



Growing the future

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Online supplements



We have provided more detailed information about Cbus and our investments in our online supplements. This report and the supplements meet the core requirements of the Global Reporting Initiative's Sustainability Reporting Standards (GRI Standards). Our Responsible Investment Supplement reports in accordance with the Task Force on Climate-Related Financial Disclosure (TCFD) recommendations.

Responsible Investment

Provides information about our approach to responsible investment, including our active involvement in **Environmental, Social and Governance (ESG)** issues, contributing to sustainable development and transitioning to a climate resilient economy. Prepared using the **GRI Standards** and TCFD recommendations.



cbussuper.com.au/cs/responsible-investment-2022

Cbus Property Sustainability Report

Provides information on Cbus Property's approach to sustainability performance.



cbusproperty.com.au/sustainability-strategy

Annual Financial Statements

Sets out the financial statements for our regulators and other stakeholders. Prepared in line with the **Australian Accounting Standards; Superannuation Industry (Supervision) Act 1993 and Superannuation Industry (Supervision) Regulations 1994, the Corporations Act 2011 and Corporations Regulations 2011.**



cbussuper.com.au/cs/annual-financial-statements-2022

Stakeholder Engagement and Materiality

Provides detail on our approach to engagement and how we determine what matters most to Cbus stakeholders. The result of this engagement informs our value creation and assists in identifying Cbus' material issues. Prepared using the **GRI Standards** and in line with the **International Integrated Reporting <IR> Framework**.



cbussuper.com.au/cs/engagement-materiality-2022

Governance

Provides additional information about the governance framework at Cbus and Cbus Property. Prepared using the **GRI Standards**.



cbussuper.com.au/cs/governance-framework-2022

GRI Standards Content Index

Provides the location of information linked to the **GRI Standards** within the Annual Integrated Report, Cbus Property Sustainability Report, supplements and the Cbus website.



cbussuper.com.au/cs/gri-standards-2022

Online Supplements

Our reports address the needs of our diverse stakeholders. The information we have provided reflects our commitment to operating with integrity and transparency. You can access the reports on our website.



cbussuper.com.au/aboutus/annualreport

KPMG

KPMG were engaged to provide limited assurance over the Cbus Annual Integrated Report pages 3 to 70 in accordance with the **International Integrated Reporting <IR> Framework**. The assurance report is presented on pages 76 to 77.



GRI Standards content index

This table contains the GRI Standards 2016 Cbus on which has reported and where to locate the information linked to the standard within the 2022 Annual Integrated Report, the supplements, the Cbus Property Sustainability Report 2022 and both the Cbus and Cbus Property website.

GRI Standards & Disclosure	Cbus Report / Supplement / URL
GRI 102 – General Disclosures 2016	
Organisational profile	
102-1 Name of the organisation	Cbus Super Fund. The Trustee of the Fund is United Super Pty Ltd. Media Super products are offered under United Super Pty Ltd as Trustee. This report also includes Cbus Property Pty Ltd, which is wholly owned by Cbus.
102-2 Activities, brands, products, and services	cbussuper.com.au/about-us/who-we-are cbussuper.com.au/super/what-we-offer cbussuper.com.au/retirement/my-retirement-investment-options cbussuper.com.au/super/my-investment-options cbusproperty.com.au/our-business/
102-3 Location of headquarters	Wesley Place Level 19, 130 Lonsdale Street, Melbourne 3000.
102-4 Location of operations	Cbus operates in one country, Australia, with headquarters at Wesley Place. Cbus' front counters are located in WA, QLD, NSW and SA, as detailed on the website: www.cbussuper.com.au/support/ Cbus Property operates in one country, Australia, with headquarters at Level 17, 447 Collins Street Melbourne 3000.
102-5 Ownership and legal form	Cbus is an open offer, all profit-to-members superannuation fund, with a focus on construction, building and allied workers. Cbus Property is a wholly owned subsidiary of Cbus that directly invests in commercial and residential property development across Australia, creating strong returns, jobs and sustainable buildings.
102-6 Markets served	Cbus offers superannuation and insurance products and services across Australia. As an open offer fund, Cbus' products and services are available to all eligible Australian superannuation investors. Cbus has traditionally focused on the building and construction industries and allied workers. Cbus Property develops and manages buildings throughout Australia in the residential and commercial office and retail sectors.

GRI Standards & Disclosure	Cbus Report / Supplement / URL
GRI 102 – General Disclosures 2016	
Organisational profile (continued)	
102-7 Scale of the organisation	2022 Annual Integrated Report, page 6. 2022 Cbus Property Sustainability Report, pages 5-13 (About Us, Investments, Developments).
102-8 Information on employees and other workers	2022 Governance Supplement, pages 19-24.
102-9 Supply chain	2022 Governance Supplement, pages 16-18. cbussuper.com.au/about-us/key-service-providers
102-10 Significant changes to the organisation and its supply chain	2022 Governance Supplement, pages 16-18.
102-11 Precautionary Principle or approach	Cbus and Cbus Property do not address the precautionary principle in the sustainability disclosures.
102-12 External initiatives	These are disclosed on the Sustainability section of the Cbus and Cbus Property websites. cbussuper.com.au/about-us/sustainability cbusproperty.com.au/sustainability/
102-13 Membership of associations	These are disclosed on the Sustainability section of the Cbus and Cbus Property websites. cbussuper.com.au/about-us/sustainability cbusproperty.com.au/sustainability/
Strategy	
102-14 Statement from senior decision-maker	2022 Annual Integrated Report, page 11.
102-15 Key impacts, risks and opportunities	2022 Annual Integrated Report, pages 20, 24-25. 2022 Engagement and Materiality Supplement, page 5, 7-11 and Responsible Investment Supplement, pages 36-39. 2022 Cbus Property Sustainability Report page 15.
Ethics & integrity	
102-16 Values, principles, standards, and norms of behaviour	2022 Annual Integrated Report, page 8. FY2022 Compliance Report: AIST Governance Code 1.1 and 2.2 cbussuper.com.au/cs/compliance-report See the Fund Governance policy: cbussuper.com.au/cs/fund-governance-policy 2022 Cbus Property Sustainability Report, page 6.

GRI Standards & Disclosure	Cbus Report / Supplement / URL
GRI 102 – General Disclosures 2016	
Ethics & integrity (continued)	
102-17 Mechanisms for advice and concerns about ethics	2022 Annual Integrated Report, pages 59–61. FY2022 Compliance Report: AIST Governance Code 1.1 and 2.2 cbussuper.com.au/cs/compliance-report See the Fund Governance policy: cbussuper.com.au/cs/fund-governance-policy 2022 Governance Supplement: cbussuper.com.au/cs/governance-framework-2022
Governance	
102-18 Governance structure	cbussuper.com.au/about-us/how-were-run/governance See the Fund Governance policy: cbussuper.com.au/cs/fund-governance-policy 2022 Governance Supplement, pages 7–15.
102-19 Delegating authority	2022 Annual Integrated Report, page 59. 2022 Governance Supplement, page 14.
102-20 Executive-level responsibility for economic, environmental and social topics	cbussuper.com.au/about-us/sustainability/board-governance-framework 2022 Governance supplement, page 18.
102-21 Consulting stakeholders on economics, environmental, and social topics	2022 Engagement and Materiality Supplement.
102-22 Composition of the highest governance body and its committees	cbussuper.com.au/about-us/how-were-run/board 2022 Annual Integrated Report, pages 57–59. 2022 Governance supplement, pages 6–15.
102-23 Chair of the highest governance body	The Chair is Wayne Swan and he is not an executive officer. The Chair of Cbus Property is Georgina Lynch.
102-24 Nominating and selecting the highest governance body	See the Fund Governance Policy: cbussuper.com.au/cs/fund-governance-policy
102-25 Conflicts of interest	2022 Governance Supplement, page 15. See the Conflicts Management Policy: cbussuper.com.au/cs/conflicts-management-policy-summary

GRI Standards & Disclosure	Cbus Report / Supplement / URL
GRI 102 – General Disclosures 2016	
Governance (continued)	
102-26 Role of highest governance body in setting purpose, values and strategy	2022 Annual Integrated Report, page 60.
102-27 Collective knowledge of highest governance body	2022 Governance Supplement, page 4. FY2022 Compliance Report: AIST Governance Code 1.1 and 2.2 cbussuper.com.au/cs/compliance-report
102-31 Review of economic, environmental, and social topics	cbussuper.com.au/about-us/sustainability/board-governance-framework
102-32 Highest governance body's role in sustainability reporting	Our sustainability reporting is across our Annual Integrated Report and it's supplements, which is signed off by Directors. We also report on sustainability on our website. The Cbus Property Sustainability Report is signed off by the Cbus Property CEO.
102-36 Process for determining remuneration	2022 Governance Supplement, page 8. 2022 Annual Integrated Report, page 59.
102-38 Annual total compensation ratio	2022 Governance Supplement, page 19.
Stakeholder engagement	
102-40 List of stakeholder groups	2022 Annual Integrated Report, page 18. 2022 Engagement and Materiality Supplement, page 6.
102-41 Collective bargaining agreements	2022 Annual Integrated Report, page 60. 2022 Governance Supplement, page 10.
102-42 Identifying and selecting stakeholders	2022 Engagement and Materiality Supplement, page 4.
102-43 Approach to stakeholder engagement	2022 Engagement and Materiality Supplement, page 5.
102-44 Key topics and concerns raised	2022 Annual Integrated Report, page 19. 2022 Engagement and Materiality Supplement, pages 7-11.

GRI Standards & Disclosure	Cbus Report / Supplement / URL
GRI 102 – General Disclosures 2016	
Reporting practice	
102-45 Entities included in the consolidated financial statements	Cbus Property is included in the consolidated financial statements and included in the boundaries of our GRI Standards reporting.
102-46 Defining report content and topic Boundaries	2022 Engagement and Materiality Supplement, page 12.
102-47 List of material topics	2022 Annual Integrated Report, page 19. 2022 Engagement and Materiality Supplement, page 5. 2022 Cbus Property Sustainability Report, page 15.
102-48 Restatements of information	N/A
102-49 Changes in reporting	N/A
102-50 Reporting period	Annual
102-51 Date of most recent report	30/06/2022
102-52 Reporting cycle	Financial year ending 30/06/2022
102-53 Contact point for questions regarding this report	Cbus National Office: Level 19, 130 Lonsdale Street, Melbourne VIC 3000 For more information: Write to: Locked Bag 5056, Parramatta, NSW 2124 cbussustainability@cbussuper.com.au reception@cbusproperty.com.au for Cbus Property.
102-54 Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option.
102-55 GRI Content index	Met
102-56 External assurance	KPMG has provided independent limited assurance on some metrics as detailed in its report to the Directors of Cbus and published on page 70 of the 2022 Annual Integrated Report. KPMG has also provided limited assurance on the 2022 Cbus Property Sustainability Report, and can be found at cbusproperty.com.au/sustainability/
GRI 103 – Management Approach	
103-1 Explanation of the material topic and its Boundary	2022 Annual Integrated Report and supplements.
103-2 The management approach and its components	2022 Annual Integrated Report and supplements.
103-3 Evaluation of the management approach	2022 Annual Integrated Report and supplements.

GRI Standards & Disclosure	Cbus Report / Supplement / URL
GRI 103 – Management Approach	
Material topic – GRI 201: Economic Performance 2016	
201-1 Direct economic value generated and distributed	2022 Annual Integrated Report, pages 16-17.
201-2 Financial implications and other risks and opportunities due to climate change	2022 Annual Integrated Report, pages 38-41, 60-61. 2022 Responsible Investment Supplement, pages 36-39.
Material topic – Environmental: GRI 302: Energy; GRI 303: Water; GRI 305: Emissions; GRI 306 Effluents and waste	
302-1 Energy consumption within the organization; Part c of 302-1, 302-3 Energy Intensity, 302-4 reduction of energy consumption	2022 Cbus Property Sustainability Report, page 28. cbusproperty.com.au/sustainability/
303-5 Water consumption	2022 Cbus Property Sustainability Report, page 28. cbusproperty.com.au/sustainability/
305-1 & 305-2 Scope 1 and 2 emissions, Disclosure 305-4 GHG emissions intensity, 305-5 Reduction of GHG emissions	2022 Cbus Property Sustainability Report, page 28. cbusproperty.com.au/sustainability/ 2022 Responsible Investment Supplement, page 28.
306-2 Waste by type and disposal method	2022 Cbus Property Sustainability Report, page 28. cbusproperty.com.au/sustainability/
Material topic – Social: GRI 401: Employment	
401-1 New employee hires and employee turnover	2022 Governance Supplement, page 19.
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	cbussuper.com.au/about-us/careers/working-at-cbus
401-3 Parental leave	2022 Governance Supplement, page 24. cbussuper.com.au/cs/wgea-questionnaire-report-2022
Material topic – Social: GRI 403: Occupational health and safety (OH&S)	
403-7 Prevention and mitigation of OH&S impacts directly linked by business relationships	2022 Governance Supplement, page 10.
403-8 Workers covered by OH&S management system	2022 Governance Supplement, page 10.
403-9 Work related injuries	2022 Governance Supplement, page 10.

GRI Standards & Disclosure	Cbus Report / Supplement / URL
GRI 103 – Management Approach	
Material topic – Social: GRI 404: Training and Education	
404.1 Average hours of training per year per employee	2022 Governance Supplement, page 6.
404.2 Programs for upgrading employee skills and employee transition programs	2022 Annual Integrated Report, page 54.
404.3 Percentage of employees receiving regular performance and career development	2022 Annual Integrated Report, page 54
Material topic – Social: GRI 405: Diversity and equal opportunity; GRI 406: Non-discrimination	
405.1 Diversity of governance bodies and employees	2022 Governance Supplement, page 20.
405.2 Ratio of basic salary and remuneration of women to men	2022 Governance Supplement, page 20.
406.1 Incidents of discrimination and corrective action	2022 Governance Supplement, page 22.
Material topic – Other material aspects	
Retirement Readiness Index	2022 Annual Integrated Report, page 6.
Arrears	2022 Annual Integrated Report, (unpaid super), page 31.
Material Aspects: Financial Services Sector	
FS10: % and number of organisations held in the portfolio with which the organisation has interacted with on environmental or social issues	2022 Responsible Investment Supplement, pages 16-25.
FS11: Percentage of assets subject to positive or negative environmental or social screening	cbussuper.com.au/about-us/sustainability
FS12: Company voting policies applied to environmental or social issues	cbussuper.com.au/cs/key-voting-positions
FS14: Initiatives to improve access to financial services for disadvantaged people	2022 Annual Integrated Report, page 20.
FS16: Initiatives to improve financial literacy by type of beneficiary	2022 Annual Integrated Report, page 28-31.