

**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:** Commonwealth Superannuation Corporation

**Building / Premises name:** 101 Collins Street

**Building Address:** 101 Collins Street, Melbourne, VIC 3000

**Corresponding NABERS Energy Rating number** OF50655

This building 101 Collins Street 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 01/12/2024 to 30/11/2025. The carbon neutral certification is valid until 19/2/2027.

<b>Total emissions offset</b>	193 tCO <sub>2</sub> -e
<b>Offsets bought</b>	0.00% ACCUs, 100.00% VCU, 0.00% CERs, 0.00% VERs, 0.0% RMUs
<b>Renewable electricity</b>	100.00% of electricity is from renewable sources

### Emissions Reduction Strategy

101 Collins Street has achieved a NABERS Energy rating of 4 stars without GreenPower.

Expires 19th of February 2027

### Reporting Year Period

<b>The rating period / reporting year</b>	<b>1/12/2024</b>
12 consecutive months of data used to calculate the NABERS Star rating.	to
	<b>30/11/2025</b>

# 1. Carbon Neutral Information

## 1A Introduction:

Commonwealth Superannuation Corporation (CSC) is committed to achieving net zero emissions at 101 Collins St, Melbourne, demonstrating a significant stride in addressing climate change. This initiative reflects CSC's overarching vision and reinforces its dedication to creating innovative and sustainable work environments. By prioritizing environmental stewardship, CSC not only highlights its responsibility towards the planet but also enhances its capacity to support the sustainability efforts of its tenants, seizing future opportunities in the process.

## 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 <sub>2</sub> –e
Scope 1: Refrigerants	0.0
Scope 1: Natural gas	0.0
Scope 1: Diesel	1.8
Scope 2: Electricity	0.0
Scope 3: Natural gas	0.0
Scope 3: Diesel	0.4
Scope 3: Electricity	0.0
Scope 3: Waste	66.2
Scope 3: Water and Wastewater	123.7
Other Scope 1,2 and 3 emissions	0.0
<b>Total Emissions</b>	<b>193</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 (%)
							(CO2-e) (total quantity retired) ***			
Rimba Raya Biodiversity Reserve Project	VCU	VERRA	2/03/2026	9900-157953806-157953864-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1 <a href="https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&amp;h=321353">https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&amp;h=321353</a>	01/01/2018 to 31/12/2018	59	59	0	59	30.6%
Rimba Raya Biodiversity Reserve Project	VCU	VERRA	2/03/2026	9900-157960507-157960640-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1 <a href="https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&amp;h=320979">https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&amp;h=320979</a>	01/01/2018 to 31/12/2018	134	134	0	134	69.4%
<b>TOTAL Eligible Quantity used for this reporting period claim</b>									193	
<b>TOTAL Eligible Quantity banked for future reporting periods</b>								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
<b>Total LGCs surrendered this report and used in this report</b>								<b>0</b>			

#### 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>6,521,772</b>	<b>kWh</b>
Mandatory * (RET) (cell D32)	1,007,098	kWh
LGCs voluntarily surrendered (cell D36+D37)	0	kWh
GreenPower voluntarily purchased (cell D34)	5,470,160	kWh
Onsite renewable energy consumed (cell D41+D43)	44,514	kWh
Onsite renewable energy exported (cell D40)	0	kWh
<b>Total residual electricity (cell D44)</b>	<b>-854,155</b>	<b>kWh</b>
<b>Percentage renewable electricity - (cell D46)</b>	<b>100.00%</b>	
Market Based Approach Emissions Footprint (cell M44)	-785,823	kgCO <sub>2</sub> -e
Location Based Approach		
Location Based Approach Emissions Footprint (cell L38)	4,835,869	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 34.30% of this claim's total emissions

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

<b>Excellent</b>
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
<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
01/01/2018	31/12/2018	9900-157953806-157953864-VCS-VCU-283-VER-ID-14-674-01012018-31122018-1	50	VCU	674	Rimba Raya Biodiversity Reserve Project	Agriculture Forestry and Other Land Use	01: No Poverty, 02: Zero Hunger, 03: Good Health and Well-being, 04: Quality Education, 05: Gender Equality, 06: Clean Water and Sanitation, 07: Affordable and Clean Energy, 08: Decent Work and Economic Growth, 09: Industry, Innovation and Infrastructure, 10: Reduced Inequalities, 11: Sustainable Cities and Communities, 12: Responsible Consumption and Production, 13: Climate Action, 14: Life Below Water, 15: Life on Land, 16: Peace, Justice, and Strong Institutions, 17: Partnerships for the Goals, CCB-Biodiversity Gold, CCB-Climate Gold, CCB-Community Gold	Central Kalimantan	Indonesia (ID)	Pangolin Associates Pty Ltd	NCOS Programme	Pangolin	193 offsets voluntarily retired on behalf of the building 191 Collins St, Melbourne VIC 3000 to meet its carbon neutral claim against the Climate Active Carbon Neutral Standard in 2025, for the period: 01/12/2024 to 30/11/2025.	02/03/2026	

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**Report end**