

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

An Australian Government Initiative



THIS DOCUMENT WILL BE MADE PUBLICLY AVAILABLE
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Responsible entity name: City of Brisbane Investment Corporation Pty Ltd

Building / Premises name: ATO Gosford

Building Address: 99 Georgiana Terrace , Gosford, NSW 2250

Corresponding NABERS Energy Rating number OF43518

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 rating period 01/9/2024 to 31/8/2025. The carbon neutral certification is valid until 30/11/2026.

Total emissions offset	319 tCO ₂ -e
Offsets bought	0.00% ACCUs, 0.00% VCU, 0.00% CERs, 100.00% VERs, 0.0% RMUs
Renewable electricity	17.91% of electricity is from renewable sources

Emissions Reduction Strategy

ATO Gosford has achieved a NABERS Energy rating of 5.5 stars without GreenPower.

Expires 30th of November 2026

Reporting Year Period

The rating period / reporting year	1/09/2024
12 consecutive months of data used to calculate the NABERS Star rating.	to
	31/08/2025

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 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 ₂ –e
Scope 1: Refrigerants	0.0
Scope 1: Natural gas	37.4
Scope 1: Diesel	2.7
Scope 2: Electricity	201.6
Scope 3: Natural gas	9.5
Scope 3: Diesel	0.7
Scope 3: Electricity	27.4
Scope 3: Waste	34.7
Scope 3: Water and Wastewater	4.7
Other Scope 1,2 and 3 emissions	0.0
Total Emissions	319

*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) ***				
Maz-3 30 MW Wind Power Plant Project	VER	https://registry.goldstandard.org/batch-retirements/details/234473	23/02/2026	GS1-1-TR-GS388-12-2022-26717-5001-5310	2022	310	310	0	310	97.2%	
				https://registry.goldstandard.org/credit-blocks/details/564668							
Cururos Wind Farm Project	VER	https://registry.goldstandard.org/batch-retirements/details/235244	26/02/2026	GS1-1-CL-GS3567-12-2017-23424-31900-31908	2017	9	9	0	9	2.8%	
				https://registry.goldstandard.org/credit-blocks/details/566835							
TOTAL Eligible Quantity used for this reporting period claim									319		
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
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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 (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)	54,314	kWh
Mandatory * (RET) (cell D32)	54,314	kWh
IGCs 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)	248,946	kWh
Percentage renewable electricity – (cell D46)	17.91%	
Market Based Approach Emissions Footprint (cell M44)	229,030	kgCO₂-e
Location Based Approach		
Location Based Approach Emissions Footprint (cell L38)	221,379	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 10.87% 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 CO ₂ -e)
Method 1	0.00
Method 2	0.00
Total	0.00

Appendix D: Screenshots of offsets purchased

The screenshot shows a web browser window with the URL `registry.goldstandard.org/credit-blocks/details/564668`. The page header includes the Impact Registry logo and navigation links for 'CREDITS' and 'PROJECTS'. The main content area displays the following information:

Credits VER 5001 — 5310

PROJECT ISSUED TO	Mazi-3 30 MW Wind Power Plant Project (GS388)	VIEW PROJECT
SERIAL NUMBER	GSI-1-TR-GS388-12-2022-26717-5001-5310	
STATUS	Retired	PRODUCT VER
NUMBER OF CREDITS	310	MONITORING PERIOD Aug 16, 2022 — Jun 30, 2023
ISSUANCE DATE	Apr 30, 2024	VINTAGE 2022

ATTRIBUTES

EMISSION REDUCTION	Yes
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RETIREMENT DETAILS

RETIREMENT DATE	Feb 23, 2026	VIEW RETIREMENT
RETIREMENT NOTE	<i>Retired on behalf of the City of Brisbane Investment Corporation to meet the Climate Active for Buildings certification FY2025 requirements of their asset located at 99 Georgiana Terrace, Gosford, NSW</i>	
USING ENTITY	Pangolin Associates Pty Ltd	
USE CASE	Voluntary	
USE CASE AUTHORISATION	Not Applicable	
CORRESPONDING ADJUSTMENT	Not Applicable	

registry.goldstandard.org/credit-blocks/details/566835

IMPACT REGISTRY CREDITS PROJECTS

Credits VER 31900 — 31908

PROJECT ISSUED TO	Cururos Wind Farm Project (GS3567) VIEW PROJECT
SERIAL NUMBER	GS1-I-CL-GS3567-12-2017-23424-31900-31908
STATUS	↓↓ Retired
NUMBER OF CREDITS	9
ISSUANCE DATE	Dec 15, 2022
PRODUCT	VER
MONITORING PERIOD	Jan 01, 2016 — Dec 31, 2020
VINTAGE	2017

ATTRIBUTES

EMISSION REDUCTION	Yes
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RETIREMENT DETAILS

RETIREMENT DATE	Feb 26, 2026 VIEW RETIREMENT
RETIREMENT NOTE	<i>Retired on behalf of the City of Brisbane Investment Corporation to meet the Climate Active for Buildings certification FY2025 requirements of their asset located at 99 Georgianna Terrace, Gosford, NSW</i>
USING ENTITY	Pangolin Associates Pty Ltd
USE CASE	Voluntary
USE CASE AUTHORISATION	Not Applicable
CORRESPONDING ADJUSTMENT	Not Applicable

Report end