|----------------------|
| <b>Total renewables (onsite and offsite) (cell D45)</b> | <b>677,374</b>  | kWh                  |
| Mandatory * (RET) (cell D32)                            | 103,118         | kWh                  |
| LGCs voluntarily surrendered (cell D36+D37)             | 0               | kWh                  |
| GreenPower voluntarily purchased (cell D34)             | 574,257         | kWh                  |
| Onsite renewable energy consumed (cell D41+D43)         | 0               | kWh                  |
| Onsite renewable energy exported (cell D40)             | 0               | kWh                  |
| <b>Total residual electricity (cell D44)</b>            | <b>-101,620</b> | kWh                  |
| <b>Percentage renewable electricity – (cell D46)</b>    | <b>100.00%</b>  |                      |
| Market Based Approach Emissions Footprint (cell M44)    | -93,490         | kgCO <sub>2</sub> -e |
| Location Based Approach                                 |                 |                      |
| Location Based Approach Emissions Footprint (cell L38)  | 495,149         | kgCO <sub>2</sub> -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 35.76% of this claim's total emissions

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

Excellent

Good

Acceptable

Basic

**Poor**

## 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

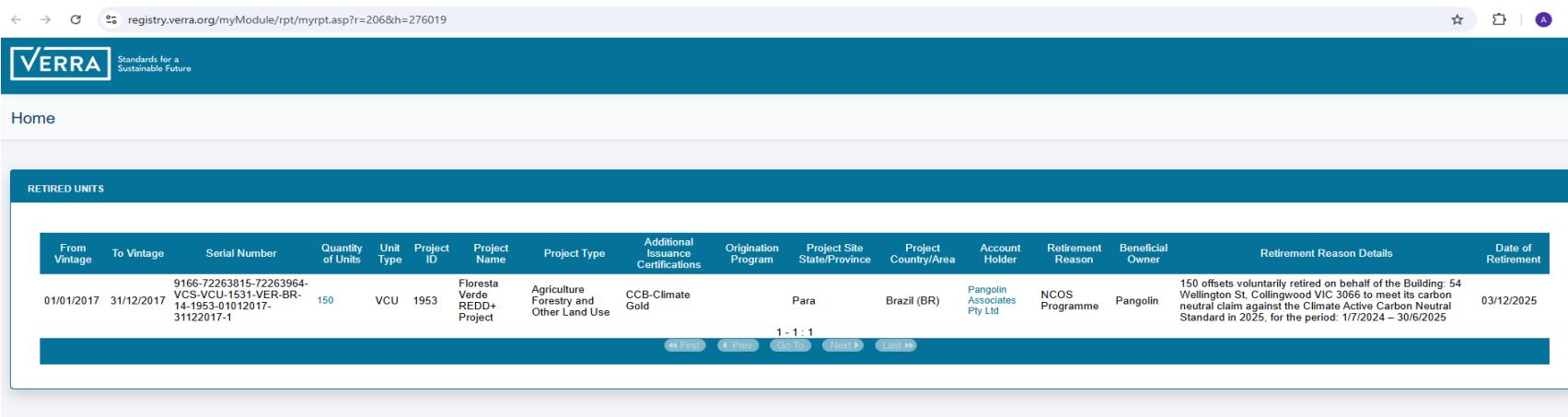
Method 2 – Approximation based on records of top-ups"

Refrigerant emissions make up 0.00% of this claim's total emissions.

Refrigerant emissions were assessed as follows:

| Assessment method | Refrigerant emissions calculated per method<br>(t CO <sub>2</sub> -e) |
|-------------------|---|
| Method 1          | 0.00  |
| Method 2          | 0.00  |
| <b>Total</b>      | <b>0.00</b>   |

## Appendix D: Screenshots of offsets purchased



| RETIRED UNITS |            |  |                   |           |            |                              |   |                                    |                     |                             |                             |                |                   |  |                           |                    |
|---------------|------------|--|-------------------|-----------|------------|------------------------------|---|------------------------------------|---------------------|-----------------------------|-----------------------------|----------------|-------------------|--|---------------------------|--------------------|
| From Vintage  | To Vintage | Serial Number  | Quantity of Units | Unit Type | Project ID | Project Name                 | Project Type                            | Additional Issuance Certifications | Origination Program | Project Site State/Province | Project Country/Area        | Account Holder | Retirement Reason | Beneficial Owner   | Retirement Reason Details | Date of Retirement |
| 01/01/2017    | 31/12/2017 | 9166-72263815-72263964-VCS-VCU-1531-VER-BR-14-1953-01012017-31122017-1 | 150               | VCU       | 1953       | Floresta Verde REDD+ Project | Agriculture Forestry and Other Land Use | CCB-Climate Gold                   | Para                | Brazil (BR)                 | Pangolin Associates Pty Ltd | NCOS Programme | Pangolin          | 150 offsets voluntarily retired on behalf of the Building 54 Wellington St, Collingwood VIC 3066 to meet its carbon neutral claim against the Climate Active Carbon Neutral Standard in 2025, for the period: 1/7/2024 – 30/6/2025 | 03/12/2025                |                    |

Report end