Climate Active Carbon Neutral certification

Public Disclosure Statement

THIS DOCUMENT WILL BE MADE PUBLICLY AVAILABLE

Responsible entity name:	Dexus & GPT RE Ltd
Building / Premises name:	Gateway
Building Address:	1 Macquarie Place, SYDNEY, NSW 2000, sydney, NSW 2000
Corresponding NABERS Energy Rating number	OF50746

This building Gateway 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 01/1/2025 to 31/12/2025 The carbon neutral certification is valid until 29/4/2027.

Total emissions offset	247 tCO2-e
Offsets bought	100.00% ACCUs, 0.00% VCUs, 0.00% CERs, 0.00% VERs, 0.0% RMUs
Renewable electricity	100.00% of electricity is from renewable sources

Emissions Reduction Strategy

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

Expires 29th of April 2027

Reporting Year Period	
The rating period / reporting year 12 consecutive months of data used to calculate the NABERS Star rating.	*01/01/2025 to 31/12/2025*

1. Carbon Neutral Information

1A Introduction:

Dexus and the GPT Group are jointly committed to maintaining net zero emissions across the Australia Square precinct. 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

Emissions sources not included in this carbon neutral claim	Description & justification of the exclusion

All emissions sources **within the geographic boundary** of the building that are **excluded from the emissions boundary** of this claim are declared below.

2. Emissions Summary

Table 2. Emissions Source – Summary	t CO_2 –e
Scope 1: Refrigerants	0.0

Scope 1: Natural gas	101.4
Scope 1: Diesel	11.9
Scope 2: Electricity	0.0
Scope 3: Natural gas	25.8
Scope 3: Diesel	2.9
Scope 3: Electricity	0.0
Scope 3: Waste	60.5
Scope 3: Water and Wastewater	44.0
Other Scope 1,2 and 3 emissions	0.0
Total Emissions	**247**

*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

Project Description	Type of offset units	Registry	Date retired	Serial numbers / Hyperlink*	Vintage	Quantity **	Eligible Quantity (tCO2 –e) (total quantity retired) ***	Eligible Quantity banked for future reporting periods	Eligible Quantity used for this reporting period claim	Percentage of total (%)
Savanna Burning Investment Ready Project - Cape York Pilot Aurukun	ACCU	ANREU	16/8/2025	9001530973 - 9001530978 See screenshot in Appendix D part of 9001530436-9001531035	2023/24	600	600	0	6	2.4%
Savanna Burning Investment Ready Project - Cape York Pilot Aurukun	ACCU	ANREU	16/82025	9001530979 - 9001531001 See screenshot in Appendix D part of 9001530436-9001531035	2023/24	600	600	0	23	9.3%
Western Farm Trees	ACCU	ANREU	19/2/2026	9005046693 - 9005046748 See screenshot in Appendix D part of 9005044170-9005047461	2023/24	3292	3292	0	56	22.7%
Western Farm Trees	ACCU	ANREU	19/22026	9005046749 - 9005046752 See screenshot in Appendix D part of 9005044170-9005047461	2023/24	3292	3292	0	4	1.6%
Savanna Burning Investment Ready Project - Cape York Pilot Aurukun	ACCU	ANREU	16/8/2025	9001528879 - 9001528933 See screenshot in Appendix D part of 9001527522-9001529784	2023/24	2263	2263	0	55	22.3%
Savanna Burning Investment Ready Project - Cape York Pilot Aurukun	ACCU	ANREU	16/8/2025	9001528934 - 9001528989 See screenshot in Appendix D part of 9001527522-9001529784	2023/24	2263	2263	0	56	22.7%
Carbon Conscious Carbon Capture Project 2	ACCU	ANREU	17/3/2026	8356969816-8356970816 See screenshot in Appendix D	2022/23	1001	1001	0	47	19.1%
							TOTAL Eligible Quantity used for this reporting period claim		247	
							TOTAL Eligible Quantity banked for future reporting periods	14,065		

* 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.

The offsets in this PDS have been retired as part of Dexus Holdings portfolio.

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)*	3569

* 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
Bango Wind Farm 1, feeder 973 - NSW	LGC	REC	06/06/2025	189395-190465	WD00NS19	2023	1071	1071	0	wind	NSW
Bango Wind Farm 1, feeder 973 - NSW	LGC	REC	08/05/2025	191738-191744	WD00NS19	20253	7	7	0	wind	NSW
Bango Wind Farm 1, feeder 973 - NSW	LGC	REC	08/05/2025	69034-69833	WD00NS19	2024	800	800	0	wind	NSW
Dundonnell Wind Farm - VIC	LGC	REC	02/05/2026	814299-815036	WD00VC37	2024	738	738	0	wind	VIC
Dundonnell Wind Farm - VIC	LGC	REC	02/05/2026	815037-815989	WD00VC37	20254	953	953	0	wind	VIC
				Total LGCs surrendered this report and used in this report				3,569			

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		
Total renewables (onsite and offsite) (cell D45)	**4,340,033**	**kWh**
Mandatory * (RET) (cell D32)	771,033	kWh
LGCs voluntarily surrendered (cell D36+D37)	3,569,000	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
Total residual electricity (cell D44)	**-167,776**	kWh
Percentage renewable electricity – (cell D46)	**100.00%**	
Market Based Approach Emissions Footprint (cell M44)	**-154,354**	**kgCO_2-e**
Location Based Approach		
Location Based Approach Emissions Footprint (cell L38)	**2,920,580**	**kgCO_2-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 24.50% 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:

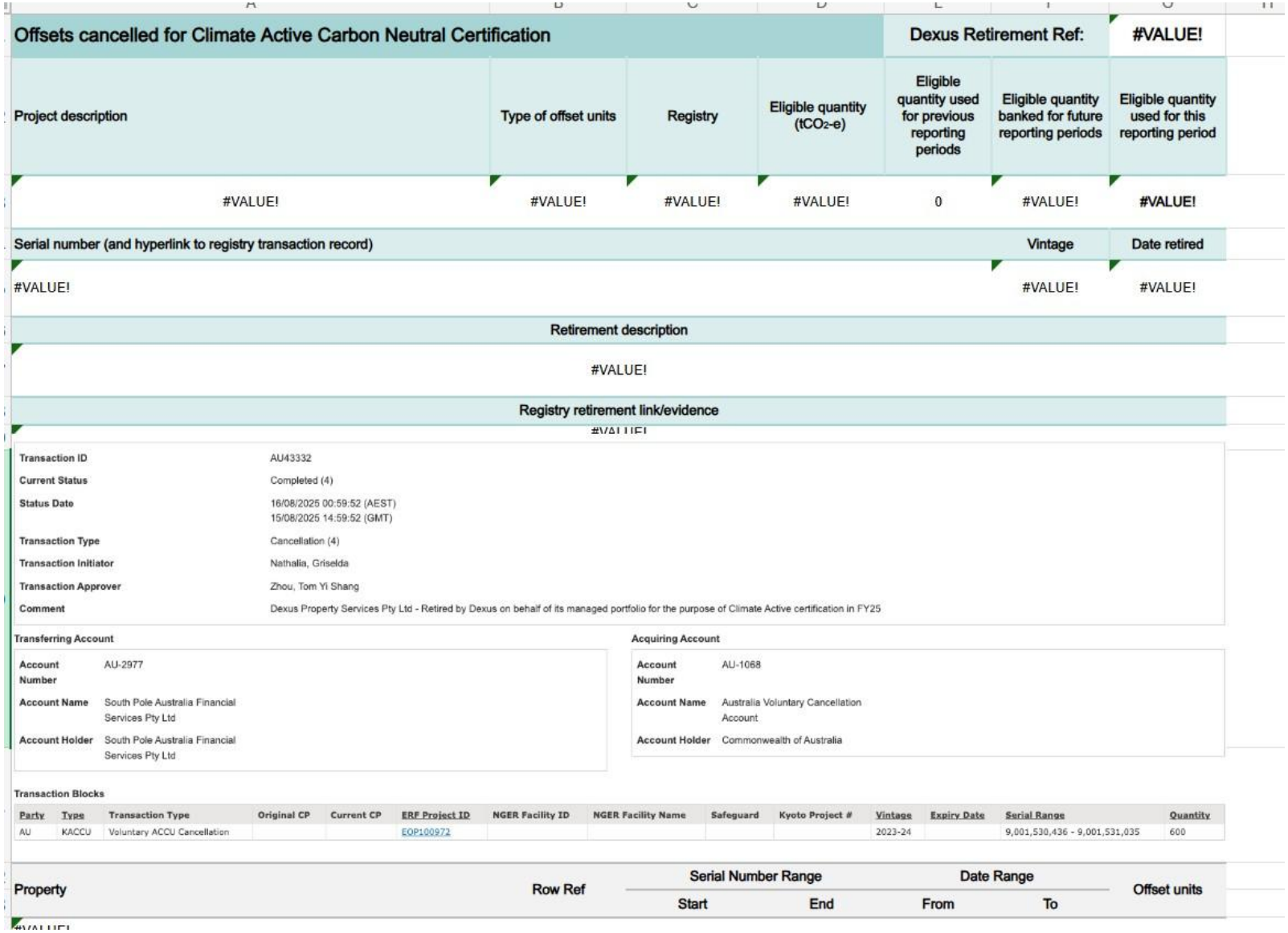
Method 1 – Estimation based on a default annual leakage rate

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



Offsets cancelled for Climate Active Carbon Neutral Certification				Dexus Retirement Ref:		#VALUE!
Project description	Type of offset units	Registry	Eligible quantity (tCO_2-e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period
#VALUE!	#VALUE!	#VALUE!	#VALUE!	0	#VALUE!	#VALUE!

Serial number (and hyperlink to registry transaction record)	Vintage	Date retired
#VALUE!	#VALUE!	#VALUE!

Retirement description
#VALUE!

Registry retirement link/evidence
#VALUE!

Transaction ID	AU43332
Current Status	Completed (4)
Status Date	16/08/2025 00:59:52 (AEST) 15/08/2025 14:59:52 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Nathalia, Griselda
Transaction Approver	Zhou, Tom Yi Shang
Comment	Dexus Property Services Pty Ltd - Retired by Dexus on behalf of its managed portfolio for the purpose of Climate Active certification in FY25

Transferring Account

Account Number	AU-2977
Account Name	South Pole Australia Financial Services Pty Ltd
Account Holder	South Pole Australia Financial Services Pty Ltd

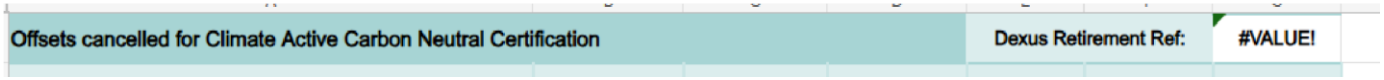
Acquiring Account

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			EOP100972					2023-24		9,001,530,436 - 9,001,531,035	600

Property	Row Ref	Serial Number Range		Date Range		Offset units
		Start	End	From	To	
#VALUE!						



Offsets cancelled for Climate Active Carbon Neutral Certification	Dexus Retirement Ref:	#VALUE!

Project description	Type of offset units	Registry	Eligible quantity (tCO_2-e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period
#VALUE!	#VALUE!	#VALUE!	#VALUE!	0	#VALUE!	#VALUE!

Serial number (and hyperlink to registry transaction record)	Vintage	Date retired
#VALUE!	#VALUE!	#VALUE!

Retirement description
#VALUE!

Registry retirement link/evidence
#VALUE!

Transaction ID	AU43330
Current Status	Completed (4)
Status Date	16/08/2025 00:57:42 (AEST) 15/08/2025 14:57:42 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Nathalia, Griselda
Transaction Approver	Zhou, Tom Yi Shang
Comment	Dexus Property Services Pty - Retired by Dexus on behalf of its managed portfolio for the purpose of Climate Active certification in FY25

Transferring Account

Account Number	AU-2977
Account Name	South Pole Australia Financial Services Pty Ltd
Account Holder	South Pole Australia Financial Services Pty Ltd

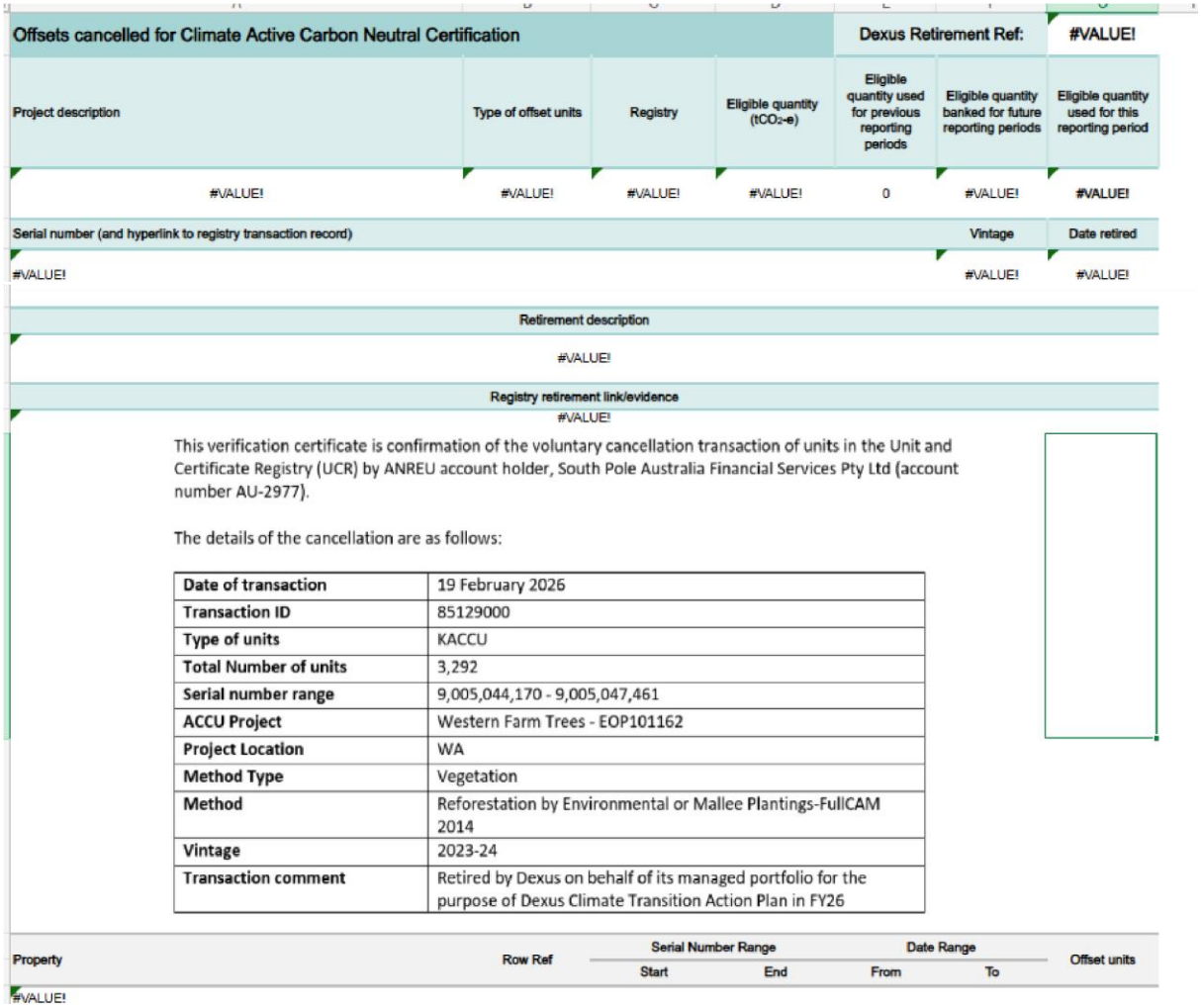
Acquiring Account

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			EOP100972					2023-24		9,001,527,522 - 9,001,529,784	2,263

Property	Row Ref	Serial Number Range		Date Range		Offset units
		Start	End	From	To	
#VALUE!						



Offsets cancelled for Climate Active Carbon Neutral Certification				Dexus Retirement Ref:		#VALUE!
Project description	Type of offset units	Registry	Eligible quantity (tCO_2-e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period
#VALUE!	#VALUE!	#VALUE!	#VALUE!	0	#VALUE!	#VALUE!

Serial number (and hyperlink to registry transaction record)	Vintage	Date retired
#VALUE!	#VALUE!	#VALUE!

Retirement description
#VALUE!

Registry retirement link/evidence
#VALUE!

This verification certificate is confirmation of the voluntary cancellation transaction of units in the Unit and Certificate Registry (UCR) by ANREU account holder, South Pole Australia Financial Services Pty Ltd (account number AU-2977).

The details of the cancellation are as follows:

Date of transaction	19 February 2026
Transaction ID	85129000
Type of units	KACCU
Total Number of units	3,292
Serial number range	9,005,044,170 - 9,005,047,461
ACCU Project	Western Farm Trees - EOP101162
Project Location	WA
Method Type	Vegetation
Method	Reforestation by Environmental or Mallee Plantings-FullCAM 2014
Vintage	2023-24
Transaction comment	Retired by Dexus on behalf of its managed portfolio for the purpose of Dexus Climate Transition Action Plan in FY26

Property	Row Ref	Serial Number Range		Date Range		Offset units
		Start	End	From	To	
#VALUE!						

Project description	Type of offset units	Registry	Eligible quantity (tCO_2-e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period
#VALUE!	#VALUE!	#VALUE!	#VALUE!	0	#VALUE!	#VALUE!

Serial number (and hyperlink to registry transaction record)	Vintage	Date retired
#VALUE!	#VALUE!	#VALUE!

Retirement description
#VALUE!

Registry retirement link/evidence
#VALUE!

This verification certificate is confirmation of the voluntary cancellation transaction of units in the Unit and Certificate Registry (UCR) by ANREU account holder, South Pole Australia Financial Services Pty Ltd (account number AU-2977).

The details of the cancellation are as follows:

Date of transaction	19 March 2026
Transaction ID	86771000
Type of units	KACCU
Total Number of units	1,001
Serial number range	8,356,969,816 - 8,356,970,816
ACCU Project	Carbon Conscious Carbon Capture Project 2 – EOP100638
Project Location	WA
Method Type	Vegetation
Method	Reforestation by Environmental or Mallee Plantings-FullCAM 2014 c2
Vintage	2022-23
Transaction comment	Retired by Dexus on behalf of its managed portfolio for the purpose of Carbon Neutral for the period of Q3 and Q4 2025.

Property	Row Ref	Serial Number Range		Date Range		Offset units
		Start	End	From	To	
#VALUE!						

___Report end ___