GRI Standards Supplement 2023

Building stronger foundations

cbus super

Online supplements

We have provided more detailed information about Cbus in our online supplements. This report and the supplements have been prepared with reference to the Global Reporting Initiative's Sustainability Reporting Standards (GRI Universal Standards 2021). Our Responsible Investment Supplement reports with reference to the Task Force on Climate-Related Financial Disclosure (TCFD 2021) 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 with reference to the **GRI Universal Standards 2021** and with reference to the TCFD 2021 recommendations.

cbussuper.com.au /responsible-investment-2023

Cbus Property Sustainability Report

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

cbusproperty.com.au/sustainability

Annual Financial Statements

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board, the Superannuation Industry (Supervision) ('SIS') Act 1993 and Regulations and the provisions of the Trust Deed.

cbussuper.com.au/annual-financial-statements-2023

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

Stakeholder Engagement and Materiality

Provides detail on our approach to engagement and how we determine what matters most to our stakeholders. The result of this engagement informs our value creation and assists in identifying the Fund's material issues. Prepared with reference to the **GRI Universal Standards 2021** and with reference to the TCFD 2021 recommendations.

cbussuper.com.au/engagement-materiality-2023

Governance

Provides additional information about the governance framework at Cbus and Cbus Property. Prepared in reference to the **GRI Universal Standards 2021.**

cbussuper.com.au/governance-framework-2023

GRI Standards Content Index

A table prepared with reference to the **GRI Universal Standards 2021.** We have reported where to locate the information linked to the standards within the Annual Integrated Report, Cbus Property Sustainability Report, our supplements and our website.

cbussuper.com.au /gri-standards-2023

KPMG

KPMG were engaged to provide limited assurance over the Cbus Annual Integrated Report pages 5 to 57 in accordance with the **International Financial Reporting Standards (IFRS) Foundation's Integrated Reporting Framework.** The assurance report is presented on pages 72 to 73.

GRI Standards Content Index

This table contains the GRI Universal Standards 2021 that we reported in reference to and where to locate the information linked to the standards within the 2023 Annual Integrated Report, the supplements, the Cbus Property Sustainability Report 2023 and both the Cbus and Cbus Property websites.

GRI Standards and Disclosure	Cbus Report / Supplement / URL
GRI 102 - General Universal Disclosures 2021	
Organisational profile	
102-1 Name of the organisation	Cbus Super Fund. The Trustee of the Fund is United Super Pty Ltd ABN 46 006 261 623 AFSL 233792 as trustee for the Construction and Building Unions Superannuation Fund ABN 75 493 363 262 offering Cbus and Media Super products (Cbus, Cbus Super and/or Media Super). Our reporting also includes Cbus Property Pty Ltd (referred to as Cbus Property) who are a wholly owned entity of United Super Pty Ltd as Trustee for the Construction and Building Unions Superannuation Fund and are responsible for the development and management of a portfolio of Cbus Super's property investments. Cbus Property investments are part of the property asset class in the High Growth, Growth Plus, Growth, Conservative Growth, Conservative and Property investment options.
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: cbussuper.com.au/support Cbus Property operates in on country, Australia, with headquarters at Level 17, 447 Collins Street Melbourne 3000.
102-5 Ownership and legal form	Cbus is an all profit-to-members superannuation fund that is open offer, with a focus on construction and building and allied workers. Cbus Property is a wholly owned entity of Cbus that directly invests in commercial and residential property development across Australia, creating strong returns, jobs and sustainable buildings.
102-6 Markets served	Superannuation and insurance is offered across Australia primarily for workers, available for the public, predominantly servicing national building and construction and allied workers. Cbus Property develops and manages buildings throughout Australia in the residential and commercial sectors.
102-7 Scale of the organisation	2023 Annual Integrated Report, page 8. 2023 Cbus Property Sustainability Report, pages 7-21.

GRI Standards and Disclosure	Cbus Report / Supplement / URL
GRI 102 - General Universal Disclosures 2021	
102-8 Information on employees and other workers	2023 Annual Integrated Report, pages 48-49. 2023 Governance supplement, pages 16-17.
102-9 Supply chain	cbussuper.com.au/about-us/how-were-run/governance cbussuper.com.au/about-us/key-service-providers cbussuper.com.au/about-us/annual-report
102-10 Significant changes to the organisation and its supply chain	cbussuper.com.au/about-us/how-were-run/governance cbussuper.com.au/about-us/annual-report
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	2023 Annual Integrated Report, page 13 and pages 4-5 for Cbus Property.
102-15 Key impacts, risks and opportunities	2023 Annual Integrated Report, page 54. 2023 Engagement and Materiality supplement, page 5. 2023 Cbus Property Sustainability Report pages 22-23.
Ethics and integrity	
102-16 Values, principles, standards, and norms of behaviour	2023 Annual Integrated Report, page 10. cbussuper.com.au/content/dam/cbus/files/governance/reporting/Compliance-Report-AIST-Governance-Code.pdf See the Fund Governance policy: cbussuper.com.au/content/dam/cbus/files/governance/policies/Fund-Governance-Policy.pdf 2023 Cbus Property Sustainability Report, page 8.
102-17 Mechanisms for advice and concerns about ethics	2023 Annual Integrated Report, pages 53-54. **FY2023 Compliance Report: AIST Governance Code 1.1 and 2.2** cbussuper.com.au/content/dam/cbus/files/governance/reporting/Compliance-Report-AIST-Governance-Code.pdf See the Fund Governance policy: cbussuper.com.au/content/dam/cbus/files/governance/policies/Fund- Governance-Policy.pdf
Governance	
102-18 Governance structure	cbussuper.com.au/about-us/how-were-run See the Fund Governance policy: cbussuper.com.au/content/dam/cbus/files/governance/policies/Fund- Governance-Policy.pdf 2023 Governance supplement.

GRI Standards and Disclosure	Cbus Report / Supplement / URL
GRI 102 - General Universal Disclosures 2021	
Governance	
102-19 Delegating authority	cbussuper.com.au/about-us/how-were-run/governance 2023 Annual Integrated Report, pages 53-54. 2023 Governance supplement.
102-20 Executive-level responsibility for economic, environmental and social topics	cbussuper.com.au/about-us/sustainability/board-governance-framework
102-21 Consulting stakeholders on economics, environmental, and social topics	2023 Stakeholder Engagement and Materiality supplement.
102-22 Composition of the highest governance body and its committees	cbussuper.com.au/about-us/how-were-run/board 2023 Annual Integrated Report, pages 53-54. 2023 Governance supplement.
102-23 Chair of the highest governance body	The Chair is the Hon. 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/content/dam/cbus/files/governance/policies/Fund-Governance-Policy.pdf
102-25 Conflicts of interest	cbussuper.com.au/about-us/how-were-run/governance cbussuper.com.au/content/dam/cbus/files/governance/policies/Conflicts-Management-Policy-Summary.pdf
102-26 Role of highest governance body in setting purpose, values and strategy	2023 Annual Integrated Report, pages 53-54.
102-27 Collective knowledge of highest governance body	2023 Annual Integrated Report, pages 53-54. FY2023 Compliance Report: AIST Governance Code 1.1 and 2.2 cbussuper.com.au/content/dam/cbus/files/governance/reporting/Compliance-Report-AIST-Governance-Code.pdf
102-31 Review of economic, environmental, and social topics	cbussuper.com.au/about-us/sustainability/board-governance-framework 2023 Stakeholder Engagement and Materiality supplement.
102-32 Highest governance body's role in sustainability reporting	Our sustainability reporting is across our Annual Integrated Report and is signed off by Directors. We also report on sustainability on our website. The Cbus Property Sustainabilty Report is signed off by the Cbus Property CEO.
102-36 Process for determining remuneration	2023 Annual Integrated Report, page 48. 2023 Governance supplement, page 10.
102-38 Annual total compensation ratio	2023 Governance supplement, page 17.
Stakeholder engagement	
102-40 List of stakeholder groups	2023 Annual Integrated Report, page 22-23. 2023 Stakeholder Engagement and Materiality supplement, page 4.
102-41 Collective bargaining agreements	cbussuper.com.au/content/dam/cbus/files/governance/policies/Remuneration-Policy-Summary.pdf
102-42 Identifying and selecting stakeholders	2023 Stakeholder Engagement and Materiality supplement, page 4.

GRI Standards and Disclosure	Cbus Report / Supplement / URL
GRI 102 - General Universal Disclosures 2021	
Stakeholder engagement	
102-43 Approach to stakeholder engagement	2022 Stakeholder Engagement and Materiality supplement, page 7.
102-44 Key topics and concerns raised	2023 Annual Integrated Report, pages 22-23. 2023 Stakeholder Engagement and Materiality supplement, pages 8-10.
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 Universal Standards 2021 'in reference' reporting.
102-46 Defining report content and topic Boundaries	2023 Stakeholder Engagement and Materiality supplement, page 11.
102-47 List of material topics	2023 Annual Integrated Report, page 23. 2023 Stakeholder Engagement and Materiality supplement, pages 8-10. 2023 Cbus Property Sustainabilty Report, page 23.
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 June 2023.
102-52 Reporting cycle	Financial year ending 30 June 2023.
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 reference to the GRI Universal Standards 2021: 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 70-71 of the Annual Integrated Report.KPMG has also provided limited assurance on a number of metrics as published on page 63 of the 2023 Responsible Investment Supplement. KPMG has also provided limited assurance on a number of metrics as published on page 40 of the 2023 Cbus Property Sustainability Report.
GRI 103: Management Approach	
103-1 Explanation of the material topic and its Boundary	2023 Annual Integrated Report and supplements.
103-2 The management approach and its components	2023 Annual Integrated Report and supplements.
103-3 Evaluation of the management approach	2023 Annual Integrated Report and supplements.

GRI Standards and Disclosure	Cbus Report / Supplement / URL
Material topic - GRI 201: Economic Performance 2016	
201-1 Direct economic value generated and distributed	2023 Annual Integrated Report, pages 65-69.
201-2 Financial implications and other risks and opportunities due to climate change	2023 Annual Integrated Report, page 55. 2023 Responsible Investment supplement, page 47.
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	2023 Cbus Property Sustainability Report, pages 28-29, 40. cbusproperty.com.au/sustainability
303-5 Water consumption	2023 Cbus Property Sustainability Report, pages 28-29, 40. cbusproperty.com.au/sustainability
305-1 and 305-2 Scope 1 and 2 emissions, Disclosure 305-4 GHG emissions intensity, 305-5 Reduction of GHG emissions	2023 Cbus Property Sustainability Report, pages 25-27, 40. cbusproperty.com.au/sustainability 2023 Responsible Investment supplement, page 62.
306-2 Waste by type and disposal method	2023 Cbus Property Sustainability Report, pages 37-38, 40. cbusproperty.com.au/sustainability
Material topic – Social: GRI 401: Employment	
401-1 New employee hires and employee turnover	2023 Governance supplement, page 16-17.
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	cbussuper.com.au/about-us/careers/working-at-cbus
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	cbussuper.com.au/content/dam/cbus/files/governance/policies/Cbus-Code-of-Conduct.pdf
403-8 Workers covered by OH&S management system	cbussuper.com.au/content/dam/cbus/files/governance/policies/Cbus-Code-of-Conduct.pdf
403-9 Work related injuries	cbussuper.com.au/content/dam/cbus/files/governance/policies/Cbus-Code-of-Conduct.pdf
Material topic – Social: GRI 404: Training and Education	
404.1 Average hours of training per year per employee	2023 Annual Integrated Report, page 48-49.
404.2 Programs for upgrading employee skills and employee transition programs	2023 Annual Integrated Report, page 48-49. cbussuper.com.au/about-us/careers/working-at-cbus
404.3 Percentage of employees receiving regular performance and career development	2023 Annual Integrated Report, page 48-49.

GRI Standards and Disclosure	Cbus Report / Supplement / URL
Material topic – Social: GRI 405: Diversity and equal opportunity; GRI 406: Non-discrimination	
405.1 Diversity of governance bodies and employees	2023 Governance supplement.
405.2 Ratio of basic salary and remuneration of women to men	2023 Governance supplement.
Material topic – Other material aspects	
Retirement Readiness Index	2023 Annual Integrated Report, page 18.
Arrears	2023 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	2023 Responsible Investment supplement, page 29.
FS11: Percentage of assets subject to positive or negative environmental or social screening	2023 Responsible Investment supplement, page 12.
FS12: Company voting policies applied to environmental or social issues	cbussuper.com.au/content/dam/cbus/files/governance/reporting/Stewardship-Statement.pdf
FS14: Initiatives to improve access to financial services for disadvantaged people	2023 Annual Integrated Report, page 30.
FS16: Initiatives to improve financial literacy by type of beneficiary	2023 Annual Integrated Report, page 30.