



PUBLIC DISCLOSURE STATEMENT

DEXUS INDUSTRIA REIT

ORGANISATION CERTIFICATION

FY2022-23

Australian Government


Climate Active Public Disclosure Statement

Dexus Industria REIT | **dexus**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Dexus Industria REIT
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p>  <p>Name of signatory: Rob Sims Position of signatory: General Manager, Environmental and Operational Sustainability Date: 15 December 2023</p>



Australian Government
**Department of Climate Change, Energy,
the Environment and Water**

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Version March 2023.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	676 tCO ₂ -e
OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	Mylene Turban 13/10/2022 Pangolin Associates Next technical assessment due: FY2025

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year from 1 July 2022 to 30 June 2023 and covers the Australian business operations of Dexus Industria REIT (**DXI** or **the Fund**), a Registered Business Name under Dexus Holdings Pty Limited (ABN 48 110 366 946).

It covers corporate emissions associated with the fund, and the emissions associated with the Fund's investment property portfolio. The emissions from DXI (ACN 080 674 479) are also reported in the parent [Dexus Holding's organisation certification](#), due to overlapping organisational boundaries.

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition).
- National Greenhouse and Energy Reporting (Measurement) Determination 2008.
- Relevant Climate Active standards.

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008. In addition, "Method 3" has been adopted for accounting for emissions from refrigerants across the majority of managed properties.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O). These have been expressed as carbon dioxide equivalents (CO₂-e) using relative global warming potentials (GWPs). With the exception of hydrofluorocarbons (HFCs) from the use of synthetic refrigerants in air conditioning units, no perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) or Nitrogen Trifluoride (NF₃) were detected within the operational boundary.

For corporate emissions, a Funds Under Management share, or FUM-share approach has been used to calculate the corporate GHG emissions of DXI from Dexus Holdings' total corporate GHG emissions.

Organisation description

Dexus Industria REIT (Dexus Asset Management Limited ACN 080 674 479 AFSL 237 500; The Trustee for Industria Trust No 1 ABN 63 402 071 709) is a listed Australian real estate investment trust with a \$1.6 billion portfolio, primarily comprised of industrial properties and a development pipeline of almost 400,000 square metres, across key Australian cities.

The Fund's carbon neutral claims encompass business operations described in the emissions boundary, including:

- Its emissions in co-owned assets based on an equity share approach, and
- Emissions from landlord-controlled spaces across DXI's property portfolio, where Dexus is the property manager and is deemed to have operational control over the emissions generating activities under the NGERS approach.

For further details refer to Dexus's corporate structure at <https://www.dexus.com/discover-dexus/about-us/corporate-governance>, plus our [2023 Annual Report](#).

3.EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

For corporate emissions, a Funds Under Management share, or FUM-share approach has been used to calculate the corporate GHG emissions of Dexu Industria REIT from Dexu Holdings' total GHG emissions.

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however, are optionally included.

DXI applies an operational control approach as defined within the NGERs Act to include landlord-controlled spaces and exclude tenant-controlled spaces. Additionally, the Fund includes landlord-controlled emissions at 100 percent for wholly owned assets and applies an equity-share approach for co-owned assets.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. Where relevant, all material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further details are available in Appendix D.

Inside emissions boundary

Quantified

Corporate operations

Base Building Services
Business Accommodation*
Business Flights*
Electricity
Employee Commute*
Food and Beverages*
Transport Fuels*
Taxi*
Parking*
Technical Services*
Bus Shuttle*
ICT services and equipment*
Office equipment & supplies*
Paper*
Courier*
Refrigerants
Waste
Water
Working from Home*

Managed Assets operations, including assets managed on behalf of a co-owner

Electricity
Natural Gas
Water
Waste
Diesel (stationary)
Refrigerants

Non-quantified

Office furniture

Outside emission boundary

Excluded

Property developments
(building embodied energy
& emissions)

Maintenance and repairs,
capital expenditure and fit
outs

Tenant operations –
electricity

Professional services

*Those activities are reported under "Corporate Activities" in the emissions summary table.

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Dexus recognises the importance of climate change and the need to decarbonise, and Dexus Industria REIT (DXI) is one of the first A-REITs to be certified carbon neutral across both its managed portfolio and operations in accordance with the Climate Active Organisation Standard.

DXI has retained its carbon neutral status for its emissions inventory relating to FY22, which also marked the first year it transitioned to sourcing 100% of its base building electricity needs from renewable sources. For FY23, this transition to renewable electricity emissions reduces DXI's use of offsets for balancing emissions with over half of its emissions being avoided by responsibly sourcing electricity.

The Fund's role in delivering sustainability outcomes across the portfolio is aligned with its ability to directly or indirectly manage assets. Sustainability activity is driven by Dexus as property manager where DXI has operational control of the assets and DXI has operational control of circa 12% of its portfolio by value. Where operational control sits with others, such as customers, DXI does not directly implement sustainability programs, but seeks to influence, work with and support the entity that has operational control in the delivery of positive sustainability outcomes.

A review and update of the Dexus Sustainability Strategy was undertaken in FY23, and it includes an aspiration to unlock the potential of real assets to create a lasting positive impact and a more sustainable tomorrow. Aligned with the Dexus Sustainability Strategy, DXI will prioritise supporting customer prosperity, accelerating action on climate change and enhancing communities where we operate, in a way that best unlocks the potential value of DXI assets.

Further details of the Dexus Sustainability Strategy can be found in [Dexus's 2023 Integrated Annual Report](#) and the current [Dexus Climate Active Organisation Product Disclosure Statement](#).

Emissions reduction actions

DXI is committed to climate action via delivering an efficient and resilient portfolio that minimises its environmental footprint and is positioned to thrive in a climate-affected future. Adopting a long-term approach to emissions reduction, the following milestones were reported for FY23:

- There are now 2.3 megawatts of solar installed across the portfolio. Additional projects totalling 6.0 megawatts have been identified for installation in FY24 and beyond.
- During the year, bin audits were completed at Brisbane Technology Park to understand how they were being used and help identify additional waste streams that could be introduced to reduce waste sent to landfill. There were improvement opportunities identified via the introduction of cardboard, comingle and organics streams, as well as improving the quality of the waste data collected for reporting. Additionally, larger capacity bins will reduce the frequency of bin collections by trucks, indirectly reducing emissions.
- This year, Dexus rated twelve DXI assets for the first time under the Green Star Performance rating

tool, achieving a 3-star portfolio average outcome.

- Lastly, across FY23, DXI's business park assets achieved a portfolio weighted-average NABERS Energy rating of 4.9-stars without GreenPower, with six out of ten properties recording a rating of 5.0-stars and above. Three buildings were also rated under NABERS Water and all ratings were 4.5-stars or higher, leading to a portfolio weighted-average of 4.9-stars.

5.EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year			
Year 1:	FY22	603	603
Year 2:	FY23	676	676

Significant changes in emissions

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Corporate Activities	24	71	Increase in post-COVID employee activity and business travel
Synthetic (HCFC) (R22)	16	86	Increased top ups of refrigerant-bearing equipment
Commercial and Industrial Waste	321	358	Increased building occupancy

Use of Climate Active carbon neutral products, services, buildings or precincts

Certified brand name	Product/Service/Building/Precinct used
Winc paper	Paper

Emissions summary

The electricity summary is available in Appendix B. Electricity emissions were calculated using a market-based approach. A Funds Under Management share, or FUM-share approach has been used to calculate the corporate GHG emissions of Dexu Industria REIT from Dexu Holdings' total GHG emissions.

Emission category	Sum of scope 1 (tCO ₂ -e)	Sum of scope 2 (tCO ₂ -e)	Sum of scope 3 (tCO ₂ -e)	Sum of total emissions (t CO ₂ -e)
Electricity	0	0	0	0
Refrigerants	162	0	0	162
Stationary energy (gaseous fuels)	45	0	12	57
Stationary energy (liquid fuels)	2	0	1	3
Waste	0	0	358	358
Water	0	0	25	25
Corporate Activities: <i>Business Flights & Accommodation, Employee Commute and Working from Home, Food and Beverage, Taxis and Transport Fuels, Parking & Tolls, ICT Services and Equipment, Office Equipment & Supplies, Paper and Couriers</i>	0	0	71	71
Total emissions	209	0.00	467	676

Uplift factors

There was no uplift factor applied.

Reason for uplift factor	tCO ₂ -e
N/A	N/A
Total of all uplift factors	N/A
Total footprint to offset <i>(total net emissions from summary table + total uplifts)</i>	N/A

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach.

The details of offsets for Dexus Industria REIT are also reported in the parent [Dexus Holding's organisation certification](#).

Co-benefits

1.6 MW Bundled Rice Husk Based Cogeneration Plant by M/s Milkfood Limited in Patiala (Punjab) & Moradabad (U.P) Districts

Description of the project

The cogeneration project in the Indian states of Punjab and Uttar Pradesh generates clean energy, steam and electricity through two cogeneration plants via the optimised utilisation of rice husks as its renewable energy source.

Co-benefits of the project

- This project paves the way for development and increases the prevailing living standard in the community, empowering the rural population.
- Creation of opportunities during its construction phase for local business, contributing to improved economic well-being.

Jari/Amapá REDD+ Project

Description of the project

The Jari/Amapá REDD+ Project is located in the Valley of Jari in the municipalities of Laranjal do Jari and Vitória do Jari in the state of Amapá, Brazil. The main project components are forest protection and monitoring, scientific research, and social inclusion of the local communities.

Co-benefits of the project

- This project reduces deforestation via the implementation of conservation activities.
- Development of activities that favour sustainable business chains to generate additional income for local communities.

Eligible offsets retirement summary

Offsets retired for Climate Active Carbon Neutral Certification								Eligible Quantity (tCO ₂ -e)				
Ref	Project Description	Type of Offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO ₂ -e)	Used for previous reporting periods	Banked for future reporting periods	Used for this reporting period	Percent of total (%)
Dexus Industria REIT (DXI)												
1	1.6 MW Bundled Rice Husk Based Cogeneration Plant By M/S Milk Food Limited (MFL) In Patiala (Punjab) & Moradabad (U.P) Districts	VCU	Verra	16-Dec-21	10168-190816744-190818157-VCS-VCU-291-VER-IN-1-784-01012018-31122018-0	2018	-	1414	950	0	464	56%
2	Jari Pará REDD+ Project	VCU	Verra	16-Dec-21	9669-116268686-116269935-VCS-VCU-262-VER-BR-14-1811-08072016-22102017-0	2016/17	-	1,250	0	891	359	44%
Total eligible offsets retired and used for this report											823	
Total eligible offsets retired this report and banked for use in future reports										891		

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	823	100%

Additional offsets (147 offsets) were retired for altruistic reasons.

7. 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)* 1,228¹

* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements) and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Crudine Ridge Wind Farm - Wind - NSW	NSW, Australia	LGC	REC Registry	31-Mar-23	WD00NS18	296591-296801 299969-300215	2022	Wind	458
Darling Downs Solar Farm - QLD	QLD, Australia	LGC	REC Registry	7-Aug-23	SRPVQL90	44416-44418 44221-44221 47982-47986 45546-45605 45534-45545	2021	Solar	81
Kareeya	QLD, Australia	LGC	REC Registry	31/03/2023 to 7/08/2023	HY00QL01	63805-63939 64052-64170 64171-64206	2021	Hydro	290

¹The total of 1,228MWh reported in this table differs from 1,111.275MWh claimed in the market-based emissions summary in Appendix B. The 116.725MWh discrepancy is due to 175 LGCs retired against Jandakot City Precinct on behalf of all co-owners, for which the Fund maintains a 33.3% equity interest.

Sun Metals -Solar- Qld	QLD, Australia	LGC	REC Registry	7-Aug-23	SRPVQL69	205382-205401 205402-205403 205404-205443 205444-205505 69430-69452 69453-69457 69458-69480 69481-69510 88269-88277 88278-88287	2022	Solar	224
Warradarge Wind Farm - Wind - WA	WA, Australia	LGC	REC Registry	31/03/2023 to 7/08/2023	WD00WA24	82001-82038 83745-83807 360351-360385 84105-84143	2022	Wind	175 ¹
Total LGCs surrendered this report and used in this report									1,228

APPENDIX A: ADDITIONAL INFORMATION

Dexus integrates sustainability across our business through our sustainability approach. Please refer to [Dexus's 2023 Integrated Annual Report](#), [Dexus Industria REIT's 2023 Annual Report](#) and the Group's [2023 Sustainability Approach and Data Pack](#) (Microsoft Excel version [here](#)) for more information.

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

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.

For this certification, electricity emissions have been set by using the **market-based approach**.

Market-based approach summary

Market-based approach	Activity Data (kWh)	Emissions (kg CO ₂ -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	196,506	0	15%
Total non-grid electricity	196,506	0	15%
LGC Purchased and retired (kWh) (including PPAs)	1,111,275	0	84%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	210,738	0	16%
Residual Electricity	-201,068	-192,020	0%
Total renewable electricity (grid + non grid)	1,518,518	0	115%
Total grid electricity	1,120,945	0	100%
Total electricity (grid + non grid)	1,317,450	0	115%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-201,068	-192,020	
Scope 2	-177,566	-169,576	
Scope 3 (includes T&D emissions from consumption under operational control)	-23,501	-22,444	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	115.26%
Mandatory	16.00%
Voluntary	84.35%
Behind the meter	14.92%
Residual scope 2 emissions (t CO₂-e)	-169.58
Residual scope 3 emissions (t CO₂-e)	-22.44
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Total emissions liability (t CO₂-e)	0.00

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location-based approach summary

Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	0	0	0	0	0	0
NSW	473,953	473,953	345,986	28,437	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	576,119	576,119	420,567	86,418	0	0
NT	0	0	0	0	0	0
WA	70,873	70,873	36,145	2,835	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	1,120,945	1,120,945	802,698	117,690	0	0
ACT	0	0	0	0		
NSW	94,900	94,900	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	101,606	101,606	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	196,506	196,506	0	0		
Total electricity (grid + non grid)	1,317,450					

Residual scope 2 emissions (t CO ₂ -e)	802.70
Residual scope 3 emissions (t CO ₂ -e)	117.69
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	802.70
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	117.69
Total emissions liability	920.39

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO ₂ -e)
N/A	0	0
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market based method is outlined as such in the market based summary table.		

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
N/A	0	0
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market based summary table.		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but an uplift has been applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
Office furniture	Immaterial

Data management plan for non-quantified sources

N/A

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Property developments (building embodied energy & emissions)	Y	N	N	N	N	<p>Emissions from this category are discrete and attributable to specific projects that sit outside Dexus's corporate operations and investment portfolio emissions boundary. Dexus has a development pipeline across key city-shaping projects in major Australian capital cities, and the emissions associated with this activity is likely to contribute to emissions, however as a developer, Dexus has limited influence over the emissions associated with construction activities as each builder has operational control of their project.</p> <p>There are no relevant laws or regulations that apply to report emissions specifically from this source currently. However, Dexus does note that Federal Treasury has released details on mandatory climate-related financial disclosures for Australian corporations and Dexus will meet its statutory disclosure obligations based on the final details of the legislation.</p> <p>Comparable organisations do not typically undertake this activity within their boundary.</p>
Maintenance and repairs, capital expenditure and fit outs	Y	N	N	N	N	<p>Emissions from this category are discrete and attributable to specific projects that sit outside Dexus's corporate operations and investment portfolio emissions boundary. As one of the leading real asset managers in Australasia with a large portfolio, the emissions associated with this activity is likely to contribute to emissions, however tenants are typically responsible for fit outs in leased spaces, and Dexus typically appoints a builder/head contractor who has responsibility over major refurbishments. Thus, Dexus has limited control over the emissions associated with construction activities.</p> <p>There are no relevant laws or regulations that apply to report emissions specifically from this source currently. However, Dexus does note that Federal Treasury has released details on mandatory climate-related financial disclosures for Australian corporations and Dexus will meet its statutory disclosure obligations based on the final details of the legislation.</p> <p>Comparable organisations do not typically undertake this activity within their boundary.</p>
Tenant operations – electricity	Y	N	N	N	N	<p>Tenants are responsible for electricity consumption in spaces they lease or occupy. Although the emissions associated with this activity are likely to increase emissions, Dexus has limited control over the emissions associated with this activity.</p> <p>There are no relevant laws or regulations that apply to report emissions specifically from this source currently. However, Dexus does note that Federal Treasury has released details on mandatory climate-related financial disclosures for Australian corporations and Dexus will meet its statutory disclosure obligations based on the final details of the legislation.</p> <p>Comparable organisations do not typically undertake this activity within their boundary.</p>
Professional services	N	Y	N	N	N	<p>The emissions associated with this activity is considered to have a minor impact to our emissions, however we recognise that through our procurement practices we have the potential to influence the emissions from this source by shifting to a different lower-emissions supplier for our business.</p> <p>There are no relevant laws or regulations that apply to report emissions specifically from this source currently. However, Dexus does note that Federal Treasury has released details on mandatory climate-related financial disclosures for Australian corporations and Dexus will meet its statutory disclosure obligations based on the final details of the legislation.</p> <p>Comparable organisations do not typically undertake this activity within their boundary.</p>



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