

# Equator Principles Reporting

## 1 Jan 24 to 31 Dec 24

The Commonwealth Bank of Australia became a signatory to the Equator Principles in May 2014. The Equator Principles (EP) are a set of standards to assess, mitigate, manage and monitor Environmental and Social risks in applicable project-related financing.

### Environmental and Social Risks

Environmental and Social risk is a strategic risk managed under the CBA Group's Risk Management Framework. Assessing potential transactions for Environmental, Social and Governance (ESG) risks is a key step in our due diligence process for all Institutional Bank loans, as well as large loans in other business units.

Training for ESG due diligence and implementation of the Equator Principles (EP) is undertaken by the relevant client and risk teams. CBA's EP process is embedded in CBA systems and procedures.

During the period between 1 Jan 24 to 31 Dec 24, CBA had 13 EP project finance transactions that reached financial close. No EP project-related corporate loans or EP project related refinance transactions reached financial close.

Figure 1 – Project Finance

EPIV Category	A	B	C
Totals	1	12	
<b>Sector</b>			
Mining		1	
Infrastructure			
Oil & Gas			
Power	1	11	
Others			
<b>Region</b>			
Americas		7	
Europe, Middle East & Africa			
Asia Pacific	1	5	
<b>Country Designation</b>			
Designated	1	12	
Non Designated			
<b>Independent Review</b>			
Yes	1	12	
No			

Figure 2 – List of Project Finance transactions

Project Name	Sector	Project Location	Country Designation	Year of Financial Close
Collie BESS Project	Power	Australia	Designated	2024
Kathleen Valley	Mining	Australia	Designated	2024
Ulinda Park BESS	Power	Australia	Designated	2024
Wangaratta Solar Farm	Power	Australia	Designated	2024
Golden Plains Windfarm 2	Power	Australia	Designated	2024
Orana BESS	Power	Australia	Designated	2024
Harquahala (Harq) I & II Solar + Storage Projects	Power	United States	Designated	2024
Bellefield 2 Project	Power	United States	Designated	2024
Bowman Wind Project	Power	United States	Designated	2024
Green River Solar & Storage Project	Power	United States	Designated	2024
Pelicans Jaw Solar & BESS Power Project		United States	Designated	2024
Posey Solar Project	Power	United States	Designated	2024
Eland 2 Solar Project	Power	United States	Designated	2024

