

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

An Australian Government Initiative



<b>THIS DOCUMENT WILL BE MADE PUBLICLY AVAILABLE</b>
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**Responsible entity name:** The Trustee for 55 Elizabeth Street (Brisbane) Fund

**Building / Premises name:** ATO

**Building Address:** 55 Elizabeth Street, Brisbane, QLD 4000

**Corresponding NABERS Energy Rating number** OF42263

This building ATO 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 29/9/2026.

<b>Total emissions offset</b>	236 tCO <sub>2</sub> -e
<b>Offsets bought</b>	100.00% ACCUs, 0.00% 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

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

Expires 29th of September 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
	<b>30/06/2025</b>

# 1. Carbon Neutral Information

## 1A Introduction:

Elanor Investors Group is a publicly listed Australian real estate funds management business, managing real estate investments across Australia and New Zealand, including the commercial building at 55 Elizabeth Street, Brisbane. Their mission is to grow as a leading real estate funds management business known for delivering exceptional investment returns and making positive and impactful social and environmental contributions to the communities in which they operate. As part of this, they are focusing on the continual operational efficiency of their assets and working towards a net zero carbon portfolio

## 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
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## 2. Emissions Summary

Table 2. Emissions Source – Summary	t CO <sub>2</sub> –e
Scope 1: Refrigerants	0.0
Scope 1: Natural gas	0.0
Scope 1: Diesel	2.8
Scope 2: Electricity	0.0
Scope 3: Natural gas	0.0
Scope 3: Diesel	0.7
Scope 3: Electricity	0.0
Scope 3: Waste	197.1
Scope 3: Water and Wastewater	34.5
Other Scope 1,2 and 3 emissions	0.0
<b>Total Emissions</b>	<b>236</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) ***			
ERF101756 - Steve Irwin Wildlife Reserve Savanna Burning Project	ACCU	ANREU	24/11/2025	8.379.254.819 - 8.379.255.058	2023-24	240	240	4	236	100.0%
				See Screenshot in Appendix D						
<b>TOTAL Eligible Quantity used for this reporting period claim</b>									236	
<b>TOTAL Eligible Quantity banked for future reporting periods</b>								4		

\* 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
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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
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		
Total renewables (onsite and offsite) (cell D45)	1,062,348	kWh
Mandatory * (RET) (cell D32)	150,351	kWh
LGCs voluntarily surrendered (cell D36+D37)	0	kWh
GreenPower voluntarily purchased (cell D34)	839,478	kWh
Onsite renewable energy consumed (cell D41+D43)	72,519	kWh
Onsite renewable energy exported (cell D40)	0	kWh
Total residual electricity (cell D44)	-150,351	kWh
Percentage renewable electricity – (cell D46)	100.00%	
Market Based Approach Emissions Footprint (cell M44)	-138,323	kgCO <sub>2</sub> -e
Location Based Approach		
Location Based Approach Emissions Footprint (cell L38)	738,741	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 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 83.54% of this claim's total emissions

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

Excellent
Good
Acceptable
Basic
<b>Poor</b>

## 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 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

## Transaction details

Completed

Transaction approved, all authorised representatives have been notified.

Transaction ID <b>80403000</b>	Transaction type <b>Voluntary cancellation</b>
Transferring account <b>AU-3443: NettZero Pty Ltd</b> NettZero Pty Ltd	Acquiring account <b>AU-1068: Australia Voluntary Cancellation Account</b> Commonwealth of Australia
Comments <b>240 ACCUS retired for the 55 Elizabeth Street, 4000 - NABERS carbon neutral rating. Rating period: 1 July 2024 to 30 June 2025.</b>	

### Selected ACCUs

Method	Vintage	Location	Serial range start	Serial range end	Category	Quantity
Emissions Abatement through...	2023-24	QLD	8,379,254,819	8,379,255,058	KACCU	240
						<b>Total: 240</b>

1 - 1 of 1 items

### Transaction history

Action	Date and time	Authorised representative
Approved	24/11/2025 9:56:22 am +10:00	Zachary Greening
Initiated	24/11/2025 9:56:22 am +10:00	Zachary Greening

## Transaction details

Completed

Transaction approved, all authorised representatives have been notified.

Transaction ID <b>80403000</b>	Transaction type <b>Voluntary cancellation</b>
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Comments <b>240 ACCUS retired for the 55 Elizabeth Street, 4000 - NABERS carbon neutral rating. Rating period: 1 July 2024 to 30 June 2025.</b>	

### Selected ACCUs

Project ID	Project name	Method type	Method	Vintage	Location	Quantity
ERF101756	Steve Irwin Wildlife Reserve Savanna Burning Project	Savanna Fire Management	Emissions Abatement through...	2023-24	QLD	240
						<b>Total: 240</b>

1 - 1 of 1 items

**Report end**

