

Climate Active Carbon Neutral certification

Public Disclosure Statement



THIS DOCUMENT WILL BE MADE PUBLICLY AVAILABLE

**Responsible entity name:** Dexus Wholesale Property Limited ATF The Gateway Trust

**Building / Premises name:** Gateway Complex, Sydney

**Building Address:** 1 Macquarie Place, Sydney, NSW 2000

**Corresponding NABERS Energy Rating number** OF38133

This building Gateway Complex, Sydney 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 01/1/2024 to 31/12/2024. The carbon neutral certification is valid until 29/4/2026.

Total emissions offset	790 tCO2-e
Offsets bought	60.89% ACCUs, 39.11% VCU, 0.00% CERs, 0.00% VERs, 0.0% RMUs
Renewable electricity	100.00% of electricity is from renewable sources

Emissions Reduction Strategy

Gateway Complex, Sydney has achieved a NABERS Energy rating of 5 stars without GreenPower.

Expires 29th of April 2026

Reporting Year Period

The rating period / reporting year 1/01/2024 to 31/12/2024

12 consecutive months of data used to calculate the NABERS Star rating.



# 1. Carbon Neutral Information

## 1A Introduction:

Dexus is committed to maintaining net zero emissions across its managed portfolio. Preserving net zero delivers decisive climate action for our planet, enhances our vision and customer proposition for intelligent, sustainable workspaces, and ensures we will be ready for other opportunities, including supporting our customers on their journey.

## 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
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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
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## 2. Emissions Summary

Table 2. Emissions Source – Summary		t CO <sub>2</sub> –e
Scope 1: Refrigerants		0.0
Scope 1: Natural gas		95.3
Scope 1: Diesel		43.2
Scope 2: Electricity		0.0
Scope 3: Natural gas		24.2
Scope 3: Diesel		10.7
Scope 3: Electricity		0.0
Scope 3: Waste		503.4
Scope 3: Water and Wastewater		112.7
Other Scope 1,2 and 3 emissions		0.0
<b>Total Emissions</b>		<b>790</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 (%)
							(tCO2-e) (total quantity retired) ***			
Carbon Conscious Carbon Capture Project 1	ACCU	ANREU	21/08/2024	8355776898 - 8355778092 See screenshot in Appendix D	2022 - 2023	1195	1195	1148	47	5.9%
Nyaliga Fire Project	ACCU	ANREU	21/08/2024	8331537588 - 8331539581 See screenshot in Appendix D	2021 - 2022	1994	1994	1866	128	16.2%
Katingan Peatland Restoration and Conservation Project	VCU	VERRA	14/03/2025	12730-429873278-429873679-VCS-VCU-263-VER-ID-14-1477-01012020-31122020-0 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=283866	01/01/2020 - 31/12/2020	402	404	403	1	0.1%
Carbon Conscious Carbon Capture Project 2	ACCU	ANREU	17/03/2025	8356961293 - 8356962064 See screenshot in Appendix D	2022 - 2023	772	772	708	64	8.1%
Katingan Peatland Restoration and Conservation Project	VCU	VERRA	14/03/2025	12730-430611652-430613505-VCS-VCU-263-VER-ID-14-1477-01012020-31122020-0 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=283857	01/01/2020 - 31/12/2020	1854	1854	1546	308	39.0%
Carbon Conscious Carbon Capture Project 2	ACCU	ANREU	17/03/2025	8356963976 - 8356964361 See screenshot in Appendix D	2022 - 2023	386	386	386	0	0.0%
Carbon Conscious Carbon Capture Project 2	ACCU	ANREU	17/03/2025	8356964362 - 8356964526 See screenshot in Appendix D	2022 - 2023	165	165	165	0	0.0%
Katingan Peatland Restoration and Conservation Project	VCU	VERRA	14/03/2025	12730-430618176-430618200-VCS-VCU-263-VER-ID-14-1477-01012020-31122020-0 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=283865	01/01/2020 - 31/12/2020	25	25	25	0	0.0%
Thwi Islands Savanna Burning for Greenhouse Gas Abatement	ACCU	ANREU	21/08/2024	8330600448 - 8330603896 See screenshot in Appendix D	2021 - 2022	3449	3449	3207	242	30.6%
TOTAL Eligible Quantity used for this reporting period claim									790	
TOTAL Eligible Quantity banked for future reporting periods								9,454		

\* 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.

**Offset surrender note:**  
The remaining offsets 1148, 1866, 403, 708,1546, 386, 165, 25, and 3207 originate from the listed registry in the Offsets summary table have been allocated to other Dexus buildings, with the additional note that 8, 10 and 3, offsets originating from 8356963976 - 8356964361, 8356964362 - 8356964526 and 12730-430618176-430618200-VCS-VCU-263-VER-ID-14-1477-01012020-31122020-0 respectively have been banked.

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)*	3924
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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
Hillston Sun Farm - Solar - NSW	LGC	REC	31/05/2024	17387-18598	SRPXNS40	2023	1212	1212	0	Solar	NSW
Sebastopol Solar Farm - Solar - NSW	LGC	REC	16/08/2024	58621-58627	SRPXNS42	2023	7	7	0	Solar	NSW
West Wyalong Solar Farm - Solar - NSW	LGC	REC	16/08/2024	123148-124006	SRPXNSA0	2024	859	859	0	Solar	NSW
West Wyalong Solar Farm - Solar - NSW	LGC	REC	16/01/2025	131683-132526	SRPXNSA0	2024	844	844	0	Solar	NSW
West Wyalong Solar Farm - Solar - NSW	LGC	REC	31/01/2025	12854-13855	SRPXNSA0	2024	1002	1002	0	Solar	NSW
Total LGCs surrendered this report and used in this report								3,924			

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 -

0

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.

0

b) Why a commitment cannot be made to achieve the rating within three (3) years.

0

c) What the building's emissions reduction strategy is in accordance with Section 2.4 of the Climate Active Carbon Neutral Standard for Buildings.

0

Amount of renewable electricity to be purchased to bring carbon emissions intensity (kgCO2e/sqm) of the rated energy to the equivalent of the minimum NABERS Energy rating requirement

0 kWh

Evidence of purchase of this renewable electricity -

0

## 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>4,763,332</b>	<b>kWh</b>
Mandatory * (RET) (cell D32)	839,332	kWh
LGCs voluntarily surrendered (cell D36+D37)	3,924,000	kWh
GreenPower voluntarily purchased (cell D34)	0	kWh
Onsite renewable energy consumed (cell D41+D43)	0	kWh
Onsite renewable energy exported (cell D40)	0	kWh
<b>Total residual electricity (cell D44)</b>	<b>-336,474</b>	<b>kWh</b>
<b>Percentage renewable electricity – (cell D46)</b>	<b>100.00%</b>	
Market Based Approach Emissions Footprint (cell M44)	-306,191	kgCO <sub>2</sub> -e
Location Based Approach		
Location Based Approach Emissions Footprint (cell L38)	3,231,607	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 NABERSpathway, 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 63.73% of this claim's total emissions

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

Excellent
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
Total	0.00

Appendix D: Screenshots of offsets purchased

AU35465

Transaction ID

AU35465

Current Status

Completed (4)

Status Date

21/08/2024 15:09:13 (AEST)  
21/08/2024 05:09:13 (GMT)

Transaction Type

Cancellation (4)

Transaction Initiator

Stuart, Benjamin Mathew Clarke

Transaction Approver

Rockliff, Nathan Stephen

Comment

Retired by Dexus on behalf of its managed portfolio for the purpose of Climate Active certification in FY24

Transferring Account

Account Number

AU-2321

Account Name

Carbon Financial Services Pty. Ltd.

Account Holder

Carbon Financial Services Pty. Ltd.

Acquiring Account

Account Number

AU-1068

Account Name

Australia Voluntary Cancellation Account

Account Holder

Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			EQP100636					2022-23		8,355,776,898 - 8,355,778,092	1,195

Transaction Status History

Status Date	Status Code
21/08/2024 15:09:13 (AEST)	Completed (4)
21/08/2024 05:09:13 (GMT)	
21/08/2024 15:09:13 (AEST)	Proposed (1)
21/08/2024 05:09:13 (GMT)	
21/08/2024 15:09:13 (AEST)	Account Holder Approved (97)
21/08/2024 05:09:13 (GMT)	
20/08/2024 13:56:00 (AEST)	Awaiting Account Holder Approval (95)
20/08/2024 03:56:00 (GMT)	

AU35529

Transaction ID

AU35529

Current Status

Completed (4)

Status Date

21/08/2024 15:48:33 (AEST)  
21/08/2024 05:48:33 (GMT)

Transaction Type

Cancellation (4)

Transaction Initiator

Stuart, Benjamin Mathew Clarke

Transaction Approver

Rockliff, Nathan Stephen

Comment

Retired by Dexus on behalf of its managed portfolio for the purpose of Climate Active certification in FY24

Transferring Account

Account Number

AU-2321

Account Name

Carbon Financial Services Pty. Ltd.

Account Holder

Carbon Financial Services Pty. Ltd.

Acquiring Account

Account Number

AU-1068

Account Name

Australia Voluntary Cancellation Account

Account Holder

Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF109879					2021-22		8,331,537,588 - 8,331,539,581	1,994

Transaction Status History

Status Date	Status Code
21/08/2024 15:48:33 (AEST)	Completed (4)
21/08/2024 05:48:33 (GMT)	
21/08/2024 15:48:33 (AEST)	Proposed (1)
21/08/2024 05:48:33 (GMT)	
21/08/2024 15:48:33 (AEST)	Account Holder Approved (97)
21/08/2024 05:48:33 (GMT)	
21/08/2024 14:48:07 (AEST)	Awaiting Account Holder Approval (95)
21/08/2024 04:48:07 (GMT)	

AU39965

Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID

AU39965

Current Status

Completed (4)

Status Date

17/03/2025 14:51:31 (AEDT)





	17/03/2025 03:51:31 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Nathalia, Griselda
Transaction Approver	Doan-Lockyer, Jenny
Comment	Retired by Dexu on behalf of its managed portfolio for the purpose of Climate Active certification in FY25

Transferring Account		Acquiring Account	
Account Number	AU-2977	Account Number	AU-1058
Account Name	South Pole Australia Financial Services Pty Ltd	Account Name	Australia Voluntary Cancellation Account
Account Holder	South Pole Australia Financial Services Pty Ltd	Account Holder	Commonwealth of Australia

Transaction Blocks													
Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">EOP100638</a>					2022-23		8,356,961,293 - 8,356,962,064	772

AU40018

Transaction ID	AU40018
Current Status	Awaiting Account Holder Approval (95)
Status Date	17/03/2025 20:14:20 (AEDT) 17/03/2025 09:14:20 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Nathalia, Griselda
Comment	Retired by Dexu on behalf of its managed property portfolio as part of a true-up process for FY24 to support its Climate Active certification in FY25

Transferring Account		Acquiring Account	
Account Number	AU-2977	Account Number	AU-1068
Account Name	South Pole Australia Financial Services Pty Ltd	Account Name	Australia Voluntary Cancellation Account
Account Holder	South Pole Australia Financial Services Pty Ltd	Account Holder	Commonwealth of Australia

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">EOP100638</a>					2022-23		8,356,963,976 - 8,356,964,361	386



Transaction ID	AU35511
Current Status	Completed (4)



Current status	Completed (4)
Status Date	21/08/2024 15:42:42 (AEST) 21/08/2024 05:42:42 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Stuart, Benjamin Mathew Clarke
Transaction Approver	Rockliff, Nathan Stephen
Comment	Retired by Dexus on behalf of its managed portfolio for the purpose of Climate Active certification in FY24

Transferring Account

Account Number	AU-2321
Account Name	Carbon Financial Services Pty. Ltd.
Account Holder	Carbon Financial Services Pty. Ltd.

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">ERF105045</a>					2021-22		8,330,600,448 - 8,330,603,896	3,449

Transaction Status History

Status Date	Status Code
21/08/2024 15:42:42 (AEST) 21/08/2024 05:42:42 (GMT)	Completed (4)
21/08/2024 15:42:42 (AEST) 21/08/2024 05:42:42 (GMT)	Proposed (1)
21/08/2024 15:42:42 (AEST) 21/08/2024 05:42:42 (GMT)	Account Holder Approved (97)
21/08/2024 10:21:15 (AEST) 21/08/2024 00:21:15 (GMT)	Awaiting Account Holder Approval (95)

\_\_\_Report end\_\_\_

