

GRI Index

2019

dexus



A content index supporting the alignment of the Dexus 2019 Annual Reporting Suite with the GRI Standards.

2019 GRI Content Index



Dexus referred to the Global Reporting Initiative (GRI) Standards to determine the 2019 Annual Reporting Suite boundaries for guidance on identifying and reporting its material issues, management approaches and reporting key performance indicators across stakeholder groups including investors, employees, customers, suppliers and the community.

Dexus has elected to prepare a GRI report in accordance with GRI Standards (Core) reporting guidelines. This required Dexus to implement the GRI reporting principles to disclosure our approach and performance against a list of standard disclosures as well as specific and sector related disclosures based on the list of Dexus's material topics.

Dexus has reported against the two main types of disclosures contained with the GRI Standards with the addition of the G4 Construction and Real Estate Sector Supplement:

- **General Disclosures:** Disclosures that set the overall context for understanding Dexus's performance such as strategy, profile, and governance.
- **Material Topic Disclosures:** [Disclosures on Management Approach](#) and indicators that elicit comparable information on Dexus's economic, environmental and social performance for each material issue.

General disclosures

Number	Disclosure	Reference	Remarks/Omissions
GRI 102: General Disclosures 2016			
102-1	Name of the organization	Annual Report , page 4 – About Dexus	
102-2	Activities, brands, products, and services	Dexus website	Dexus does not produce or sell any products that are banned in certain markets.
102-3	Location of headquarters	Dexus website – Contact	Level 25, Australia Square, 264 George Street Sydney NSW 2000
102-4	Location of operations	Annual Report , page 4 – About Dexus	Dexus operates in Australia
102-5	Ownership and legal form	Dexus website – Corporate Governance	Dexus (DXS) is a publicly traded real estate investment trust listed on the Australian Securities Exchange.
102-6	Markets served	Annual Report , pages 4-5 – About Dexus and Our Purpose	
102-7	Scale of the organization	Annual Report , page 4 – About Dexus Annual Report , pages 22-27 – Material issues and risks Annual Report , page 96 – Consolidated Statement of Comprehensive Income Annual Report , page 97 – Consolidated Statement of Financial Position Annual Report , page 160 – Investor Information: Top 20 security holders at 31 July 2019	
102-8	Information on employees and other workers	Sustainability Performance Pack , pages 20-26 – Thriving People Sustainability Data Supplement , pages 7-17 – Thriving People	
102-9	Supply chain	Disclosures on Management Approach , pages 40-48 – Supply Chain Sustainability Data Supplement , page 20 Sustainability Performance Pack , pages 27-37 – Future Enabled Customers and Strong Communities	
102-10	Significant changes to the organization and its supply chain	Annual Report , pages 6-11 – Chair and CEO Review Annual Report , page 28-61 – Performance Sustainability Data Supplement , page 20 Sustainability Performance Pack , pages 27-37 – Future Enabled Customers and Strong Communities	



Number	Disclosure	Reference	Remarks/Omissions
102-11	Precautionary Principle or approach	Corporate Governance Statement , page 17- Principle 7 – Recognise and manage risk Disclosures on Management Approach , page 49	
102-12	External initiatives	Dexus website – Memberships and affiliations 2019 PRI Transparency Report 2019 CDP Report	Dexus's corporate voluntary commitments include: Principles for Responsible Investment (PRI), United Nations Global Compact (UNGC), CDP Climate Change, National Carbon Offset Standard (NCOS), FTSE4Good, CitySwitch, Better Buildings Partnership, Dow Jones Sustainability Indexes (DJSI) and Global Real Estate Sustainability Benchmark (GRESB).
102-13	Membership of associations	Dexus website – Memberships and affiliations	
102-14	Statement from senior decision-maker	Annual Report , pages 6-11 – Chair and CEO Review	
102-15	Key impacts, risks, and opportunities	Annual Report , pages 6-11 – Chair and CEO Review Annual Report , pages 12-27 – Approach, Material issues and risks – Strategy 2019 CDP Report , pages 8-26 – Module C2: Risks and opportunities Disclosures on Management Approach , Sustained Value, pages 4-13 Disclosures on Management Approach , Leading Cities, pages 14-23 Disclosures on Management Approach , Thriving People, pages 24-32 Disclosures on Management Approach , Future Enabled Customers and Strong Communities, pages 33-39 Disclosures on Management Approach , Supply Chain, pages 40-48 Disclosures on Management Approach , Enriched Environment, 49-62	
102-16	Values, principles, standards, and norms of behaviour	Annual Report , page 8 – Our Purpose Sustainability Performance Pack , page 9 Disclosures on Management Approach , Thriving People, pages 24-32 Corporate Governance Statement , pages 12-13 – Principle 3 – Act Ethically and Responsibly	
102-17	Mechanisms for advice and concerns about ethics	Corporate Governance Statement , pages 12-13 – Principle 3 – Act Ethically and Responsibly Corporate Governance Statement , page 14 – Principle 4 – Safeguard Integrity in Corporate Reporting Corporate Governance Statement , page 17 – Principle 7 – Recognise and Manage Risk Disclosures on Management Approach , Sustained Value, pages 4-13 Whistleblower Policy	
102-18	Governance structure	Corporate Governance Statement , pages 2-3 Corporate Governance Statement , pages 4-5 – Principle 1 – Lay solid foundations for management and oversight Corporate Governance Statement , pages 6-11 – Principle 2 – Structure the Board to add value Corporate Governance Statement , pages 12-13 – Principle 3 – Act Ethically and Responsibly Corporate Governance Statement , page 14 – Principle 4 – Safeguard Integrity in Corporate Reporting Corporate Governance Statement , page 17 – Principle 7 – Recognise and Manage Risk	
102-19	Delegating authority	Corporate Governance Statement , pages 12-13 – 3.4 Sustainability and responsible investment Disclosures on Management Approach , Sustained Value, page 5 – Corporate governance Disclosures on Management Approach , Future Enabled Customers and Strong Communities, page 34 – Management framework Disclosures on Management Approach , Supply Chain, page 42 – Management framework Disclosures on Management Approach , Enriched Environment, page 50 – Management framework	



Number	Disclosure	Reference	Remarks/Omissions
102-20	Executive-level responsibility for economic, environmental, and social topics	Corporate Governance Statement , pages 12-13 – 3.4 Sustainability and responsible investment	
102-21	Consulting stakeholders on economic, environmental, and social topics	Dexus Website – Contact Us Corporate Governance Statement , page 16 – Principle 6 – Respect the Rights of Security Holders Sustainability Performance Pack , page 12 – Investor engagement on ESG Disclosures on Management Approach , Leading Cities, pages 14-23 Disclosures on Management Approach , Enriched Environment, page 58 – Stakeholder collaboration	Dexus has four Board Committees to assist in fulfilment of its responsibilities. There are seven committees including the Group Management Committee (the senior executives of the organisation). Employees are able to make recommendations through these forums as well as directly to senior management. Security holders may attend the Annual General Meeting (AGM) in person to meet the Board of Directors and Executive team. The Investor Relations team facilitate engagement with investors including regular meetings with investors. A feedback mechanism and enquiry facility is available on the Dexus website to facilitate investor and stakeholder feedback. Additionally, investors can make enquiries through the Registry info line.
102-22	Composition of the highest governance body and its committees	Annual Report , pages 62-67 – Governance Corporate Governance Statement , pages 6-11 – Principle 2 – Structure the Board to add value	
102-23	Chair of the highest governance body	Annual Report , pages 64-65 – Board of Directors	
102-24	Nominating and selecting the highest governance body	Corporate Governance Statement , pages 4-5 – Principle 1 – Lay solid foundations for management and oversight Corporate Governance Statement , pages 6-11 – Principle 2: Structure the Board to Add Value	
102-25	Conflicts of interest	Dexus website – policies Corporate Governance Statement , pages 6-11 – Principle 2 – Structure the Board to add value Corporate Governance Statement , pages 12-13 – Principle 3 – Act Ethically and Responsibly Annual Report , page 92 – Directors' directorships in other listed entities	Dexus has strict policies which address conflicts of interest including: Director Code of Conduct; Employee Code of Conduct; Conflicts of Interest – Personal Policy (including gifts and entertainment); Securities Trading Policy (including Inside Information). Potential conflicts and related party transactions are overseen by the Compliance Manager and are reported on a regular basis to the Board Risk Committee and the Board.
102-26	Role of highest governance body in setting purpose, values, and strategy	Corporate Governance Statement , pages 4-5 – Principle 1 – Lay solid foundations for management and oversight Annual Report , pages 29, 39, 51, 55, 59, 69 – Board focus areas Disclosures on Management Approach , Sustained Value, page 5 Disclosures on Management Approach , Leading Cities, page 15 Disclosures on Management Approach , Thriving People, page 25 Disclosures on Management Approach , Future Enabled Customers and Strong Communities, page 34 Disclosures on Management Approach , Supply Chain, page 42 Disclosures on Management Approach , Enriched Environment, page 50	
102-27	Collective knowledge of highest governance body	Corporate Governance Statement , pages 6-11 – Principle 2: Structure the Board to Add Value Annual Report , pages 62-67 – Governance: Board skills and experience	
102-28	Evaluating the highest governance body's performance	Corporate Governance Statement , pages 4-5 – Principle 1 – Lay solid foundations for management and oversight Board Performance Evaluation Policy	



Number	Disclosure	Reference	Remarks/Omissions
102-29	Identifying and managing economic, environmental, and social impacts	Corporate Governance Statement , page 17 – Principle 7: Recognise and manage risk Annual Report , pages 12 – 27 – Approach, Material issues and risks Sustainability Performance Pack , page 4 – Material Issues Disclosures on Management Approach , Sustained Value, pages 4-13 Disclosures on Management Approach , Leading Cities, pages 14-23 Disclosures on Management Approach , Thriving People, pages 24-32 Disclosures on Management Approach , Future Enabled Customers and Strong Communities, pages 33-39 Disclosures on Management Approach , Supply Chain, pages 40-48 Disclosures on Management Approach , Enriched Environment, 49-62	
102-30	Effectiveness of risk management processes	Corporate Governance Statement , page 17 – Principle 7: Recognise and manage risk Annual Report , pages 12-27 – Approach, Material issues and risks Disclosures on Management Approach , Sustained Value, pages 4-13	
102-31	Review of economic, environmental, and social topics	Annual Report , page 91 – Directors Report – Attendance of Directors at Board Meetings and Board Committee Meetings Corporate Governance Statement , page 17 Principle 7: Recognise and manage risk Sustainability Performance Pack , pages 4-5 – Material issues Disclosures on Management Approach , Sustained Value, pages 4-13	
102-32	Highest governance body's role in sustainability reporting	Corporate Governance Statement , pages 12-13 – Principle 3 – 3.4 Sustainability and responsible investment	The 2019 Annual Report is an integrated report that discloses Dexus's financial and sustainability performance. The report has been reviewed and approved by senior executives and managers across all business units with final approval provided by the Dexus Board.
102-33	Communicating critical concerns	Corporate Governance Statement , page 17 – Principle 7: Recognise and manage risk Disclosures on Management Approach , Sustained Value, pages 4-13	
102-34	Nature and total number of critical concerns	Annual Report , pages 29, 39, 51, 55, 59, 69 – Board focus areas Annual Report , pages 12-27 – Approach, Material issues and risks Sustainability Performance Pack , pages 46-50 Our approach to climate-related issues Sustainability Data Supplement , page 13 – employee relations matters	
102-35	Remuneration policies	Corporate Governance Statement , page 18 – Principle 8: Remunerate fairly and responsibly Annual Report , pages 68-89 – Remuneration Report	
102-36	Process for determining remuneration	Annual Report , pages 68-89 – Remuneration Report	
102-37	Stakeholders' involvement in remuneration	Annual Report , pages 6-11 – Chair and CEO Review Corporate Governance Statement , page 16 – Principle 6 – Respect the Rights of Security Holders Annual Report , pages 68-89 – Remuneration Report	
102-38	Annual total compensation ratio	Sustainability Data Supplement , page 17 – Thriving People, Remuneration ratios	
102-39	Percentage increase in annual total compensation ratio	Sustainability Data Supplement , page 17 – Thriving People, Remuneration ratios	
102-40	List of stakeholder groups	Disclosures on Management Approach , Leading Cities, pages 14-23	



Number	Disclosure	Reference	Remarks/Omissions
102-41	Collective bargaining agreements	Sustainability Data Supplement , page 14 – Thriving People, Recruitment	
102-42	Identifying and selecting stakeholders	Sustainability Performance Pack , page 4 – Material Issues Sustainability Performance Pack , page 5 – Boundaries and Independent Assurance Disclosures on Management Approach , Leading Cities, pages 14-23	
102-43	Approach to stakeholder engagement	Dexus website – Sustainability Approach Sustainability Performance Pack , page 3 – Material Issues Sustainability Performance Pack , page 5 – Boundaries and Independent Assurance Disclosures on Management Approach , Leading Cities, pages 14-23	
102-44	Key topics and concerns raised	Sustainability Performance Pack , page 4 – Material Issues	
102-45	Entities included in the consolidated financial statements	Annual Report , page 100 – Financial Report – About this report	
102-46	Defining report content and topic Boundaries	Sustainability Performance Pack , page 4 – Material Issues Sustainability Performance Pack , page 5 – Boundaries and Independent Assurance Disclosures on Management Approach , pages 2-3 – Management approach by material issue	
102-47	List of material topics	Sustainability Performance Pack , page 4 – Material Issues Disclosures on Management Approach , pages 2-3 – Management approach by material issue	
102-48	Restatements of information	2019 Annual Report , page 145 – Note 24 Changes in accounting policies Sustainability Performance Pack , page 53 – Enriched Environment – Resource Consumption Methodology	
102-49	Changes in reporting		There have been no significant changes from previous reporting periods in the boundary, or measurement methods applied in the report.
102-50	Reporting period		Fiscal year 2019 (1 July 2018 – 30 June 2019)
102-51	Date of most recent report		Fiscal year 2018 (1 July 2017 – 30 June 2018)
102-52	Reporting cycle		Reporting cycle is annual, period ending 30 June 2019
102-53	Contact point for questions regarding the report	Annual Report , page 159 – Making contact	
102-54	Claims of reporting in accordance with the GRI Standards	Annual Report , page 163 – Directory GRI Index	
102-55	GRI content index	GRI Index	
102-56	External assurance	Corporate Governance Statement , page 14 – 4.1 Board Audit Committee Annual Report , page 94 – Auditor's Independence Declaration Annual Report , pages 150-156 – Independent Auditors Report Sustainability Performance Pack , page 5 – Independent assurance 2019 Sustainability Assurance Opinion and Criteria Selection and Appointment of External Auditors Policy	PricewaterhouseCoopers (PwC) is an independent auditor engaged by Dexus to audit Dexus's financial reports and provide a Limited Assurance opinion over key aspects of Dexus's sustainability performance as reported in the 2019 Annual Report and within the online reporting suite on the Dexus website.



Material topic disclosures

GRI Standard	Number	Disclosure	Reference	Remarks/Omissions
Economic performance				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report , pages 22-27 – Material issues and risks Sustainability Performance Pack , page 4 – Material Issues Disclosures on Management Approach , pages 2-3 – Management approach by material issue	
	103-2	The management approach and its components	Annual Report , pages 12-27 – Approach, Material issues and risks Disclosures on Management Approach	
	103-3	Evaluation of the management approach	Annual Report , pages 2-3 – FY19 highlights Annual Report , pages 28-61 – Performance Disclosures on Management Approach	
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	Annual Report , pages 2-3 – FY19 highlights Annual Report , pages 28-61 – Performance Annual Report , pages 96-156 – Financial Report – Consolidated Statement of Comprehensive Income, page 96 – Consolidated Statement of Financial Position, page 97 – Consolidated Statement of Changes in Equity, page 98 – Consolidated Statement of Cash Flows, page 99 Annual Report , pages 68-89 – Remuneration Report Sustainability Performance Pack , pages 27-37 – Future Enabled Customers and Strong Communities	
	201-2	Financial implications and other risks and opportunities due to climate change	Annual Report , pages 12-27 – Approach, Material issues and risks 2019 CDP Report , pages 8-26 – Module C2: Risks and opportunities Disclosures on Management Approach , Enriched Environment, pages 49-62 Sustainability Performance Pack , pages 46-50 – Enriched Environment – Our approach to climate-related issues	
	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 FY19 Dexus provided superannuation contributions at the legislated contribution rate of 9.5%, unless elected at a higher rate by an employee as part of a voluntary contribution.
	201-4	Financial assistance received from government	Sustainability Data Supplement , page 29 – Energy Savings Scheme	During FY19 Dexus generated 6,932 Energy Savings Certificates (ESCs) through participation in the NSW Energy Savings Scheme (ESS) for improvements in base building energy efficiency. However, Dexus did not undertake any ESC transactions, resulting in \$0 revenue for the year.
Corporate governance and transparency				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report , pages 22-27 – Material issues and risks Sustainability Performance Pack , page 4 – Material Issues Disclosures on Management Approach , pages 2-3 – Management approach by material issue Corporate Governance Statement , page 15 – Principle 5 – Make timely and balanced disclosure	
	103-2	The management approach and its components	Corporate Governance Statement , page 15 – Principle 5 – Make timely and balanced disclosure Disclosures on Management Approach , Sustained Value, pages 4-13 Annual Report , page 157 – Investor Information	



GRI Standard	Number	Disclosure	Reference	Remarks/Omissions
	103-3	Evaluation of the management approach	Corporate Governance Statement , page 15 – Principle 5 – Make timely and balanced disclosure Disclosures on Management Approach , Sustained Value, page 13 – Evaluation and process improvement Annual Report , page 157 – Investor Information	
GRI 102: Ethics and integrity (general disclosures comprehensive) 2016	102-17	Mechanisms for advice and concerns about ethics	Corporate Governance Statement , pages 12-13 – Principle 3 – Act Ethically and Responsibly Corporate Governance Statement , page 14 – Principle 4 – Safeguard Integrity in Corporate Reporting Corporate Governance Statement , page 17 – Principle 7 – Recognise and Manage Risk Disclosures on Management Approach , Sustained Value, pages 4-13 Whistleblower Policy	
GRI 102: Governance (general disclosure comprehensive) 2016	102-25	Conflicts of interest	Dexus website – policies Corporate Governance Statement , pages 6-11 – Principle 2 – Structure the Board to add value Corporate Governance Statement , pages 12-13 – Principle 3 – Act Ethically and Responsibly Annual Report , page 92 – Directors' directorships in other listed entities	Dexus has strict policies which address conflicts of interest including: Director Code of Conduct; Employee Code of Conduct; Conflicts of Interest – Personal Policy (including gifts and entertainment); Securities Trading Policy (including Inside Information); and Gifts and Entertainment. Potential conflicts and related party transactions are overseen by the Compliance Manager and are reported on a regular basis to the Board.
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Corporate Governance Statement , page 17 – Principle 7 – Recognise and manage risk – 7.2 Risk management	Each year Dexus completes a review of its risk management framework that encompasses 100% of employees. Risk management policies, procedures and governance committee structure were reviewed to ensure continuous improvement and to minimise the risk of ethical or corruption breaches. The review process involves the facilitation of risk workshops with senior management to review and update the risk register. Dexus has a Fraud, Corruption and Bribery Policy that outlines its commitment to ethical behaviour.
	205-2	Communication and training about anti-corruption policies and procedures	Directors' Code of Conduct Corporate Governance Statement , page 11 – Principle 2 – Structure the Board to add value – 2.7 Access to training and information Corporate Governance Statement , pages 12-13 – Principle 3 – Act ethically and responsibly Corporate Governance Statement , page 17 – Principle 7 – Recognise and manage risk – 7.2 Risk management Sustainability Data Supplement , page 16 – Thriving People	Dexus board members are required to adhere to the Directors' Code of Conduct. Directors must comply with the legal framework governing the operations of Dexus which includes anti-corruption policies and procedures. Dexus conducts annual risk and sustainability roadshows with our key business partner CBRE nationally.
	205-3	Confirmed incidents of corruption and actions taken	Sustainability Data Supplement , page 13 – Thriving People	
GRI 206: Anti-competitive behaviour 2016	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices		There were no legal actions brought against Dexus for anti-competitive, anti-trust or monopoly practices in FY19.
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations		In FY19, Dexus recorded no significant incidents of non-compliance with environmental laws and/or regulations. Dexus did not receive and fines or non-monetary sanctions and had no legal cases concerning environmental issues brought against it.



GRI Standard	Number	Disclosure	Reference	Remarks/Omissions
GRI 415: Public Policy 2016	415-1	Political contributions	Fraud, Corruption and Bribery (Prevention and Awareness) Policy , page 3 – Political Donations Dexus website – Memberships with industry associations and affiliations	Dexus does not give any contributions – financial or in-kind – to political parties or politicians. During FY19 Dexus contributed \$348,653 to trade associations for memberships and event sponsorships. Dexus's alignment towards trade associations views on key sustainability topics is detailed within Dexus's 2019 CDP Report , pages 65–66 (C12.3c). Dexus is a member of various industry associations that promote best practice, advocate for policy reforms or otherwise enhance the property sector or geographical markets in which we operate. Key industry memberships and sponsorships include: Property Council of Australia, Green Building Council of Australia, Global Real Estate Sustainability Benchmark, Better Buildings Partnership, Principles for Responsible Investment, Investor Group on Climate Change, Australasian Investor Relations Association, Committee for Sydney, Melbourne Chamber of Commerce, NSW Business Chamber, Urban Land Institute and the Asia-Pacific Real Estate Association.
Market volatility				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report , pages 22-27 – Material issues and risks Sustainability Performance Pack , page 4 – Material Issues Disclosures on Management Approach , pages 2-3 – Management approach by material issue	
	103-2	The management approach and its components	Annual Report , pages 28-37 – Financial performance Annual Report , pages 38-49 – Properties Annual Report , pages 122-137 – Capital and financial risk management and working capital	
	103-3	Evaluation of the management approach	Annual Report , pages 28-37 – Financial performance Annual Report , pages 38-49 – Properties Annual Report , pages 122-137 – Capital and financial risk management and working capital	
	101, clause 2.5.3	Additional disclosures – market volatility	Annual Report , pages 28-37 – Financial performance Annual Report , pages 38-49 – Properties	Dexus reports on market volatility using several indicators that track the use and performance of Dexus's portfolio. Indicators include, but are not limited to, portfolio value, occupancy, weighted average lease expiry (WALE).
Customer engagement, Customer attraction and retention				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report , pages 22-27 – Material issues and risks Sustainability Performance Pack , page 4 – Material Issues Disclosures on Management Approach , pages 2-3 – Management approach by material issue	
	103-2	The management approach and its components	Disclosures on Management Approach , Future Enabled Customers and Strong Communities, pages 33-39 Sustainability Performance Pack , pages 27-37 – Future Enabled Customers and Strong Communities	
	103-3	Evaluation of the management approach	Disclosures on Management Approach , Future Enabled Customers and Strong Communities, pages 33-39 Sustainability Performance Pack , pages 27-37 – Future Enabled Customers and Strong Communities Sustainability Data Supplement , pages 18-20, Future Enabled Customers and Strong Communities	
GRI 417: Marketing and labelling 2016	417-1	Requirements for product and service information and labelling	Supplier Code of Conduct , page 4 – Sustainable/ethical purchasing policies and products	



GRI Standard	Number	Disclosure	Reference	Remarks/Omissions
	417-2	Incidents of non-compliance concerning product and service information and labelling		Dexus recorded no incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes in FY19.
	102-44	Results of surveys measuring customer satisfaction	Sustainability Performance Pack , pages 27-37 – Future Enabled Customers and Strong Communities Sustainability Data Supplement , pages 18-20 – Future Enabled Customers and Strong Communities	
Sector Disclosure: Construction and Real Estate Sector Disclosures 2016	G4-CRE8	Type and number of sustainability certification, rating and labelling schemes for new construction, management, occupation and redevelopment.	Sustainability Performance Pack , page 45 – Enriched Environment, Building certifications Sustainability Data Supplement , page 26 – Enriched Environment, NABERS Ratings Property Synopsis , pages 8 - 11 – Sustainability	<p>Dexus rates its office and retail buildings and tenancies and displays this information on marketing collateral. Dexus maintained compliance with the Australian Government's Building Energy Efficiency Disclosure (BEED) Act, which requires Dexus and other commercial building owners to disclose the energy efficiency of its building through a Building Energy Efficiency Certificate in the event of marketing the lease and/or sale of a space and/or greater than 1,000 square metres. The provisions of the Act also require the energy efficiency rating (via NABERS ratings) to be displayed in printed, physical and online marketing materials.</p> <p>At 30 June 2019, of Dexus's managed portfolio comprised 60 office and 6 retail properties were NABERS Energy certified. In addition, 58 office and 6 retail Dexus managed properties were voluntarily NABERS Water certified.</p> <p>Dexus voluntarily certifies against Green Star, an environmental rating tool for commercial design, construction and performance, which evaluates a building's impact against eight environmental impact categories. Dexus maintained Green Star Performance ratings across 76 office and retail properties.</p>
Talent attraction and retention, Human capital development, Inclusion and diversity, Equal remuneration				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report , pages 22-27 – Material issues and risks Sustainability Performance Pack , page 4 – Material Issues Disclosures on Management Approach , pages 2-3 – Management approach by material issue Disclosures on Management Approach , Thriving People, pages 24-32	
	103-2	The management approach and its components	Disclosures on Management Approach , Thriving People, pages 24-32 Sustainability Performance Pack , pages 20-26 – Thriving People	
	103-3	Evaluation of the management approach	Disclosures on Management Approach , Thriving People, pages 24-32 Sustainability Performance Pack , pages 20-26 – Thriving People Sustainability Data Supplement , pages 7-17 – Thriving People	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Sustainability Data Supplement , pages 14-15, Thriving People, Recruitment, Retention	



GRI Standard	Number	Disclosure	Reference	Remarks/Omissions
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Dexus website – Employee benefits overview Disclosures on Management Approach , Thriving People, pages 24-32	Dexus offers a number of 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. 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 Performance Pack , pages 20-26 – Thriving People Sustainability Data Supplement , page 15 – Thriving People, Retention Disclosures on Management Approach , Thriving People, page 27	
GRI 402: Labour-management relations 2016	402-1	Minimum notice periods regarding operational changes		Notice periods at Dexus vary depending upon level of seniority of the role. The position of CEO must provide 6 months' notice of intention to resign and Executive General Management Committee members must provide three months' notice of their intention to resign from their respective positions. The minimum notice period for termination of employment is two weeks' during probation and one month notice once ongoing employment has been confirmed.
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee	Sustainability Data Supplement , page 16 – Thriving People, Training and development	
	404-2	Programs for upgrading employee skills and transition assistance programs	Sustainability Performance Pack , pages 20-26 – Thriving People Sustainability Data Supplement , page 16 – Thriving People, Training and development Disclosures on Management Approach , Thriving People, pages 29-30	
	404-3	Percentage of employees receiving regular performance and career development reviews	Sustainability Data Supplement , page 16 – Thriving People, Training and development	
GRI 405: Diversity and equal opportunity 2016	405-1	Diversity of governance bodies and employees	Sustainability Data Supplement , pages 9-11 – Thriving People, Inclusion and diversity	
	405-2	Ratio of basic salary and remuneration of women to men	Sustainability Data Supplement , page 17 – Thriving People, Remuneration ratios	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Sustainability Data Supplement , page 13 – Thriving People, Employee relations matters	
Health, safety and security, Risk and crisis management				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report , pages 22-27 – Material issues and risks Sustainability Performance Pack , page 4 – Material Issues Disclosures on Management Approach , pages 2-3 – Management approach by material issue	



GRI Standard	Number	Disclosure	Reference	Remarks/Omissions
GRI 403: Occupational Health and Safety 2016	103-2	The management approach and its components	Annual Report , page 10 – Chair and CEO Review: Developing thriving people Annual Report , pages 22-27 – Material issues and risks Disclosures on Management Approach , Thriving People, pages 28-29 – employee health and safety Disclosures on Management Approach , Future Enabled Customers and Strong Communities, pages 35-36 – customer and occupant health and safety Disclosures on Management Approach , Supply Chain, pages 47-48 – contractor health and safety	
	103-3	Evaluation of the management approach	Annual Report , page 10 – Chair and CEO Review: Developing thriving people Annual Report , page 52 – People and capabilities Sustainability Data Supplement , page 13 – Thriving People, Work Health and Safety	
	403-1	Workers representation in formal joint management–worker health and safety committees	Disclosures on Management Approach , Thriving People, pages 28-29 – employee health and safety	
	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work–related fatalities	Sustainability Data Supplement , pages 12-13 – Thriving People, Leave and absenteeism, Work Health and Safety	
	403-3	Workers with high incidence or high risk of diseases related to their occupation		Dexus employees are not involved in occupational activities that have a high incidence or high risk of specific diseases
	403-4	Health and safety topics covered in formal agreements with trade unions	Sustainability Data Supplement , page 14 – Thriving People, Recruitment	
GRI 416: Customer health and safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Disclosures on Management Approach , Future Enabled Customers and Strong Communities, pages 35-36 – customer and occupant health and safety Annual Report , page 52 – People and capabilities, safety audit score	
Economic impact on local communities				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report , pages 22-27 – Material issues and risks Sustainability Performance Pack , page 4 – Material Issues Disclosures on Management Approach , pages 2-3 – Management approach by material issue	
	103-2	The management approach and its components	Disclosures on Management Approach , Future Enabled Customers and Strong Communities, pages 33-39 Sustainability Performance Pack , pages 27-37 – Future Enabled Customers and Strong Communities	
	103-3	Evaluation of the management approach	Disclosures on Management Approach , Future Enabled Customers and Strong Communities, pages 33-39 Sustainability Performance Pack , pages 27-37 – Future Enabled Customers and Strong Communities Sustainability Data Supplement , pages 18-20, Future Enabled Customers and Strong Communities	
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	Annual Report , pages 38-49 – Properties Sustainability Performance Pack , page 13-19 – Leading cities Sustainability Performance Pack , pages 27-37 – Future Enabled Customers and Strong Communities	



GRI Standard	Number	Disclosure	Reference	Remarks/Omissions
	203-2	Significant indirect economic impacts	Sustainability Performance Pack , page 13-19 – Leading Cities Sustainability Performance Pack , pages 27-37 – Future Enabled Customers and Strong Communities	
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Disclosures on Management Approach , Future Enabled Customers and Strong Communities, pages 33-39 Disclosures on Management Approach , Leading Cities, pages 14-23	
	413-2	Operations with significant actual and potential negative impacts on local communities	Sustainability Performance Pack , pages 27-37 – Future Enabled Customers and Strong Communities	No potential or actual material negative impacts identified. Positive impacts are provided in Community performance.
Sector Disclosure: Construction and Real Estate Sector Disclosures 2016	G4-CRE7	Number of persons voluntarily and involuntarily displaced and/or resettled by development, broken down by project		No people were physically displaced as a result of Dexus operations.
Supply chain management				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report , pages 22-27 – Material issues and risks Sustainability Performance Pack , page 4 – Material Issues Disclosures on Management Approach , pages 2-3 – Management approach by material issue	
	103-2	The management approach and its components	Disclosures on Management Approach , Supply Chain, pages 40-48 Sustainability Performance Pack , pages 27-37 – Future Enabled Customers and Strong Communities	
	103-3	Evaluation of the management approach	Disclosures on Management Approach , Supply Chain, pages 40-48 Sustainability Performance Pack , pages 27-37 – Future Enabled Customers and Strong Communities Sustainability Data Supplement , pages 18-20, Future Enabled Customers and Strong Communities	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Sustainability Performance Pack , pages 35-37 – Supply chain management Disclosures on Management Approach , Supply Chain, pages 40-48	
	308-2	Negative environmental impacts in the supply chain and actions taken		In FY19 Dexus did not receive any complaints or grievances regarding negative environmental impact due to supplier and service provider activities.
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Sustainability Performance Pack , pages 35-37 – Supply chain management Disclosures on Management Approach , Supply Chain, pages 40-48	
	414-2	Negative social impacts in the supply chain and actions taken	Sustainability Performance Pack , pages 35-37 – Supply chain management Disclosures on Management Approach , Supply Chain, pages 40-48	In FY19 Dexus continued to monitor industry dialogue regarding labour practices and the potential impacts within its supply chain, with no material impacts identified through monitoring of suppliers. Dexus continues to enhance its supplier engagement and assessment process to improve data collection and reporting regarding supplier performance including labour practices.
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers		100% of operational expenditure for the group's managed portfolio are Australian based suppliers (includes Australian divisions of international companies).
Human rights				



GRI Standard	Number	Disclosure	Reference	Remarks/Omissions
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report , pages 22-27 – Material issues and risks Sustainability Performance Pack , page 4 – Material Issues Disclosures on Management Approach , pages 2-3 – Management approach by material issue	
	103-2	The management approach and its components	Disclosures on Management Approach , Thriving People – Human Rights, page 31 Disclosures on Management Approach , Supply Chain, pages 40-48	
	103-3	Evaluation of the management approach	Disclosures on Management Approach , Thriving People, page 32 Disclosures on Management Approach , Supply Chain, pages 40-48 Sustainability Data Supplement , pages 7-17, Thriving People Sustainability Performance Pack , pages 35-37 – Supply chain management Sustainability Data Supplement , page 20, Supply chain	
GRI 412: Human Rights Assessment 2016	412-1	Operations that have been subject to human rights reviews or impact assessments	Sustainability Performance Pack , pages 35-37 – Supply chain management Disclosures on Management Approach , Thriving People, pages 24-32 Disclosures on Management Approach , Supply Chain, pages 40-48 Sustainability Data Supplement , page 13 – Thriving People, Work Health and Safety	
	412-2	Employee training on human rights policies or procedures	Sustainability Data Supplement , page 16 – Thriving People, Training and development Disclosures on Management Approach , Thriving People, pages 24-32 Human Rights Policy	
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Sustainability Performance Pack , pages 35-37 – Supply chain management Disclosures on Management Approach , Supply Chain, pages 40-48	
Climate change impacts, Emissions				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report , pages 22-27 – Material issues and risks Sustainability Performance Pack , page 4 – Material Issues Disclosures on Management Approach , pages 2-3 – Management approach by material issue Disclosures on Management Approach , Enriched Environment, page 49	
	103-2	The management approach and its components	Disclosures on Management Approach , Enriched Environment, pages 49-60 Sustainability Performance Pack , pages 38-55 – Enriched Environment	
	103-3	Evaluation of the management approach	Disclosures on Management Approach , Enriched Environment, page 60 – Evaluation and process improvement Sustainability Performance Pack , pages 38-55 – Enriched Environment Sustainability Data Supplement , pages 21-40, Enriched Environment	
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	Sustainability Performance Pack , pages 46-50 – Enriched Environment – Climate related financial risks and opportunities 2019 CDP Report , pages 8-26 – Module C2: Risks and opportunities	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Sustainability Data Supplement , pages 21-40, Enriched Environment Reporting criteria	
	305-2	Energy indirect (Scope 2) GHG emissions	Sustainability Data Supplement , pages 21-40, Enriched Environment Reporting criteria	



GRI Standard	Number	Disclosure	Reference	Remarks/Omissions
	305-3	Other indirect (Scope 3) GHG emissions	Sustainability Data Supplement , pages 21-40, Enriched Environment Reporting criteria	
	305-4	GHG emissions intensity	Sustainability Data Supplement , pages 21-40, Enriched Environment	
	305-5	Reduction of GHG emissions	Sustainability Performance Pack , pages 38-55 – Enriched Environment Sustainability Data Supplement , pages 21-40, Enriched Environment Disclosures on Management Approach , Enriched Environment, pages 49-60	
	305-6	Emissions of ozone-depleting substances (ODS)	Sustainability Data Supplement , page 32 – Enriched Environment – Emissions of ozone depleting substances	
	305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions		In FY19 Dexus estimates it emitted the following air emissions through combustion of natural gas and diesel within generators, cogeneration engines and fire pumps: 25.1 tonnes of Nitrogen oxides (NOx), 7.4 tonnes of Carbon Monoxide (CO), 0.1 tonnes of Sulphur Dioxide (SOx), 1.2 tonnes of particulate matter ≤ 2.5µm, 1.2 tonnes of particulate matter ≤ 10µm, and 1 tonne of volatile organic compounds (VOCs)
Sector Disclosure: Construction and Real Estate Sector Disclosures 2016	G4-CRE1	Building energy intensity	Sustainability Performance Pack , page 52 – Enriched Environment, Group managed portfolio consumption, emissions and waste on an intensity basis Sustainability Data Supplement , pages 21-40 – Enriched Environment	Building energy intensity is reported in megajoules per square metre rather than kilowatt-hours per square metre.
	G4-CRE3	Greenhouse gas emissions intensity from buildings	Sustainability Performance Pack , page 52 – Enriched Environment, Group managed portfolio consumption, emissions and waste on an intensity basis Sustainability Data Supplement , pages 21-40 – Enriched Environment	
Energy efficiency, Water use, Waste management				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report , pages 22-27 – Material issues and risks Sustainability Performance Pack , page 4 – Material Issues Disclosures on Management Approach , pages 2-3 – Management approach by material issue Disclosures on Management Approach , Enriched Environment, page 49	
	103-2	The management approach and its components	Disclosures on Management Approach , Enriched Environment, pages 49-60 Sustainability Performance Pack , pages 38-55 – Enriched Environment	
	103-3	Evaluation of the management approach	Disclosures on Management Approach , Enriched Environment, page 60 – Evaluation and process improvement Sustainability Performance Pack , pages 38-55 – Enriched Environment Sustainability Data Supplement , pages 21-40, Enriched Environment	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Sustainability Data Supplement , pages 21-40, Enriched Environment – Group managed portfolio – environmental inventory	
	302-2	Energy consumption outside of the organization		Information on upstream energy consumption outside Dexus's organisation boundary relates to energy consumed by suppliers providing products and services to Dexus. Dexus has engaged with key suppliers to request information, and suppliers have stated that energy data is not available. Downstream energy consumption relates to energy consumption by tenants occupying Dexus buildings. Dexus collects data for tenants across a proportion of properties, however this data falls outside of the operational control boundary used for public disclosure.
	302-3	Energy intensity	Sustainability Data Supplement , pages 21-40, Enriched Environment – Group managed portfolio – Consumption/emissions on an intensity basis	



GRI Standard	Number	Disclosure	Reference	Remarks/Omissions
GRI 303: Water 2016	302-4	Reduction of energy consumption	Sustainability Performance Pack , pages 38-55 – Enriched Environment Sustainability Data Supplement , pages 21-40, Enriched Environment Disclosures on Management Approach , Enriched Environment, pages 49-60 2019 CDP Report – Module: Targets and performance– Question C4.3b	
	302-5	Reductions in energy requirements of products and services	Disclosures on Management Approach , Enriched Environment, pages 49-60 Sustainability Performance Pack , page 45 – Enriched Environment, Green Star and National Australian Build Environment Ratings System (NABERS)	
	303-1	Water withdrawal by source	Sustainability Data Supplement , page 30, Enriched Environment – Water consumption by source	
	303-2	Water sources significantly affected by withdrawal of water	Sustainability Data Supplement , page 30, Enriched Environment – Water consumption by source	Water used in Dexus operations is sourced from metropolitan water authorities and is not deemed as having a significant impact as per GRI definition. Dexus operates water recycling plants at 1 Bligh Street Sydney, and 123 Albert Street and 145 Ann Street in Brisbane. Dexus also obtains water from on-site rainwater harvesting across several properties and draws water from a recharged bore at Willows Shopping Centre.
GRI 306: Effluents and Waste 2016	303-3	Water recycled and reused	Sustainability Data Supplement , page 30, Enriched Environment – Water consumption by source	
	306-1	Water discharge by quality and destination		All water from Dexus properties is discharged as sewage to water utilities, with some water recycling conducted using on-site greywater/blackwater plants at 1 Bligh Street Sydney, and 123 Albert Street and 145 Ann Street in Brisbane. Stormwater is harvested for use on site or discharged via stormwater drainage. Downstream wastewater, particularly retailers trade wastewater allowance relates to tenants occupying Dexus buildings, and is not material due to its low toxicity.
	306-2	Waste by type and disposal method	Sustainability Data Supplement , pages 22 and 31, Enriched Environment – Group-managed portfolio – Consumption emissions on an intensity basis, and Waste and recycling from property operations by stream 2019 Assurance Report , page 3 – 2019 PwC Assurance Opinion and Criteria – Parameters used in the preparation of the subject matter – Environment	
	306-3	Significant spills	Sustainability Data Supplement , page 31– Enriched Environment – Waste and recycling from property operations by stream	
	306-4	Transport of hazardous waste	Sustainability Data Supplement , page 31– Enriched Environment – Waste and recycling from property operations by stream	
	306-5	Water bodies affected by water discharges and/or runoff		There have been no water bodies nor related habitats that have been significantly affected by water discharges from any Dexus facility this year.
Biodiversity				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report , pages 22-27 – Material issues and risks Sustainability Performance Pack , page 4 – Material Issues Disclosures on Management Approach , pages 2-3 – Management approach by material issue Disclosures on Management Approach , Enriched Environment, page 49	
	103-2	The management approach and its components	Disclosures on Management Approach , Enriched Environment, pages 49-60 Sustainability Performance Pack , pages 46 – Enriched Environment, Biodiversity	



GRI Standard	Number	Disclosure	Reference	Remarks/Omissions
	103–3	Evaluation of the management approach	Disclosures on Management Approach , Enriched Environment, page 60 – Evaluation and process improvement Sustainability Performance Pack , page 46 – Enriched Environment, Biodiversity	
GRI 304: Biodiversity 2016	304–2	Significant impacts of activities, products, and services on biodiversity	Sustainability Performance Pack , page 46 – Enriched Environment, Biodiversity	The Dexus Biodiversity Policy sets out how Dexus protects and enhances biodiversity through its activities.

