

Dexus (ASX: DXS)

ASX release



20 August 2026

2026 Sustainability Data Pack

Dexus releases its 2026 Sustainability Data Pack, which includes the:

- Sustainability Performance Data Pack (also available in xls)
- Basis of Preparation, GRI and SASB Indexes

This report should be read in conjunction with Dexus's 2026 Annual Report available at www.dexus.com/sustainability.

Authorised by the Board of Dexus Funds Management Limited

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About Dexus

Dexus (ASX: DXS) is a leading Australasian fully integrated real asset group, managing a high-quality Australasian real estate and infrastructure portfolio valued at \$51.4 billion. The Dexus Platform includes the Dexus listed portfolio and the funds management business. The \$15.3 billion listed portfolio includes direct and indirect ownership of office, industrial, retail, healthcare, infrastructure, alternatives and other investments. We manage a further \$36.1 billion of investments in our funds management business which connects third party capital with exposure to quality sector specific and diversified real asset products. The funds within this business benefit from Dexus's Platform capabilities. The Platform's \$12.8 billion real estate development pipeline provides the opportunity to grow both the listed and funds' portfolios and enhance future returns. We are deeply connected to our purpose unlock potential, create tomorrow, reflecting our unique ability to create value for our people, customers, investors and communities over the long term. Our sustainability approach focuses on the priority areas where we believe we can make the most impact: Customer Prosperity, Climate Action and Enhancing Communities. Dexus is supported by more than 33,900 investors from 28 countries. With more than four decades of expertise in real asset investment, funds management, asset management and development, we have a proven track record in capital and risk management and delivering returns for investors. www.dexus.com

Dexus Funds Management Limited ABN 24 060 920 783, AFSL 238163, as Responsible Entity for Dexus (ASX: DXS) (Dexus Property Trust ARSN 648 526 470 and Dexus Operations Trust ARSN 110 521 223)
Level 30, 50 Bridge Street, Sydney NSW 2000

Sustainability Data Pack
2026

dexus



FY26 Sustainability Data Pack

Introduction Commitments Update	People & Capabilities Our Workforce Diversity and Inclusion Work Health and Safety Recruitment and Retention Human Capital Development Employee Engagement Remuneration	Climate Action Environment Summary Energy Water Air Emissions Renewables & Offsets* Scope 1 & 2 GHG Emissions* Scope 3 GHG Emissions Climate-related targets – AASB S2 s33–36*	Foundations Green Building Certifications Materials Supply Chain
Financial Performance DXS Financial Performance DXS Portfolio Snapshot DXS Capital Management			Additional Information GRI Index SASB Index Basis of Preparation*
Portfolio Summary DXS Portfolio Dexus Industria REIT (DXI) Dexus Convenience Retail REIT (DXC)	Customer Prosperity Customer Experience	Enhancing Communities Community Investments	Glossary

*Sections include disclosures provided voluntarily, in compliance with AASB S2 Climate-related disclosures requirements.

Dexus Annual Reporting Suite

The Sustainability Data Pack provides sustainability metrics, methodologies and disclosures for Dexus for the year ended 30 June 2026. It includes environmental, social, customer and financial performance data, and supports Dexus’s climate-related disclosures prepared voluntarily in compliance with AASB S2 Climate-related Disclosures.

The FY26 Sustainability Data Pack should be read in conjunction with the FY26 Annual Report, Sustainability Management Approach and Procedures and the Dexus Climate Transition Action Plan. These documents align with the International Integrated Reporting Framework principles of materiality, stakeholder responsiveness, reliability and completeness, and are prepared with reference to the GRI Standards and SASB Real Estate Standards. Selected metrics are independently assured, where indicated. Our resporting suite includes:

FY26 Annual Report – Integrated report covering Dexus’s strategy, key activities, financial and non-financial performance, risk management, corporate governance, remuneration and financial statements. Includes the Dexus Sustainability Report and disclosures supporting compliance with AASB S2 Climate-related Disclosures.

Sustainability Management Approach and Procedures – Outlines how Dexus identifies, manages and responds to material sustainability matters.

FY26 Sustainability Data Pack – Provides detailed sustainability datasets, including performance trends and progress against targets.

FY26 Modern Slavery Statement – Provides detailed information on our approach to identifying and managing modern slavery risk. The 2026 Statement will be available in December 2026.

To access these documents, visit www.dexus.com/dxs.

Acknowledgement of Country

Dexus acknowledges the Traditional Custodians of the Lands on which our business and assets operate, and recognises their ongoing contribution to Land, waters and community.

We pay our respects to First Nations Elders past and present.

Important notice

The Sustainability Data Pack contains information that represents Dexus’s current understanding based on information available at 30 June 2026. While every effort is made to provide accurate and complete information, errors may be present and prior year data may be restated as new information becomes available. The information in this pack may not be suitable for your specific needs and decisions regarding investment may require independent advice. This Sustainability Data Pack is provided for information purposes only. It is not an offer or invitation to acquire Dexus securities or any other financial product in any jurisdiction, and is not a prospectus, product disclosure statement or other offering document under Australian law or any other law.

Commitments Update

Financial Performance

FY26 commitments	Status	FY26 progress
Barring unforeseen circumstances, for the 12 months ending 30 June 2026 ¹ , Dexs expects AFFO of circa 44.5–45.5 cents per security and distributions of circa 37.0 cents per security.		For the 12 months to 30 June 2026, Dexs delivered in line with guidance – AFFO of 45.0 cents per security – Distribution of 37.0 cents per security
Focus area		
Maintain a strong and diversified balance sheet		Dexs maintained a strong balance sheet with gearing (look-through) of 33.4%, towards the lower end of our target range of 30–40%, while maintaining a prudent debt maturity profile and hedging levels.

FY27 Financial performance commitments
Barring unforeseen circumstances for the 12 months ending 30 June 2027 ¹ , Dexs expects AFFO of 37.5–39.5 cents per security, and distributions of 37.0 cents per security.
Focus areas
Maintain a strong and diversified balance sheet.

 Achieved  Not achieved  Progressed

1. Based on current expectations relating to asset sales, APAC litigation, contribution to earnings from FUM under review and consultation, trading profits and performance fees, and subject to no material deterioration in conditions.

People & Capabilities

FY26 commitment	Status	FY26 progress
Continued commitment to gender equity and gender diversity targets including the achievement of gender balance (40:40:20) in senior management and executive roles by FY27.		Increased female representation across senior management and executive roles to 41.4% at 30 June 2026. We remain committed to sustaining our 40:40:20 target in FY27 to ensure we achieve meaningful long-term change.
Focus area		
Enhance leadership capability		Launched a new People Leader Program and just-in-time learning modules, and refreshed our People Leader Forums and Leadership Hub, giving leaders access to the right support at the right moment. Introduced a leadership effectiveness survey to consistently gather feedback on how leadership is experienced across the organisation.
Refresh and embed our Inclusion and Diversity Strategy		Refreshed our Inclusion and Diversity Strategy, following an independent external review and a consultative process with our people. The strategy focuses on everyday inclusion, embedding behaviours that make inclusion a lived experience.

FY27 Commitments
Continued commitment to gender equity and to our gender diversity targets, including maintaining our gender balance (40:40:20) in senior management and executive roles in FY27.
Focus areas
Continue to enhance our leadership capability
Enhance the future-ready capabilities of our people

 Achieved  Not achieved  Progressed

Customer Prosperity

FY26 commitments	Status	FY26 progress
Maintain a Customer NPS at or above +50 for office and achieve year-on-year improvements for industrial, retail and health using FY25 scores as our baseline.		Achieved Office NPS of +54, above the target of +50 and year-on-year improvements for industrial, retail and health sector NPS.
Maintain a 5 Star portfolio average NABERS Indoor Environment rating for the office portfolio.		Maintained our FY25 portfolio average rating of 5.6 Stars for office assets.
Progress four sustainability-linked customer programs by FY27, including a waste reduction program and access to renewable energy program in FY26.		Launched the Waste Warrior program and tenant waste reporting at office assets, and expanded GreenPower Buyers Group participation through a targeted customer communication program.
Deliver expanded Forever Fitout and GreenKey® programs by FY27.		Delivered our first full-scale Forever Fitout with plans to expand the program. GreenKey principles have been embedded into Forever Fitout, creating a more integrated approach to sustainable fitouts across our office portfolio.

FY27 Customer prosperity commitments
Maintain a customer net promoter score (NPS) at or above +50 for office and achieve year-on-year improvements for industrial, retail and health using FY25 scores as our baseline.
Maintain a 5 Star portfolio average NABERS Indoor Environment rating for the office portfolio.
Progress four sustainability-linked customer programs by FY27.
Deliver expanded Forever Fitout program across the office portfolio by FY27.

 Achieved  Not achieved  Progressed

Climate Action

FY26 commitments	Status	FY26 progress	FY27 Climate action commitments
Progress decarbonisation strategies for assets across the Platform.		21 assets embedded decarbonisation initiatives and 5 progressed electrification scoping aligned to asset-specific decarbonisation roadmaps.	Progress asset decarbonisation strategies.
Maintain net zero on Scope 1 and 2 emissions for our Platform managed portfolio.		Maintained net zero Scope 1 and 2 emissions for the Platform-managed portfolio, consistent with our year-on-year commitment and climate aspiration. ¹	Maintain net zero on Scope 1 and 2 emissions for our Platform managed portfolio.
Continue to procure 100% of electricity from renewable sources across the Platform's managed portfolio in line with our RE100 signatory commitments.		Continued to source 100% of electricity from renewable sources for our managed portfolio, meeting our RE100 commitment for the fourth consecutive year.	Continue to source 100% renewable electricity for our Platform managed portfolio in line with our RE100 commitment.
Enhance integration of climate risk assessment and impact quantification into Dexus business processes.		Developed a CRRO quantification tool to assess and communicate impacts of risks and opportunities with Dexus stakeholders, with further embedding and operationalisation planned for FY27.	Continue to strengthen the integration of climate risk assessment, adaptation and impact quantification into business processes.
Enhance understanding of climate physical risks and adaptation actions by conducting site climate risk assessments across 15 assets.		Progressed 27 site-level climate risk assessments against our commitment to assess 15 assets across the portfolio. These assessments inform asset-level adaptation planning and support ongoing refinement of our physical risk quantification approach.	

 Achieved  Not achieved  Progressed

1. Net emissions for the year ended 30 June 2026 include offsets purchased, retired (majority) and allocated for retirement during the year and up to the date of this report.

Enhancing Communities

FY26 commitment	Status	FY26 progress	FY27 Commitments
Deliver two national community partner campaigns that create over 10,000 local connections for healthy hearts and minds		Created over 11,000 local connections through BDI and headspace, including the ReBloom and Body Mapping art exhibitions and mental health workshops across the Platform.	Activate our assets to create over 85,000 local connections in FY27.
Develop an inaugural innovation partnership aligned to our social value theme.		Established a pilot partnership with Chatty Cafe, designed to activate spaces across selected assets that encourage social connection and inform future rollout across the Platform.	

 Achieved  Not achieved  Progressed

Foundations

FY26 commitment	Status	FY26 progress	FY27 Commitments
All material and key suppliers to complete a carbon risk assessment by FY27.		119 suppliers completed carbon risk assessments through EcoVadis.	All material and key suppliers to complete a carbon risk assessment by FY27.
Implement ASRS reporting framework requirements for Dexus for FY26 and position the Platform's applicable funds captured by ASRS requirements to deliver compliant reports in the following years.		Delivered Dexus's FY26 ASRS reporting framework and established a consistent Platform approach to support future reporting by applicable funds.	Continue to implement AASB S2 reporting framework requirements for Dexus and funds.

 Achieved  Not achieved  Progressed

Financial Performance

Financial highlights

Key metrics	FY22	FY23	FY24	FY25	FY26
Net profit after tax (\$m)	1,615.9	-752.7	-1,583.8	136.1	482.2
Adjusted Funds From Operations (\$m)	572.2	555.0	516.3	483.9	483.9
Adjusted Funds From Operations (cents per security)	53.2	51.6	48.0	45.0	45.0
Adjusted Funds From Operations per security growth (%)	2.7	-3.0	-7.0	-6.3	—
Funds From Operations (\$m)	757.6	738.5	703.4	677.2	669.3
Distribution (cents per security)	53.2	51.6	48.0	37.0	37.0
Return on Contributed Equity (%)	9.7	8.0	4.0	7.0	7.2
NTA per security (\$)	12.28	10.88	8.97	8.81	8.92
Total security holder return (%)	-12.3	-6.3	-11.2	8.4	-13.9

For more information, please refer to Dexus's results presentations.

Dexus total return data (%)

	1 year	3 years* % p.a.	5 years* % p.a.	10 years* % p.a.
Dexus	(13.9)%	(6.1)%	(7.4)%	0.2%
S&P/ASX 200 Property Accumulation Index	(2.2)%	11.6%	5.7%	5.7%

* Annual compound returns.

Dexus portfolio snapshot

Key metrics		FY22	FY23	FY24	FY25	FY26
Portfolio value (\$A)	Dexus portfolio	\$18.4	\$17.4	\$14.8	\$14.5	\$15.3
	Office	\$13.3	\$12.3	\$9.8	\$9.7	\$9.8
	Industrial	\$4.3	\$4.1	\$3.6	\$3.6	\$3.6
	Healthcare	\$0.6	\$0.4	\$0.4	\$0.4	\$0.4
	Retail	\$0.1	\$0.2	\$0.4	\$0.4	\$1.1
	Other	\$0.1	\$0.4	\$0.6	\$0.5	\$0.5
Net lettable area (sqm)	Dexus portfolio	3,912,940	4,439,694	4,061,892	4,098,816	4,105,032
	Office	1,368,977	1,584,645	1,350,493	1,294,486	1,223,388
	Industrial	2,543,963	2,855,049	2,711,399	2,804,330	2,881,644
Funds From Operations	Office	\$655.6m	\$597.6m	\$554.2m	\$548.0m	\$517.5m
	Industrial	\$152.4m	\$163.5m	\$140.7m	\$127.7m	\$140.4m
	Co-investments in pooled funds	\$29.1m	\$35.9m	\$70.3m	\$68.5m	\$79.5m
Like-for-like income growth	Office	2.7%	5.6%	0.5%	2.0%	0.3%
	Industrial	3.1%	2.4%	3.9%	(1.0)%	8.3%
Occupancy (by income)	Office	95.6%	95.9%	94.8%	92.3%	95.7%
	Industrial	98.1%	99.4%	96.8%	96.2%	94.6%
Occupancy (by area)	Office	95.2%	95.3%	94.7%	91.7%	95.5%
	Industrial	99.0%	99.7%	97.3%	97.4%	96.5%
Lease duration (by income)	Office	4.7 years	4.8 years	4.7 years	4.2 years	4.1 years
	Industrial	4.7 years	4.8 years	4.3 years	4.5 years	4.3 years
Weighted average capitalisation rate	Dexus portfolio	4.64%	5.11%	5.90%	6.03%	6.06%
	Office	4.75%	5.21%	6.05%	6.18%	6.22%
	Industrial	4.29%	4.76%	5.45%	5.56%	5.58%
1-year total return	Office	7.1%	(5.2)%	(11.2)%	2.0%	5.4%
	Industrial	18.9%	5.2%	1.0%	8.0%	7.1%

For more information, please refer to Dexus's results presentations.

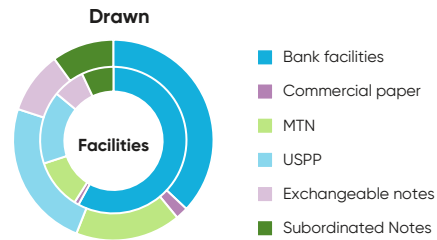
Capital management

Key metrics	FY22	FY23	FY24	FY25	FY26
Cost of debt	2.7%	3.7%	4.1%	4.2%	4.8%
Average maturity of debt	5.5 years	5.1 years	4.8 years	4.3 years	4.2 years
Hedged debt (including caps)	65%	86%	92%	86%	91%
Gearing (look-through)	26.9%	27.9%	32.0%	31.7%	33.4%
Headroom (including cash)	\$1.9b	\$2.5b	\$2.5b	\$3.0b	\$2.5b
S&P/Moody's credit rating	A-/A3	A-/A3	A-/A3	A-/A3	A-/A3

For more information, please refer to Dexus's results presentations.

Diversified mix of debt

Type of Debt	Facilities	Drawn
Bank facilities	58%	37%
Commercial paper	1%	2%
MTN	11%	17%
USPP	16%	24%
Exchangeable notes	7%	10%
Subordinated Notes	7%	10%



Drawn basis

37% Bank Debt drawn

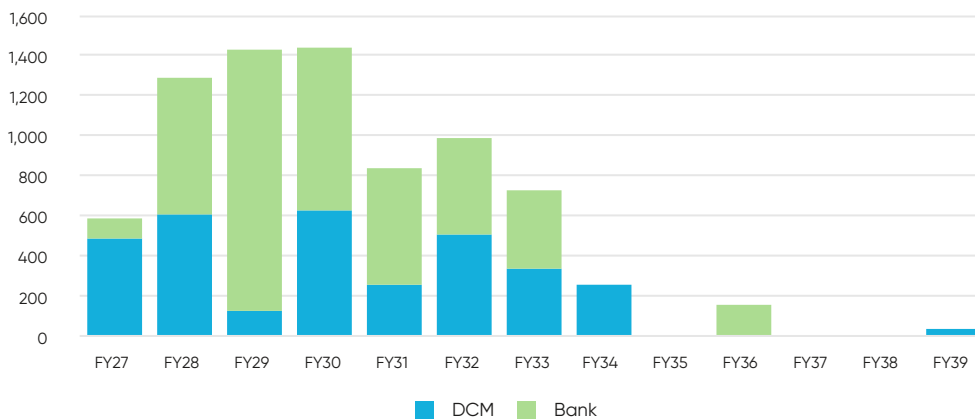
63% Debt capital markets

Facility basis

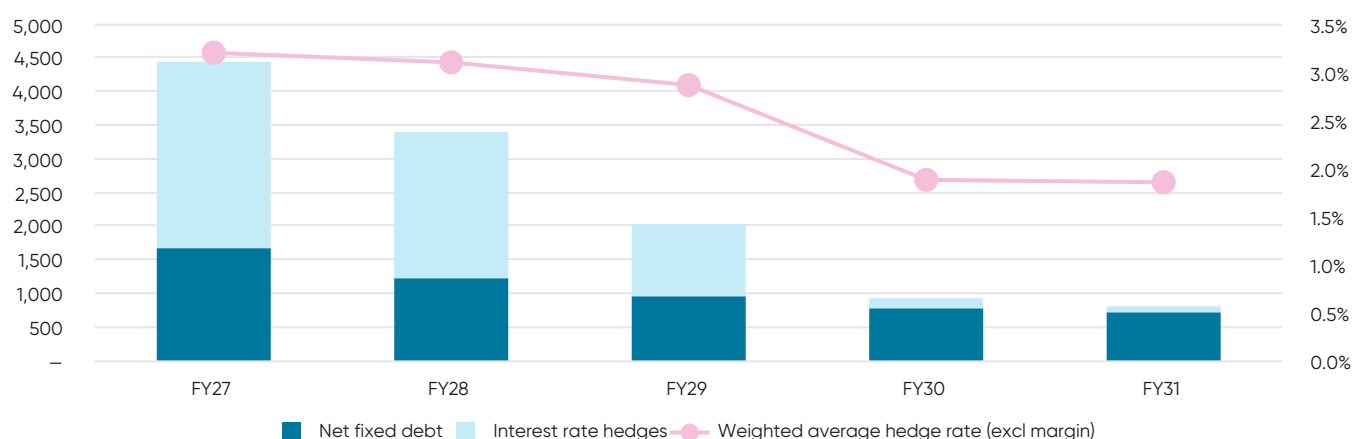
58% Bank debt facilities

42% Debt capital markets

Debt maturity profile



Hedged profile



Debt facilities

		Facility limit (A\$m)	Drawn (A\$m)	Maturity (dates)	Currency
Bilateral bank debt		100	—	FY27	A\$
		600	269	FY28	A\$
		850	173	FY29	A\$
		625	279	FY30	A\$
		550	300	FY31	A\$
		485	154	FY32	A\$
		400	—	FY33	A\$
		150	—	FY36	A\$
Commercial paper		100	100	FY30	A\$
Medium term notes		130	130	FY27	A\$
		200	200	FY30	A\$
		500	500	FY32	A\$
		30	30	FY39	A\$
US senior notes (USPP)	Series 1	121	121	FY29	US\$
	Series 2	124	124	FY27	US\$
	Series 3	229	229	FY27	US\$
	Series 4 (A\$)	100	100	FY28	A\$
	Series 5	503	503	FY30-FY33	US\$
	Series 5 (A\$)	150	150	FY30-FY33	A\$
	Series 6 (A\$)	75	75	FY39	A\$
Exchangeable notes		500	500	FY28	A\$
Subordinated notes		500	500	FY31-FY34	A\$
Sub total		7,022	4,437		
Currency translation and fair value adjustments		160	160		
Deferred borrowing costs and debt modifications		(18)	(18)		
Exchangeable notes adjustments		(5)	(5)		
Total interest-bearing liabilities		7,159	4,574		
Bank guarantee facilities (including utilised)		—	(175)		
Cash		—	58		
Headroom including cash		—	2,468		

For more information, please refer to Dexu's results presentations.

People & Capabilities

Workforce statistics

By employment type (FTEs)	Gender	FY22	FY23	FY24	FY25	FY26
Permanent full-time	Female	269	495	464	435	400
	Male	286	447	402	366	347
	Other ¹	N/A	N/A	N/A	0	0
	All	555	942	866	801	747
Fixed term full-time	Female	18	28	18	15	20
	Male	14	14	6	13	12
	Other ¹	N/A	N/A	N/A	0	0
	All	32	42	24	28	32
Permanent part-time	Female	29	50	49	45	37
	Male	1	2	3	1	2
	Other ¹	N/A	N/A	N/A	0	0
	All	30	52	53	47	39
Fixed term part-time	Female	1	5	3	3	1
	Male	0	1	0	1	0
	Other ¹	N/A	N/A	N/A	0	0
	All	1	6	3	3	0
Contractor	Female	0	0	0	0	0
	Male	0	0	0	0	0
	Other ¹	N/A	N/A	N/A	0	0
	All	0	0	0	0	0
Casual	Female	0	0	0	0	0
	Male	1	0	0	0	1
	Other ¹	N/A	N/A	N/A	0	0
	All	1	0	0	0	1
Total workforce	Female	318	578	535	498	458
	Male	302	465	411	381	362
	Other ¹	N/A	N/A	N/A	0	0
	All	619	1,042	946	879	820
Contingent workers²	All	96	105	142	119	121

1. Other includes employees who identify as 'non-binary', 'use a different term', or 'prefer not to answer'.

2. See Glossary for definition of contingent workers.

Workforce by Location (%)	Gender	FY22	FY23	FY24	FY25	FY26
Australia						
NSW	Female	40	43	45	46	45
	Male	37	35	34	34	35
	Other ¹	N/A	N/A	N/A	0	0
	All	77	79	78	80	79
QLD	Female	4	4	5	4	5
	Male	3	3	3	3	3
	Other ¹	N/A	N/A	N/A	0	0
	All	7	6	7	7	7
VIC	Female	7	4	4	3	3
	Male	7	5	5	4	5
	Other ¹	N/A	N/A	N/A	0	0
	All	14	9	9	8	8
WA	Female	1	1	1	1	2
	Male	1	1	1	0	1
	Other ¹	N/A	N/A	N/A	0	0
	All	2	2	2	2	2
SA	Female	0	0	0	0	0
	Male	0	0	0	0	0
	Other ¹	N/A	N/A	N/A	0	0
	All	0	0	0	0	0
New Zealand						
Auckland	Female	0	2	2	2	2
	Male	0	1	1	1	1
	Other ¹	N/A	N/A	N/A	0	0
	All	0	4	4	3	3
Wellington	Female	0	0	0	0	0
	Male	0	0	0	0	0
	Other ¹	N/A	N/A	N/A	0	0
	All	0	0	0	0	0
Other						
Singapore	Female	–	–	0	0	0
	Male	0	0	0.1	0.1	0.2
	Other ¹	N/A	N/A	N/A	0	0
	All	–	–	0.1	0.1	0.2

1.Other includes employees who identify as 'non-binary', 'use a different term', or 'prefer not to answer'.

Diversity and inclusion

Gender diversity (number of people)

Gender diversity in the workforce (number)		Gender	FY22	FY23	FY24	FY25	FY26
All employees (FTE)	Female		318	578	535	498	458
	Male		302	467	411	381	362
	Other ²		N/A	N/A	N/A	0	0
	All		619	1,044	946	879	820
All employees (Headcount)	Female		338	607	554	515	471
	Male		309	472	418	385	365
	Other ²		N/A	N/A	N/A	0	0
	All		647	1,079	972	900	836
Gender diversity in management (number)		Gender	FY22	FY23	FY24	FY25	FY26
Employees in senior management (Headcount)	Female		59	75	43	42	43
	Male		105	121	71	59	55
	Other ²		N/A	N/A	N/A	0	0
	All		164	196	114	101	98
Employees in executive team (Headcount)	Female		3	16	11	12	17
	Male		6	43	33	30	30
	Other ²		N/A	N/A	N/A	0	0
	All		9	59	44	42	47
Employees at all management levels (Headcount)	Female		189	162	160	159	160
	Male		227	229	216	192	182
	Other ²		N/A	N/A	N/A	0	0
	All		416	391	376	351	342

Gender diversity (%)

Dexus workforce by gender (%)		Gender	FY22	FY23	FY24	FY25	FY26
All employees (FTE)	Female ¹		51	55	57	57	56
	Male		49	45	43	43	44
	Other ²		N/A	N/A	N/A	0	0
All employees (Headcount)	Female		52	56	57	57	56
	Male		48	44	43	43	44
	Other ²		N/A	N/A	N/A	0	0
Gender diversity in management (%)		Gender	FY22	FY23	FY24	FY25	FY26
Employees in senior management (Headcount)	Female ¹		36	38	38	42	44
	Male		64	62	62	58	56
	Other ²		N/A	N/A	N/A	0	0
Employees in executive team (Headcount)	Female		33	27	25	29	36
	Male		67	73	75	71	64
	Other ²		N/A	N/A	N/A	0	0
Employees across all management (Headcount)	Female		45	41	43	45	47
	Male		55	59	57	55	53
	Other ²		N/A	N/A	N/A	0	0
Board gender diversity (%)		Gender	FY22	FY23	FY24	FY25	FY26
Percentage of Non-Executive Directors	Female ¹		43	71	57	57	43
	Male		57	29	43	43	57
	Other ²		N/A	N/A	N/A	0	0

1. FY26 data has been independently assured.

2. Other includes employees who identify as 'non-binary', 'use a different term', or 'prefer not to answer'.

Cultural diversity

Main cultural / ethnic identity ¹	Gender	FY22	FY23	FY24	FY25	FY26
% of survey respondents / employees						
Australian	All	56.9	43.7	47.9	54.4	22.3
British	All	6.7	7.0	4.6	4.1	1.9
Chinese Asian	All	5.4	7.2	6.6	5.4	4.8
Multi-ethnic	All	4.0	5.3	4.2	2.6	0.1
Mainland South East Asia	All	3.3	3.6	3.9	3.3	3.6
New Zealander	All	2.3	4.7	3.9	3.6	2.2
Southern Asian	All	1.9	2.6	1.7	3.3	3.3
Western European	All	1.7	1.6	1.1	1.4	0.8
Eastern European	All	1.7	1.6	0.9	1.3	0.7
Southern European	All	1.5	1.6	1.5	2.2	1.7
Maritime South East Asian	All	1.5	3.2	1.9	2.3	1.6
Southern and East African	All	1.1	1.2	0.5	0.0	0.8
Other	All	0.8	1.4	1.9	2.2	3.2
Irish	All	0.8	1.4	0.9	1.0	1.2
North African and Middle Eastern	All	0.8	0.3	0.5	0.0	2.0
Arab	All	0.6	1.4	1.3	1.2	0.0
Northern European	All	0.6	0.4	0.2	0.0	2.7
Other North East Asian	All	0.6	1.1	1.1	0.8	1.6
Southern Eastern European	All	0.6	1.2	0.8	0.9	1.8
South American	All	0.2	0.5	0.5	0.8	0.2
North American	All	0.2	0.5	0.5	0.0	0.1
Jewish	All	–	0.3	0.0	0.0	0.1
Polynesian	All	–	–	0.2	0.0	0.1
Aboriginal/Torres Strait Islander	All	–	–	0.6	0.0	0.0
Melanesian & Papuan	All	–	–	0.1	0.0	1.1
Maori	All	–	–	0.2	0.0	0.0
Central Asian	All	–	–	0.1	0.0	0.1
Prefer Not to Say	All	–	–	12.5	9.5	41.8

1. From FY26, cultural ethnicity data is sourced from voluntary employee self-identification in the Dexus HRIS, replacing the previous employee survey approach. This change in methodology means FY25 and FY26 data may not be directly comparable. As at 30 June 2026, 41.7% of employees had not completed this information. FY22 – FY25 data is sourced from Dexus's annual internal employee Census survey, which asked employees "How would you describe your own MAIN identity in cultural/ethnic terms?".

Country of origin

Country / region of birth ¹	Gender	FY22	FY23	FY24	FY25	FY26
% of survey respondents / employees						
Australia	All	68.2	60.1	60.3	62.2	28.0
Other country not listed	All	4.4	4.4	2.5	3.2	0.4
Chinese Asia (includes Mongolia)	All	3.3	6.2	5.2	4.5	2.4
New Zealand	All	2.5	4.9	4.0	4.1	2.6
Southern and East Africa	All	2.5	2.6	1.5	1.4	1.1
Southern Asia	All	2.1	3.0	2.1	4.3	3.0
Maritime South-East Asia	All	1.3	2.9	2.0	1.8	1.9
Mainland South-East Asia	All	1.3	1.8	2.0	2.3	1.1
Ireland	All	0.8	0.8	0.7	1.0	1.3
Western Europe	All	0.8	0.9	0.8	1.5	0.6
Eastern Europe	All	0.4	0.5	0.5	0.6	0.2
South America	All	0.4	0.7	0.6	0.6	0.4
Japan and the Koreas	All	0.4	0.5	0.5	0.0	0.4
United Kingdom, Channel Islands and Isle of Man	All	0.4	3.7	4.1	3.8	2.9
Middle East	All	0.2	0.1	0.8	0.0	0.5
South Eastern Europe	All	0.2	0.4	1.5	0.0	0.1
Northern America	All	0.2	0.8	0.8	0.0	0.4
Northern Europe	All	–	0.3	0.1	0.0	0.0
North Africa	All	–	0.1	0.0	0.0	0.0
Melanesia	All	–	0.1	0.1	0.0	1.2
Prefer not to say	All	–	0.0	10.1	8.6	51.7

1. From FY26, country of origin data is sourced from voluntary employee self-identification in the Dexus HRIS, replacing the previous employee survey approach. This change in methodology means FY25 and FY26 data may not be directly comparable. As at 30 June 2026, 51.7% of employees had not completed this information. FY22 – FY25 data is sourced from Dexus's annual internal employee Census survey, which asked employees "Which country were you born in?".

Age diversity

Employee age range (% by headcount)	Gender	FY22	FY23	FY24	FY25	FY26
Employees under 30 years old	Female	12	10	11	10	10
	Male	10	7	6	7	7
	Other ²	N/A	N/A	N/A	0	0
	All	23	17	17	17	17
Employees 30 to 50 years old	Female	34	37	38	40	40
	Male	29	28	28	28	28
	Other ²	N/A	N/A	N/A	0	0
	All	63	65	66	69	68
Employees over 50 years old	Female	6	8	8	7	7
	Male	9	9	9	8	8
	Other ²	N/A	N/A	N/A	0	0
	All	0	0	17	14	16

Leave and absenteeism

Metric	Gender	FY22	FY23	FY24	FY25	FY26
Leave days taken (days)						
Annual leave	All	8,147	9,990	15,273	15,677	14,453
Long service leave	All	66	268	310	344	490
Parental leave-unpaid	All	2,790	2,351	2,368	3,108	3,437
Parental leave-paid	All	1,957	3,061	7,600	7,064	6,027
Sick and carer's leave	All	1,938	1,931	3,499	4,017	3,593
'Dexus days'	All	1,827	1,737	2,550	3,387	3,160
Leave without pay	All	380	519	1,108	987	665
Other leave	All	379	188	386	706	417
Absenteeism						
Absentee Rate (sick days lost per FTE) ¹	All	3.1	1.9	3.7	4.6	4.4

1. FY26 data has been independently assured.

2. Other includes employees who identify as 'non-binary', 'use a different term', or 'prefer not to answer'.

Work health and safety

Metric	Gender	FY22	FY23	FY24	FY25	FY26
Dexus employee WHS incidents						
Recorded injuries	All	21	8	19	15	11
Lost-time injuries/diseases	All	0	0	3	0	1
Cases of work-related ill health	All	0	0	0	1	0
Fatalities ¹	All	0	0	0	0	0
Lost Time Injury Incidence Rate (LTIIIR)	All	0.0	0.0	0.3	0.0	0.1
Lost Time Injury Frequency Rate (LTIFR) ¹	All	0.0	0.0	1.6	0.0	0.6
Lost day rate (days lost per million hours worked)	All	0.0	0.0	64.9	0.0	0.6
Site-based contractor WHS incidents						
Recorded injuries	All	35	62	55	52	41
Lost time injuries	All	6	3	1	8	10
Fatalities ¹	All	0	0	0	0	0
LTIFR ¹	All	2.3	1.0	0.3	2.6	3.4
Recorded hours worked	All	2,657,742	2,889,757	3,329,740	3,080,717	2,952,065
Employee relations matters						
Confirmed fraud, bribery and corruption matters	All	0	0	0	0	0
Confirmed discrimination matters	All	0	1	0	0	0
Confirmed privacy breaches	All	1	4	0	0	0
Reported other Whistleblower matters ²	All	0	3	2	2	2
Reported other Employee Code of Conduct breaches ²	All	7	5	12	7	7

1. FY26 data has been independently assured.

2. Employees and other stakeholders are encouraged to raise their concerns of possible breaches of law or procedure, irregularity, compliance issue, ethical issue or anything else of concern and our Whistleblower program offers protection, confidentiality, and assistance. Reported matters are investigated in a thorough, fair and independent manner in accordance with Dexus policies aligned with best practice.

Recruitment

Metric	Gender	FY22	FY23	FY24	FY25	FY26
New hires						
Total number of new hires	Female	208	376	118	98	80
	Male	169	255	68	67	63
	Other ²	N/A	N/A	N/A	0	0
	All	377	631	186	165	143
Collective bargaining arrangements						
Percentage of total employees eligible for collective bargaining agreements	All	100	100	100	100	100
Number of employees employed under collective bargaining agreements ¹	All	–	–	–	–	–
Percentage of total employees covered by collective bargaining agreements ¹	All	–	–	–	–	–

1. Dexus does not have any collective agreements as all employees are employed under individual contracts which comply with the National Employment Standards (NES). All employees are covered by an Award or NES. These awards or standards clearly indicate that all employees are free to associate. Dexus places its employees on an individual agreement, which cannot under legislation, remove any rights an employee has under an award for NES.

2. Other includes employees who identify as 'non-binary', 'use a different term', or 'prefer not to answer'.

Retention

Voluntary turnover rate (%)	Gender	FY22	FY23	FY24	FY25	FY26
Executive management	Female	0	0	0	9	15
	Male	7	7	3	9	14
	Other ¹	N/A	N/A	N/A	0	0
Senior management	Female	13	5	14	18	5
	Male	14	12	7	8	7
	Other ¹	N/A	N/A	N/A	0	0
Middle management	Female	20	13	11	7	11
	Male	7	14	13	7	10
	Other ¹	N/A	N/A	N/A	0	0
Professional/technical	Female	24	11	14	16	16
	Male	22	15	25	14	13
	Other ¹	N/A	N/A	N/A	0	0
Administration/operations	Female	25	25	36	17	17
	Male	13	16	14	14	39
	Other ¹	N/A	N/A	N/A	0	0
Total voluntary turnover by gender	Female	22	18	16	15	14
	Male	16	19	15	11	12
	Other ¹	N/A	N/A	N/A	0	0
Total voluntary turnover	All	19	18	16	13	13
All turnover (%)	Gender	FY22	FY23	FY24	FY25	FY26
All turnover	Female	28	25	29	26	26
	Male	20	26	27	25	23
	Other ¹	N/A	N/A	N/A	0	0
	All	24	25	28	26	24
Key talent retention rate (%)	Gender	FY22	FY23	FY24	FY25	FY26
Key talent retention	All	100	94	90	94	94

Parental Leave

Parental leave retention rates	Gender	FY22	FY23	FY24	FY25	FY26
Employees entitled to take parental leave	Female	307	563	551	515	471
	Male	287	450	411	385	365
	Other ¹	N/A	N/A	N/A	0	0
	All	594	1,013	962	900	836
Employees that took parental leave in reporting year	Female	39	58	48	57	71
	Male	23	32	47	32	35
	Other ¹	N/A	N/A	N/A	0	0
	All	62	90	95	89	106
Returned to work in reporting year after parental leave	Female	35	57	39	22	42
	Male	23	31	43	27	31
	Other ¹	N/A	N/A	N/A	0	0
	All	58	88	82	49	73
Parental leave retention rates	Gender	FY22	FY23	FY24	FY25	FY26
Return to work rate (%)	Female	90	98	95	92	89
	Male	100	97	95	100	97
	Other ¹	N/A	N/A	N/A	0	0
Returned to work after parental leave and remained at Dexus after 12 months (%)	Female	16	54	81	87	79
	Male	16	29	64	63	79
	Other ¹	N/A	N/A	N/A	0	0

1. Other includes employees who identify as 'non-binary', 'use a different term', or 'prefer not to answer'.

Training and development

Metric	Gender	FY22	FY23	FY24	FY25	FY26
Training hours by work category						
Executive management	Female	145	454	486	467	315
	Male	249	1,042	1,034	1,799	461
	Other ¹	N/A	N/A	N/A	0	0
Senior management	Female	943	684	853	919	575
	Male	1,142	794	1,019	1,189	608
	Other ¹	N/A	N/A	N/A	0	0
Middle management	Female	580	586	2,071	1,832	781
	Male	1,252	1,091	1,471	1,767	1,162
	Other ¹	N/A	N/A	N/A	0	0
Professional/technical	Female	1,461	2,291	2,747	5,497	2,146
	Male	1,630	1,861	1,578	3,127	1,458
	Other ¹	N/A	N/A	N/A	0	0
Administration/operations	Female	827	655	623	969	331
	Male	246	273	243	241	74
	Other ¹	N/A	N/A	N/A	0	0
Total	Female	3,956	5,060	6,781	9,684	4,147
	Male	4,519	4,670	5,345	8,122	3,807
	Other ¹	N/A	N/A	N/A	0	0
Total		8,475	9,730	12,125	17,806	7,954

Metric	Gender	FY22	FY23	FY24	FY25	FY26
Average training hours by work category						
Executive management	Female	48	28	44	33	19
	Male	17	24	30	53	13
	Other ¹	N/A	N/A	N/A	0	0
Senior management	Female	17	12	21	18	11
	Male	13	10	14	16	9
	Other ¹	N/A	N/A	N/A	0	0
Middle management	Female	13	7	20	16	7
	Male	27	10	13	15	10
	Other ¹	N/A	N/A	N/A	0	0
Professional/technical	Female	9	7	9	16	7
	Male	13	9	9	15	7
	Other ¹	N/A	N/A	N/A	0	0
Administration/operations	Female	10	7	8	10	4
	Male	8	9	10	11	4
	Other ¹	N/A	N/A	N/A	0	0
Average training hours by gender	Female	12	8	13	15	7
	Male	15	11	13	18	9
	Other ¹	N/A	N/A	N/A	0	0

Metric	Gender	FY22	FY23	FY24	FY25	FY26
Hours of internal and external training						
Internal	All	955	2,538	3,731	8,766	1,158
External	All	3,356	4,910	3,992	4,451	2,588
Hours of compliance training	All	4,169	2,282	4,402	4,589	4,209

Metric		FY22	FY23	FY24	FY25	FY26
Percentage of employees receiving performance and career development reviews						
Reviews performed (%)	Female	100	100	100	100	100
	Male	100	100	100	100	100
	Other ¹	N/A	N/A	N/A	0	0

1. Other includes employees who identify as 'non-binary', 'use a different term', or 'prefer not to answer'.

Employee Engagement

Metric	Gender	FY22	FY23 ³	FY24	FY25	FY26
Employee engagement						
Survey participation rate ¹ (%)	All	84	80	87	89	89
Engagement rate (%)	All	70	70	61	68	71
Employee Net Promoter Score ²	All	33	N/A	N/A	N/A	N/A

1. Engagement information is sourced directly from internal employee engagement surveys administered during the year via Culture Amp. The figures reported are an average of employee surveys administered during the reporting period.
2. The Employee Net Promoter Score (eNPS) captured and reported up until FY22.
3. FY23 engagement scores reflect only Dexu employees prior to the AMPC integration.

Remuneration ratios

Ratio of basic salary and remuneration of women to men

Metric	FY22	FY23	FY24	FY25	FY26
Gender pay ratio (base salary) by employee band (Male:Female)^{1, 2, 3}					
Executive management	1:1	0.9:1	0.9:1	0.9:1	1:1
Senior management	1.1:1	1.1:1	1.1:1	1.1:1	1.1:1
Middle management	1:1	1:1	1:1	1.1:1	1.1:1
Professional/technical	1:1	1:1	1:1	1:1	1:1
Administration/operations	1:1	1:1	0.9:1	0.9:1	0.7:1

Metric	FY22	FY23	FY24	FY25	FY26
CEO/Employee compensation ratio⁴					
Ratio of the CEO total annual compensation to the median employee total annual compensation	39.6:1	24.6:1	24.9:1	30.3:1	28.7:1
Ratio of the percentage increase in CEO total annual compensation to the percentage increase in median	0:5	0:0.3	0:0.4	0:0.3	0:0.3

1. FY26 data has been independently assured.

2. Salary represents an employee's package including fixed cash and superannuation. Category ratios are calculated by taking the average Male salary and comparing it to the average Female salary.

3. Dexus uses two distinct role classification methodologies for reporting purposes. The WGEA disclosures classify employees based on their Job Level, reflecting the organisational workforce architecture and providing a consistent basis for workforce composition and gender pay gap reporting. In contrast, the Annual Report remuneration ratios classify employees based on Management Level, which groups roles according to their level of accountability, organisational impact, and leadership responsibility.

4. Annual total target compensation.

Customer Prosperity

Customer experience

Customer survey

	FY22	FY23	FY24	FY25	FY26
Surveyed overall satisfaction with Property Management Team (FY26 score out of 5)¹					
Office	8.6	8.6	8.7	8.7	4.6
Industrial	7.9	7.5	8.0	7.8	4.3
Healthcare ²		8.6	9.0	9.0	4.9
Retail ³	–	–	8.5	8.4	4.3
Net Promoter Score (score between -100 and +100)					
Office	47	50	55	50	54
Industrial	20	4	15	10	17
Healthcare ²		38	56	43	50
Retail	–	–	26	23	28
Survey participation rate (%)					
Office	54	58	62	64	64
Industrial	29	44	55	55	61
Healthcare ²		68	82	78	89
Retail	–	–	85	91	93

1. Prior to FY26, customer satisfaction was measured on a 10-point scale.

2. Customer satisfaction surveys for customers within the healthcare portfolio were introduced as a combined score with industrial in FY22. From FY23 healthcare is assessed separately.

Green leases

Take-up of green leases within new lease agreements (%)¹	FY22	FY23	FY24	FY25	FY26
Office	95	96	83	80	75
Industrial	97	97	88	88	75
Healthcare	100	95	100	100	57

1. Excludes AMP Capital assets in FY23.

Commentary

Dexus has a standard green lease clause in new leases across the portfolio and monitors the take-up of this clause by customers across each portfolio.

Enhancing Communities

Community contribution

	FY22	FY23	FY24	FY25	FY26
Donation type					
Corporate partnerships and donations (\$)	498,000	424,000	506,000	769,000	655,000
Community programs at our assets (\$) ¹	–	–	737,000	770,000	2,276,000
Employee volunteering activities (\$)	58,000	58,000	26,000	36,000	50,000
Dollar value of time spent volunteering (\$) ²	–	–	67,000	127,000	129,000
In-kind support (\$) ³	398,000	1,000	4,000	2,188,000	2,757,000
Management Cost (\$) ⁴	–	5,000	441,000	482,000	588,000
Total (\$)	809,000	488,000	1,782,000	4,371,000	6,455,000

	FY22	FY23	FY24	FY25	FY26
Other Community contributions					
Leverage (\$) ⁵	–	150,000	142,000	175,000	152,000
Dexus volunteering program (hours) ⁶	620	590	730	1,330	1,340

	FY22	FY23	FY24	FY25	FY26
Local connections for healthy hearts and minds					
Local connections created ⁷	–	–	–	83,000	126,000

1. In FY26, the social data capture process has been enhanced to more accurately reflect the scope of social programs activated across the portfolio.

2. Commenced reporting in FY24.

3. In FY23 we saw a reduction in-kind support due to changes in how we calculate the value space donated for community use. From FY25, we have included the value of space provided to charities or community organisations free of charge, including Casual Mall Leasing spaces in Retail Centres and Office lobbies. It also includes the value of digital promotions in lift screens, lobbies and asset portals.

4. From FY24, management costs include employee costs and other expenses associated with delivering strategic social value programs

5. Prior to FY24, Leverage was reported under Community contribution. From FY24, Leverage is reported under 'Other community contributions' to acknowledge that the contributions are from non-Dexus parties. Updated numbers are reflected above.

6. Volunteer hours are calculated as the total full-time equivalent hours worked by employees in nominated community and charitable activities.

7. Commenced reporting in FY25.

Environmental summary – Group managed portfolio

Metric	FY22	FY23	FY24	FY25	FY26
Scope 1 & 2 greenhouse gas emissions (t CO₂-e) – Group managed portfolio					
Scope 1 ^{1,2}	12,764	12,086	10,129	7,578	7,215
Scope 2 (location-based) ^{1,2}	93,918	87,588	106,237	91,054	74,086
Subtotal Scope 1 & 2	106,682	99,674	116,366	98,632	81,301
Scope 3 greenhouse gas emissions (t CO₂-e) – Group managed portfolio⁵					
1. Purchased goods and services	293	540	635	460	409
3. Fuel- and energy-related activities (not included above)	11,255	10,869	13,150	9,714	7,443
5. Waste generated in operations	10,087	14,969	23,724	22,081	17,507
6. Business travel	325	1,057	1,750	1,214	956
7. Employee commuting	459	560	914	598	630
Subtotal Scope 3 (location-based) ^{1,2}	22,419	27,995	40,173	34,068	26,945
Total Scopes 1, 2 & 3	129,101	127,669	156,539	132,699	108,246
Energy and water consumption					
Total net energy consumption (GJ) ^{1,2}	577,522	595,226	699,518	610,171	518,521
Total net energy consumption (MWh)	160,423	165,341	194,310	169,492	144,034
Water consumption (kL) ^{1,2}	1,041,220	1,327,923	1,907,796	1,698,167	1,459,366
Waste and recycling					
Waste to landfill (tonnes) ^{1,2}	5,038	7,774	12,631	12,109	9,484
Recycling (tonnes) ^{1,2,3}	3,280	5,401	8,397	8,599	6,789
Total waste (tonnes)³	8,318	13,175	21,028	20,708	16,273
Diversion (%)	39%	41%	40%	42%	42%
Waste data coverage across office and retail portfolio	98%	97%	97%	97%	97%
Waste data coverage across managed portfolio ⁴	62%	61%	64%	64%	62%

1. FY26 data has been independently assured.

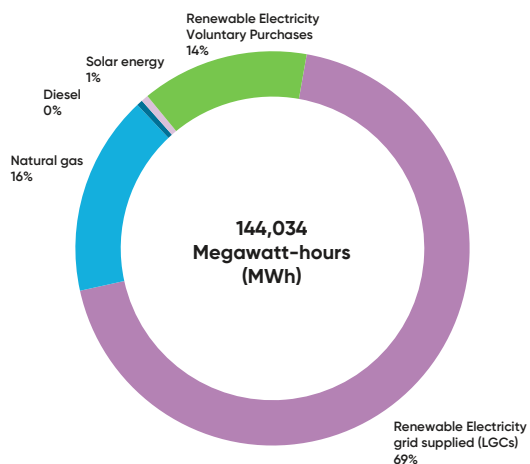
2. FY25 data has been revised in FY26 after replacement of estimated data with actual data. Scope 1 was previously reported as 7,699 tCO₂e and Scope 2 (location-based) was previously reported as 90,686 tCO₂e. Subtotal Scope 3 (location-based) was previously reported as 34,745 tCO₂e. Water consumption was previously reported as 1,696,687 kL. Waste to landfill was previously reported as 12,191 tonnes and Recycling was previously reported as 9,798 tonnes. Total net energy consumption was previously reported as 610,125 GJ.

3. Excludes secure paper.

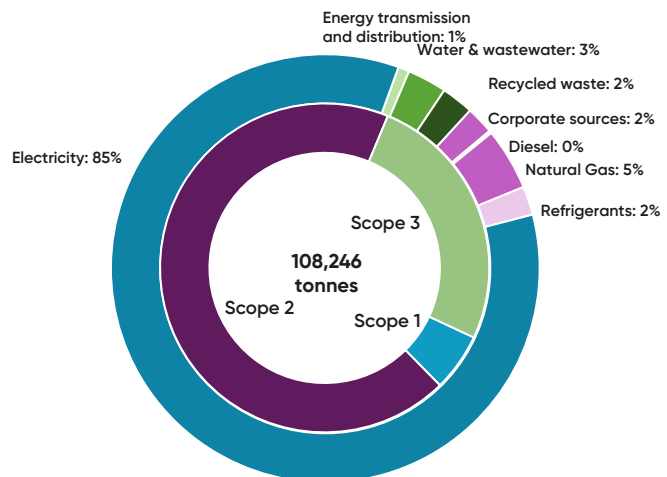
4. Coverage by net lettable area across Dexus-managed office, retail, industrial, healthcare and convenience retail properties.

5. Relates to operational and corporate emissions, and excludes Developments and Fitouts.

FY26 Primary Energy Use by Source (MWh)



FY26 greenhouse gas emission by Source (location-based)



Energy

Energy consumption by source (MWh)

Boundary:	Group managed portfolio including corporate offices	Like-for-like						
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Non-renewable energy from fossil fuels (MWh)	Natural Gas	41,304	40,905	33,985	27,267	23,649	22,578	20,833
	Diesel	1,825	1,456	1,002	783	701	723	681
	Total non-renewable energy from fossil fuels	43,129	42,360	34,987	28,050	24,350	23,301	21,514
Renewable electricity generated (MWh)	Onsite generation consumed	1,711	1,804	983	882	851	596	600
	Total onsite electricity consumed	1,711	1,804	983	882	851	596	600
Renewable electricity imported (MWh)	Voluntary Renewable Electricity ¹	94,096	98,612	129,678	115,831	99,070	95,420	92,313
	Mandatory Renewable Electricity ²	21,487	22,564	28,662	24,729	19,764	20,189	18,351
Non-renewable electricity imported (MWh)	Grid Non-renewable electricity	0	0	0	0	0	0	0
	Total electricity imported from the grid	115,583	121,176	158,340	140,560	118,833	115,609	110,664
Total net energy use (MWh)		160,423	165,341	194,310	169,492	144,034	139,506	132,778
	Total renewable energy	117,294	122,980	159,323	141,442	119,684	116,205	111,264
	Total non-renewable energy	43,129	42,360	34,987	28,050	24,350	23,301	21,514
Voluntary Renewable Electricity retired in excess of 100% (MWh)		22,225	3,415	8,402	10,932	4,301	8,772	3,530
Statistics (%)	Data coverage by area	98%	99%	98%	100%	100%	100%	100%
	Proportion of energy from renewable sources	73%	74%	82%	83%	83%	83%	84%
	Net electricity consumption (kWh) sourced from renewables ^{3,4} (%)	100%	100%	100%	100%	100%	100%	100%
Renewable and non-renewable energy generation (MWh)	Used onsite	2,441	2,386	1,384	1,196	1,131	885	872
	Used by customers	121	62	61	0	31	0	0
	Used offsite via energy network	3,048	2,611	1,708	1,180	136	0	0
	Total energy production	5,611	5,059	3,153	2,376	1,298	885	872

1. Direct voluntary renewable electricity purchases supported by an energy attribute certificate.

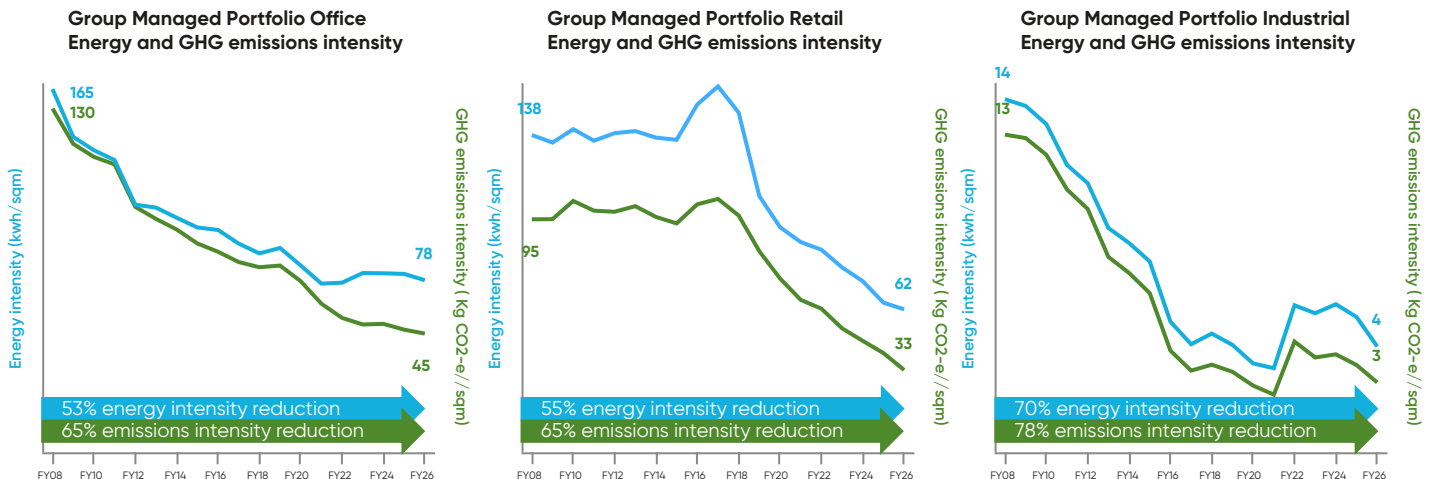
2. Renewable energy portion of grid-purchases (LGCs) via Energy Retailers in line with jurisdictional renewable energy schemes like Australia's Renewable Energy Target (RET).

3. FY26 data (excluding like-for-like) has been independently assured.

4. In FY20, Dexus became a signatory to RE100 and committed to source 100% of its electricity from renewable sources by 2030. In line with our RE100 and FY26 commitments, Dexus has maintained 100% renewable electricity usage.

Energy intensity (kWh/sqm)

Boundary:	Group managed portfolio	Like-for-like						
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Energy Intensity (kWh/sqm)	Office	77	82	81	81	78	82	77
	Retail	88	80	74	65	62	68	62
	Industrial	6	6	6	5	4	5	5
	Healthcare	102	134	121	111	110	117	109
	Convenience Retail	8	11	14	12	8	12	8



Energy consumption by sector

Sector	Office assets under operational control						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Non-renewable energy (MWh)	Natural Gas	34,098	34,264	27,085	21,960	18,040	17,815	15,769
	Diesel	1,658	1,235	725	636	578	588	560
	Grid Non-renewable electricity	0	0	0	0	0	0	0
	Total non-renewable energy	35,756	35,500	27,809	22,597	18,618	18,403	16,330
Renewable energy (MWh)	Grid renewables	92,289	91,874	101,331	90,926	82,499	79,038	76,169
	Onsite generation consumed	280	360	323	416	484	235	242
	Total renewable energy	92,570	92,234	101,654	91,342	82,983	79,273	76,411
Total net energy use (MWh)		128,326	127,733	129,464	113,939	101,601	97,676	92,741
Statistics (%)	Data coverage by area	100%	100%	100%	100%	100%	100%	100%
	Proportion of energy from renewable sources	72%	72%	79%	80%	82%	81%	82%
	Proportion of electricity sourced from renewables	100%	100%	100%	100%	100%	100%	100%
Renewable and non-renewable energy generation (MWh)	Used onsite	943	854	613	671	715	470	466
	Used by customers	0	0	0	0	0	0	0
	Used offsite via energy network	192	57	59	131	0	0	0
	Total energy production	1,135	911	672	802	715	470	466

Sector	Retail assets under operational control						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Non-renewable energy (MWh)	Natural Gas	5,533	4,453	4,365	3,102	3,492	2,558	2,946
	Diesel	28	100	117	33	14	28	14
	Grid Non-renewable electricity	0	0	0	0	0	0	0
	Total non-renewable energy	5,561	4,553	4,482	3,135	3,506	2,587	2,960
Renewable energy (MWh)	Grid renewables	14,129	19,988	45,969	38,917	26,938	28,123	26,329
	Onsite generation consumed	933	989	110	43	43	43	43
	Total renewable energy	15,062	20,977	46,079	38,960	26,981	28,166	26,372
Total net energy use (MWh)		20,622	25,530	50,561	42,095	30,487	30,753	29,332
Statistics (%)	Data coverage by area	100%	100%	100%	100%	100%	100%	100%
	Proportion of energy from renewable sources	73%	82%	91%	93%	89%	92%	90%
	Proportion of electricity sourced from renewables	100%	100%	100%	100%	100%	100%	100%
Renewable and non-renewable energy generation (MWh)	Used onsite	944	1,029	157	57	49	54	49
	Used by customers	0	0	0	0	0	0	0
	Used offsite via energy network	1,869	1,563	1,008	293	0	0	0
	Total energy production	2,812	2,593	1,165	350	49	54	49

Sector	Industrial assets under operational control						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Non-renewable energy (MWh)	Natural Gas	1,038	1,102	798	350	490	350	490
	Diesel	112	92	89	83	67	78	64
	Grid Non-renewable electricity	0	0	0	0	0	0	0
	Total non-renewable energy	1,150	1,194	887	433	556	427	554
Renewable energy (MWh)	Grid renewables	6,795	6,649	7,669	7,084	5,277	5,018	4,907
	Onsite generation consumed	299	250	348	223	126	118	118
	Total renewable energy	7,095	6,899	8,017	7,307	5,403	5,135	5,025
Total net energy use (MWh)		8,245	8,093	8,904	7,740	5,959	5,563	5,578
Statistics (%)	Data coverage by area	95%	97%	95%	100%	100%	100%	100%
	Proportion of energy from renewable sources	86%	85%	90%	94%	91%	92%	90%
	Proportion of electricity sourced from renewables	100%	100%	100%	100%	100%	100%	100%
Renewable and non-renewable energy generation (MWh)	Used onsite	344	287	384	256	153	149	143
	Used by customers	121	62	61	0	31	0	0
	Used offsite via energy network	988	991	641	756	136	0	0
	Total energy production	1,453	1,339	1,086	1,012	320	149	143

Sector	Healthcare assets under operational control						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Non-renewable energy (MWh)	Natural Gas	635	1,086	1,737	1,855	1,628	1,855	1,628
	Diesel	27	28	71	24	39	23	39
	Grid Non-renewable electricity	0	0	0	0	0	0	0
	Total non-renewable energy	662	1,114	1,808	1,878	1,667	1,877	1,667
Renewable energy (MWh)	Grid renewables	1,297	1,459	2,407	2,914	3,443	2,712	2,583
	Onsite generation consumed	199	206	202	200	197	200	197
	Total renewable energy	1,496	1,665	2,609	3,114	3,640	2,912	2,780
Total net energy use (MWh)		2,158	2,779	4,417	4,993	5,307	4,789	4,447
Statistics (%)	Data coverage by area	100%	100%	100%	100%	100%	100%	100%
	Proportion of energy from renewable sources	69%	60%	59%	62%	69%	61%	63%
	Proportion of electricity sourced from renewables	100%	100%	100%	100%	100%	100%	100%
Renewable and non-renewable energy generation (MWh)	Used onsite	210	217	230	209	213	209	213
	Used by customers	0	0	0	0	0	0	0
	Used offsite via energy network	0	0	0	0	0	0	0
	Total energy production	210	217	230	209	213	209	213

Sector	Convenience Retail assets under operational control						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Non-renewable energy (MWh)	Natural Gas	–	–	–	–	–	–	–
	Diesel	0	0	0	6	3	6	3
	Grid Non-renewable electricity	0	0	0	0	0	0	0
	Total non-renewable energy	0	0	0	6	3	6	3
Renewable energy (MWh)	Grid renewables	202	256	310	287	252	287	252
	Onsite generation consumed	–	–	–	–	–	–	–
	Total renewable energy	202	256	310	287	252	287	252
Total net energy use (MWh)		202	256	311	294	256	294	256
Statistics (%)	Data coverage by area	100%	89%	89%	100%	100%	100%	100%
	Proportion of energy from renewable sources	100%	100%	100%	98%	99%	98%	99%
	Proportion of electricity sourced from renewables	100%	100%	100%	100%	100%	100%	100%
Renewable and non-renewable energy generation (MWh)	Used onsite	0	0	0	3	1	3	1
	Used by customers	0	0	0	0	0	0	0
	Used offsite via energy network	0	0	0	0	0	0	0
	Total energy production	0	0	0	3	1	3	1

Water

Water consumption by source (kL or cubic metres)

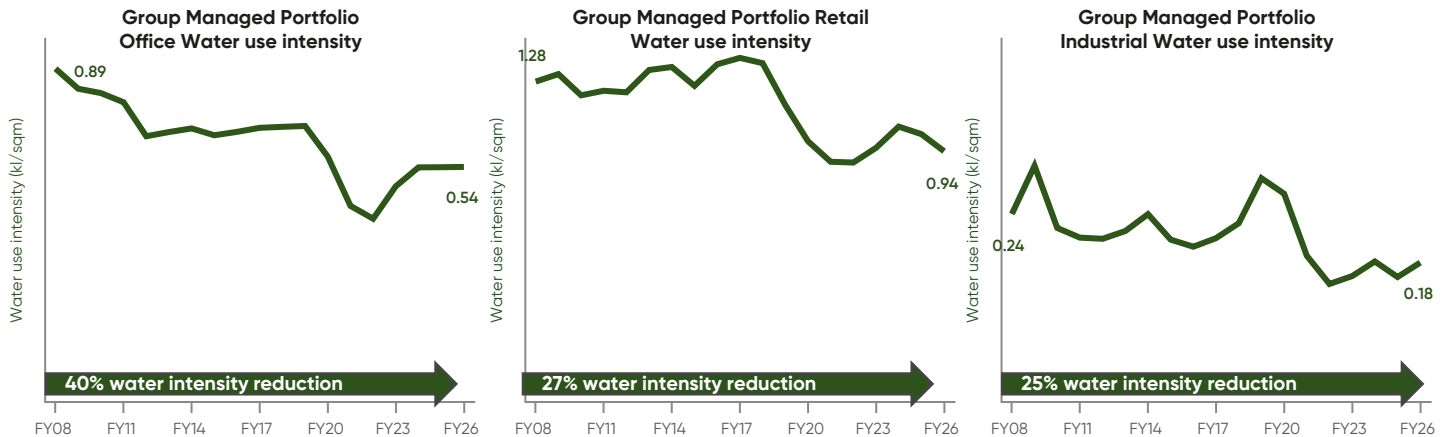
Boundary:	Group managed portfolio including corporate offices						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Potable Water (kL)	Water withdrawn from local utilities	1,036,614	1,321,968	1,902,298	1,692,305	1,457,085	1,347,828	1,336,131
Non-potable Water (kL)	Externally sourced recycled water	0	0	0	0	0	0	0
	Onsite greywater	4,606	5,954	5,498	5,862	2,281	5,770	2,281
	Total non-potable water	4,606	5,954	5,498	5,862	2,281	5,770	2,281
Total water use (kL)^{1,2}		1,041,220	1,327,923	1,907,796	1,698,167	1,459,366	1,353,598	1,338,412
Data coverage by area		100%	100%	100%	100%	100%	100%	100%
Statistics (%)	Proportion of water from recycled/reused sources	0%	0%	0%	0%	0%	0%	0%

1. FY26 data (excluding like-for-like) has been independently assured.

2. FY25 data has been revised in FY26 after replacement of estimated data with actual data. Total water use was previously reported as 1,696,687 kL.

Water intensity (kL/sqm)

Boundary:	Group managed portfolio						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Water Intensity (kL/sqm)	Office	0.36	0.47	0.54	0.54	0.54	0.56	0.55
	Retail	0.88	0.96	1.06	1.02	0.94	0.96	0.95
	Industrial	0.15	0.16	0.18	0.16	0.18	0.16	0.16
	Healthcare	0.44	0.51	0.53	0.46	0.59	0.48	0.52
	Convenience Retail	0.82	1.37	1.16	1.15	0.77	1.15	0.77



Water consumption by sector

Sector	Office assets under operational control						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Potable Water (kL)	Water withdrawn from local utilities	585,729	733,778	852,063	753,277	694,354	666,665	652,869
Non-potable Water (kL)	Externally sourced recycled water	0	0	0	0	0	0	0
	Onsite greywater	4,606	5,954	5,498	5,862	2,281	5,770	2,281
	Total non-potable water	4,606	5,954	5,498	5,862	2,281	5,770	2,281
Total water use (kL)		590,336	739,732	857,561	759,139	696,635	672,435	655,150
Statistics (%)	Data coverage by area	100%	100%	100%	100%	100%	100%	100%
	Proportion of water from recycled/reused sources	1%	1%	1%	1%	0%	1%	0%

Sector	Retail assets under operational control						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Potable Water (kL)	Water withdrawn from local utilities	200,947	303,681	723,197	664,347	461,930	435,088	446,269
Non-potable Water (kL)	Externally sourced recycled water	0	0	0	0	0	0	0
	Onsite greywater	0	0	0	0	0	0	0
	Total non-potable water	0	0	0	0	0	0	0
Total water use (kL)		200,947	303,681	723,197	664,347	461,930	435,088	446,269
Statistics (%)	Data coverage by area	97%	100%	100%	100%	100%	100%	100%
	Proportion of water from recycled/reused sources	0%	0%	0%	0%	0%	0%	0%

Sector	Industrial assets under operational control						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Potable Water (kL)	Water withdrawn from local utilities	219,797	238,725	278,976	225,649	247,225	198,169	189,696
Non-potable Water (kL)	Externally sourced recycled water	0	0	0	0	0	0	0
	Onsite greywater	0	0	0	0	0	0	0
	Total non-potable water	0	0	0	0	0	0	0
Total water use (kL)		219,797	238,725	278,976	225,649	247,225	198,169	189,696
Statistics (%)	Data coverage by area	100%	100%	100%	100%	100%	100%	100%
	Proportion of water from recycled/reused sources	0%	0%	0%	0%	0%	0%	0%

Sector	Healthcare assets under operational control						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Potable Water (kL)	Water withdrawn from local utilities	9,261	10,554	19,235	20,614	27,764	19,489	21,484
Non-potable Water (kL)	Externally sourced recycled water	0	0	0	0	0	0	0
	Onsite greywater	0	0	0	0	0	0	0
	Total non-potable water	0	0	0	0	0	0	0
Total water use (kL)		9,261	10,554	19,235	20,614	27,764	19,489	21,484
Statistics (%)	Data coverage by area	100%	100%	100%	100%	97%	100%	100%
	Proportion of water from recycled/reused sources	0%	0%	0%	0%	0%	0%	0%

Sector	Convenience Retail assets under operational control						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Potable Water (kL)	Water withdrawn from local utilities	20,879	35,231	28,828	28,417	25,812	28,417	25,812
Non-potable Water (kL)	Externally sourced recycled water	0	0	0	0	0	0	0
	Onsite greywater	0	0	0	0	0	0	0
	Total non-potable water	0	0	0	0	0	0	0
Total water use (kL)		20,879	35,231	28,828	28,417	25,812	28,417	25,812
Statistics (%)	Data coverage by area	100%	100%	100%	100%	100%	100%	100%
	Proportion of water from recycled/reused sources	0%	0%	0%	0%	0%	0%	0%

Air emissions

Emissions to air

Dexus estimates it emitted the following air emissions through combustion of natural gas and diesel within generators, cogeneration engines and fire pumps.

Estimated air emissions (tonnes)	FY22	FY23	FY24	FY25	FY26
Nitrogen Oxides (NO _x)	26.7	24.5	18.1	14.6	12.6
Carbon Monoxide (CO)	7.8	6.8	4.7	3.8	3.3
Sulphur Dioxide (SO ₂)	0.1	0.1	0.1	0.1	0.0
Particulate matter ≤ 2.5 micrograms per cubic metre	1.3	1.2	0.9	0.7	0.6
Particulate matter ≤ 10 micrograms per cubic metre	1.3	1.2	0.9	0.7	0.6
Volatile organic compounds (VOCs)	1.1	1.0	0.7	0.6	0.5

Greenhouse gas emissions by gas type

Greenhouse gas emissions (t CO ₂ -e)	FY22	FY23	FY24	FY25	FY26
Direct greenhouse gas emissions					
Carbon dioxide (CO ₂)	8,102	7,935	6,541	5,243	4,553
Methane (CH ₄)	16	15	13	10	9
Nitrous oxide (N ₂ O)	6	5	4	4	3
Chlorofluorocarbons (CFCs) & hydrofluorocarbons (HCFCs)	4,640	4,130	3,571	2,322	2,651
Sulphur hexafluoride (SF ₆)	0	0	0	0	0
Perfluorocarbon (PFC)	0	0	0	0	0
Nitrogen trifluoride (NF ₃)	0	0	0	0	0
Scope 1 GHG emissions¹	12,764	12,086	10,129	7,578	7,215
Indirect greenhouse gas emissions					
Scope 2 location-based GHG emissions ¹	93,918	87,588	106,237	91,054	74,086
Scope 3 location-based GHG emissions ¹	22,419	27,995	40,173	34,068	26,945
Scope 1, 2 & 3 location-based GHG emissions	129,101	127,669	156,539	132,699	108,246

1. FY26 data has been independently assured.

Renewable Energy & Carbon Offsets

Renewable Energy Certificates (RECs)

The table below outlines the surrender of Large-scale Generation Certificates (LGCs) and New Zealand Energy Certificates (NZ-ECs) during the FY26 reporting period by allocation for retirement during the year and up to the date of this report.

LGCs surrendered on behalf of Dexu for the FY26 period towards the platform's net zero commitment				MWh	% of Total Grid Electricity
Various				2,155	2%
Australia LGCs voluntarily surrendered by Dexu for the FY26 period towards the platform's net zero commitment					
Project Type	Location	Project Name	Project Accreditation Code ¹	MWh	
Solar	NSW	West Wyalong Solar Farm	SRPXNSA0	2,351	2%
		Wellington Solar Farm	SRPVNSW1	18,496	16%
	QLD	Western Downs Green Power Hub	SRPVQLS8	5,575	5%
		Columboola Solar Farm	SRPVQLT1	12,409	10%
		Woolooga Solar Farm	SRPVQLV0	1,205	1%
	SA	Adelaide Showground Solar	SRPVSA05	8	0%
		Mobilong Solar Farm	SRPVSA01	771	1%
Wind	NSW	Bango Wind Farm 1, feeder 973	WD00NS19	7,995	7%
		Kaban Wind Farm	WD00QL06	6,286	5%
	QLD	Dulacca Wind Farm	WD00QL07	646	1%
		MacIntyre Wind Farm	WD00QL06	7	0%
	VIC	Dundonnell Wind Farm	WD00VC37	17,402	15%
		Cherry Tree Wind Farm	WD00VC38	12,633	11%
	WA	Warradarge Wind Farm	WD00WA24	10,539	9%
New Zealand NZ-ECs voluntarily surrendered for the FY26 period towards the platform's net zero commitment					
Total	NZ			4,828	4%
Total RECs surrendered for FY26 period towards the platform's net zero commitment					
Total				103,306	
Other Imported Electricity for the FY26 period					
Mandatory Renewable Electricity				19,764	17%
Grid Non-renewable electricity				0	0%
Total electricity imported from the grid				118,833	104%
Additional Renewable Energy Certificates surrendered for prior periods					
Australia LGCs voluntarily surrendered by Dexu in FY26 against prior periods or other assets					
Various				3,605	
New Zealand NZ-ECs voluntarily surrendered by Dexu in FY26 against prior periods or other assets					
Various				0	
FY26 RECs Summary ²					
Certificates surrendered against the FY26 period				124,633	
Certificates banked in prior years and allocated to FY26				0	
Total RECs surrendered against FY26 Group Inventory				124,633	
Certificates required to balance Scope 2 market-based GHG emissions to achieve net zero emissions in FY26				118,833	
Certificates surrendered in excess of FY26 Group Inventory				4,236	(4)%
Additional retirements					
Additional retirements allocated against prior years or other assets				5,168	

1. Clean Energy Regulator Accreditation Codes of power stations eligible for Large-scale Generation Certificates.

2. Each REC represents a certificate of one MWh generated by renewable energy source.

Carbon offsets

The table below outlines Dexus's offsetting activities relating to its FY26 Group inventory, which includes offsets purchased and allocated for retirement during the year and up to the date of this report.

Project Type	Location	Project Name	Unit Type	Emission Scope	Vintage	Units
Domestic units – retired for the FY26 period						
Carbon removal – Environmental Plantings	WA	Western Farm Trees Restoration	ACCU	Scope 1	2023/24	3,704
		Western Farm Trees Restoration	ACCU	Scope 3	2023/24	269
		Carbon Conscious Carbon Capture Project 2	ACCU	Scope 1	2021/22	1,606
		Carbon Conscious Carbon Capture Project 2	ACCU	Scope 1	2022/23	1,248
		Carbon Conscious Carbon Capture Project 2	ACCU	Scope 3	2022/23	3,077
Carbon Avoidance – Savanna Fire Management	QLD	Aak Puul Ngantam Savanna Burning (Indigenous-led)	ACCU	Scope 1	2023/24	970
	NT	Jawoyn Fire 2	ACCU	Scope 1	2021/2022	635
Domestic units – retired for prior periods						
Carbon removal – Environmental Plantings	WA	Western Farm Trees Restoration	ACCU	Scope 1	2023/24	25
		Carbon Conscious Carbon Capture Project 2	ACCU	Scope 3	2022/23	764
Carbon Avoidance – Savanna Fire Management	QLD	Aak Puul Ngantam Savanna Burning (Indigenous-led)	ACCU	Scope 1	2023/24	92
		Aak Puul Ngantam Savanna Burning (Indigenous-led)	ACCU	Scope 3	2023/24	313
Total domestic units						12,703
Total international units						0
Total domestic and international offset units						12,703

Carbon Offset Retirement Summary¹						Units
Offsets allocated for Scope 1 retirement against the FY26 period						8,163
Offsets allocated for Scope 3 retirement against the FY26 period						3,346
Offsets banked in prior years and allocated to FY26						0
Total offset units allocated to FY26 towards the Platform's net zero commitment						11,509
Offsets required to balance Scope 1 & 2 market-based GHG emissions to achieve net zero emissions in FY26						7,215
Offsets allocated in excess of FY26 Group Inventory (scope 1&2)						948
Additional retirements						
Additional retirements allocated against prior years (from above)						1,194

1. Each offset represents a reduction or removal of one tonne of carbon dioxide equivalent (CO₂-e).

Greenhouse gas emissions – Scope 1 and 2

Section is disclosed voluntarily in accordance with AASB S2 Climate-related financial disclosures requirements

Greenhouse gas emissions inventory

Scope 1 & 2 GHG emissions (t CO ₂ -e) ³						Like-for-like	
	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Scope 1 GHG emissions (t CO ₂ -e) ^{2,6}	12,764	12,086	10,129	7,578	7,215	5,972	6,671
Scope 2 location-based GHG emissions (t CO ₂ -e) ^{2,6}	93,918	87,588	106,237	91,054	74,086	74,157	68,790
Scope 2 market-based GHG emissions (t CO ₂ -e) ² , comprising:	0	0	0	0	0	0	0
Electricity – Renewable purchases accounted using source-based emission factor supported by an energy attribute certificate	0	0	0	0	0	0	0
Electricity – grid-purchases accounted using grid residual mix emission factors	0	0	0	0	0	0	0
Scope 1 & 2 market-based GHG emissions (t CO₂-e)	12,764	12,086	10,129	7,578	7,215	5,972	6,671
Voluntary offsetting							
Voluntary carbon offsets units surrendered by Dexus (t CO ₂ -e) ¹	12,764	12,086	10,129	7,578	7,215	5,972	6,671
Scope 1 & 2 Net GHG emissions (t CO₂-e)^{3,4,5}	0	0	0	0	0	0	0

1. Offsets comprise eligible offset units, each relating to 1 tonne of carbon dioxide equivalent, recognised under Australia's Climate Active Carbon Neutral Standard.

2. FY26 data (excluding like-for-like) has been independently assured.

3. In FY19, Dexus set a science-based target, certified by the Science Based Target Initiative (SBTi) and committed to reduce absolute Scope 1 and 2 GHG emissions 70% by 2030 from a 2018 base year, equivalent to 44,396 t CO₂-e. Dexus achieved this target in 2022 and has maintained it to date.

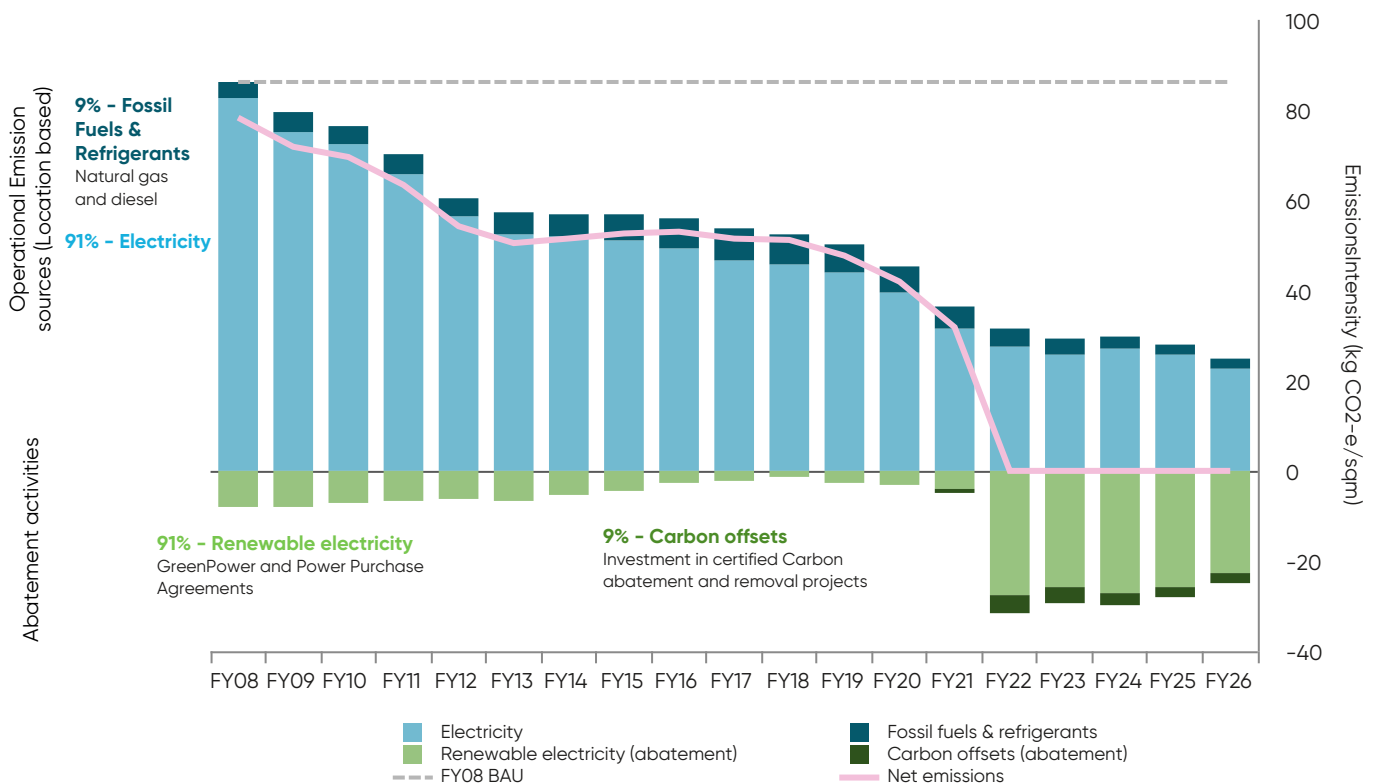
4. Net emissions for the year ended 30 June 2026 include offsets purchased, retired (majority) and allocated for retirement during the year and up to the date of this report.

5. Dexus has committed to continue to maintain net zero emissions on Scope 1 and 2 for our Platform managed portfolio.

6. FY25 data has been revised in FY26 after replacement of estimated data with actual data. Scope 1 GHG emissions was previously reported as 7,699 tCO₂e and Scope 2 location-based GHG emissions was previously reported as 90,686 tCO₂e.

Net greenhouse gas emissions intensity chart

Dexus's Scope 1 and 2 location-based operational emissions intensity (shown as bars above the x-axis) demonstrates continued reductions from ongoing investment in energy efficiency. Of the remaining emissions for this reporting period, 91% has been avoided by sourcing renewable electricity and the final 9% has been balanced through carbon offsets.



Scope 1 & 2 GHG emissions by Sector

Offices assets under operational control						Like-for-like	
	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Scope 1 GHG emissions (t CO ₂ -e)	9,536	8,694	7,172	4,369	4,930	3,494	4,504
Scope 2 location-based GHG emissions (t CO ₂ -e)	75,169	67,200	70,216	60,909	53,470	52,774	49,382
Scope 2 market-based GHG emissions (t CO ₂ -e)	0	0	0	0	0	0	0
Total GHG emissions (t CO₂-e)	9,536	8,694	7,172	4,369	4,930	3,494	4,504
Voluntary carbon offsets units surrendered by Dexu (t CO ₂ -e)	9,536	8,694	7,172	4,369	4,930	3,494	4,504
Net GHG emissions (t CO₂-e)	0	0	0	0	0	0	0
GHG emissions intensity (t CO ₂ -e/sqm)	5.74	5.55	4.51	3.11	3.80	2.92	3.76

Retail assets under operational control						Like-for-like	
	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Scope 1 GHG emissions (t CO ₂ -e)	2,009	2,025	1,558	2,134	1,035	1,478	918
Scope 2 location-based GHG emissions (t CO ₂ -e)	11,696	14,023	29,310	24,040	15,421	16,846	15,031
Scope 2 market-based GHG emissions (t CO ₂ -e)	0	0	0	0	0	0	0
Total GHG emissions (t CO₂-e)	2,009	2,025	1,558	2,134	1,035	1,478	918
Voluntary carbon offsets units surrendered by Dexu (t CO ₂ -e)	2,009	2,025	1,558	2,134	1,035	1,478	918
Net GHG emissions (t CO₂-e)	0	0	0	0	0	0	0
GHG emissions intensity (t CO ₂ -e/sqm)	8.55	6.36	2.29	3.29	2.10	3.25	1.95

Industrial assets under operational control						Like-for-like	
	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Scope 1 GHG emissions (t CO ₂ -e)	1,033	1,073	1,044	718	925	644	924
Scope 2 location-based GHG emissions (t CO ₂ -e)	5,178	4,445	4,846	4,273	3,010	2,849	2,768
Scope 2 market-based GHG emissions (t CO ₂ -e)	0	0	0	0	0	0	0
Total GHG emissions (t CO₂-e)	1,033	1,073	1,044	718	925	644	924
Voluntary carbon offsets units surrendered by Dexu (t CO ₂ -e)	1,033	1,073	1,044	718	925	644	924
Net GHG emissions (t CO₂-e)	0	0	0	0	0	0	0
GHG emissions intensity (t CO ₂ -e/sqm)	0.75	0.75	0.71	0.51	0.67	0.53	0.77

Healthcare assets under operational control						Like-for-like	
	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Scope 1 GHG emissions (t CO ₂ -e)	153	272	340	350	319	350	319
Scope 2 location-based GHG emissions (t CO ₂ -e)	1,026	1,065	1,190	1,345	1,746	1,202	1,170
Scope 2 market-based GHG emissions (t CO ₂ -e)	0	0	0	0	0	0	0
Total GHG emissions (t CO₂-e)	153	272	340	350	319	350	319
Voluntary carbon offsets units surrendered by Dexu (t CO ₂ -e)	153	272	340	350	319	350	319
Net GHG emissions (t CO₂-e)	0	0	0	0	0	0	0
GHG emissions intensity (t CO ₂ -e/sqm)	7.27	13.15	9.33	7.77	6.58	8.55	7.79

Convenience Retail assets under operational control						Like-for-like	
	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Scope 1 GHG emissions (t CO ₂ -e)	0	0	0	2	1	2	1
Scope 2 location-based GHG emissions (t CO ₂ -e)	161	187	225	203	168	203	168
Scope 2 market-based GHG emissions (t CO ₂ -e)	0	0	0	0	0	0	0
Total GHG emissions (t CO₂-e)	0	0	0	2	1	2	1
Voluntary carbon offsets units surrendered by Dexu (t CO ₂ -e)	0	0	0	2	1	2	1
Net GHG emissions (t CO₂-e)	0	0	0	0	0	0	0
GHG emissions intensity (t CO ₂ -e/sqm)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Disaggregated emissions for consolidated entities and other investees¹

Consolidated emissions					
	FY22	FY23	FY24	FY25	FY26
Scope 1 GHG emissions (t CO ₂ -e)	2,581	2,340	2,073	892	1,510
Scope 2 location-based GHG emissions (t CO ₂ -e)	30,129	27,221	23,327	20,203	16,972
Scope 2 market-based GHG emissions (t CO ₂ -e)	0	0	0	0	0
Scope 1 & 2 location-based GHG emissions (t CO₂-e)	32,710	29,561	25,401	21,095	18,482
Other investees emissions					
	FY22	FY23	FY24	FY25	FY26
Scope 1 GHG emissions (t CO ₂ -e)	7,799	6,580	4,453	3,806	3,722
Scope 2 location-based GHG emissions (t CO ₂ -e)	43,127	34,751	35,299	31,704	29,005
Scope 2 market-based GHG emissions (t CO ₂ -e)	0	0	0	0	0
Scope 1 & 2 location-based GHG emissions (t CO₂-e)	50,926	41,332	39,752	35,510	32,727
Other emissions ²					
	FY22	FY23	FY24	FY25	FY26
Scope 1 GHG emissions (t CO ₂ -e)	2,384	3,166	3,603	2,880	1,982
Scope 2 location-based GHG emissions (t CO ₂ -e)	20,663	25,615	47,610	39,146	28,109
Scope 2 market-based GHG emissions (t CO ₂ -e)	0	0	0	0	0
Scope 1 & 2 location-based GHG emissions (t CO₂-e)	23,047	28,781	51,213	42,026	30,092

1. The table provides Scope 1 and 2 emissions for consolidated and other investees entities in line with Dexus's financial statement. Refer to section 'Disaggregated emissions for consolidated entities and other investees' in the Basis of Preparation for further information on methodology applied.

2. Any other emissions.

Greenhouse gas emissions – Scope 3

Net greenhouse gas emissions inventory

Scope 1 & 2 GHG emissions (t CO ₂ -e) ³						Like-for-like	
	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Scope 1 & 2 market-based GHG emissions (t CO ₂ -e)	12,764	12,086	10,129	7,578	7,215	5,972	6,671
Scope 3 Market-based GHG emissions (t CO ₂ -e) ³						Like-for-like	
	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Category 1 – Purchased goods and services	293	540	635	460	409	460	409
Category 3 – Fuel- and energy-related activities (not included in Scope 1 and 2)	1,186	1,286	1,083	910	805	735	680
Category 5 – Waste generated in operations	10,078	14,951	23,704	22,055	17,491	17,008	16,677
Category 6 – Business travel	325	1,057	1,750	1,214	956	1,214	956
Category 7 – Employee commuting	459	560	914	598	630	598	630
Scope 3 market-based GHG emissions (t CO₂-e)^{2,4}	12,341	18,394	28,086	25,237	20,292	20,015	19,353
Voluntary offsetting							
Voluntary carbon offsets units surrendered by Dexus ¹	25,104	30,481	38,215	32,815	10,831	25,987	10,199
Net Scope 1, 2 and 3 market-based GHG Emissions (t CO ₂ -e)						Like-for-like	
	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Scopes 1, 2 and 3 Net GHG emissions (t CO₂-e)^{2,3}	0	0	0	0	16,676	0	15,824

1. Offsets comprise eligible offset units, each relating to 1 tonne of carbon dioxide equivalent, aligns with Australian Carbon Credit Unit (ACCU) Scheme and Verra Standard

2. FY26 data (excluding like-for-like) has been independently assured.

3. From 1 July 2025, Dexus has defined its carbon neutral and net zero boundary as Scope 1 and Scope 2 emissions, with more detail available in the Dexus Climate Transition Action Plan (CTAP).

4. FY25 data has been revised in FY26 after replacement of estimated data with actual data. Scope 3 market-based GHG emissions were previously reported as 26,006 tCO₂e.

Progress towards climate related-targets

Section is disclosed voluntarily in compliance with AASB S2 Climate-related financial disclosures requirements

Absolute zero with minimal offsets on Scope 1 and 2 emissions for the Managed Portfolio

Dexus has committed to continue to maintain net zero on Scope 1 and 2 emissions with minimal offsets for our Platform Managed Portfolio.

	FY22	FY23	FY24	FY25	FY26
Total Scope 1 & 2 market-based GHG emissions	12,764	12,086	10,129	7,578	7,215
Voluntary abatement via certified offsets	12,764	12,086	10,129	7,578	7,215
Total net Scope 1 & 2 GHG emissions	0	0	0	0	0

For more information on the calculation methodology for our Scope 1 and 2 emissions, see the Basis of Preparation section of this Data Pack.

Absolute zero with minimal offsets on Scope 1 and 2 emissions for the managed portfolio

Target Information	
Metric of measurement and progress	Carbon Offset units purchased (t CO ₂ -e) Scope 1 and 2 market-based emissions
Objective	Emissions reduction/mitigation
Application throughout entity	Applies to managed portfolio where we have operational control
Time period	2025-2040
Baseline period	2024
Milestones or interim targets	Maintain net zero year on year; 100% renewable electricity year on year; Reduce Scope 1 and 2 emissions by 70% by 2030 from a 2018 baseline.
Absolute/intensity target	Absolute
International agreement informing target	Paris Agreement net zero target considered and aligned to target
Validation	No external validation
Review process	Progress reviewed quarterly by Board Sustainability Committee, target reviewed for relevance as required
Revisions	N/A
GHG Emissions Information	
Target scopes	Scope 1 and 2 emissions for managed portfolio – assets where Dexus has operational control and where we can own and drive activity. Refer to the Basis of Preparation ¹ for more information on our emissions boundary.
Gross/net emissions	Net – Dexus aims to achieve absolute zero emissions for the managed portfolio Scope 1 and 2, with minimal offsets. We define this as being equivalent to 3% or less of our total location-based Scope 1 and 2 emissions in 2040. The target uses our 2024 emissions as a baseline, therefore the associated gross emissions are at least 97% of our FY24 Scope 1 and 2 emissions.
Sectoral decarbonisation approach considered	No SDA utilised, aligns with the Paris Agreement to pursue efforts to limit global warming to 1.5°C above pre-industrial levels, while acknowledging our ability to deliver outcomes is impacted by our level of control.
Use of offsets	Our 2040 aspiration is to reach absolute zero with minimal offsets for Scope 1 and 2 emissions across the Managed Portfolio. We define minimal offsets as being equivalent to 3% or less of our total location-based Scope 1 and 2 emissions in 2040. We apply our current approach to carbon offsetting, including the selection of accredited offset programs, to offsets applied to achieve this target through our ongoing commitment to maintain net zero Scope 1 and 2 emissions. See the Basis of Preparation ² for more information on our offsetting approach. Our use of offsets to achieve our 2040 aspiration relies on there being high-quality carbon removal offsets available in a credible carbon offset market, with appropriate standards governing their quality and use.
FY26 progress	Maintained net zero for the financial year. Maintained 100% renewable energy use for the financial year. We have continued to reduce Scope 1 and 2 emissions below the 70% of our 2018 baseline set in our SBTi target. This represents a reduction to 44,396 t CO ₂ -e which we achieved in 2022. In FY26, our market-based Scope 1 and 2 emissions reached 7,215 t CO ₂ -e, representing a 95% reduction from our 2018 baseline. 21 assets are progressing 120 decarbonisation initiatives aligned with asset-specific decarbonisation roadmaps to reduce Platform emissions, with 31 initiatives completed in FY26.

1.Please refer to page 48 of the Basis of Preparation for more information.

2.Please refer to page 55 of the Basis of Preparation for more information.

Dexus (DXS) Portfolio

Dexus portfolio – Absolute and like-for-like inventories¹

Metric		FY22	FY23	Absolute FY24	FY25	FY26	Like-for-like ² FY25	FY26
Energy consumption (MWh)								
Non-renewable energy	Natural gas	19,787	17,449	12,170	10,206	8,356	8,667	7,430
	Diesel	727	464	344	191	313	179	309
	Electricity – grid purchases	0	0	0	0	0	0	0
Total non-renewable energy consumption		20,515	17,913	12,514	10,397	8,669	8,846	7,739
Renewable energy	Electricity – GreenPower and LGC purchases	51,736	48,385	46,377	42,222	37,862	37,603	36,249
	Solar energy	126	171	201	249	245	165	166
Total renewable energy consumption		51,862	48,556	46,578	42,470	38,107	37,768	36,415
Total energy consumption		72,377	66,469	59,092	52,867	46,776	46,614	44,154
Electricity from renewable sources (%)		100%	100%	100%	100%	100%	100%	100%
Energy use from renewable sources (%)		72%	73%	79%	80%	81%	81%	82%
Water (kL or cubic metres)								
Potable water from water authorities		399,872	434,578	416,819	387,390	382,526	355,404	347,023
Recycled water recovery		1,755	2,301	2,044	2,161	836	2,116	836
Total water consumption		401,627	436,879	418,863	389,551	383,362	357,520	347,859
Water use from recycled sources (%)		0%	1%	0%	1%	0%	1%	0%
Waste and recycling (tonnes)								
Waste to landfill		1,692	1,993	1,671	1,437	1,259	1,348	1,214
Recycled waste		1,434	1,781	1,248	1,268	1,092	1,195	1,052
Total waste		3,126	3,774	2,918	2,705	2,351	2,543	2,266
Diversion from landfill		46%	47%	43%	47%	46%	47%	46%
Waste data coverage (office & retail) (%)		100%	99%	98%	98%	97%	98%	97%
Greenhouse gas emissions (t CO₂-e)								
Scope 1		5,426	4,595	3,701	2,295	2,904	1,904	2,731
Scope 2 – location-based		41,922	35,041	31,616	27,837	24,243	24,734	23,206
Scope 2 – market-based		0	0	0	0	0	0	0
Total Scope 1 and 2 location-based		47,348	39,636	35,317	30,132	27,147	26,639	25,937
Total Scope 1 and 2 market-based		5,426	4,595	3,701	2,295	2,904	1,904	2,731
Adjustments due to voluntary offsets surrendered by Dexus against Scope 1 and 2		5,426	4,595	3,701	2,295	2,904	1,904	2,731
Net Scope 1 and 2 market-based³		0	0	0	0	0	0	0
Scope 3 – location-based GHG emissions		8,575	8,301	7,156	6,093	5,195	5,585	4,958
Scope 3 – market-based GHG emissions		4,234	4,762	3,927	3,419	3,026	3,153	2,848
Adjustments due to voluntary offsets surrendered by Dexus against Scope 3		4,234	4,762	3,927	3,419	1,315	3,153	1,271
Net Scope 3 market-based³		0	0	0	0	1,711	0	1,578
Equity-accounted lettable area under landlord control (annual weighted average square metres)								
Office		853,126	761,276	683,651	620,443	576,084	546,832	547,353
Retail		42,809	26,761	12,050	12,016	12,020	12,016	12,020
Industrial		457,856	441,119	386,486	379,253	382,638	319,177	319,043
Healthcare		0	0	0	0	0	0	0

1. Direct investments.

2. Properties under landlord control for FY25 and FY26 periods.

3. Net emissions for the year ended 30 June 2026 include offsets purchased, retired (majority) and allocated for retirement during the year and up to the date of this report.

Dexus portfolio – Energy and emissions productivity

Energy and emissions productivity (market-based)	FY22	FY23	FY24	FY25	FY26
Revenue (\$m) ¹	874	848	902	951	710
Energy productivity (\$m revenue per GJ consumed)	3,354	3,544	4,240	4,997	4,216
Scope 1 & 2 emissions productivity (\$m revenue/t.CO ₂ -e)	161,074	184,558	243,718	414,408	244,480
Scope 1, 2 & 3 emissions productivity (\$m revenue/t.CO ₂ -e)	90,478	90,630	118,242	166,432	119,737

1. Total revenue from ordinary activities. See Consolidated Statement of Comprehensive Income in the Dexus Annual Report for more information.

Dexus portfolio – Consumption/emissions on an intensity basis

Metric	FY22	FY23	FY24	FY25	FY26	Like-for-like ¹ FY25	FY26
Listed Office portfolio							
Energy consumption (kWh/sqm)	77	80	80	79	75	79	75
Water consumption (kL/sqm)	0.34	0.43	0.49	0.51	0.51	0.53	0.51
Scope 1 & 2 emissions (kgCO ₂ -e/sqm)	51	48	47	45	44	45	44
Scope 1 & 2 market based emissions (kgCO ₂ -e/sqm)	6	5	5	3	4	3	4
Waste diversion from landfill (%)	48%	46%	42%	48%	49%	48%	49%
Listed Retail portfolio							
Energy consumption (kWh/sqm)	71	68	119	123	134	123	134
Water consumption (kL/sqm)	0.71	0.83	1.51	1.40	1.80	1.40	1.80
Scope 1 & 2 emissions (kgCO ₂ -e/sqm)	42	36	60	71	71	71	71
Scope 1 & 2 market based emissions (kgCO ₂ -e/sqm)	8	9	11	16	14	16	14
Waste diversion from landfill (%)	37%	60%	54%	39%	36%	39%	36%
Listed Industrial portfolio							
Energy consumption (kWh/sqm)	8	8	8	7	5	5	5
Water consumption (kL/sqm)	0.18	0.20	0.16	0.15	0.19	0.16	0.15
Scope 1 & 2 emissions (kgCO ₂ -e/sqm)	6	5	6	4	3	3	3
Scope 1 & 2 market-based emissions (kgCO ₂ -e/sqm)	0	1	1	0	0	1	0

1. Properties under landlord control for FY25 and FY26 periods.

Dexus portfolio – NABERS

NABERS portfolio average (star) ¹	FY22	FY23	FY24	FY25	FY26
Dexus listed office portfolio					
NABERS Energy with GreenPower	5.3	4.9	4.9	4.8	5.0
NABERS Energy	5.0	4.9	4.9	4.8	5.0
NABERS Water	4.8	4.6	4.3	4.3	4.1
NABERS Waste	2.9	3.3	3.4	4.0	4.7
NABERS Indoor Environment	4.9	4.7	5.2	5.6	5.6
Dexus listed retail portfolio (star)¹					
NABERS Energy with GreenPower	3.0	4.0	3.5	4.5	5.0
NABERS Energy	3.0	4.0	3.5	4.5	5.0
NABERS Water	2.0	3.5	2.0	5.0	1.5

Dexus portfolio – Green Star Performance

Green Star Performance average (star) ¹	FY22	FY23	FY24	FY25	FY26
Dexus listed portfolio – All sectors	5	5	5	5	5

1. As at 30 June each year.

Dexus Industria REIT (DXI)

Dexus Industria REIT portfolio – Absolute and like-for-like inventories¹

Metric	Absolute					Like-for-like ³	
	FY22 ²	FY23	FY24	FY25	FY26	FY25	FY26
Energy consumption (MWh)							
Non-renewable energy	Natural gas	220	245	0	0	0	0
	Diesel	23	7	3	1	2	0
	Electricity – grid purchases	0	0	0	0	0	0
Total non-renewable energy consumption		244	252	3	1	2	0
Renewable energy	Electricity – GreenPower and LGC purchases	1,918	1,309	682	1,277	469	239
	Solar energy	299	213	114	106	8	0
Total renewable energy consumption		2,218	1,522	796	1,382	478	239
Total energy consumption		2,462	1,774	799	1,383	480	239
Electricity from renewable sources (%)		100%	100%	100%	100%	100%	100%
Energy use from renewable sources (%)		90%	86%	100%	100%	100%	100%
Water (kL or cubic metres)							
Potable water from water authorities		16,594	13,861	11,134	9,740	13,829	4,836
Recycled water recovery		0	0	0	0	0	0
Total water consumption		16,594	13,861	11,134	9,740	13,829	4,836
Water use from recycled sources (%)		0%	0%	0%	0%	0%	0%
Waste and recycling (tonnes)							
Waste to landfill		225	283	163	159	25	1
Recycled waste		46	74	101	122	32	0
Total waste		271	358	263	282	56	1
Diversion from landfill (%)		17%	21%	38%	43%	56%	0%
Waste data coverage (office & retail) (%)							
Greenhouse gas emissions (t CO₂-e)							
Scope 1		146	209	259	107	6	5
Scope 2 – location-based		1,509	899	446	851	270	120
Scope 2 – market-based		0	0	0	0	0	0
Total Scope 1 and 2 location-based		1,655	1,108	705	958	275	125
Total Scope 1 and 2 market-based		146	209	259	107	6	5
Adjustments due to voluntary offsets surrendered by Dexus against Scope 1 and 2		146	209	259	107	6	5
Net Scope 1 and 2 market-based³		0	0	0	0	0	0
Scope 3 – location-based GHG emissions		528	556	376	434	113	23
Scope 3 – market-based GHG emissions		356	430	303	319	83	9
Adjustments due to voluntary offsets surrendered by Dexus against Scope 3		356	430	303	319	0	0
Net Scope 3 market-based⁴		0	0	0	0	83	9
Equity – accounted lettable area under landlord control (annual weighted average square metres)							
Industrial		59,865	56,341	47,264	38,279	41,835	4,846

1. Direct investments.

2. Data collected under APN Property Group prior to Dexus ownership.

3. Properties under landlord control for FY25 and FY26 periods.

4. Net emissions for the year ended 30 June 2026 include offsets purchased, retired (majority) and allocated for retirement during the year and up to the date of this report.

Dexus Industria REIT (DXI) portfolio – Energy and emissions productivity

Energy and emissions productivity (market-based)	FY22 ¹	FY23	FY24	FY25	FY26
Revenue (\$m) ²	75	75	75	71	66
Energy productivity (\$m revenue per GJ consumed)	8,428	11,754	26,071	14,277	37,957
Scope 1 & 2 emissions productivity (\$m revenue/t.CO ₂ -e)	512,925	359,233	289,542	661,368	11,376,228
Scope 1, 2 & 3 emissions productivity (\$m revenue/t.CO ₂ -e)	149,006	117,424	133,509	166,822	742,195

1. Data collected under APN Property Group prior to Dexus ownership.

2. Total revenue from ordinary activities.

Dexus Industria REIT (DXI) portfolio – Consumption/emissions on an intensity basis

	FY22 ¹	FY23	FY24	FY25	FY26	Like-for-like ²	
						FY25	FY26
DXI Industrial portfolio							
Energy consumption (kWh/sqm)	42.6	35.4	20.2	36.1	12.8	58.6	49.4
Water consumption (kL/sqm)	0.3	0.25	0.24	0.25	0.33	0.74	1.00
Scope 1 & 2 emissions (kgCO ₂ -e/sqm)	28.6	22.1	17.8	25.0	7.3	47.4	25.8
Scope 1 & 2 market based emissions (kgCO ₂ -e/sqm)	2.5	4.2	6.5	2.8	0.2	17.6	1.1

1. Data collected under APN Property Group prior to Dexus ownership.

2. Properties under landlord control for FY25 and FY26 periods.

Dexus Industria REIT (DXI) portfolio – NABERS

NABERS portfolio average (star) ^{1,2}	FY22	FY23	FY24	FY25	FY26
DXI portfolio					
NABERS Energy with GreenPower	5.0	4.9	4.8	4.9	N/A
NABERS Energy	5.0	4.9	4.8	4.9	N/A
NABERS Water	4.1	4.9	4.8	4.8	N/A

Dexus Industria REIT (DXI) portfolio – Green Star Performance

Green Star Performance average (star) ¹	FY22	FY23	FY24	FY25	FY26
DXI Industrial business parks	–	–	3	3	3

1. As at 30 June of the reporting year.

2. As at 30 June 2026, NABERS ratings were not applicable to any DXI assets.

Dexus Convenience Retail REIT (DXC)

Dexus Convenience REIT portfolio – Absolute inventory¹

Metric						Like-for-like ³	
		FY23	FY24	FY25	FY26	FY25	FY26
Energy consumption (MWh)							
Non-renewable energy	Natural gas	0	0	0	0	0	0
	Diesel	0	0	6	3	6	3
	Electricity – grid purchases	0	0	0	0	0	0
Total non-renewable energy consumption		0	0	6	3	6	3
Renewable energy	Electricity – GreenPower and LGC purchases	256	310	287	252	287	252
	Solar energy	0	0	0	0	0	0
Total renewable energy consumption		256	310	287	252	287	252
Total energy consumption		256	311	294	256	294	256
Percent electricity from renewable sources		100%	100%	100%	100%	100%	100%
Percent energy use from renewable sources		100%	100%	98%	99%	98%	99%
Water (kL or cubic metres)							
Potable water from water authorities		35,231	28,828	28,417	25,812	28,417	25,812
Recycled water recovery		0	0	0	0	0	0
Total water consumption incl. recycled water		35,231	28,828	28,417	25,812	28,417	25,812
Percent water use from recycled sources		0%	0%	0%	0%	0%	0%
Waste and recycling (tonnes)							
Waste to landfill		278	367	365	360	365	360
Recycled waste		144	162	161	160	161	160
Total waste		421	529	526	520	526	520
Diversion from landfill		34%	31%	31%	31%	31%	31%
Percent waste data coverage							
Greenhouse gas emissions (t CO ₂ -e)							
Scope 1		0	0	2	1	2	1
Scope 2 – location-based		187	225	203	168	203	168
Scope 2 – market-based		0	0	0	0	0	0
Total Scope 1 and 2 location-based		187	225	204	169	204	169
Total Scope 1 and 2 market-based		0	0	2	1	2	1
Adjustments due to voluntary offsets surrendered by Dexus against Scope 1 and 2		0	0	2	1	2	1
Net Scope 1 and 2 market-based		0	0	0	0	0	0
Scope 3 – location-based GHG emissions		508	630	609	590	609	590
Scope 3 – market-based GHG emissions		471	586	582	569	582	569
Adjustments due to voluntary offsets surrendered by Dexus against Scope 3		471	586	582	0	582	0
Net Scope 1, 2 and 3 market-based		0	0	0	569	0	569
Equity – accounted lettable area under landlord control (annual weighted average square metres)							
Convenience Retail		25,733	24,817	24,798	33,495	24,798	33,495

1. Direct investments.

2. Net emissions for the year ended 30 June 2026 include offsets purchased, retired (majority) and allocated for retirement during the year and up to the date of this report.

3. Properties under landlord control for FY25 and FY26 periods.

Dexus Convenience Retail REIT (DXC) portfolio – Energy and emissions productivity

Energy and emissions productivity (market-based)	FY23	FY24	FY25	FY26
Revenue (\$m) ¹	59	57	47	45
Energy productivity (\$m revenue per GJ consumed)	64,401	51,069	44,044	49,238
Scope 1 & 2 emissions productivity (\$m revenue/t.CO ₂ -e)	–	565,040,060	28,624,654	58,119,671
Scope 1, 2 & 3 emissions productivity (\$m revenue/t.CO ₂ -e)	125,948	97,369	79,740	79,494

1. Total revenue from ordinary activities.

Dexus Convenience Retail REIT (DXC) portfolio – Consumption/emissions on an intensity basis

	FY23	FY24	FY25	FY26	Like-for-like	
					FY25	FY26
Convenience Retail portfolio						
Energy consumption (kWh/sqm)	11.1	14.1	11.8	7.6	11.8	7.6
Water consumption (kL/sqm)	1.37	1.16	1.15	0.77	1.15	0.77
Scope 1 & 2 emissions (kgCO ₂ -e/sqm)	8.1	10.2	8.2	5.1	8.2	5.1
Scope 1 & 2 market based emissions (kgCO ₂ -e/sqm)	0.0	0.0	0.1	0.0	0.1	0.0
Waste diversion from landfill (%)	34%	31%	31%	31%	31%	31%

Foundations

Green building certification – portfolio averages

NABERS

NABERS portfolio average (star) ¹	FY22	FY23	FY24	FY25	FY26
Dexus group office portfolio					
NABERS Energy with GreenPower	5.3	4.9	4.9	4.8	4.9
NABERS Energy	5.0	4.9	4.9	4.8	4.9
NABERS Water	4.7	4.5	4.2	4.2	4.1
NABERS Waste ²	3.0	3.3	3.5	4.2	4.7
NABERS Indoor Environment ²	4.9	4.8	5.2	5.6	5.6
Dexus group retail portfolio (star) ¹					
NABERS Energy with GreenPower	4.6	4.6	4.7	4.6	4.7
NABERS Energy	4.6	4.6	4.7	4.6	4.7
NABERS Water	3.8	3.5	3.3	3.0	3.3

Green Star Performance

Green Star Performance average (star) ¹	FY22	FY23	FY24	FY25	FY26
Group	4	4	4	4	4
Office	5	5	5	5	5
Retail	3	3	3	3	4
Industrial ^{2,3}	2	3	3	3	1
Healthcare ²	3	2	3	3	2

1. As at 30 June of the reporting year. Ratings reflect the latest available assessments, which may have been issued in a prior year.

2. Selected assets only.

3. FY26 ratings for majority of Industrial assets were achieved under Green Star Performance v2 revised criteria and assessment process.

Materials

Operational waste and recycling by stream (tonnes)

Boundary:	Group managed portfolio including corporate offices						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Recycling (t)	Cardboard	1,575	2,491	4,614	4,580	3,528	3,517	3,419
	Paper	122	185	212	451	557	426	540
	Comingle	1,033	1,542	1,933	1,614	1,143	1,234	1,048
	Organics and used cooking oil	514	1,044	1,402	1,530	1,343	1,311	1,311
	E-waste	11	22	12	6	2	1	0
	Other	25	116	225	419	216	156	173
	Total recycling^{1,2}	3,280	5,401	8,397	8,599	6,789	6,644	6,492
Waste (t)	Waste sent to landfill^{1,2}	5,038	7,774	12,631	12,109	9,484	9,214	9,124
Total waste and recycling (t)		8,318	13,175	21,028	20,708	16,273	15,858	15,617
Statistics (%)	Data coverage by area	62%	61%	64%	64%	62%	65%	64%
	Proportion of waste diverted from landfill (%)	39%	41%	40%	42%	42%	42%	42%

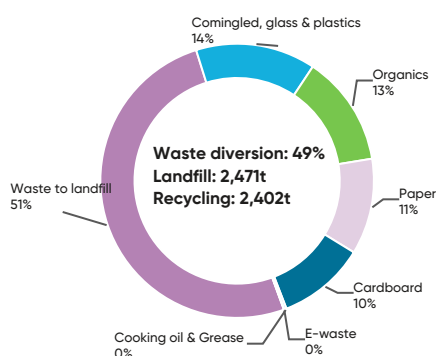
1. FY26 data (excluding like-for-like) has been independently assured.

2. FY25 data has been revised in FY26 after replacement of estimated data with actual data. Total recycling was previously reported as 9,798 tonnes and Waste sent to landfill was previously reported as 12,191 tonnes.

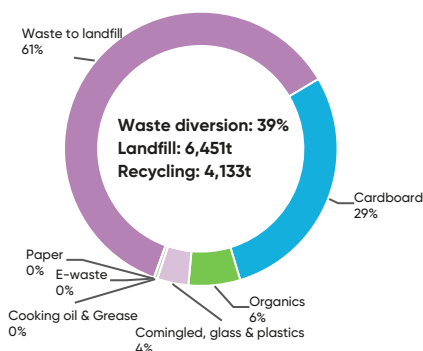
Operational waste and recycling intensity (kg/sqm)

Boundary:	Group managed portfolio						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Total waste and recycling Intensity (kg/sqm)	Office	2.9	4.7	4.4	4.3	3.9	4.6	4.0
	Retail	14.4	17.7	20.5	22.4	22.0	21.5	21.8
	Industrial	1.3	1.8	1.6	1.6	0.5	0.4	0.3
	Healthcare	2.6	3.9	2.1	3.9	3.9	3.4	2.9
	Convenience Retail	39.2	31.8	38.6	40.8	40.3	40.8	40.3
Waste to landfill Intensity (kg/sqm)	Office	1.6	2.7	2.5	2.3	2.0	2.3	2.0
	Retail	9.5	10.4	12.5	13.6	13.4	13.1	13.3
	Industrial	1.1	1.4	1.1	1.0	0.3	0.4	0.2
	Healthcare	1.9	2.8	1.4	2.6	2.8	2.3	2.2
	Convenience Retail	22.7	21.0	26.8	28.3	27.9	28.3	27.9

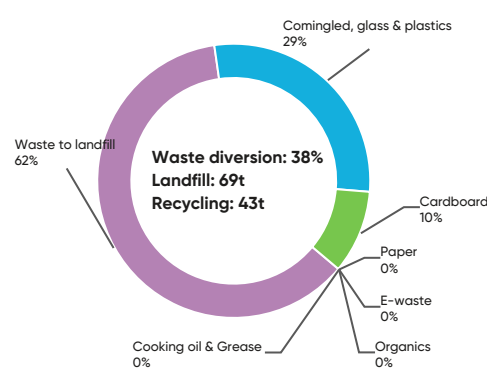
FY26 Operational waste by stream (tonnes) Office



FY26 Operational waste by stream (tonnes) Retail



FY26 Operational waste by stream (tonnes) Industrial Business Park



Operational waste and recycling by sector

Sector	Office assets under operational control						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Recycling (t)	Cardboard	699	1,020	1,107	746	344	653	319
	Paper	122	184	207	449	551	425	540
	Comingle	732	1,104	1,013	801	673	724	641
	Organics and used cooking oil	512	754	545	698	651	661	628
	E-waste	11	13	12	6	2	1	0
	Other	25	53	66	152	182	149	158
	Total recycling	2,101	3,128	2,949	2,853	2,402	2,612	2,286
Waste (t)	Waste sent to landfill	2,707	4,208	3,898	3,093	2,471	2,742	2,367
Total waste and recycling (t)		4,808	7,336	6,848	5,946	4,873	5,354	4,653
Statistics (%)	Data coverage by area	100%	99%	98%	98%	97%	98%	97%
	Proportion of waste diverted from landfill (%)	44%	43%	43%	48%	49%	49%	49%

Sector	Retail assets under operational control						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Recycling (t)	Cardboard	712	1,300	3,318	3,646	3,020	2,695	2,940
	Paper	0	0	0	0	0	0	0
	Comingle	269	393	800	655	389	467	368
	Organics and used cooking oil	0	253	853	817	689	637	680
	E-waste	0	9	0	0	0	0	0
	Other	0	64	159	265	35	7	16
	Total recycling	981	2,019	5,130	5,384	4,133	3,806	4,003
Waste (t)	Waste sent to landfill	1,876	2,903	8,063	8,301	6,451	5,939	6,265
Total waste and recycling (t)		2,856	4,921	13,193	13,685	10,584	9,745	10,268
Statistics (%)	Data coverage by area	84%	87%	94%	94%	98%	100%	100%
	Proportion of waste diverted from landfill (%)	34%	41%	39%	39%	39%	39%	39%

Sector	Industrial assets under operational control						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Recycling (t)	Cardboard	34	33	51	33	11	14	7
	Paper	0	0	0	0	0	0	0
	Comingle	20	19	79	108	31	5	4
	Organics and used cooking oil	2	37	0	0	0	0	0
	E-waste	0	0	0	0	0	0	0
	Other	0	0	0	1	0	0	0
	Total recycling	55	89	130	142	43	20	11
Waste (t)	Waste sent to landfill	241	327	254	233	69	75	45
Total waste and recycling (t)		296	416	384	374	111	94	56
Statistics (%)	Data coverage by area	16%	16%	15%	17%	16%	18%	17%
	Proportion of waste diverted from landfill (%)	19%	21%	34%	38%	38%	21%	20%

Sector	Healthcare assets under operational control						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Recycling (t)	Cardboard	4	8	3	21	20	21	20
	Paper	0	1	5	2	6	1	0
	Comingle	13	12	14	22	22	10	8
	Organics and used cooking oil	0	0	4	14	3	14	3
	E-waste	0	0	0	0	0	0	0
	Other	0	0	0	0	0	0	0
	Total recycling	17	21	26	59	52	45	32
Waste (t)	Waste sent to landfill	39	59	49	118	134	93	88
Total waste and recycling (t)		56	80	75	177	185	139	120
Statistics (%)	Data coverage by area	100%	100%	100%	100%	97%	100%	100%
	Proportion of waste diverted from landfill (%)	30%	26%	34%	33%	28%	33%	27%

Sector	Convenience Retail assets under operational control						Like-for-like	
Sub-category	Metric	FY22	FY23	FY24	FY25	FY26	FY25	FY26
Recycling (t)	Cardboard	126	130	135	134	133	134	133
	Paper	0	0	0	0	0	0	0
	Comingle	0	14	27	27	27	27	27
	Organics and used cooking oil	0	0	0	0	0	0	0
	E-waste	0	0	0	0	0	0	0
	Other	0	0	0	0	0	0	0
	Total recycling	126	144	162	161	160	161	160
Waste (t)	Waste sent to landfill	175	278	367	365	360	365	360
Total waste and recycling (t)		301	421	529	526	520	526	520
Statistics (%)	Data coverage by area	30%	51%	55%	52%	38%	52%	38%
	Proportion of waste diverted from landfill (%)	42%	34%	31%	31%	31%	31%	31%

Supply chain

Procurement and supply chain monitoring

Procurement and supply chain summary	FY22	FY23	FY24	FY25	FY26
Spend Summary					
Total supplier spend (\$) ¹	1,157,000,000	1,200,000,000	1,612,897,000	1,660,066,000	1,666,660,000
Total supplier operational spend (\$) ²	\$0	\$0	\$0	\$648,728,000	\$756,759,000
Supplier Summary					
Total suppliers - number of suppliers ³		2,500	3,892	2,997	2,401
Material suppliers - number of suppliers ⁴	90	59	48	36	30
Material suppliers % of operational spend	38%	60%	35%	19%	20%
Key / Preferred suppliers - number of suppliers ⁵					253
Key / Preferred suppliers % of operational spend					51%
Supply Nation Certified - number of suppliers ⁶					10
Supply Nation Certified - total spend (\$)					12,158,000
Supplier assessment and monitoring					
Risk screening program⁷					
3rd Party ESG Risk Screening (via EcoVadis) - number of suppliers			1,179	1,479	1,866
3rd Party ESG Risk Screening % of total spend (%)			70%	82%	81%
Risk management base standards program⁸					
Supplier attestations complying to Dexus supplier code of conduct - number of suppliers		785	847	679	820
Supplier attestations % of operational spend				60%	65%
Potential suppliers rejected due to failure to demonstrate adequate compliance to base standards - number of suppliers ⁹	24	24	23	27	34
Risk assessment program¹⁰					
3rd Party ESG Assessment (via EcoVadis) - number of suppliers			86	108	143
3rd Party ESG Assessment % of operational spend (%)			46%	57%	44%
Overall performance score of Dexus suppliers vs EcoVadis Global benchmark - all industries (Index, Benchmark =100)			127	124	122
Overall performance score of Dexus suppliers vs EcoVadis Global benchmark - Real Estate (Index, Benchmark =100)		103	106	103	103
Environment performance score of Dexus suppliers vs EcoVadis Global benchmark - Real Estate (Index, Benchmark =100)		101	104	104	107
Labour & Human Rights performance score of Dexus suppliers vs EcoVadis Global benchmark - Real Estate (Index, Benchmark =100)		105	107	104	103
Sustainable Procurement performance score of Dexus suppliers vs EcoVadis Global benchmark - Real Estate (Index, Benchmark =100)		92	102	97	103
Ethics performance score of Dexus suppliers vs EcoVadis Global benchmark - Real Estate (Index, Benchmark =100)		97	100	97	100
3rd Party ESG Assessment - re-assessments (via EcoVadis) - number of suppliers that have improved rating since first assessment ¹¹			35	49	77
Total number of suppliers supported in corrective action plan implementation - number of suppliers		45	82	103	135
Total corrective actions (High in EcoVadis) - number of actions		427	745	974	1,205
Modern slavery corrective actions (High in EcoVadis) - number of actions		39	67	95	121
Individual worker programs¹²					
Supplier and supplier sub-contractor individual workplace survey invitations (via Rapid) - completion rate %	16%	15%	13%	10%	12%
Supplier and supplier sub-contractor comfortable they are adequately trained in modern slavery (via Rapid, %)	90%	95%	93%	91%	99%
Grievance process comfort factor in reporting issues (via Rapid, %)	88%	92%	92%	91%	98%
Contractor monitoring spot checks conducted - number of surveys	1,415	1,308	1,409	1,218	1,126
Contractor monitoring coverage of operational spend (%)	48%	46%	51%	63%	49%
Supplier Risk Third Party Audit Program¹³					
Supplier risk based audits - number of audits	4	5	5	4	0
Modern Slavery based audits - number of audits	3	2	3	2	0

1. Total supplier spend is the total procurable spend from Dexus's financial system in AUD, excluding spend with Government entities, rates and fees. Where spend is in NZD, it has been converted to AUD.
2. Operational spend is a sub-set of total supplier spend related to expenses from the management of assets and corporate entities. Excludes spend related to developments.
3. Total suppliers are the active number of Tier-1 suppliers in our financial system with a unique Tax ID.
4. Material suppliers are material outsourced suppliers whose failure could significantly impact the operations of the business. Material suppliers are retained on a centralised Supplier List. In FY25, we updated the definition to be risk based against new defined thresholds defined in Dexus Supplier Management Framework (SMF).
5. Key and preferred suppliers are segmented against the thresholds defined in Dexus Supplier Management Framework (SMF).
6. Australian suppliers and spend for Supply Nation Certified suppliers only; New Zealand vendors and associated spend are excluded.
7. Risk screening was introduced in FY24 to take a risk based approach to screening sustainability risks, using EcoVadis IQ. Very high and high risk suppliers have a further risk assessment process.
8. Suppliers attesting that they follow the Dexus Supplier Code of conduct on an annual basis, meeting the Dexus pre-qualification standard, using supplier responses in Rapid.
9. FY23–FY25 figures represent the count of unique suppliers. From FY26, figures reflect the total number of Tax IDs, meaning a single supplier with multiple Tax IDs may be counted more than once.
10. Risk assessments are evidence-based and validated assessments of sustainability risks, using EcoVadis Survey. The assessments are a starting point to collaborate with suppliers to implement corrective actions to enhance their management of sustainability risks.
11. FY24–FY25 figures reflect the number of suppliers that completed a reassessment. The FY26 figure reflects the number of suppliers that achieved an improved rating compared to their initial assessment.
12. Individuals who work on-site at Dexus managed assets are engaged in surveys and spot checks using Rapid.
13. A new cadence plan is being introduced for supplier risk and modern slavery audits.

Total supplier operational spend breakdown

Total supplier spend breakdown	%	Environmental and social risk rating (key risks)
Building & Construction	30%	High (safety, product country of origin human rights, product recyclability, worker skill levels, appropriate wages and benefits, subcontracting, modern slavery, corruption)
Financial & Professional Services	16%	Medium (energy, waste, information management, working conditions, diversity and discrimination, corruption)
Electrical, Plumbing, Fire and Mechanical	13%	Medium (carbon emissions, energy use, safety, working in confined spaces, modern slavery, accreditation systems)
Cleaning	10%	Medium (appropriate wages and benefits, migrant labour, safe handling of chemicals, waste environmental impacts)
Facility & Property Management Expenses	9%	Medium (energy, waste, information management, working conditions, diversity and discrimination, corruption)
Security Services	6%	Low (safety, worker skill levels, public relations)
Electricity, Gas and Energy Supply	6%	Medium (greenhouse gas emissions, land degradation, price and supply reliability)
Technology	3%	Medium (energy use, modern slavery, waste)
General Maintenance	2%	Low
Marketing	2%	Low (waste, corruption, energy use)
Waste Removal and Recycling	1%	Medium (appropriate wages and benefits, migrant labour, safe handling of chemicals, waste environmental impacts)
Administrative and support activities	1%	Low
Consumables	1%	Low (waste, product country of origin human rights)
Landscaping and external environment	1%	Medium (product country of origin human rights, product recyclability, worker skill levels, appropriate wages and benefits, safety)

Breakdown of total supplier operational spend by category. Spend data is assigned a spend category based on the financial account code attributed to the spend item. Risk ratings are based on the 3rd party ESG assessments that identifies and categorises the environmental risks relevant to our geographical operations and the types of products and services we procure.

Additional Information

Basis of preparation and measurement approaches

This Basis of Preparation outlines the methodologies, reporting boundaries, assumptions and estimation approaches applied in preparing the FY26 Sustainability Data Pack. It should be read in conjunction with the FY26 Annual Report. See the Glossary tab for definitions relating to environmental, social and employee data.

Pages 47 – 54 of this section are disclosed voluntarily, in compliance with AASB S2 Climate-related financial disclosures requirements.

Environmental data preparation

Emissions calculation standards and measurement approach

Data included in this Pack reflects the reporting period from 1 July 2025 to 30 June 2026.

Environmental data is derived from office, industrial, retail, convenience retail, hotels and healthcare properties owned or managed by Dexu during the reporting period for part or all of the 12 months ending 30 June 2026, together with Dexu corporate tenancies. Dexu (DXS) is reporting voluntarily in compliance with the AASB S2 Climate-related disclosures standards in FY26.

Dexu applies two greenhouse gas measurement approaches depending on reporting obligations. For Australian facilities subject to the National Greenhouse and Energy Reporting (NGER) Act 2007 (NGER regime), Dexu applies the NGER methodology and emissions factors.

For Australian and New Zealand assets not subject to NGER reporting requirements, Dexu measures greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) (GHGP). For Australian assets we use the National Greenhouse Accounts Factors, where available, and for New Zealand assets, we use emissions factors published by New Zealand's Ministry for the Environment.

During FY26, there was a change in methodology for Australian assets that fall outside the scope of the NGER regime. For these assets we changed the calculation methodology from NGER to the GHG Protocol to comply with AASB S2 requirements. There were no other material changes to the calculation or measurement approach during FY26.

Prior period data has been updated where new information became available, resulting in minor restatements. Small discrepancies in the totals of some tables may occur due to rounding. Like-for-like data is based on a portfolio where landlord control remained consistent and energy and water data was available throughout the full 24-month comparison period. This provides a more standardised view of performance by excluding the impact of acquisitions, divestments and other portfolio changes that may materially affect year-on-year comparisons.

Reporting boundaries

Boundary Name and Description	Boundary Name and Use
	Dexus applies an operational control boundary for greenhouse gas emissions measurement. This includes Australian and New Zealand assets where Dexus has operational control for part or all of the reporting period. The operational control approach aligns with NGER reporting requirements and focuses on emissions from assets where Dexus can directly influence operational, health and safety, and environmental policies, supporting Dexus's climate-related objectives across its managed portfolio. For Australian assets subject to the NGER regime, operational control is determined in accordance with NGER legislation and associated guidance. Under the NGER Act, Dexus has operational control where it has the greatest authority to introduce and implement operating, health and safety, and environmental policies for a facility. For assets not subject to the NGER regime, including New Zealand assets, operational control is determined in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004). Under this approach, Dexus has operational control where it has the full authority to introduce and implement operating policies for the facility. Where Dexus has operational control of an asset, we report 100% of energy, water, waste and emissions applicable to base building operations. We exclude energy consumption within tenant spaces that are separately metered and invoiced directly to tenants, and assets that are fully occupied and controlled by a single tenant.
Dexus operational control for corporate reporting - Group managed portfolio environmental metrics - Progress against commitments and Data targets	The reporting boundary includes environmental data and emissions associated with Dexus's corporate operations, including regional office tenancies, the proportion of associated base building services attributable to those tenancies, and corporate travel by Dexus employees. The operations covered under the scope of reporting are consistent with Dexus's operation as a property business, being: - Property investment including directly owned facilities and facilities managed on behalf of third-party investors. Property investment comprises: - Office facilities - Industrial facilities - Retail facilities - Healthcare facilities - Convenience Retail facilities - Hotel facilities - Occupied premises being Dexus occupied tenancies. Property development is excluded from the operational control boundary for Australia and New Zealand as operational control of the development is not handed over to the property manager until practical completion of the development. Infrastructure investments are excluded from the operational control boundary for Australia and New Zealand, as operational control is determined to be the responsibility of the external facility operator. Dexus seeks to collect base building and tenant consumption data across properties in which Dexus or its mandates maintain equity, including assets held through joint venture arrangements, regardless of which party has operational control.
Financial control boundary based on landlord control for fund reporting¹ - NABERS portfolio averages - Portfolio environmental metrics and intensities for: - Dexus (DXS) listed portfolio - Dexus Industria REIT (DXI) portfolio - Dexus Convenience Retail REIT (DXC) portfolio	'Landlord controlled' and 'tenant controlled' areas are defined by GRESB within its Real Estate Assessment Reference Guide. In essence, this boundary consists of reporting on all common area building spaces and services on all properties within a Dexus entity on an equity share basis, irrespective of whether Dexus or another landlord has operational control. The separation is defined between landlord and tenant, not between operators. Tenant spaces, and buildings that are wholly under the control of tenants (e.g. through triple net leases) are not reported.

1. This information is provided as additional information for the purpose of NABERS reporting and does not form part of our voluntary AASB S2 disclosures.

Location-based vs market-based emissions accounting

Dexus reports greenhouse gas emissions using both location-based and market-based accounting methodologies in accordance with the GHGP. Location-based emissions reflect where Scope 2 and Scope 3 emissions from electricity purchases are accounted for using published state-based electricity grid emissions factors.

Since 2018 Dexus has also reported market-based emissions, which take into account renewable electricity purchases, including power purchase agreements, GreenPower and other renewable electricity arrangements supplied via retailers in line with Australia's Renewable Energy Target. This approach supports Dexus's commitment to maintain net zero with minimal offsets on Scope 1 and 2 greenhouse gas emissions for the managed portfolio.

Under the market-based approach, Dexus separates electricity purchases into renewable and non-renewable sources. Dexus accounts for renewable electricity, including direct purchases and renewable electricity supplied through retailers, as zero emissions. For remaining non-renewable electricity, which is deemed to be sourced from fossil fuels, Dexus calculates emissions using state-based residual mix factors. Dexus derives residual mix factors by adjusting published state-based electricity emissions factors to exclude the proportion of renewable electricity represented by the Renewable Power Percentage (RPP). In applying this methodology, we assume renewable electricity is distributed evenly across the Australian electricity market.

We apply a hierarchy to renewable electricity claims and certificate retirements, prioritising on-site solar generation – where there are solar panels on-site – followed by GreenPower (if purchased for the property) to offset electricity emissions and, finally, Large-scale Generation Certificates (LGCs) or New Zealand Energy Certificates (NZECs) to address any remaining electricity emissions.

Disaggregated emissions for consolidated entities and other investees

Scope 1 and Scope 2 emissions are reported separately for the consolidated accounting group and other investees in the Scope 1 and 2 GHG Emissions section of this Data Pack. The consolidated accounting group category includes emissions from assets held directly by Dexus and its wholly owned consolidated entities. The other investees category includes emissions from assets held in equity-accounted joint ventures and associates (for detail on the Principles of Consolidation and a list of other investees, refer to the notes of the Financial Statements and Financial Statement note 11). Dexus's operational control boundary extends beyond its financial reporting boundary to include emissions from assets that are neither part of the consolidated accounting group or other investees. These emissions relate to assets where Dexus exercises operational control through wholly owned management entities acting as responsible entity, trustee, or investment manager. Emissions from these assets are reported within the 'other emissions' category.

Emissions from Dexus Industria REIT (DXI) and Dexus Convenience Retail REIT (DXC) are included within the other investees category where operational control has been established and are also reported separately in the Dexus Sustainability Data Pack.

Emissions measurement

Scope 1 GHG emissions

Scope 1 emissions

Scope 1 emissions have been measured in accordance with the Emissions Calculation Standards and Measurement Approach described above.

Source calculation approaches

- Natural gas (used for heating air and water). Natural gas data is derived from supply authority billing. Meter data and/or estimated data is applied based on Dexus's methodology if billing data is unavailable at the time of reporting.
- Diesel Oil (Diesel). Diesel data is collected from site operations managers and is sourced from delivery invoices for diesel purchases and periodic diesel tank level readings. Estimated data is applied based on Dexus's methodology if billing data is unavailable at the time of reporting.
- Refrigerant gases (used in air conditioning). The data for refrigerant gases is derived from a refrigerant register that lists all equipment under Dexus operational control. Leakage is measured using equipment maintenance records of refrigerant top-ups or by applying an annual leakage rate with global warming potentials relative to CO2 aligned with the IPCC Fifth Assessment Report (2014).
- Gasoline (other than for use as fuel in an aircraft). Gasoline data is collected from site operations managers and is sourced from invoices for purchases. Billing data and/or estimated data is applied based on Dexus's methodology if billing data is unavailable at the time of reporting.

Scope 2 GHG emissions

Scope 2 location-based GHG emissions

Scope 2 location-based GHG emissions have been measured in accordance with the Emissions Calculation Standards and Measurement Approach described above. Scope 2 location-based GHG emissions data is provided by supply authority billing. Meter and/or estimated data is applied based on Dexus's methodology if billing data is unavailable at the time of reporting.

Scope 2 market-based emissions

Market-based Scope 2 emissions involve separate accounting for any type of energy or energy attributed to a purchase via a contractual instrument, using source-based scope 2 emission factors evidenced by electricity attribute certificates, as defined within The Greenhouse Gas Protocol: Scope 2 Guidance.

Dexus uses contractual instruments in relation to our Scope 2 greenhouse gas emissions. These instruments include:

- mandatory electricity supply agreements (ESAs) with Australian retailers, under which Large-scale Generation Certificates (LGCs) are surrendered in line with the Renewable Power Percentage (RPP) under Australia's mandatory Renewable Energy Target requirements;
- additional voluntary ESAs, and unbundled purchases of Renewable Energy Certificates (RECs), including LGCs surrendered through the Clean Energy Regulator; GreenPower agreements under the National GreenPower Accreditation Program and New Zealand Energy Certificate (NZ-EC) purchase agreements with New Zealand electricity retailers.

Remaining non-renewable electricity deemed to be derived from fossil fuels are accounted for by applying state-based 'residual mix factors', as defined below. Data is provided by supply authority billing.¹

Detail on our approach to categorising energy purchasing and how electricity attribute certificates are surrendered is below:

1. For detail on the breakdown of use of contractual instruments in FY26, refer to the Renewables and Offsets section on page 28.

Approach to voluntary renewable electricity reporting		Australia	New Zealand
Market overview		Under the Renewable Energy Target (RET), liable entities (usually electricity retailers) are required to buy and surrender a certain number of renewable energy certificates to comply with their statutory reporting and surrender obligations. Some industries and activities that are emissions-intensive trade-exposed (EITE) may be eligible for an exemption.	Although statistics on the proportion of renewable electricity production is published by New Zealand Ministry of Business, Innovation and Employment ¹ , no mandatory scheme exists and energy retailers within New Zealand market are not mandated to purchase energy attribute certificates for a proportion of their electricity from renewables, which requires consumers to purchase energy attribute certificates equivalent to 100% of their consumption.
Electricity source categorisation approach			
Renewable electricity			
Supplied renewables		The RPP is published annually by Australia's Clean Energy Regulator ²	RPP of zero (0%) is applied
Additional voluntary renewable electricity		Voluntary attributions up to the remaining (i.e. 1 – RPP) proportion of total usage	Voluntary attributions up to 100% of total usage
Non-renewable electricity		Any remaining volumes	Any remaining volumes

1. Electricity production statistics published by New Zealand Ministry of Business, Innovation and Employment (<https://www.mbie.govt.nz/building-and-energy/energy-and-natural-resources/energy-statistics-and-modelling/energy-statistics/electricity-statistics/>)

2. Australia's Renewable Power Percentage is published annually by Australia's Clean Energy Regulator :<http://www.cleanenergyregulator.gov.au/RET/Scheme-participants-and-industry/the-renewable-power-percentage>

Energy attribute certificates

Energy attribute certificates are instruments have been developed to track energy production information (or its "attributes") separately from actual energy delivery. These instruments typically flow from energy generation facilities to energy suppliers and ultimately energy consumers to support consumer claims about the type of energy used and its related attributes.

Dexus recognises the following schemes and certificates as energy attribute certificates and has applied the nominated GHG emission coefficients listed in the table below for quantities of electricity purchased and consumed, or volumes of certificates that retired under these schemes.

Energy attribute certificate scheme	Scope 2 emission factor	Scope 3 emission factor	Evidence
Jurisdiction – Australia			
GreenPower – electricity generated under the National GreenPower Accreditation Program (https://www.greenpower.gov.au/)	0	0	Tax invoices for the purchase of GreenPower with retirement managed by the GreenPower provider
Large Scale Generation Certificates (LGCs) created by accredited renewable energy power stations under Australia's Renewable Energy Target, administered by the Clean Energy Regulator	0	0	Electricity tax invoices for 'bundled LGCs', supported by electricity contracts Tax invoices for the purchase of additional LGCs and records of retirements of certificates in their relevant registries

Jurisdiction – New Zealand

New Zealand Energy Certificates (NZ-ECs) under the New Zealand Energy Certificate System, created by existing renewable electricity generators in New Zealand and administered by administered by the New Zealand Body for Certificate Issuance (NZBCI).	0	0	NZ-EC purchase agreement with New Zealand electricity retailers Statement of Position issued by Certified Energy Records in the NZECS Registry
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General methodology for facilities where the above approaches do not apply

Contracts for electricity, such as power purchase agreements (PPAs) not involving the instruments above, and contracts from specified sources, where electricity attribute certificates do not exist or are not required for a usage claim.	Source specific	State-based coefficients as per location-based accounting	Tax invoices or other equivalent energy attribute certificate
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For GreenPower and LGCs, a scope 3 emission factor = 0 is applied as losses are taken into account in the creation of LGC's in accordance with the GreenPower Program Rules Version 10, page 14 and <http://www.cleanenergyregulator.gov.au/RET/Scheme-participants-and-industry/Power-stations/Large-scale-generation-certificates/Large-scale-generation-certificate-eligibility-formula>

Market-based residual mix factors

Market-based residual mix factors are emissions factors relating to fossil fuel electricity generators, and are derived from the published state-based grid emissions factors (location-based factors), and scaled for the proportion of electricity generated from fossil fuels by subtracting the Renewable Power Percentage (RPP) from total (or 100%) of electricity supplied, as follows:

$$\text{Residual Mix Factor emissions coefficient} = \frac{\text{location based grid factor}}{(100\% - RPP)}$$

Scope 2 'location-based' grid factors in Australia have been sourced from the National Greenhouse and Energy Reporting (Measurement) Determination, November 2025.

Scope 3 'location-based' grid factors in Australia have been sourced from the National Greenhouse Accounts (NGA) Factors 2025.

Scope 2 and 3 'location-based' grid factors in New Zealand have been sourced from the New Zealand Government's Aotearoa New Zealand Measuring emissions: A guide for organisations: 2026 (May 2026).

This approach has been adopted from the Property Council Scope 2 workbook, v1 28 June 2019 published by the Property Council of Australia, however the calculations are applied individually to each state-based factor, rather than using a national approach.

This deviation has been adopted to maintain consistency with location-based reporting – noting that once the RPP is used to separate grid-supplied electricity into renewable and non-renewable, this approach results in equivalent emissions, should an organisation not make any additional voluntary renewable energy purchases.

Within this approach:

Electricity attribute certificates acquired directly by Dexu and surrendered are deemed to be additional to those surrendered to meet RET obligations in Australia, or similar schemes in other jurisdictions

Given the interconnected nature of the National Electricity Market, it is assumed that the proportion of renewable energy is equitably distributed across Australia, including Western Australia

Emissions accounting for accredited power stations

Dexu operates rooftop solar photovoltaic (PV) systems that generate electricity from solar energy for consumption on-site by Dexu, its customers or exported to the grid.

For some properties, the solar PV system has been registered as an Accredited Power Station as defined in Australia's Renewable Energy (Electricity) Act 2000 and is eligible to create LGCs based on eligible electricity generated.

For the LGCs created, Dexu acknowledges that, as the energy attribute certificate, the LGCs created carry the applicable renewable energy benefit and that Dexu has the option to retire or transfer ownership of these LGCs.

To avoid double-counting of renewable benefits (i.e. claiming solar and retiring LGCs), Dexu accounts for all electricity generated from accredited power stations as being 100% exported to the electricity grid and is substituted by an equivalent amount of 'grid sourced' electricity as an incoming supply to the property. The substituted electricity is accounted for using the market-based emissions methodology above, and in order to claim any renewable benefit, Dexu surrenders the equivalent LGCs or NZ-ECs with the Clean Energy Regulator (in Australia) or Certified Energy (in New Zealand) respectively.

Scope 3 GHG Emissions

Emissions Included in Scope 3 GHG Boundary

Dexus currently measures and reports selected operational Scope 3 emissions associated with corporate operations and operational water and waste activities through the carbon inventory disclosed in this Data Pack. The measurement approach and uncertainties, which are unchanged from FY25, are detailed below.

Quantified Emissions

- Corporate Operations
- Managed Assets Operations

Emissions Outside Scope 3 GHG Boundary

We currently exclude certain upstream and downstream value chain emissions for our reporting boundary, including capital goods, transportation and distribution, leased assets, investments and other downstream activities. These exclusions relate to the following Scope 3 emissions categories:

2. Capital goods, 4. Upstream transportation and distribution, 8. Upstream leased assets, 9. Downstream transportation and distribution, 10. Processing of sold products, 11. Use of sold products, 12. End-of-life treatment of sold products, 13. Downstream leased assets, 14. Franchises and 15. Investments.

Dexus continues to mature our Scope 3 measurement and reporting capabilities across these categories and intends to expand Scope 3 reporting over time.

Excluded Emissions

- Property developments (building embodied energy & emissions)
- Maintenance and repairs, capital expenditure and fit outs
- Tenant operations – electricity
- Professional services

Key Activities and Material Scope 3 Emissions Categories

Activity	GHG Protocol Scope 3 Category	Dexus Context
Corporate	1. Purchased goods and services	Corporate office supplies, corporate IT spend
	6. Business travel	Transportation of employees for business-related activities during the reporting year (in vehicles not owned or operated by the reporting company)
	7. Employee commuting	Employee commuting to-and-from a Dexus own-or-managed location, plus work from home
Operational Water & Waste	5. Waste generated in operations	Water, wastewater and waste disposal from building operations
Operational Energy	3. Fuel-and energy-related activities	Emissions related to the production of fuels and energy consumed by the reporting company, not already included in Scope 1 or 2

Scope 3 location-based emissions

Scope 3 location-based emissions (other indirect emissions) comprise GHG associated with the following nominated categories and emission sources that relate to Dexus's corporate operations and managed property portfolio.

The table below lists the data types included within the reported boundary, which have been categorised using guidance within the GHG Protocol's Corporate Value Chain (Scope 3) Accounting and Reporting Standard ("Scope 3 Standard").

Scope 3 emissions category	Definition
Category 1: Purchased goods and services	Upstream emissions from the production of products purchased or acquired by the reporting company in the reporting year and includes all purchased goods and services not otherwise included in other upstream categories of scope 3. Emissions factors details are included for each category below. Sources included in the boundary are: – Telecommunications and use of Data Centres: Calculated using a spend method via the aggregation of invoices and/or appropriate records from the supplier of the service – IT Equipment and Office Equipment hire: Calculated using a spend method by the aggregation of invoices and/or appropriate records from the supplier of the service – Paper use including Carbon Neutral Paper: Calculated using the utilisation of weight-based records from the supplier of the consumable – Stationery: Calculated using a spend method by the aggregation of corporate spend records from Dexus's accounting system – Printing, Couriers: Calculated using spend method using invoice data and/or appropriate records from the supplier of the service – Hotel Accommodation: Calculated using room night records from all domestic and international business travel, and provided by Dexus's travel agent – Bus shuttle: Calculated using a distance-based method on annualised basis from the frequency and distance of the bus shuttle travel route – Food and beverage: Calculated using the aggregation of corporate spend records from Dexus's accounting system – Furniture: Calculated using the aggregation of corporate spend records from Dexus's accounting system Energy consumed by Dexus: Data for energy losses used in the calculation of scope 1 and 2 emissions. Calculated according to the National Greenhouse Accounts (NGA) Factors 2025. For New Zealand emissions we calculate according to Measuring emissions: A guide for organisations: 2026 (May 2026) and NGA Factors Workbook (2025), Table 8- NSW chosen as a conservative proxy due to lack of published factor for NZ. Waste and recycling: Data provided by waste contractors directly or collated by site managers from data provided by waste contractors. Waste to landfill: calculated according to the National Greenhouse Accounts (NGA) Factors 2025. For New Zealand emissions, we calculate emissions using the New Zealand Government source - Measuring emissions: A guide for organisations: 2026 (May 2026), "Waste to landfill without gas recovery emission factors - Office waste. Recycled waste: calculated according to Department of Sustainability, Environment, Water, Population and Communities: A study into commercial & industrial (C&I) waste and recycling in Australia by industry division: 2013, Table 21: Greenhouse gas impacts of landfilling and recycling materials.
Category 3: Transmission and distribution losses ("energy losses") associated with energy use	Water and Wastewater: Data sourced from water utilities or on-site water meters. Compiled in accordance with the <i>Climate Active Carbon Neutral Standard for Organisations, October 2022</i>. Emissions factors have been sourced from AusLCI published processes, v1.45, CN assumption released June 2025. New Zealand emissions are calculated using the New Zealand government source: Measuring emissions: A guide for organisations: 2026 (May 2026), Table 9.2 (Water supply) combined with Table 9.3 (Wastewater Treatment).
Category 5: Waste generated in operation	Business travel, including flights, taxis. Personal car use, hire cars and parking: Derived from records from Dexus's travel agent which detail kilometres travelled on domestic and international flights. Personal car use is extracted from Dexus's employee expense records, and hire car and parking records are calculated using the aggregation of corporate spend records from Dexus's accounting system. Compiled in accordance with the Climate Active Carbon Neutral Standard for Organisations, October 2022. Emissions factors have been sourced from the Cornell Hotel Sustainability Benchmarking Index 2024 and the UK Department for Energy Security & Net Zero (DESNZ). "Greenhouse gas reporting: conversion factors 2026", last updated 11 June 2026. Employee commuting and working from home: calculated using the information collected from a periodic Dexus employee commuting survey and extrapolated based on current FTE figures.
Category 6: Business travel	Compiled in accordance with the Climate Active Carbon Neutral Standard for Organisations, October 2022. Emissions factors have been sourced from the Climate Active Working From Home calculator.
Category 7: Employee commuting	

Estimated data is applied based on Dexus's methodology if billing data is unavailable at the time of reporting.

Scope 3 market-based emissions

As per the definition above, except that a scope 3 residual mix factor is used to calculate emissions for non-renewable electricity, in line with the Scope 2 market-based GHG emissions definition.

For GreenPower, LGCs and NZ-ECs, a scope 3 emission factor = 0 is applied as losses are taken into account in the creation of LGC's in accordance with the GreenPower Program Rules Version 10, page 14 and <http://www.cleanenergyregulator.gov.au/RET/Scheme-participants-and-industry/Power-stations/Large-scale-generation-certificates/Large-scale-generation-certificate-eligibility-formula>

Total emissions

Total Scope 1, 2 and 3 location-based GHG emissions

Total Scope 1, 2, and 3 location-based GHG emissions comprises emissions within the reporting boundary for Australia and New Zealand as calculated using the formula below:

$$\text{Total Scope 1, 2 and 3 location-based emissions} = \text{Scope 1 GHG emissions} + \text{Scope 2 location-based GHG emissions} + \text{Scope 3 location-based GHG emissions}$$

Where:

Scope 1 GHG Emissions, Scope 2 location-based GHG Emissions and Scope 3 location-based GHG Emissions are as defined within the Glossary of the Sustainability Data Pack

'Scopes' are defined under the international reporting framework of the World Resources Institute/World Business Council for Sustainable Development reported in The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

GHG are measured in carbon dioxide equivalents and expressed in tonnes (tCO₂-e).

Total Scope 1, 2 and 3 market-based GHG emissions

Total Scope 1, 2, and 3 GHG market-based emissions comprises emissions within the reporting boundary for Australia and New Zealand as calculated using the formula below:

$$\text{Total Scope 1, 2 and 3 market-based emissions} = \text{Scope 1 GHG emissions} + \text{Scope 2 market-based GHG emissions} + \text{Scope 3 market-based GHG emissions}$$

Where:

Scope 1 GHG Emissions, Scope 2 market-based GHG Emissions and Scope 3 market-based GHG Emissions are as defined within the Glossary of the Sustainability Data Pack

'Scopes' are defined under the international reporting framework of the World Resources Institute/World Business Council for Sustainable Development reported in The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

GHG are measured in carbon dioxide equivalents and expressed in tonnes (tCO₂-e).

Total Net Scope 1, 2 and 3 GHG emissions

Total Scope 1, 2, and 3 GHG market-based emissions comprises emissions within the reporting boundary for Australia and New Zealand as calculated using the formula below:

$$\text{Total Net Scope 1, 2 and 3 market-based emissions} = \frac{\text{Scope 1 GHG emissions} + \text{Scope 2 market-based GHG emissions} + \text{Scope 3 market-based GHG emissions}}{- \text{GHG offsets}}$$

Where:

'GHG offsets' comprises carbon offsets or carbon credits equivalent offset units that have been retired and/or pending acceptance via the relevant registries as of the date of this report (20 August 2026), which are eligible under the Climate Active Carbon Neutral Standard for Organisations.

All offsets used in FY26 are certified by ACCU, and we use nature-based carbon reduction and removal projects for offsets such as savanna fire management and environmental plantings.

The Climate Active Carbon Neutral Standard for Organisations provides a list of eligible offset units that have been assessed as meeting the Standard's offsets integrity principles. These principles are designed to ensure that eligible offset units represent genuine and credible emission reduction.

GHG offsets are created by eligible projects under recognised schemes and each offset represents 1 tonne of abated or avoided carbon dioxide equivalent.

GHG offsets are created and tracked through market registers.

'Scopes' are defined under the international reporting framework of the World Resources Institute/World Business Council for Sustainable Development reported in The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

GHG are measured in carbon dioxide equivalents and expressed in tonnes (tCO₂-e).

Energy consumed

Energy consumed comprises primary energy sources, namely natural gas, diesel and electricity purchased by Dexus for facilities within the reporting boundary for Australia and New Zealand.

Energy consumed also comprises secondary electricity, generated from conversion of solar energy and combustion of natural gas or diesel, for consumption within the facility.

Energy consumed is calculated as a total figure converting measured usage to gigajoules using the methods and conversion factors specified within the National Greenhouse and Energy Reporting (Measurement) Determination, November 2025.

Energy consumption has been based on quantities invoiced or metered by suppliers or Dexus. Estimates are used when billing data is unavailable and these are based on Dexus's methodology, drawing from secondary sources such as meter data or based on seasonal historical estimates.

Energy produced

Energy produced comprises energy captured from natural sources and the manufacture of energy from transformation from another fuel source within Dexus for facilities within the reporting boundary for subsequent consumption on-site or export off-site.

Energy produced comprises:

Electricity production from solar radiation (solar PV)

The data for electricity production from solar radiation is derived from site-based sub meters. Estimated data is applied based on Dexus's methodology if meter data is unavailable at the time of reporting.

Dexus measures and reports on total energy produced, separated into the following end-use consumption outcomes:

- Electricity consumed on site by Dexus
- Electricity consumed on site by Customers; and
- Electricity exported to the grid.

Dexus delineates between LGC-producing and non-LGC-producing systems as follows:

- Accredited Power Stations: Larger solar PV systems that are registered as an Accredited Power Station as defined in Australia's Renewable Energy (Electricity) Act 2000 are eligible to create LGCs based on eligible electricity generated
 - Dexus applies a 'grid-first' approach and accounts for all electricity generated from accredited power stations as being 100% exported to the electricity grid and is substituted by an equivalent amount of 'grid sourced' electricity as an incoming supply to the property.
- Small scale rooftop solar systems: Smaller solar PV systems that are not registered.
 - Dexus applies a 'site-first' approach whereby solar electricity is metered and recorded as 'Solar Electricity'. Where an embedded network is operates at the property, solar benefit attributed to Dexus first, then its customers and then the grid on an annual net-basis

Solar energy end-use	Accredited power station	Small scale rooftop solar system
Electricity consumed on site by Dexus	0%	Variable based on metering, with benefit attributed first to Dexus on an annual net basis
Electricity consumed on site by Customers (exported off-site but not to a network)	0%	Variable based on metering, with remaining on-site benefit attributed to customers on an annual net basis
Electricity exported off-site to a network	100% & matched by an equivalent amount of grid-electricity	Variable, with remaining excess production exported off-site as measured by property gate electricity meters

Electricity production from thermal generation (cogeneration and diesel generators).

Data for electricity production from thermal generation is derived direct measurement or from incoming natural gas or diesel utility data that is multiplied by standard efficiency factors for natural gas and diesel, which represent the estimated electricity yield. Estimated data is applied based on Dexus's methodology if meter data is unavailable at the time of reporting.

Energy produced is calculated as a total figure converting measured usage to gigajoules using the methods and conversion factors specified within the National Greenhouse and Energy Reporting (Measurement) Determination, November 2025.

Energy consumed

Total net energy consumed is defined as the energy consumed minus the energy produced within the reporting boundary. Net energy consumed excludes energy that is produced and exported 'off-site' to a customer or a network.

Percentage of net electricity consumption (kWh) sourced from renewables (%)

The percentage of net electricity consumed that is sourced from renewables is defined as the ratio of total primary electricity sourced from both on-site and off-site renewable sources over total primary electricity, and is calculated and aggregated across all facilities within the boundary as follows:

$$\text{Percentage of net electricity consumption sourced from renewables (\%)} = \frac{\text{Renewable electricity consumed on site (kWh)}}{\text{Total electricity consumed on site (kWh)}}$$

Where Renewable electricity consumed on-site (kWh) comprises on-site electricity usage from on-site solar photovoltaic systems (net of export to tenants or the grid) together with purchased electricity from renewable sources as per the definition within this Basis of Preparation and Glossary for Scope 2 GHG market-based GHG emissions.

Water consumption

Water consumption is based on quantities invoiced or metered by suppliers.

Water consumption comprises:

- Water purchased by Dexus from local water authorities and suppliers for facilities for which Dexus has operational control
- Recycled water from on-site greywater and blackwater treatment systems

Water consumption excludes water use from on-site rainwater harvesting.

Total waste - waste and recycling

Total waste is based on volume or weight quantities invoiced by waste contractors.

Total waste comprises:

Waste	Waste measured in weight that is sent to landfill by waste and cleaning contractors on behalf of Dexus and our customers for office and retail facilities for which Dexus has operational control.
Recycling	Recycling measured in weight that is diverted from landfill by waste and cleaning contractors on behalf of Dexus and our customers for office and retail facilities for which Dexus has operational control.

Where waste and recycling data is based off volumes rather than actual weights, waste contractors use a predetermined density factor to report to Dexus in weight. Waste contractors may apply different density factors based on their historical analysis of different waste collection practices employed at Dexus facilities. For example, there may be variations in bin size and average bin fullness across different facilities.

Data confidence and estimation

Where primary data such as utility invoices have not been received, estimates are applied using the following prioritised data methodology:

1. 30-minute interval electricity, natural gas and water metering data supplied by MP/MDA Metering Dynamics
 2. Estimated data using an estimate that accounts for seasonal variances derived by:
 - a. Derived from an actual figure for the same period in the prior year, adjusted for the length of the gap
 - b. Derived from an actual figure for the prior month, adjusted for the length of the gap
 - c. Interpolation between two adjacent actual readings, adjusted for the length of the gap
 3. Estimated data using the monthly average for the previous 12-month period.
-

Employee data preparation

Dexus applied the following parameters in calculating the reported workforce diversity statistics, absenteeism and safety data in the Sustainability Data Pack. Definitions for selected data are included in the Glossary.

Reporting period

1 July 2025 to 30 June 2026

Reporting boundary

Unless otherwise stated below, the reporting boundary comprises employees ('Dexus workforce', 'Dexus employees') across facilities in Australia, New Zealand and other geographies which fall under the operational control of members of the group of which Dexus Holdings Limited is the controlling corporation.

The 'Dexus workforce' or 'Dexus employees' includes staff employed full-time, part-time, on fixed term contracts and on a casual basis and excludes independent consultants/service providers and temporary staff sourced via external agencies.

Diversity and inclusion

Gender diversity

All people data is taken from each year's headcount report as at 30 June of the reporting year, produced by Dexus People and Culture.

All employees who are "Senior Management" as outlined within the Australian Government's Workplace Gender Equality Agency (WGEA) occupational categories of managers. The percentage of females in senior management is calculated as the number of females in senior management roles divided by the total number of senior management roles.

Executive management positions include all employees whose role is mapped to one of three occupational categories: 'CEO/Head of Business', 'KMP (Key Management Personnel)' and 'Other executives/general managers', as outlined within the Australian Government's Workplace Gender Equality Agency (WGEA) occupational categories of managers.

'Non-Executive Directors' are independent directors of DXFM and does not include the CEO who is counted in the Executive Management for the purposes of workforce reporting.

Female FTE employees are a subset of the total FTE employees who identify themselves as female.

From FY25, employees voluntarily record their gender in our Human Resources Information System (HRIS). Prior to this change, only Male and Female options were available. FY25 and FY26 gender data reflects this expanded methodology and may not be directly comparable to prior periods.

Cultural diversity

From FY26, cultural ethnicity data is sourced from voluntary employee self-identification in the Dexus HRIS, replacing the previous employee survey approach. This change in methodology means FY25 and FY26 data may not be directly comparable. As at 30 June 2026, 41.7% of employees had not completed this information.

Country of origin

From FY26, country of origin data is sourced from voluntary employee self-identification in the Dexus HRIS, replacing the previous employee survey approach. This change in methodology means FY25 and FY26 data may not be directly comparable. As at 30 June 2026, 51.7% of employees had not completed this information. FY22-FY25 data is sourced from Dexus's annual internal employee Census survey, which asked employees "Which country were you born in?"

Leave and absenteeism

Leave data is gathered for each reporting period from payroll system records. The data is consolidated into the categories displayed in the report as follows:

- Long service leave: Long service leave only
- Parental leave-unpaid: Parental leave unpaid only
- Parental leave-paid: Primary and non-primary paid parental leave
- Sick and carer's leave: Sick leave, carer's leave only
- Dexus Days: additional annual leave
- Leave without pay: Leave without pay only
- Other leave: Study leave, volunteer leave, jury duty, special bereavement or compassionate leave, and purchased leave

Recruitment and Retention

Turnover

The turnover calculation is a count of voluntary departures divided by the count of employees as at 30 June of the reporting year. All relevant headcount data is taken from the headcount reports produced by Dexus People & Culture at 30 June each year. The employee count reflects the total number of people employed by Dexus, including employees with flexible work arrangements and inactive employees on parental leave that are counted in full as departures.

Work Health and Safety

Dexus employee WHS incidents

During the year, all employees receive communication and complete training about policies and procedures related to fraud, anti-corruption and human rights. Employees are required to declare their compliance with Dexus's Code of Conduct on an annual basis. Anti-corruption policies and procedures are included as part of this compliance. Compliance training is compulsory for every employee.

Training

Training hours

Training data is taken from the training database at the end of each reporting year. Data is categorised and consolidated to provide training hours completed for each category. Data includes compliance training covering Human Rights issues as well as the Dexus Code of Conduct which addresses discrimination, harassment and bullying.

Compliance training

During the year, all employees received communication and completed training about policies and procedures related to fraud, anti-corruption and human rights. Employees are required to declare their compliance with Dexus's Code of Conduct on an annual basis. Anti-corruption policies and procedures are included as part of this compliance. Compliance training is compulsory for every employee.

Engagement and flexible working

Employee engagement

Engagement information is sourced directly from internal employee engagement surveys administered during the year via Culture Amp. The figures reported are an average of employee surveys administered during the reporting period.

Customer and Supply Chain data preparation

Dexus applied the following parameters in calculating customer and supply chain data.

Customer Experience data calculation and measurement

Green leases

Dexus has a standard green lease clause in new leases across the portfolio and monitors the take-up of this clause by customers across each portfolio.

Supply Chain data calculation and measurement

Total supplier spend breakdown

Breakdown of total supplier spend by category. Spend data is assigned a spend category based on the financial account code attributed to the spend item. Risk ratings are based on third-party ESG assessments that identify and categorise the environmental risks relevant to our geographical operations and the products and services we procure.

FY26 Sustainability Data Pack Glossary

Term	Definition	Commentary
AASB S2 Climate-related Disclosures	Australian Accounting Standards Board standard establishing requirements for climate-related financial disclosures.	
Absentee rate	The number of personal leave days per full time equivalent workers employed	Calculated as the total number of personal leave days taken divided by the closing FTE workforce.
ASRS	Australian Sustainability Reporting Standards issued by the Australian Accounting Standards Board.	
Carbon emissions	See greenhouse gas (GHG) emissions.	
Carbon offset	Verified carbon credits generated from projects that avoid, reduce or remove greenhouse gas (GHG) emissions and are used to compensate for emissions occurring elsewhere.	Using fully accredited and traded carbon credits from programs such as The Gold Standard and the Verified Carbon Standard.
CFCs (Chlorofluorocarbons)	Nontoxic, non-flammable chemicals containing atoms of carbon, chlorine, and fluorine, believed to be a major cause of stratospheric ozone depletion.	
Climate Active	Australian Government carbon neutral certification program.	
Climate resilience	The ability of assets, operations and communities to anticipate, prepare for, respond to and recover from climate-related impacts.	
Climate Transition Action Plan (CTAP)	Dexus's plan for achieving its climate aspirations and managing the transition to a low-carbon economy.	
Community programs at our assets	Investment in community programs, activations and sponsorships delivered at our assets.	Calculated in \$AUD
Contingent workers	Corporate contractors, agency temps or consultants that performed work on a time and materials basis (e.g. a project with a defined beginning and end date). A 'corporate contractor' is an individual contracted by Dexus to perform work prescribed by Dexus, usually at a Dexus corporate office location. Corporate contractors generally cannot be replaced with a new individual performing the same work, without terminating the existing contract and creating a new contract for the new individual.	Per GRI 403: Occupational Health and Safety 2018, corporate contractors are characterised by Dexus having both control of work and control of the workplace.
Corporate partnerships and donations	Strategic partnerships with, and donations to, charities, community organisations and social enterprises.	Calculated in \$AUD
Dexus volunteering program	Employee volunteer hours contributed to approved community and charitable activities.	Volunteer hours are calculated as the total full-time equivalent hours worked by employees in nominated community and charitable activities, capped at 7.6 hours per employee which is equivalent to Dexus's volunteering leave entitlement.
Dollar value of time spent volunteering	The estimated value of employee volunteer time, calculated using the average hourly remuneration of Dexus employees.	Dollar value of time spent volunteering
Electricity Supply Agreement (ESA)	Contract with an electricity supplier that establishes the commercial terms and conditions for supply of renewable and/or non-renewable electricity.	
Emissions productivity	An indicator of economic output generated per unit of greenhouse gas emissions.	
Employee volunteering activities	Financial contributions to charities and community organisations that support employee volunteering opportunities.	Calculated in \$AUD
Energy productivity	An indicator of economic output generated per unit of energy consumed.	
ESC (Energy Savings Certificate)	A tradeable certificate created from accredited savings under the NSW Government Energy Savings Scheme (ESS).	
ESS (Energy Savings Scheme)	NSW Government Energy Savings Scheme	
Fatalities	Fatalities resulting from a work-related injury or occupational disease.	Site-Based Contractors fatalities is calculated using the same approach as for employees and applied across site-based contractors.
Fatalities rate	The number of work-related fatalities due per one million hours worked.	Calculated using the number of fatalities and hours worked.
Gender pay ratio (base salary) by employee band of female to male	The ratio of the average female to male remuneration, calculated using average base salary by employee band. Salary represents an employee's package including fixed cash and superannuation.	Category ratios are calculated by taking the average Male salary and comparing it to the average Female salary. Salary data is sourced from the Dexus Human Resources Information System (HRIS), and the ratio is calculated and rounded to one decimal place for each employee band.
GHG Protocol	The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard for accounting and reporting greenhouse gas emissions.	
Green Building Council of Australia (GBCA)	Australia's national body responsible for the Green Star sustainability rating system.	

Term	Definition	Commentary
Green Star	Australia's sustainability rating and certification system for buildings, fitouts and communities.	
Greenhouse gas (GHG) emissions	Greenhouse gas emissions, measured in tonnes of carbon dioxide equivalent (t CO ₂ -e). Also referred to as carbon emissions.	Gases that contribute to climate change, the main ones being carbon dioxide CO ₂ , methane CH ₄ , nitrous oxides NO _x , sulphur oxides SO _x , Nitrogen Trifluoride NF ₃ and CFCs/HFCs.
Greenhouse Gas Protocol: Scope 2 Guidance	Guidance on accounting and reporting Scope 2 greenhouse gas emissions.	
GreenPower	Renewable electricity purchase through an accredited GreenPower product.	
GRESB	Global Real Estate Sustainability Benchmark, an industry benchmark used to assess and compare sustainability performance across real estate and infrastructure investments.	
HCFCs (Hydrochlorofluorocarbons)	Refrigerant gases used as substitutes for CFCs that contribute to ozone depletion and climate change.	
Individual worker programs	Program for Individuals who work on-site at Dexu managed-assets, who are engaged in surveys and spot checks using Rapid.	
In-kind support	Non-financial support provided to community organisations, including the provision of space at discounted rates or no charge.	Calculated in \$AUD
Key and preferred suppliers	Suppliers segmented against the thresholds defined in Dexu Supplier Management Framework (SMF).	
Leverage	Contributions by customers, partners and communities through initiatives facilitated by Dexu.	Calculated in \$AUD
LGC	Large-scale Generation Certificate, a tradeable certificate created for eligible renewable energy generation in Australia.	
Local connections	Interactions, experiences or activities that foster social connection and community engagement within and around Dexu assets.	
Lost day rate (LDR)	The number of days lost to injuries/diseases for each one million hours worked	Calculated using the days lost due to injuries and diseases per million hours worked
		See definitions for number of hours worked and lost time injuries/diseases for more information
		Calculated using the number of lost time injuries and diseases per million number of hours worked.
Lost Time Injury Frequency Rate (LTIFR)	The number of lost-time injuries and diseases per one million hours worked.	See definitions for number of hours worked and lost time injuries/diseases for more information. Site-Based Contractors Lost Time Injury Frequency Rate is calculated using the same approach as for Lost Time Injury Frequency Rate and applied across site-based contractors.
Lost Time Injury Incidence Rate (LTIFR)	The number of occurrences of injury/disease for each one hundred full time equivalent employees	Calculated using the number of lost time injuries and diseases per full time employees multiplied by 100. See definitions for number of hours worked and lost time injuries/diseases for more information
Lost-time injuries/diseases	A work-related injury or occupational disease (including a permanent disability or a fatality) resulting in one or more full days of absence from work, excluding the day of the incident and supported by a Workers Compensation certificate.	
Management Cost	Operating costs associated with delivering the Enhanced Communities program, including employee costs.	Calculated in \$AUD
Material suppliers	Outsourced suppliers whose failure could significantly impact the operations of the business. Material suppliers are retained on a centralised Supplier List. In FY25, we updated the definition to be risk based against new defined thresholds defined in Dexu Supplier Management Framework (SMF).	
NABERS	National Australian Built Environment Rating System, a national rating system that measures the environmental performance of buildings.	
Net zero emissions	A state in which anthropogenic greenhouse gas emissions released to the atmosphere are balanced by removals over a specified period.	

Term	Definition	Commentary
NGER or NGERA	National Greenhouse and Energy Reporting Act 2007 (Cth), Australia's legislative framework for reporting GHG emissions, energy production and energy consumption.	
No lost-time injuries/diseases	Work-related injuries or diseases that do not result in lost time and require first aid and/or medical treatment.	See lost time injuries/diseases definition for more information.
Number of full-time equivalent employees	The total number of full-time equivalent (FTE) employees employed by Dexus as at 30 June of the reporting year.	FTE data for the purpose of these statistics represents the whole Dexus workforce, and is based on the metric 'Total FTE' as defined by the Australian Public Service Commission, as the number of FTE employees directly employed by the organisation at a point in time where part-time employees are converted to FTE based on the hours they work as a proportion of the hours for a full-time employee.
Number of hours worked	Refers to the total scheduled number of hours of all Dexus employees as recorded at 30 June 2026. Dexus employees work under individual contracts that stipulate 38 hours per week for full-time employees and may access flexible working arrangements.	Hours worked are calculated using 1,824 hours per annum per full-time employee (equal to 240 days x 7.6 hours). Dexus does not track actual hours worked, and employees do not engage in regular overtime or shift work. Contractor hours worked are calculated using data captured through Dexus's contractor management system (Rapid) and also by applying a facility management intensity model to capture all contractor hours worked. The metric includes all hours worked by site-based contractors during the reporting period, based on recorded attendance and timekeeping records maintained within the system.
Number of workers	The total number of employees employed by Dexus as at 30 June 2026.	Headcount represents the active Dexus workforce and is based on the Australian Public Service Commission's 'Total Headcount (ongoing)' metric, being the number of ongoing employees directly employed by Dexus at the reporting date. APSC: (https://legacy.apsc.gov.au/appendix-common-workforce-metrics)
NZ-EC	New Zealand Energy Certificate, a tradeable certificate representing renewable electricity generation in New Zealand.	
Occupational disease	A disease arising from exposure to risk factors associated with work activities or the work environment (such as stress or regular exposure to harmful chemicals), or from a work-related injury.	
Operational spend	A sub-set of total supplier spend related to expenses from the management of assets and corporate entities. See total supplier spend for more information.	Excludes spend related to developments.
Other' employee (Our workplace and gender diversity)	Includes employees who identify as 'non-binary', 'use a different term' or 'prefer not to answer' through Dexus's voluntary workplace survey.	From FY25, employees voluntarily record their gender in our HRIS.
Physical climate risk	Risks arising from the physical impacts of climate change, including acute events such as extreme weather and chronic changes such as rising temperatures and sea level rise.	
RE100	A global initiative for organisations committed to sourcing 100% renewable electricity.	

Term	Definition	Commentary
Remuneration and Workforce: Dexus workforce by gender - all employees	Number of FTE employees. The percentage of female employees is calculated as the number of female FTE employees divided by total FTE employees. Female FTE employees are a subset of the total FTE employees who identify themselves as female. From FY25, employees voluntarily record their gender in our HRIS.	
Remuneration and Workforce: Dexus workforce by gender - All management	All employees classified as a manager under the Occupation Standard Classification for Australia.	
Remuneration and Workforce: Dexus workforce by gender - executive management	All employees whose role is mapped to one of three occupational categories: 'CEO/Head of Business', 'KMP (Key Management Personnel)' and 'Other executives/general managers', as outlined within the Australian Government's Workplace Gender Equality Agency (WGEA) occupational categories of managers.	
Remuneration and Workforce: Dexus workforce by gender - Non- Executive Directors	Independent directors of DXFM, and does not include the CEO who is counted in the executive management team for the purposes of workforce reporting. The percentage of female non-executive directors is calculated as the number of female non-executive directors divided by total number of non-executive directors.	Dexus uses two distinct role classification methodologies for reporting purposes. The WGEA disclosures classify employees based on their Job Level, reflecting the organisational workforce architecture and providing a consistent basis for workforce composition and gender pay gap reporting. In contrast, the Annual Report remuneration ratios classify employees based on Management Level, which groups roles according to their level of accountability, organisational impact, and leadership responsibility.
Remuneration and Workforce: Dexus workforce by gender - senior management	All employees who are "Senior Management" as outlined within the Australian Government's Workplace Gender Equality Agency (WGEA) occupational categories of managers. The percentage of females in senior management is calculated as the number of females in senior management roles divided by the total number of senior management roles.	
Remuneration and Workforce: Gender pay ratio (base salary) by employee band of female to male	The ratio of the average female to male remuneration, calculated using average base salary by employee band. Salary represents an employee's package including fixed cash and superannuation. Category ratios are calculated by taking the average Male salary and comparing it to the average Female salary. Salary data is sourced from the Dexus Human Resources Information System (HRIS), and the ratio is calculated and rounded to one decimal place for each employee band.	
Remuneration and Workforce: Gender pay ratio (base salary) by employee band (Male:Female) data - Administration/operations	All employees whose roles are typically focused on Administration and Customer Service and who provide operational and administrative support to the business.	
Remuneration and Workforce: Gender pay ratio (base salary) by employee band (Male:Female) data - Middle management	All employees who are in Manager level roles responsible for leading workstreams, managing projects, and providing specialist expertise to support business objective within their specific areas.	
Remuneration and Workforce: Gender pay ratio (base salary) by employee band (Male:Female) data - Professional/technical	All employees who are typically within the Associate and Analyst/Senior Analyst level roles and are responsible for delivering professional, analytical, and operational support to the business.	
Renewable Energy Certificate (REC)	A market-based instrument representing electricity generated from renewable energy sources that can be sold or traded, and used to confirm an entity's renewable energy claims. Dexus uses Large-Scale Generation Certificates (LGCs) and New Zealand Energy Certificates (NZ-ECs) RECs, see respective definitions for more information.	
Recorded injuries	Recorded work-related incidents that resulted in lost time, medical treatment and/or first aid treatment.	Prior to FY20, lost time injuries were not included in this number.
Renewable electricity	Electricity generated from renewable energy sources including solar, wind, hydro and biomass.	
Risk assessment program	Program to complete evidence-based and validated assessments of sustainability risks, using the EcoVadis Survey system. The assessments are a starting point to collaborate with suppliers to implement corrective actions and enhance their management of sustainability risks.	
Risk management base standards program	Program for suppliers involving an attestation that they follow the Dexus Supplier Code of conduct on an annual basis	
RPP (Renewable Power Percentage)	The annual proportion of renewable electricity supplied through Australia's electricity grid, published by the Clean Energy Regulator.	
SBT	Science Based Target - A GHG emissions reduction target aligned with climate science and the goals of the Paris Agreement.	
SBTi	Science Based Targets initiative (SBTi), a global organisation that develops standards and validates science-based emissions reduction and net zero targets.	
Scope 1 GHG emissions	Direct greenhouse gas (GHG) emissions from sources owned or controlled by Dexus, including fuel combustion and use of hydrofluorocarbons for the following sources: - Natural gas (used for heating air and water) - Diesel oil (diesel) - Refrigerant gases (used in air conditioning) - Gasoline (other than for use as fuel in an aircraft)	

Term	Definition	Commentary
Scope 2 location-based GHG emissions	Indirect GHG emissions associated with grid-purchased electricity consumption (used for lighting and power), calculated using location-based emission factors	The data is provided by supply authority billing. Meter and/or estimated data is applied based on Dexus's methodology if billing data is unavailable at the time of reporting.
Scope 2 market-based GHG emissions	Indirect GHG emissions associated with grid-purchased electricity consumption (used for lighting and power), calculated using market-based emission factors and contractual instruments in accordance with the Greenhouse Gas Protocol Scope 2 Guidance.	The data is provided by supply authority billing. Meter and/or estimated data is applied based on Dexus's methodology if billing data is unavailable at the time of reporting. 'Market-based' Scope 2 emissions involve separate accounting for any type of energy or energy attributed to a purchase via a contractual instrument, using source-based scope 2 emission factors evidenced by electricity attribute certificates, as defined within The Greenhouse Gas Protocol: Scope 2 Guidance.
Site Improvement Plan (SIP)	Plans prepared by Dexus to identify resource efficiency opportunities (energy, water and waste) pathways towards sustainability targets.	
Site-based contractor	An individual employed by an organisation other than Dexus, who performs work as directed by their employer at an operational asset controlled by Dexus. In these situations, Dexus generally has a contract with the third-party organisation to provide a service (e.g. cleaning, security), and the third party organisation can select different individuals to provide the service without varying its contract with Dexus.	Using terminology within the reporting standard GRI 403: Occupational Health and Safety 2018, site-based contractors are characterised by Dexus having control of the workplace, but not having control over the individual's work. Site-Based Contractors Lost Time Injury Frequency Rate is calculated using the same approach as for Lost Time Injury Frequency Rate and applied across site-based contractors.
TCFD	Task Force on Climate-related Financial Disclosures, whose recommendations informed current ISSB and AASB S2 Climate-related disclosure requirements.	
Total supplier spend	Total procurable spend from Dexus's financial system in AUD, excluding spend with Government entities, rates and fees. Where spend is in NZD, it has been converted to AUD.	
Total suppliers	The active number of Tier-1 suppliers in our financial system with a unique Tax ID.	
Transition risk	Climate-related risks arising from the transition to a low-carbon economy, including policy, legal, technology, market and reputational risks.	

Term	Definition	Commentary
Turnover	The percentage of employees who voluntarily leave Dexus during the reporting period.	Turnover is calculated as the number of voluntary departures during the reporting period divided by the number of employees employed by Dexus as at 30 June of the reporting year. Headcount data is sourced from Dexus People & Culture reporting. Employee numbers reflects all employees employed by Dexus, including employees with flexible work arrangements and employees on parental leave that are counted in full as departures.
Work health and safety (WHS incidents)	All recorded incidents pertaining to Dexus employees and includes corporate contractors.	The system of rules applied in recording and reporting accident statistics include Australian Standard 1885.1 1990, Workplace injury and disease recording standard as well as definitions within GRI 403: Occupational Health and Safety 2018, from the Global Reporting Initiative (GRI) Standards.

Disclosure Frameworks

FY26 GRI Content Index

Standard Disclosures

GRI Standard	Disclosure	Location	Commentary
GRI 2: General Disclosures 2021	2-1 Organizational details	Annual Report – page 1 – About this report Annual Report – pages 4-5 – About Dexus Annual Report – pages 6-9 – Chair and CEO review Annual Report – page 136 – Directors' report	
	2-2 Entities included in the organization's sustainability reporting	Annual Report – page 1 – About this report Annual Report – page 134 – Directors' report Sustainability Data Pack – Introduction Sustainability Data Pack – Basis of Preparation	
	2-3 Reporting period, frequency and contact point	Annual Report – page 1 – About this report Annual Report – page 202 – Investor information Annual Report – page 214 – Directory Dexus website – Get in Touch – dexus.com/get-in-touch	
	2-4 Restatements of information	Sustainability Data Pack – Basis of Preparation, Climate Action	
	2-5 External assurance	Annual Report – pages 206 – Integrated Report Content Elements Index Annual Report – pages 102-105, 207-210 – Independent Auditor's Report (financial statements) Annual Report – pages 207-211 – Independent Limited Assurance Report (non-financial disclosures)	
		Corporate Governance Statement – page 14 – Principle 4: Safeguard the integrity of corporate reports - 4.1 Board Audit Committee Dexus website – Auditor Independence Policy	
		Annual Report – pages 4-5 – About Dexus Annual Report – pages 6-9 – Chair and CEO review Annual Report – pages 10-11 – How we create value Annual Report – pages 18-19 – Key resources Annual Report – pages 30-31 – Key business activities Annual Report – pages 134-137 – Directors' report Management Approach and Procedures – 10.15 Our supply chain Sustainability Data Pack – People & Capabilities – Our Workforce	
	2-7 Employees	Annual Report – page 51 – Unlocking our potential	
	2-8 Workers who are not employees	Sustainability Data Pack – People & Capabilities – Our Workforce	
	2-9 Governance structure and composition	Corporate Governance Statement – pages 5-10 – Principle 2: Structure the Board to be effective and add value Annual Report – pages 72-79 – Governance	
	2-10 Nomination and selection of the highest governance body	Corporate Governance Statement – pages 2-4 – Principle 1: Lay solid foundations for management and oversight Annual Report – pages 72-79 – Governance Dexus website – Selection, Appointment and Re-election of NEDs Policy	
	2-11 Chair of the highest governance body	Corporate Governance Statement – pages 2-4 – Principle 1: Lay solid foundations for management and oversight Annual Report – pages 72-79 – Governance Dexus website – Selection, Appointment and Re-election of NEDs Policy	
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report – pages 22-29 – Risk management Annual Report – pages 20-21 – Materiality review Annual Report – pages 72-79 – Governance Management Approach and Procedures – 2. Corporate Governance Management Approach and Procedures – 3. Dexus's approach to sustainability Corporate Governance Statement – page 17-18 – Principle 7: Recognise and manage risk Climate Transition Action Plan – page 7 – Governance	
		Corporate Governance Statement – pages 5-6 – Principle 2: Structure the Board to be effective and add value Annual Report – page 72-79 – Governance Climate Transition Action Plan – page 7 – Governance	
	2-13 Delegation of responsibility for managing impacts	Corporate Governance Statement – pages 11-13 – Principle 3: Instil a culture of acting lawfully, ethically, and responsibly - 3.5 Sustainability and responsible investment Climate Transition Action Plan – page 7 – Governance	
	2-14 Role of the highest governance body in sustainability reporting	Corporate Governance Statement – page 12 – Principle 3.4: Conflicts of interest and related party dealings Annual Report – pages 72-79 – Governance Management Approach and Procedures – 2. Corporate Governance Management Approach and Procedures – 10.3 Conflicts of interest	
	2-15 Conflicts of interest		

GRI Standard	Disclosure	Location	Commentary
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	Corporate Governance Statement – page 17-18 – Principle 7: Recognise and manage risk Annual Report – pages 22-29 – Risk management Annual Report – pages 34, 43, 51, 55, 59, 65, 69, 73, 106 – FY26 Board focuses Annual Report – page 8 – Chair and CEO Review Annual Report – pages 20-21 – Materiality review Management Approach and Procedures – 2. Corporate Governance Management Approach and Procedures – 10.3 Conflicts of interest	In May 2026, the NSW Supreme Court handed down a judgment against the Dexus Bloc in proceedings relating to a sale process for the Australia Pacific Airports Corporation (APAC). The Dexus Bloc investors have now appealed the judgment. The final outcome for the Dexus Bloc holding in APAC and the potential ultimate impact of this matter on Dexus remains uncertain at this time. More information is provided in the Annual Report.
	2-17 Collective knowledge of the highest governance body	Annual Report – pages 74-75 – Governance – Board Skills and Experience Corporate Governance Statement – pages 7-8 – Principle 2: Structure the Board to be effective and add value	
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance Statement – page 4 – Principle 1: Lay solid foundations for management and oversight Annual Report – pages 73-75 – Governance Annual Report – page 107-131 – Remuneration report	
	2-19 Remuneration policies	Corporate Governance Statement – page 19 – Principle 8: Remunerate fairly and responsibly Annual Report – page 107-131 – Remuneration report	
	2-20 Process to determine remuneration	Corporate Governance Statement – page 19 – Principle 8: Remunerate fairly and responsibly Annual Report – pages 51 – Unlocking our potential Annual Report – page 107-131 – Remuneration report Corporate Governance Statement – page 16 – Principle 6: Respect the rights of security holders Management Approach and Procedures – 4.3 Reward, recognition and benefits	
	2-21 Annual total compensation ratio	Sustainability Data Pack – People & Capabilities – Remuneration	
	2-22 Statement on sustainable development strategy	Corporate Governance Statement – pages 12-13 – Principle 3: Instil a culture of acting lawfully, ethically, and responsibly – 3.5 Sustainability and responsible investment Annual Report – page 8 – Chair and CEO review Climate Transition Action Plan – page 4 – Message from the CEO	
	2-23 Policy commitments	Corporate Governance Statement – entire document Dexus website – Corporate Governance – Policies Management Approach and Procedures – entire document	
	2-24 Embedding policy commitments	Management Approach and Procedures – 3. Dexus's approach to sustainability Corporate Governance Statement – pages 11-13 – Principle 3: Instil a culture of acting lawfully, ethically, and responsibly	
	2-25 Processes to remediate negative impacts	Management Approach and Procedures – 10.6 Complaint procedures Management Approach and Procedures – 10.7 Internal grievances and whistleblowing Dexus website – Corporate Governance – Stakeholder Engagement Guidelines	
	2-26 Mechanisms for seeking advice and raising concerns	Management Approach and Procedures – 4.1.1 Employee listening strategy Management Approach and Procedures – 10.6 Complaint procedures Management Approach and Procedures – 10.7 Internal grievances and whistleblowing Dexus website – Corporate Governance – Stakeholder Engagement Guidelines	
	2-27 Compliance with laws and regulations	Annual Report – page 137 – Director's Report – Significant changes in the state of affairs Annual Report – page 138 – Director's Report – Environmental regulation Annual Report – page 183 – Financial report – Note 16 Commitments and Contingencies	

GRI 2: General Disclosures 2021	2-28 Membership associations	Annual Report – page 213– Our Memberships and Affiliations
	2-29 Approach to stakeholder engagement	Dexus website – Corporate Governance – Stakeholder Engagement Guidelines Annual Report – pages 20–21 – Materiality review Management Approach and Procedures – 10.12 Stakeholder engagement Climate Transition Action Plan – page 8 – Stakeholder landscape
	2-30 Collective bargaining agreements	Sustainability Data Pack – People & Capabilities – Recruitment
	3-1 Process to determine material topics	Annual Report – pages 20–21 – Materiality review
GRI 3: Material Topics 2021	3-2 List of material topics	Annual Report – pages 20–21 – Materiality review
		Annual Report – pages 10–11 – How we create value
		Annual Report – pages 12–13 – Megatrends
		Annual Report – pages 18–19 – Key resources
		Annual Report – pages 20–21 – Materiality review
		Annual Report – pages 22–29 – Risk management
	3-3 Management of material topics	Annual Report – pages 32–41 – Financial performance
		Annual Report – pages 72–79 – Governance
		Annual Report – pages 80–105 – Sustainability Report
		Climate Transition Action Plan – entire document Corporate Governance Statement – entire document Management Approach and Procedures – entire document Dexus website – Corporate Governance – Policies

Material Topic Disclosures

GRI Standard	Disclosure	Location	Remarks / Omissions
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Dexus website – Corporate Governance – Biodiversity Procedure	
	101-2 Management of biodiversity impacts	Dexus website – Corporate Governance – Biodiversity Procedure Annual Report – page 70 – Sustainability foundations	
	101-3 Access and benefit sharing	Dexus website – Sustainability – Reconciliation Action Plan Dexus website – Corporate Governance – Biodiversity Procedure	
	101-4 Identification of biodiversity impacts	Management Approach and Procedures – 8.1.4 Nature Management Approach and Procedures – 10.4 Our development practices Annual Report – pages 2-3 – FY26 highlights Annual Report – pages 32-41 – Financial performance Annual Report – pages 42-49 – Thriving cities Annual Report – pages 50-53 – Unlocking our potential Annual Report – pages 64-67 – Enhancing communities Annual Report – page 143 – Consolidated Statement of Changes in Equity Annual Report – page 145 – Consolidated Statement of Cash Flows	
	201-1 Direct economic value generated and distributed	Sustainability Data Pack – Customer Experience Sustainability Data Pack – Community Investments Sustainability Data Pack – People & Capabilities – Our Workforce Sustainability Data Pack – Supply Chain Corporate Governance Statement – page 19 – Principle 8: Remunerate fairly and responsibly	
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Annual Report – pages 22-29 – Risk management Annual Report – pages 80-105 – Sustainability Report Management Approach and Procedures – 6. Climate Action Climate Transition Action Plan – pages 11-18	
	201-3 Defined benefit plan obligations and other retirement plans		Dexus does not operate a defined benefit superannuation scheme. Consistent with Australian legislation, superannuation contributions are made to superannuation funds selected by employees. Dexus contributes retirement provisions in line with Australia's employer superannuation guarantee requirements.
			In FY26 Dexus provided superannuation contributions at the legislated contribution rate of 12%, unless elected at a higher rate by an employee as part of a voluntary contribution.
	201-4 Financial assistance received from government	Sustainability Data Pack – Climate Action – Energy	Dexus did not undertake any Energy Saving Certificates (ESCs) transactions, resulting in \$0 revenue for the year.
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Annual Report – pages 32-41 – Financial performance Annual Report – pages 42-49 – Thriving cities Annual Report – pages 50-53 – Unlocking our potential Annual Report – pages 64-67 – Enhancing communities	
	203-2 Significant indirect economic impacts	Annual Report – pages 32-41 – Financial performance Management Approach and Procedures – 2. Customer Prosperity Management Approach and Procedures – 6. Climate Action Management Approach and Procedures – 7. Enhancing Communities	

GRI Standard	Disclosure	Location	Remarks / Omissions
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Annual Report – pages 22-29 – Risk management Management Approach and Procedures – 10.5 Anti-bribery and corruption Corporate Governance Statement – page 17 – Principle 7: Recognise and manage risk – 7.2 Risk management Dexus website – Corporate Governance – Anti-Bribery and Corruption Policy	
	205-2 Communication and training about anti-corruption policies and procedures	Management Approach and Procedures – 10.3 Conflicts of interest Sustainability Data Pack – People & Capabilities – Human Capital Development Corporate Governance Statement – page 10 – Principle 2: Structure the Board to be effective and add value – 2.8 Access to training and information Corporate Governance Statement – pages 11-12 – Principle 3: Instil a culture of acting lawfully, ethically, and responsibly Corporate Governance Statement – page 17 – Principle 7: Recognise and manage risk – 7.2 Risk management Dexus website – Corporate Governance – Policies – Employee Code of Conduct	
	205-3 Confirmed incidents of corruption and actions taken	Sustainability Data Pack – People & Capabilities – Work Health and Safety: Employee relations matters	
	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Annual Report – page 183 – Financial report – Note 16 Commitments and Contingencies	
GRI 207: Tax 2019	207-1 Approach to tax	Annual Report – pages 32-41 – Financial performance Annual Report – page 157-158 – Note 7 Taxation Management Approach and Procedures – 10.8 Tax and overseas operations	
	207-2 Tax governance, control and risk management	Annual Report – page 33 – Financial performance Board focus Corporate Governance Statement – page 14 – Principle 4: Safeguard the integrity of corporate reports – 4.1 Board Audit Committee	
	207-3 Stakeholder engagement and management of concerns related to tax	Annual Report – page 157-158 – Note 7 Taxation	
	207-4 Country-by-country reporting	Management Approach and Procedures – 10.8 Tax and overseas operations	

GRI Standard	Disclosure	Location	Remarks / Omissions
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Sustainability Data Pack – Climate Action – Energy	Information on upstream energy consumption outside Dexu's organisation boundary relates to energy consumed by suppliers providing products and services to Dexu. Dexu has engaged with key suppliers to request information about their energy consumption, but only a limited number of suppliers' energy data is available.
		Annual Report – page 63 – Climate Action	
	302-2 Energy consumption outside of the organization	Sustainability Data Pack – Scope 3 GHG Emissions	Downstream energy consumption relates to energy consumption by tenants occupying Dexu buildings. Dexu collects data for tenants across a proportion of properties, however this data falls outside of the operational control boundary used for public disclosure.
		Climate Transition Action Plan – pages 9-10 – Emissions profile	
	302-3 Energy intensity	Sustainability Data Pack – Climate Action – Energy	
		Annual Report – pages 54-57 – Customer prosperity	
		Annual Report – pages 58-63 – Climate action	
		Annual Report – pages 68-71 – Sustainability foundations	
	302-4 Reduction of energy consumption	Annual Report – pages 80-105 – Sustainability Report	
		Sustainability Data Pack – Climate Action – Energy	
GRI 303: Water and Effluents 2018		Management Approach and Procedures – 6. Climate Action	
		Management Approach and Procedures – 8. Sustainability Foundations	
	302-5 Reductions in energy requirements of products and services	Annual Report – pages 54-57 – Customer prosperity	
		Annual Report – pages 58-63 – Climate action	
		Annual Report – pages 68-71 – Sustainability foundations	
		Sustainability Data Pack – Foundations – Green Building Certifications	
		Management Approach and Procedures – 2. Customer Prosperity	
		Management Approach and Procedures – 6. Climate Action	
		Management Approach and Procedures – 8. Sustainability Foundations	
	303-1 Interactions with water as a shared resource	Annual Report – pages 68-71 – Sustainability foundations	
		Sustainability Data Pack – Climate Action – Water	
		Management Approach and Procedures – 8.1 Environmental management	
	303-2 Management of water discharge-related impacts	Management Approach and Procedures – 8.1 Environmental management	
	303-3 Water withdrawal	Sustainability Data Pack – Climate Action – Water	
		Management Approach and Procedures – 8.1 Environmental management	
	303-4 Water discharge	Management Approach and Procedures – 8.1 Environmental management	
	303-5 Water consumption	Sustainability Data Pack – Climate Action – Water	

GRI Standard	Disclosure	Location	Remarks / Omissions
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Sustainability Data Pack – Climate Action – Scope 1 and 2 GHG Emissions Climate Transition Action Plan – pages 9-10 – Emissions profile	
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Data Pack – Climate Action – GHG Emissions Climate Transition Action Plan – pages 9-10 – Emissions profile	
	305-3 Other indirect (Scope 3) GHG emissions	Sustainability Data Pack – Climate Action – Scope 3 GHG Emissions Climate Transition Action Plan – pages 9-10 – Emissions profile	
	305-4 GHG emissions intensity	Sustainability Data Pack – Climate Action – Scope 1 and 2 GHG Emissions	
	305-5 Reduction of GHG emissions	Sustainability Data Pack – Climate Action – Scope 1 and 2 GHG Emissions, Scope 3 GHG Emissions Annual Report – pages 58-63 – Climate action Management Approach and Procedures – 6.3 Emissions management	
	305-6 Emissions of ozone-depleting substances (ODS)	Sustainability Data Pack – Climate Action – Air emissions	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Sustainability Data Pack – Climate Action – Air emissions	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Management Approach and Procedures – 8.1 Environmental management	
	306-2 Management of significant waste-related impacts	Annual Report – pages 57 – Customer prosperity Annual Report – pages 68-71 – Sustainability foundations Management Approach and Procedures – 8.1 Environmental management	
	306-3 Waste generated	Sustainability Data Pack – Foundations – Materials, Operational waste and recycling by stream	
	306-4 Waste diverted from disposal	Sustainability Data Pack – Foundations – Materials, Operational waste and recycling by stream Management Approach and Procedures – 8.1 Environmental management	
	306-5 Waste directed to disposal	Sustainability Data Pack – Foundations – Materials, Operational waste and recycling by stream	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Annual Report – page 70– Sustainability foundations Sustainability Data Pack – Foundations – Supply Chain Management Approach and Procedures – 10.15 Our supply chain	
	308-2 Negative environmental impacts in the supply chain and actions taken	Annual Report – page 70– Sustainability foundations Sustainability Data Pack – Foundations – Supply Chain Management Approach and Procedures – 10.15 Our supply chain	In FY26, the business did not receive any complaints or grievances regarding negative environmental impact due to supplier and/or service provider activities.
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Sustainability Data Pack – People & Capabilities – Recruitment and Retention	
		Management Approach and Procedures – 4. People – Unlocking our potential	Dexus offers several employee benefits in line with contemporary Australian market practice. Benefits are offered regardless of full-time or part-time employment status but may be pro-rated in the case of leave and life insurance benefits which are based on the employee's regular salary level.
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Dexus website – Careers – Life at Dexus	Temporary employees engaged via a labour hire agency or contracting agreement receive benefits from their primary employer, the cost of which is factored into the hourly rate or service fee paid by Dexus. Temporary employees are not eligible for the following benefits: leave benefits, life and disability insurance, membership to the corporate discount program, study assistance.
	401-3 Parental leave	Sustainability Data Pack – People & Capabilities – Recruitment and Retention Management Approach and Procedures – 4. People – Unlocking our potential	

GRI Standard	Disclosure	Location	Remarks / Omissions
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Management Approach and Procedures – 4. People – Unlocking our potential	
	403-1 Occupational health and safety management system	Management Approach and Procedures – 4.8 Employee health and wellbeing Management Approach and Procedures – 9.2 Work health safety and wellbeing	
	403-2 Hazard identification, risk assessment, and incident investigation	Annual Report – pages 22-29 – Risk management Management Approach and Procedures – 4.8 Employee health and wellbeing Management Approach and Procedures – 9.2 Work health safety and wellbeing	
	403-3 Occupational health services	Management Approach and Procedures – 5. Thriving People Annual Report – pages 22-29 – Risk management Annual Report – pages 50-53 – Unlocking our potential	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Management Approach and Procedures – 4.8 Employee health and wellbeing Management Approach and Procedures – 9.2 Work health safety and wellbeing	
	403-5 Worker training on occupational health and safety	Management Approach and Procedures – 4.8 Employee health and wellbeing Management Approach and Procedures – 9.2 Work health safety and wellbeing Sustainability Data Pack – People & Capabilities – Human Capital Development	
	403-6 Promotion of worker health	Annual Report – pages 54-57 – Customer prosperity Management Approach and Procedures – 4.8 Employee health and wellbeing Management Approach and Procedures – 9.2 Work health safety and wellbeing	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Annual Report – pages 22-26 – Risk management Annual Report – pages 50-53 – Unlocking our potential Annual Report – pages 54-57 – Customer prosperity Management Approach and Procedures – 2. Customer Prosperity Management Approach and Procedures – 7. Enhancing Communities	
	403-8 Workers covered by an occupational health and safety management system	Sustainability Data Pack – People & Capabilities – Work Health and Safety Management Approach and Procedures – 4.8 Employee health and wellbeing Management Approach and Procedures – 9.2 Work health safety and wellbeing Management Approach and Procedures – 10.15.8 Supplier and contractor health and safety	
	403-9 Work-related injuries	Management Approach and Procedures – 9.2 Work health safety and wellbeing	Dexus employees are not involved in occupational activities that have a high incidence or high risk of specific diseases.
GRI 403: Occupational Health and Safety 2018	403-10 Work-related ill health	Sustainability Data Pack – People & Capabilities – Work Health and Safety	Recordable work-related ill health is omitted due to legal prohibitions and/or confidentiality constraints.
	404-1 Average hours of training per year per employee	Sustainability Data Pack – People & Capabilities – Human Capital Development	
	404-2 Programs for upgrading employee skills and transition assistance programs	Annual Report – pages 54-57 – Customer prosperity Sustainability Data Pack – People & Capabilities – Human Capital Development Management Approach and Procedures – 4. Unlocking our potential	
	404-3 Percentage of employees receiving regular performance and career development reviews	Annual Report – pages 50-53 – Unlocking our potential Sustainability Data Pack – People & Capabilities – Human Capital Development	
GRI 404: Training and Education 2016			

GRI Standard	Disclosure	Location	Remarks / Omissions
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Sustainability Data Pack – People & Capabilities – Diversity and Inclusion Corporate Governance Statement – page 3 – Principle 1: Lay solid foundations for management and oversight	
	405-2 Ratio of basic salary and remuneration of women to men	Annual Report – pages 50-53 – Unlocking our potential Sustainability Data Pack – People & Capabilities – Remuneration	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Sustainability Data Pack – People & Capabilities – Work Health and Safety – Employee relations matters Management Approach and Procedures – 8.2 Social performance	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sustainability Data Pack – People & Capabilities – Recruitment and Retention	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Management Approach and Procedures – 10.15 Our supply chain	

FY26 SASB Content Index

Topic	Accounting Metric	SASB Code	Unit of measure	Disclosure location	Commentary
Energy Management	Energy consumption data coverage as a percentage of total floor area, by property subsector	IF-RE-130a.1	Percentage (%)	Sustainability Data Pack – Energy	
			by floor area	Sustainability Data Pack – Energy	
	(1) total energy consumed by portfolio area with data coverage	IF-RE-130a.2	Gigajoules (GJ),	Sustainability Data Pack – GHG Scope 1 and 2 Emissions, Scope 3 Emissions, Energy	
	(2) percentage grid electricity		Percentage (%)	Sustainability Data Pack – GHG Scope 1 and 2 Emissions, Scope 3 Emissions, Energy	
	(3) percentage renewable, each by property subsector				
	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property subsector	IF-RE-130a.3	Percentage (%)	Sustainability Data Pack – Energy	
	Percentage of eligible portfolio that:	IF-RE-130a.4	Percentage (%)	Sustainability Data Pack – Green Building Certifications	
	(1) has obtained an energy rating and				
	(2) is certified to ENERGY STAR®, by property subsector		by floor area		Not reported
	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	IF-RE-130a.5	n/a	Management Approach and Procedures – 8.1 Environmental management Annual Report – pages 58–63 – Climate action Annual Report – pages 68–71 – Sustainability foundations Annual Report – pages 80–105 – Sustainability Report Climate Transition Action Plan – pages 16–18	
Water Management	Water withdrawal data coverage as a percentage of:	IF-RE-140a.1	Percentage (%)	Sustainability Data Pack – Water	(2) Not reported
	(1) total floor area and percentage		by floor area	Sustainability Data Pack – Water	
	(2) floor area in regions with High or Extremely High Baseline Water Stress, each by property subsector	IF-RE-140a.2	Thousand Cubic meters (m³)	Sustainability Data Pack – Water	(2) Not reported
	(1) total water withdrawn by portfolio area with data coverage and		Percentage (%)	Sustainability Data Pack – Water	
	(2) percentage in regions with High or Extremely High Baseline Water Stress, each by property subsector				
	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property subsector	IF-RE-140a.3	Percentage (%)	Sustainability Data Pack – Water	
	Description of water management risks and description discussion of strategies and practices to mitigate those risks	IF-RE-140a.4	n/a	Management Approach and Procedures – 8.1 Environmental management Annual Report – pages 68–71 – Sustainability foundations	

Topic	Accounting Metric	SASB Code	Unit of measure	Disclosure location	Commentary
Management of Tenant Sustainability Impacts	1) percentage of new leases that contain a cost recovery clause for resource efficiency-related capital improvements and	IF-RE-410a.1	Percentage (%)	Sustainability Data Pack – Customer Experience	We offer green leases to tenants for a collaborative approach to sustainability. These do not contain cost-recovery clauses.
	(2) associated leased floor area, by property subsector		by floor area , Square feet (ft ²)		
	Percentage of tenants that are separately metered or sub metered for (1) grid electricity consumption and (2) water withdrawals, by property subsector	IF-RE-410a.2	Percentage (%)		Generally, tenants occupying premises are separately metered for grid electricity consumption, including where embedded electricity networks are in place for applicable assets. Water withdrawals at assets are generally metered at the whole of asset or site.
			by floor area		
	Discussion of approach to measuring, incentivizing, and improving sustainability impacts of tenants	IF-RE-410a.3	n/a	Management Approach and Procedures – 5. Customer Prosperity Management Approach and Procedures – 6. Climate Action Annual Report – pages 54–57 – Customer prosperity Annual Report – pages 58–63 – Climate action Climate Transition Action Plan – pages 8, 16–18	
Climate Change Adaptation	Area of properties located in 100-year flood zones, by property subsector	IF-RE-450a.1	Square feet (ft ²)		Not reported
	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	IF-RE-450a.2	n/a	Management Approach and Procedures – 6. Climate Action Annual Report – pages 58–63 – Climate action Annual Report – pages 80–105 – Sustainability Report Climate Transition Action Plan – pages 11–18	
Activity Metric	SASB Code	Unit of measure	Dexus metric of disclosure		
Real estate activity metrics	Number of assets, by property subsector	IF-RE-000.A	Number	Annual Report – pages 4, 42–49 – Overview, Thriving cities Dexus website – Asset portfolio	
	Leasable floor area, by property subsector	IF-RE-000.B	Square feet (ft ²)	Annual Report – pages 4, 42–49 – Overview, Thriving cities Dexus website – Asset portfolio	
	Percentage of indirectly managed assets, by property subsector	IF-RE-000.C	Percentage (%) by floor area		Not reported
	Average occupancy rate, by property subsector	IF-RE-000.D	Percentage (%)	Annual Results Presentation – pages 6, 10, 15, 20, 35, 44, 49, 53, 55	Office and Industrial sectors and funds only

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