

Climate Active Carbon Neutral certification**Public Disclosure Statement**

THIS DOCUMENT WILL BE MADE PUBLICLY AVAILABLE

Responsible entity name:	Cbus Property Pty Ltd
Building / Premises name:	5 Martin Place
Building Address:	5 Martin Place, SYDNEY, NSW 2000
Corresponding NABERS Energy Rating number	OF37788

This building 5 Martin Place 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 08/10/2026.

Total emissions offset	245 tCO ₂ -e
Offsets bought	100.00% ACCUs, 0.00% VCU, 0.00% CERs, 0.00% VERs, 0.0% RMUs
Renewable electricity	100.00% of electricity is from renewable sources

Emissions Reduction Strategy

5 Martin Place has achieved a NABERS Energy rating of 5.5 stars without GreenPower.

Expires 8th 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:

Cbus Property is a wholly owned entity of Cbus Super, the industry superannuation fund for the construction, building, and allied industries, with funds under management exceeding \$100 billion as of December 31, 2024. Since its inception in 2006, Cbus Property has built a strong reputation for delivering market-leading sustainable commercial development projects and managing an investment portfolio that sets the benchmark for sustainable buildings. The net zero strategy focuses on improving energy efficiency, removing fossil fuels from operations, and powering buildings with renewable electricity, using carbon offsets only as a last resort. Some achievements to-date include:

- Achieved net zero carbon for its office portfolio in 2022, eight years ahead of schedule.
- Recognised as a leader in the 2025 NABERS Sustainable Portfolios Index
- All office and retail assets purchase 100 per cent renewable electricity

Cbus Property is committed to setting new benchmarks for sustainability, delivering positive environmental, social, and economic outcomes. The company aspires to develop and manage the most sustainable buildings in Australia, if not the world.

1B Emission sources within certification boundary

Table 1. Emissions Boundary	
The Building has achieved Carbon Neutral Certification for the	Base Building; or 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
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



2. Emissions Summary

Table 2. Emissions Source – Summary	t CO ₂ –e
Scope 1: Refrigerants	0.0
Scope 1: Natural gas	110.5
Scope 1: Diesel	8.2
Scope 2: Electricity	0.0
Scope 3: Natural gas	28.1
Scope 3: Diesel	2.0
Scope 3: Electricity	0.0
Scope 3: Waste	70.2
Scope 3: Water and Wastewater	25.3
Other Scope 1,2 and 3 emissions	0.0
Total Emissions	245

*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) ***				
Mainoru Savanna Burning Project	ACCU	ANREU	10/12/2025	9,016,329,824 - 9,016,329,889 See screenshots in Appendix D	2024-25	66	66	0	66	26.9%	
Northern Savanna Project	ACCU	ANREU	10/12/2025	8,347,836,920 - 8,347,836,985 See screenshots in Appendix D	2022-23	66	66	0	66	26.9%	
Mainoru Savanna Burning Project	ACCU	ANREU	12/12/2025	9,016,329,947 - 9,016,330,003 See screenshots in Appendix D	2024-25	57	57	0	57	23.3%	
Northern Savanna Project	ACCU	ANREU	12/12/2025	8,347,837,044 - 8,347,837,099 See screenshots in Appendix D	2022-23	56	56	0	56	22.9%	
TOTAL Eligible Quantity used for this reporting period claim									245		
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)*	247
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* 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
Bango Wind Farm	LGC	REC	5/08/2025	96191- 96191	WD00NS19	2024	1	1	0	Wind	NSW
West Wyalong Solar Farm	LGC	REC	13/12/2024	131370- 131615	SRPXNSA0	2024	246	246	0	Solar	NSW
Total LGCs surrendered this report and used in this report									247		

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 (kgCO₂e/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		
Total renewables (onsite and offsite) (cell D45)	1,666,288	kWh
Mandatory * (RET) (cell D32)	261,284	kWh
IGCs voluntarily surrendered (cell D36+D37)	247,000	kWh
GreenPower voluntarily purchased (cell D34)	1,158,004	kWh
Onsite renewable energy consumed (cell D41+D43)	0	kWh
Onsite renewable energy exported (cell D40)	0	kWh
Total residual electricity (cell D44)	-207,414	kWh
Percentage renewable electricity – (cell D46)	100.00%	
Market Based Approach Emissions Footprint (cell M44)	-190,820	kgCO₂-e
Location Based Approach		
Location Based Approach Emissions Footprint (cell L38)	1,064,978	kgCO₂-e

Note

* Voluntary - contributions from IGCs 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 NABERS pathway, 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 28.65% 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.

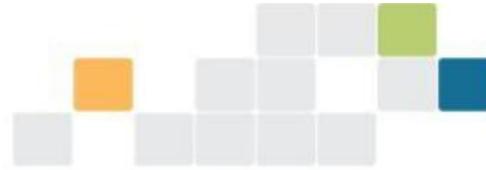
Refrigerant emissions were assessed as follows:

Assessment method	Refrigerant emissions calculated per method (t CO2-e)
Method 1	0.00
Method 2	0.00
Total	0.00

Appendix D: Screenshots of offsets purchased



Australian Government
Clean Energy Regulator



11 December 2025

VC202526-00929

To whom it may concern,

Voluntary cancellation of units in ANREU

This verification certificate is confirmation of the voluntary cancellation transaction of units in the Unit and Certificate Registry (UCR) by ANREU account holder, Commonwealth Bank of Australia (account number AU-1021).

The details of the cancellation are as follows:

Date of transaction	10 December 2025
Transaction ID	81359000
Type of units	KACCU
Total Number of units	66
Serial number range	9,016,329,824 - 9,016,329,889
ACCU Project	Mainoru Savanna Burning Project – ERF101753
Project Location	NT
Method Type	Savanna Fire Management
Method	Emissions Abatement through Savanna Fire Management 2015
Vintage	2024-25
Transaction comment	Carbon credits retired by Cbus Property on behalf of 5 Martin Place, Sydney, NSW based on 100% ownership of the building for the purpose of Climate Active Carbon Neutral Building certification.



Australian Government
Clean Energy Regulator



11 December 2025

VC202526-00932

To whom it may concern,

Voluntary cancellation of units in ANREU

This verification certificate is confirmation of the voluntary cancellation transaction of units in the Unit and Certificate Registry (UCR) by ANREU account holder, Commonwealth Bank of Australia (account number AU-1021).

The details of the cancellation are as follows:

Date of transaction	10 December 2025
Transaction ID	81362000
Type of units	KACCU
Total Number of units	66
Serial number range	8,347,836,920 - 8,347,836,985
ACCU Project	Northern Savanna Project – ERF104944
Project Location	QLD
Method Type	Savanna Fire Management
Method	Emissions Abatement through Savanna Fire Management 2015
Vintage	2022-23
Transaction comment	Carbon credits retired by Cbus Property on behalf of 5 Martin Place, Sydney, NSW based on 100% ownership of the building for the purpose of Climate Active Carbon Neutral Building certification.





Australian Government
Clean Energy Regulator



23 December 2025

VC202526-00960

To whom it may concern,

Voluntary cancellation of units in ANREU

This verification certificate is confirmation of the voluntary cancellation transaction of units in the Unit and Certificate Registry (UCR) by ANREU account holder, Commonwealth Bank of Australia (account number AU-1021).

The details of the cancellation are as follows:

Date of transaction	12 December 2025
Transaction ID	81580000
Type of units	KACCU
Total Number of units	57
Serial number range	9,016,329,947 - 9,016,330,003
ACCU Project	Mainoru Savanna Burning Project – ERF101753
Project Location	NT
Method Type	Savanna Fire Management
Method	Emissions Abatement through Savanna Fire Management 2015
Vintage	2024-25
Transaction comment	Carbon credits retired by Cbus Property on behalf of 5 Martin Place, Sydney, NSW based on 100% ownership of the building for the purpose of Climate Active Carbon Neutral Building certification.



Australian Government
Clean Energy Regulator



23 December 2025

VC202526-00961

To whom it may concern,

Voluntary cancellation of units in ANREU

This verification certificate is confirmation of the voluntary cancellation transaction of units in the Unit and Certificate Registry (UCR) by ANREU account holder, Commonwealth Bank of Australia (account number AU-1021).

The details of the cancellation are as follows:

Date of transaction	12 December 2025
Transaction ID	81579000
Type of units	KACCU
Total Number of units	56
Serial number range	8,347,837,044 - 8,347,837,099
ACCU Project	Northern Savanna Project – ERF104944
Project Location	QLD
Method Type	Savanna Fire Management
Method	Emissions Abatement through Savanna Fire Management 2015
Vintage	2022-23
Transaction comment	Carbon credits retired by Cbus Property on behalf of 5 Martin Place, Sydney, NSW based on 100% ownership of the building for the purpose of Climate Active Carbon Neutral Building certification.

Report end