



# Green Star Fitouts

For corporate tenants

Better fitouts,  
today and tomorrow.



Founded by the Green Building Council of Australia (GBCA) in 2003, Green Star is an internationally recognised rating system setting the standard for healthy, resilient, positive buildings and places.

Using Green Star, the Green Building Council of Australia has certified thousands of buildings, interiors and precincts around the country, driving better buildings for today and tomorrow.

-  Reducing the impact of climate change
-  Enhancing our health and quality of life
-  Restoring and protecting our planet's biodiversity and ecosystems
-  Driving resiliency in buildings, fitouts, and communities
-  Contributing to market transformation and a sustainable economy.



Tonsely, SA, Renewal SA, 6 Star Green Star – Communities rating v1.1

# Workplace fitouts shape more than how a space looks.

They influence how people work and connect, carry your brand, and define the daily experience of everyone who walks through the door, especially for your most important asset – your people.

But while fitouts shape the visible experience of a space, they also carry impacts that are far less obvious. They are one of the largest and fastest-growing sources of carbon in buildings<sup>1</sup>, generate significant waste,<sup>2</sup> and – if not designed to adapt – can drive higher costs, repeated disruption and reduced performance for both the organisation and its people.<sup>3</sup>

For a long time, these impacts sat outside the spotlight. But as expectations rise around circularity, climate performance and healthier interiors, these once-hidden impacts can no longer be overlooked.

## In this document:

- The hidden impacts of fitouts
- The opportunity: turning risks into value
- Using Green Star Fitouts in your next workplace redesign

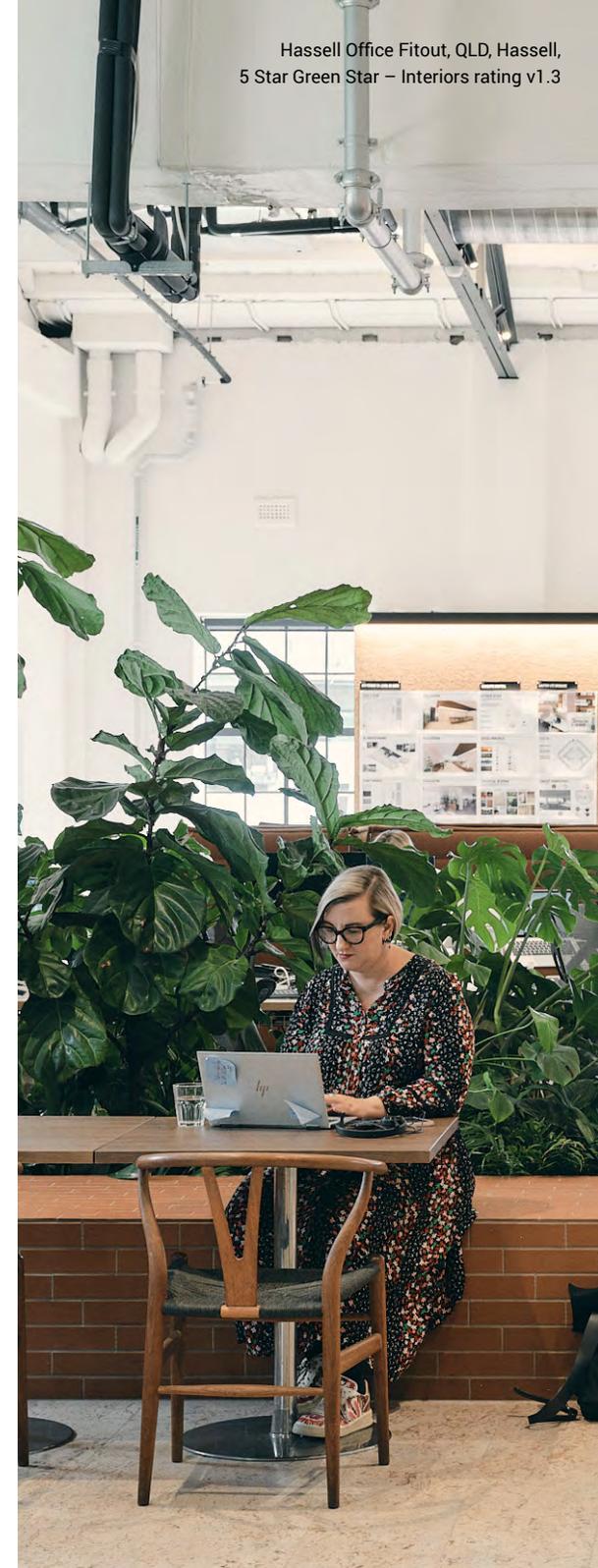
## Green Star Fitouts provides a practical way forward

Developed by leading sustainability experts, Green Star Fitouts provides a clear framework for smarter decisions from the outset – enabling teams to deliver fitouts that are healthier, lower-carbon, lower-waste and designed to evolve over time. Workplaces that don't just perform today, but adapt for tomorrow.

Whether you're upgrading a single workplace or managing a national portfolio, Green Star Fitouts offers a clear pathway to reduce Scope 3 emissions, cut waste and carbon risk, and create workplaces where people thrive.

At the Green Building Council of Australia, we see every day that high-performing interiors never have to compromise great design. The most inspiring spaces can also be healthier, lower-impact and future-ready – contributing to a better today, and tomorrow.

Green Star Fitouts  
Better fitouts, today and tomorrow



## SECTION 1

# The hidden impacts of fitouts

Every fitout decision shapes the experience of a workplace. Those same decisions carry hidden carbon, waste, health and business impacts that can no longer be overlooked.



# Carbon

Fitouts are one of the biggest sources of carbon in buildings.

When undertaking a workplace redesign, fitouts are often viewed through the lens of design, cost and delivery timelines. But they are also one of the **biggest and fastest-growing sources of carbon in buildings.**<sup>1</sup>

Fitouts are recognised as the second-largest contributor to lifecycle emissions, accounting for 32% of a commercial building's total carbon impact.<sup>1</sup>

As operational emissions continue to fall, the relative impact of embodied carbon is rising — bringing fitout emissions into sharper focus.<sup>4</sup>

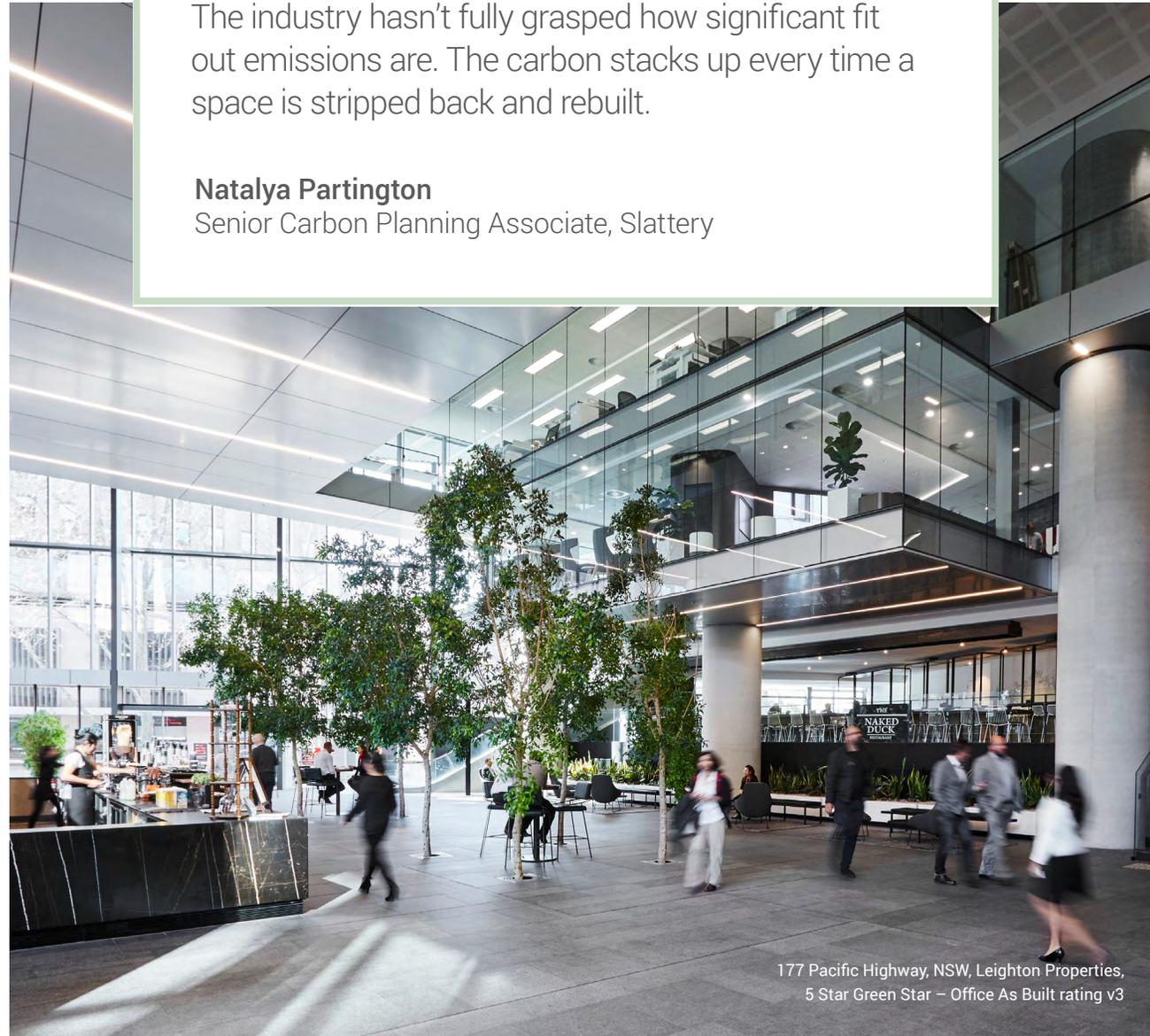
Because fitout emissions sit within Scope 3, they directly influence climate reporting, governance obligations and corporate credibility.



The industry hasn't fully grasped how significant fit out emissions are. The carbon stacks up every time a space is stripped back and rebuilt.

**Natalya Partington**

Senior Carbon Planning Associate, Slattery



177 Pacific Highway, NSW, Leighton Properties,  
5 Star Green Star – Office As Built rating v3

## Why fitout emissions matter for corporate tenants



### From 2026, large organisations must report Scope 3 emissions

Australia's climate disclosure regime requires large organisations to report Scope 3 emissions<sup>5</sup>, placing fitouts and their embodied carbon firmly in the spotlight for corporate tenants. This means organisations must understand and publicly disclose the emissions associated with their workplaces, including the impact of refurbishments and new leases.



### Fitout emissions influence climate targets and credibility

There is a growing shift from setting high-level climate ambitions to establishing explicit Scope 3 targets. In 2024 alone, the number of ASX 200 companies with Scope 3 targets increased by 35%<sup>6</sup>, a trend expected to accelerate as more organisations align with the Science Based Targets initiative. Together, these shifts signal a clear expectation to measure and reduce material Scope 3 emissions – including those from fitouts. If left unmanaged, fitout emissions can undermine the credibility of climate targets and create gaps in transition plans.



### The shift to low-carbon workplaces is already underway

Demand for low-carbon tenancies is projected to exceed supply by 70%<sup>7</sup> across major cities, and expectations are accelerating. 72% of JLL's cost management leads report rising demand for sustainable fitouts.<sup>8</sup> In this context, a carbon-intensive fitout doesn't just increase emissions – it can send the wrong signal to employees, customers and shareholders.



# Waste

Every new fitout generates significant waste – not just at installation, but across its entire lifecycle.

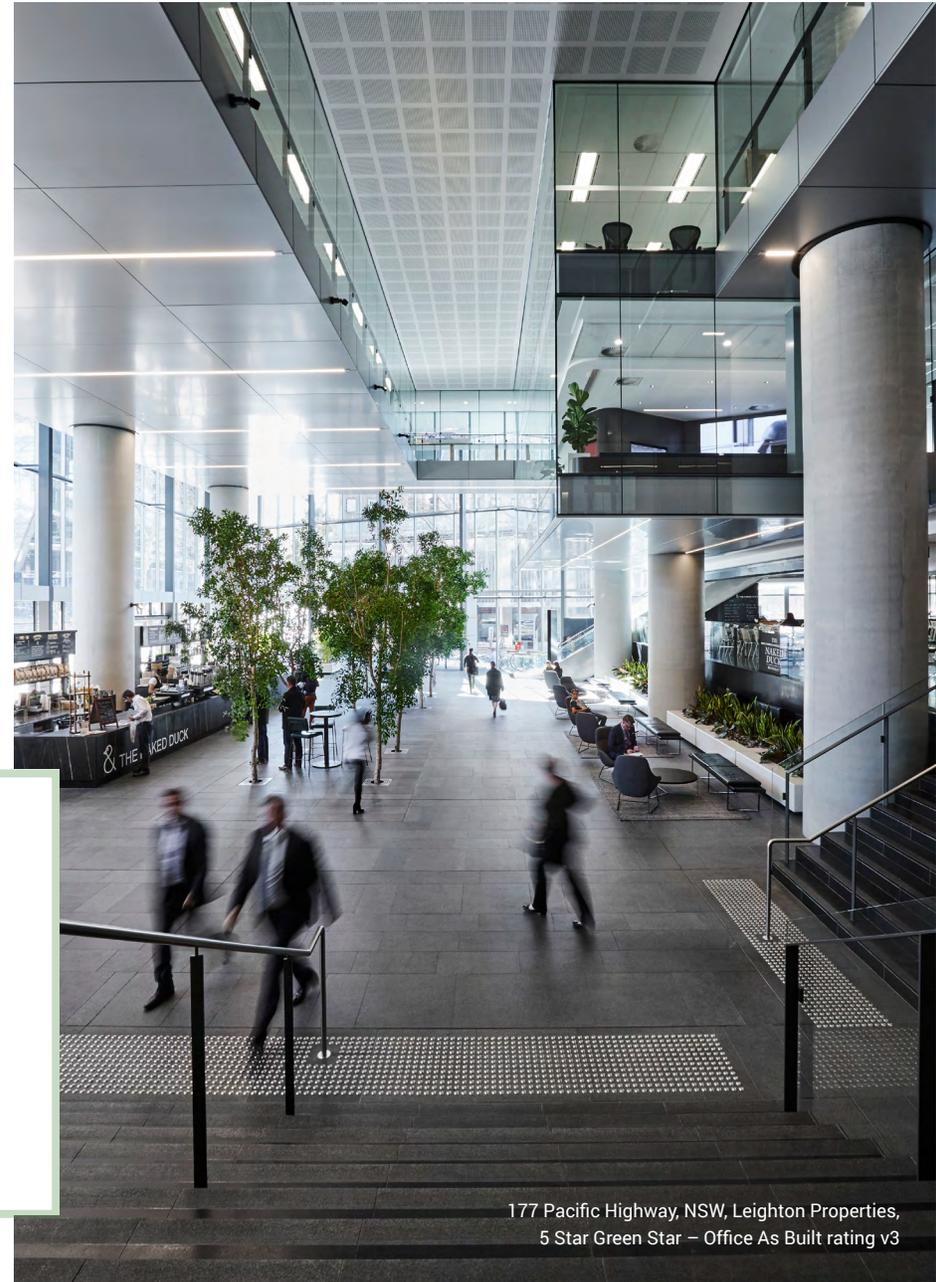
The average commercial fitout produces 368.6 tonnes of waste, with around \$105 per m<sup>2</sup> lost on materials that are ordered, installed and ultimately discarded<sup>2</sup>. For a typical 2,000 m<sup>2</sup> office, that equates to **more than \$210,000 in wasted materials per fitout**.

When spaces are not designed to adapt, these costs repeat. As

workplace needs shift, materials are stripped out and replaced long before the end of their useful life – driving further waste, disruption and expense.<sup>3</sup>

As expectations tighten around circularity, this presents a growing risk for organisations.

Waste-intensive fitouts increasingly translate into higher costs, Scope 3 emissions exposure and brand risk – making adaptability and material efficiency critical considerations from the outset.



“

If a product is designed to last 10 to 15 years but only serves a five-year lease, you can lose up to 50% of the original investment. In the simplest terms, we're wasting money – and everyone in the supply chain feels the impact.

**Clayton Bristow,**  
Managing Director, FF&3

177 Pacific Highway, NSW, Leighton Properties,  
5 Star Green Star – Office As Built rating v3



## Know the risks in a tightening circularity landscape

Australia's new Circular Economy Framework<sup>9</sup> sets a national ambition to double circularity over the next decade – signalling rising pressure on waste generation, disposal, resource recovery and reporting. In this context, short-lived, waste-heavy fitouts are increasingly viewed as a liability.

### Three emerging risks for corporate tenants:



#### Scope 3 reporting and governance expectations

Waste-intensive fitouts inflate a tenant's Scope 3 emissions<sup>1</sup> and can leave organisations out of step with circularity standards<sup>8</sup>. Every deficit, relocation or refurbishment creates a measurable Scope 3 impact – one that large organisations will need to disclose from 2026.



#### Escalating waste and disposal costs

Rising landfill levies<sup>10</sup> and disposal charges mean the cost of every strip-out or refresh is increasing. Waste must be removed, transported and processed – costs typically borne by tenants and likely to continue escalating.



#### Brand, ESG and workforce credibility

Short-lived, waste-heavy interiors can undermine sustainability commitments and negatively influence perceptions among investors, employees and customers. Investor scrutiny is rising: 22% of investors in 2025 now integrate circular economy risks and opportunities into their assessments – up from 12% in 2023.<sup>11</sup>

# Health and wellbeing

The base building sets the foundation for health and wellbeing – but fitout decisions determine what people breathe, see, hear and feel every day.

From materials and layout to finishes and furniture, fitout choices directly shape indoor environmental quality, daily comfort, productivity and the wellbeing of your people.



## Air quality

Fitout materials such as paints, adhesives, sealants, joinery, flooring and furniture can emit VOCs long after installation. These compounds can irritate the eyes, skin and airways and cause headaches and fatigue.<sup>13</sup>



## Lighting quality

Light fixture selection affects brightness, glare, eye strain and circadian rhythm support. Partition heights and furniture placement influence daylight penetration.<sup>14</sup>



## Acoustics

Fitout elements like partitions, carpets and layout shape how sound moves. Excessive noise exposure has been linked to distraction and stress.<sup>12</sup>



## Layout & Amenity Access

Workstation design affects posture and comfort, while the placement of meeting rooms, quiet zones and social spaces shapes ease of use.



## Thermal Comfort

Partitions, furniture layouts and added equipment can change how air moves through a space, leading to hot or cold zones. Research shows temperatures outside 22–26°C can reduce creative thinking performance.<sup>15</sup>



## Biophilia

Fitout choices determine access to greenery, natural finishes and restorative spaces. One study found workers chose biophilic areas 3× more often, stayed 5× longer, and showed 25% higher utilisation.<sup>16</sup>

## Why clear health benchmarks matter in workplace fitouts

Workplace health outcomes are shaped by the decisions made during fitout delivery. Without clear benchmarks, well-intentioned choices can fall short of best practice – locking in outcomes that affect comfort, satisfaction and performance for years to come.

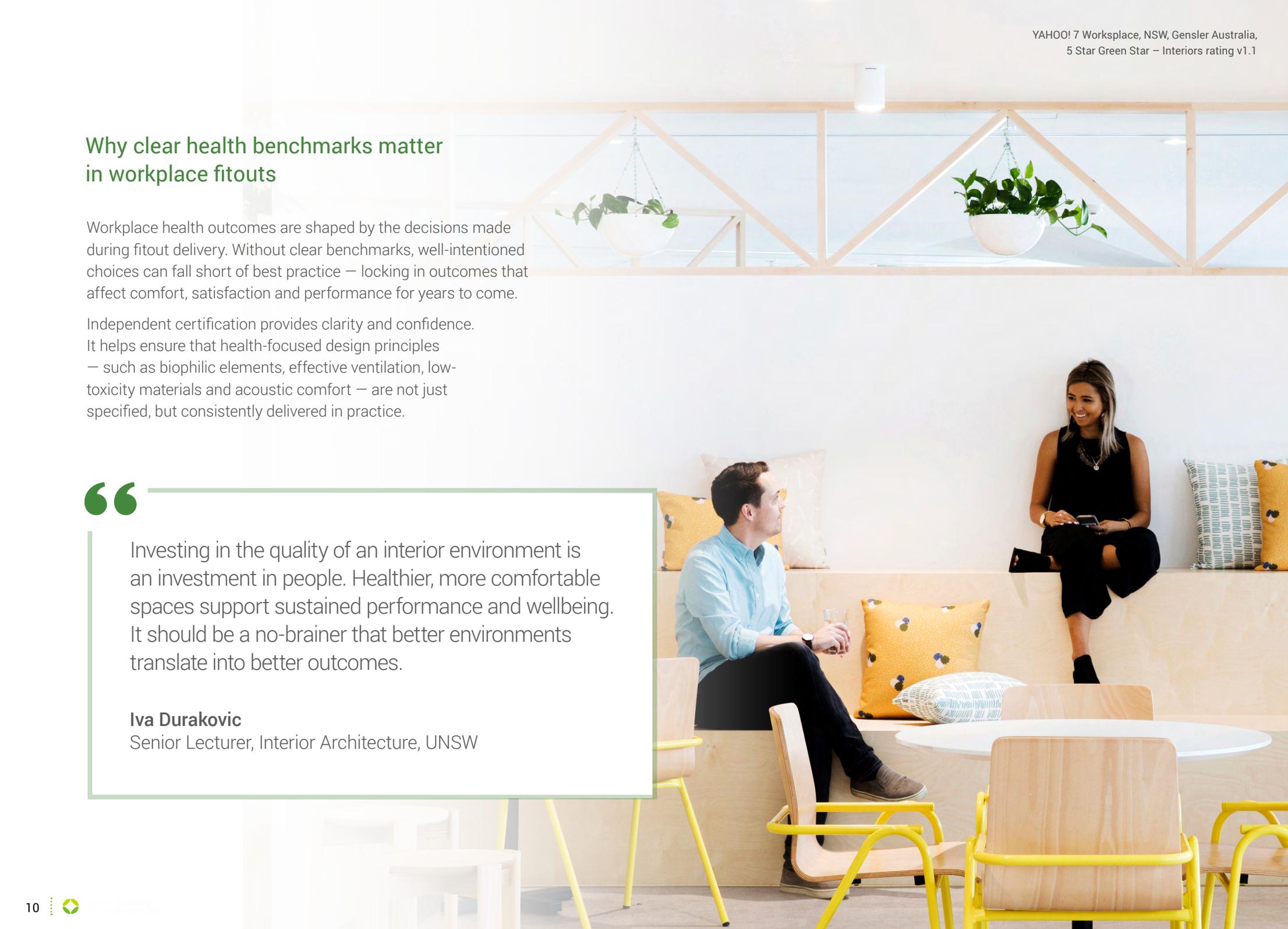
Independent certification provides clarity and confidence. It helps ensure that health-focused design principles – such as biophilic elements, effective ventilation, low-toxicity materials and acoustic comfort – are not just specified, but consistently delivered in practice.



Investing in the quality of an interior environment is an investment in people. Healthier, more comfortable spaces support sustained performance and wellbeing. It should be a no-brainer that better environments translate into better outcomes.

**Iva Durakovic**

Senior Lecturer, Interior Architecture, UNSW



# People and productivity

The fitout is a strategic lever for productivity, engagement and organisational performance. For corporate tenants, it shapes how people work, how they feel at work – and whether the workplace supports broader business goals.



## Productivity and performance

Fitouts that support different modes of work – focus, collaboration and recovery – enable people to perform at their best. Access to quiet, well-designed spaces matters: 66% of office workers say quiet areas are very or extremely important for productivity.<sup>17</sup> Organisations investing in better workplace design report tangible returns, with 88% seeing productivity gains and 65% reporting reduced employee turnover.<sup>17</sup>



## Engagement and return to the office

As hybrid work reshapes where work happens, the quality of the workplace increasingly determines why people come in. The physical environment plays a critical role in engagement and culture. A survey found that employees with higher job satisfaction (scoring 70+ out of 100) reported much higher satisfaction with their workplace environment – 84 compared with 52 among less satisfied employees.<sup>17</sup>



## Talent, brand and expectations

Workplace quality has become a key differentiator in attracting and retaining talent. 62% of leaders view workplace design as essential to attracting top talent.<sup>17</sup> 83% of new hires at Arup's Melbourne workplace said health and wellbeing design features influenced their decision to join.<sup>18</sup>

After achieving a Green Star rating for its fitout, DCCEEW surveyed staff on workplace experience:



We were very happy to discover that, on average, 65% of people agreed or strongly agreed that the changes had a positive impact on workplace experience.

**Janet Shelly**

Director Sustainability,

Department of Climate Change, Energy, the Environment and Water



# Credibility

The workplace fitout is one of the most visible expressions of an organisation's values. Waste-heavy, carbon-intensive or unhealthy fitouts can quietly undermine credibility – at a time when scrutiny on an organisation's sustainability credentials has never been greater.

## What the numbers tell us



### Consumers

Sustainability expectations are rising.

- **85% of Australians** are concerned about the amount of waste and consumption in society, while concern about climate change continues to rise<sup>9</sup>
- **Two-thirds of consumers** want businesses to take more action to embrace the circular economy<sup>9</sup>



### Employees

Employees expect care and responsibility

- **75% of employees** expect workplaces to actively support their health and wellbeing<sup>21</sup>
- **71% of office workers** and **82% of business leaders** believe the physical workplace communicates the quality and character of an organisation<sup>17</sup>



### Investors

Investors are actively scrutinising environmental claims.

- **100+ investigations** into misleading environmental claims are currently underway by the ACCC<sup>19</sup>
- **85% of investors** say greenwashing is a growing concern<sup>20</sup>



### Government

Government is already driving demand for more sustainable fitouts through policies that mandate or formally recognise Green Star as a delivery pathway.

- Commonwealth Environmentally Sustainable Procurement (ESP) Policy<sup>22</sup>
- Net Zero Government Operations Strategy<sup>23</sup>
- NSW Net Zero Government Operations Policy<sup>24</sup>
- WA Government Office Accommodation Standards<sup>25</sup>

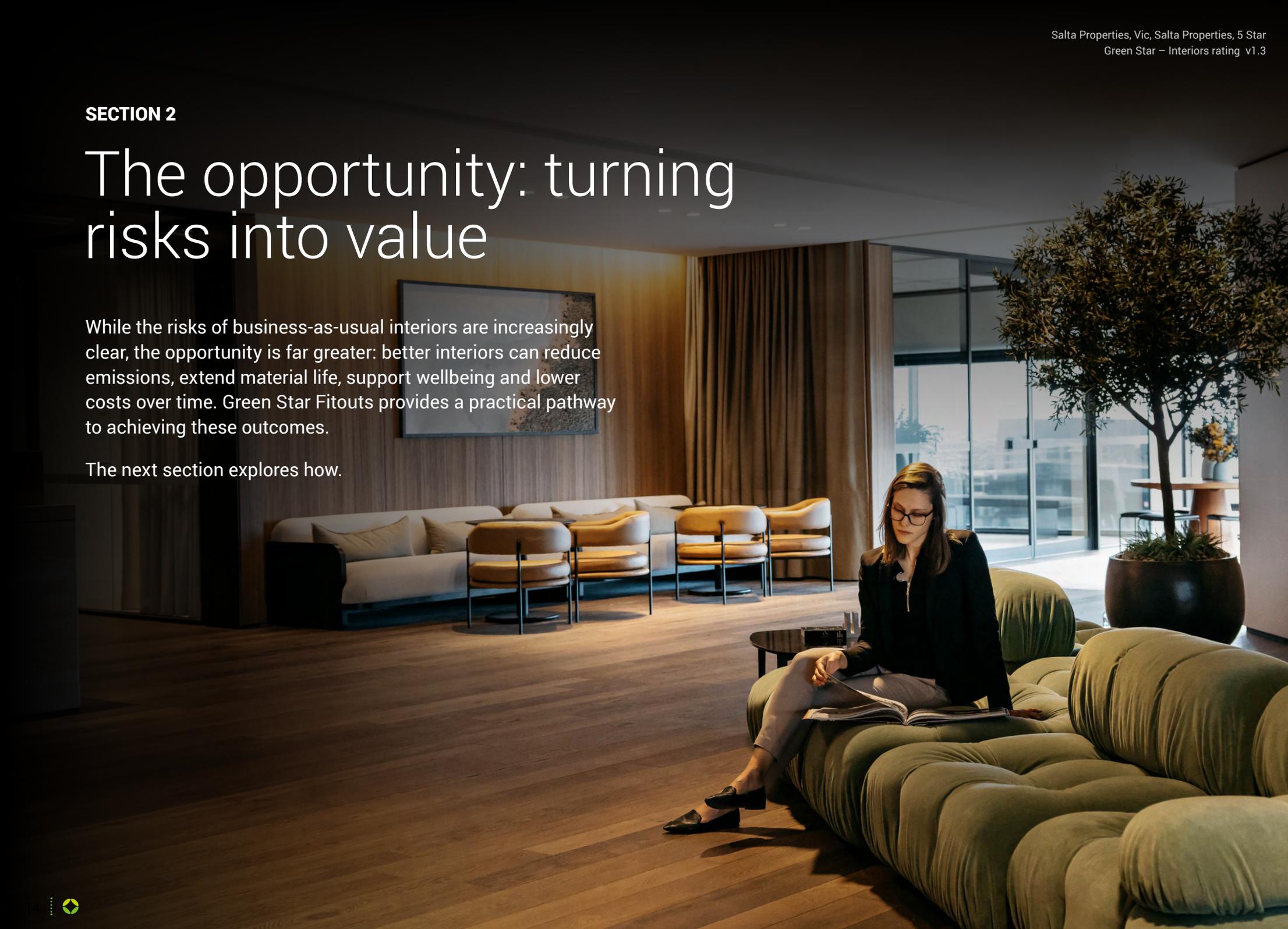


## SECTION 2

# The opportunity: turning risks into value

While the risks of business-as-usual interiors are increasingly clear, the opportunity is far greater: better interiors can reduce emissions, extend material life, support wellbeing and lower costs over time. Green Star Fitouts provides a practical pathway to achieving these outcomes.

The next section explores how.





# Green Star Fitouts: a framework for better interiors

Green Star Fitouts is a clear, practical framework built around six priority areas that matter most. Developed by leading sustainability experts, it gives project teams a ready-made pathway to deliver lower-carbon, lower-waste, healthier and more adaptable fitouts – designed to perform today and evolve for tomorrow.

## The six foundations of better fitouts



### Circular

Embeds circularity enablers throughout the design and construction of the fitout.



### Responsible

Recognises activities that ensure the fitout is designed, procured, built, and handed over in a responsible manner.



### Healthy

Promotes actions and solutions that improve the physical and mental health of occupants.



### Positive

Encourages a positive contribution to key environmental issues of carbon, water, and the impact of materials.



### People

Encourages solutions that address the social health of occupants.



### Leadership

Recognises projects that set a strategic direction, build a vision for industry, or enhance the industry's capacity to innovate.



# Carbon: unlocking lower carbon interiors

Green Star Fitouts provides clear, practical guidance to help corporate tenants reduce the carbon impact of their workplaces - helping reduce Scope 3 emissions impact and meet ESG goals.

## How Green Star Fitouts helps you reduce carbon



### Reduce upfront carbon through design and material decisions

The framework sets clear targets for lowering upfront carbon early in design – while giving teams the flexibility to choose solutions that best fit their project.



### Extend material life to minimise repeated emissions

Guidance sets clear targets that steer project teams toward interiors that adapt more easily and minimise replacement cycles – reducing the repeated embodied carbon impacts of fitouts over a building's life.



### Cut operational carbon through smarter energy choices

Green Star Fitouts guides teams on how to eliminate fossil fuels, use high-efficiency systems and transition to renewable energy in areas under your control as a tenant. This directly reduces operational emissions while helping you meet your climate commitments.



### Compensate for what can't be avoided

Where emissions can't be fully eliminated, Green Star Fitouts provides direction on how to compensate for residual upfront carbon in a credible, transparent way.

# Circularity: designing interiors that reduce waste and adapt over time

Green Star Fitouts gives tenants clear direction on how to support more circular fitouts – reducing waste, extending material life and staying ahead of tightening circularity expectations.

## How Green Star Fitouts helps you create more adaptable workplaces



### Keep materials in use for longer

Green Star Fitouts guides project teams to identify what can be reused by setting clear targets and providing consistent ways to measure and calculate circular outcomes. This reduces upfront emissions and avoids unnecessary replacement cycles – one of the key drivers of waste and embodied carbon in fitouts.



### Design for adaptability, not demolition

Green Star Fitouts provides direction on how to embed flexibility through modular systems, multifunctional layouts and adaptable service models. This helps fitouts evolve over time without generating large volumes of waste during every change of needs.



### Enable future reuse from the start

The framework sets clear expectations for creating a digital asset register, ensuring today's fitout becomes tomorrow's resource. This supports material recovery and helps keep valuable products in circulation rather than landfill.



### Choose responsible products

Green Star Fitouts includes practical tools to help teams source responsibly manufactured products and maximise resource recovery during delivery. This removes guesswork and ensures products meet clear, credible standards – addressing a challenge many teams struggle with.





We need to design for longevity, modularity and reuse. If products can be repaired, reupholstered or adapted rather than replaced, we reduce waste and preserve value over time. Circularity isn't just an environmental imperative — it's a commercial one.

**Clayton Bristow**  
Managing Director, FF&3



## Health and wellbeing: creating interiors that support people everyday

### How Green Star Fitouts supports healthier interiors



#### Cleaner air and low-toxicity materials

Green Star Fitouts sets expectations for low-VOC materials, reduced chemical exposure and improved indoor air quality, ensuring spaces support occupant health rather than undermine it.



#### Better comfort through lighting, acoustics and thermal performance

The framework provides direction on designing for high-quality lighting, effective acoustic performance and thermal comfort – three of the biggest drivers of occupant satisfaction and productivity.



#### Ergonomic, inclusive and supportive layouts

Guidance on ergonomics, amenity and accessibility helps ensure spaces are comfortable, inclusive and supportive for a diverse range of users.



#### Connection to nature and place

Green Star Fitouts encourages incorporating biophilic design elements and natural materials, supporting wellbeing.

# Choosing responsible products with confidence

One of the biggest challenges in any fitout is knowing which materials are genuinely responsible. With thousands of products on the market – and rising scrutiny around greenwashing – project teams often struggle to identify options that have a lower environmental impact, are transparent, respect human rights and support a circular economy.

The **Responsible Products framework** provides a clear, structured way to navigate this complexity. Through the Responsible Products **score checker**, teams can search recognised product certification initiatives and understand how certified products score against Green Star requirements.

This makes it far easier to identify materials that are environmentally responsible, transparent, ethically produced and circular – and, in turn, secure the Green Star points needed to achieve certification.



## Reducing cost through better fitout design

For tenants, fitout decisions have a direct impact on costs — not just at delivery, but over the life of the workplace. Spaces that are more adaptable, durable and efficient to operate are easier to update, cost less to run, and remain fit for purpose as business needs change.

### How Green Star Fitouts can help reduce cost



#### Reduce upfront spend through smarter reuse

The framework helps teams identify where existing materials, furniture and equipment can be retained or reused before purchasing new, helping lower procurement costs and reduce demolition and disposal expenses.



#### Design spaces that can evolve with changing needs

Guidance on flexible layouts, maintainable materials and adaptable systems helps reduce the need for major interventions as teams grow, shrink or change. This supports lower churn costs and fewer costly fitout refreshes over time.



#### Lower operating costs through efficient systems

Direction on energy-efficient lighting, equipment and HVAC, along with water-efficient fixtures and tenancy-level metering, helps tenants better manage energy and water use — reducing ongoing bills and improving operational efficiency.

# Myth: Green Star Fitouts add significant cost to projects

Evidence from completed Green Star Interiors projects shows the cost uplift is modest and predictable, even at higher certification levels.

Typical share of total project budget associated with Green Star certification:



# Unlocking opportunities through certification

Certification strengthens everything you deliver through Green Star Fitouts. Here are four opportunities you unlock only with certification:



## Easier, more robust reporting

Independent certification provides clear, structured documentation aligned to recognised standards – supporting ESG reporting, investor disclosure and internal governance. It simplifies evidence gathering and strengthens the credibility of what you report.



## Reduced reputational risk

With 100+ACCC investigations<sup>19</sup> underway and 85% of investors concerned about greenwashing<sup>20</sup>, scrutiny is rising. Independent certification protects your reputation by ensuring claims are credible, verified and defensible.



## Stronger alignment across stakeholders

Certification establishes a clear, shared benchmark for success. For tenants, this means smoother delivery, fewer surprises, and greater confidence that fitout decisions are delivering the outcomes you intend.



## Verified sustainability leadership

Certification shows that sustainability is a genuine priority – embedded in how you operate, not simply expressed in messaging. It aligns your brand with independently verified performance at a time when the market expects nothing less.



Space & Co Darling Park, NSW, GPT,  
6 Star Green Star – Interiors rating v1.3

## SECTION 3

# Using Green Star Fitouts in your next workplace design

How to integrate Green Star Fitouts into your workplace  
design strategy



# How to apply Green Star Fitouts to your next workplace

Green Star Fitouts is designed to work whether you're delivering a single workplace or managing fitouts across multiple locations. You can apply it in the way that best suits your organisation and portfolio.

## Apply Green Star Fitouts to single project

If you're redesigning or upgrading one workplace, Green Star Fitouts can be used as a one-off project framework. It helps guide decisions from design through to delivery, providing confidence that your fitout meets best-practice standards for sustainability, health and performance.

This approach is ideal for:

- A major office refurbishment or relocation
- A flagship workplace
- Piloting a higher-performing fitout approach

Space&Co

## Apply Green Star Fitouts across multiple workplaces

If you manage multiple tenancies or a national portfolio, Green Star Fitouts can be applied consistently across multiple projects. This supports a repeatable approach to fitouts, helping embed clear expectations, reduce variation and improve outcomes over time.

This approach is ideal for:

- Organisations with multiple offices or rolling fitout programs
- Standardising sustainability and wellbeing outcomes across
- Building a consistent workplace and ESG story



Space & Co Darling Park, NSW, GPT,  
6 Star Green Star – Interiors rating v1.3

# How Green Star Fitouts works



## Meet Minimum Expectations

All Green Star Fitouts projects must meet a set of Minimum Expectations. These establish a strong baseline – ensuring the fitout maximises opportunities to integrate reused products, delivers higher performance in energy, water and health, and aligns with key outcomes of the Climate Positive Pathway.



## Deliver on the Climate Positive Pathway

Projects must achieve a set of required credits that drive meaningful reductions in upfront and operational emissions. This supports owners and tenants in managing Scope 3 impacts across the fitout lifecycle.



## Achieve additional points

Beyond the required elements, projects target additional credits to reach their desired rating. Teams choose the pathways most relevant to their goals – whether that's carbon, circularity, health and wellbeing, responsible materials, cost efficiencies, or all of the above.



## What every Green Star Fitout must deliver

At the heart of Green Star Fitouts are a set of **Minimum Expectations**. Together, these create a consistent baseline that supports organisational climate goals, improves occupant experience and reduces environmental and operational impact. Every certified project must demonstrate it meets these expectations.



Identify opportunities to include reused elements in the fitout



Provide improved air quality and ensures procurement of low toxin materials



Be verified to work and be maintainable over time



Be water and energy efficient



Provide good lighting and acoustic comfort



Ensure almost all materials are low toxin



Be fully electric



Have lower upfront carbon



Be designed to consider the diverse needs of our population



Implement site practices that support a reduction in wasted materials

# Understanding the ratings

Green Star Fitouts offers three rating levels, providing flexibility depending on the ambition and scale of the project. Projects can also choose to obtain a Green Star Designed assessment, which demonstrates they are on track to achieve certification.



A 4 Star rated fitout is Best Practice compared to industry standard.



A 5 Star rated fitout demonstrates Australian Excellence.



A 6 Star rated fitout showcases World Leadership.

1	Minimum Expectations	✓	✓	✓
2	Climate Positive Pathway		✓ Meets Climate Positive Pathway requirements	✓ Meets Climate Positive Pathway requirements
3	Credit achievements		✓✓ Must achieve 20 points from a range of credits	✓✓✓ Must achieve 45 points from a range of credits.

# Better together: How all four Green Star rating tools strengthen your asset

When used together, Green Star Buildings, Green Star Performance and Green Star Fitouts create a connected, end-to-end approach to sustainability for your workplace.



**Green Star Fitouts** focuses on the interior spaces people use every day – ensuring they are healthy, low-impact and ready to adapt as needs change.

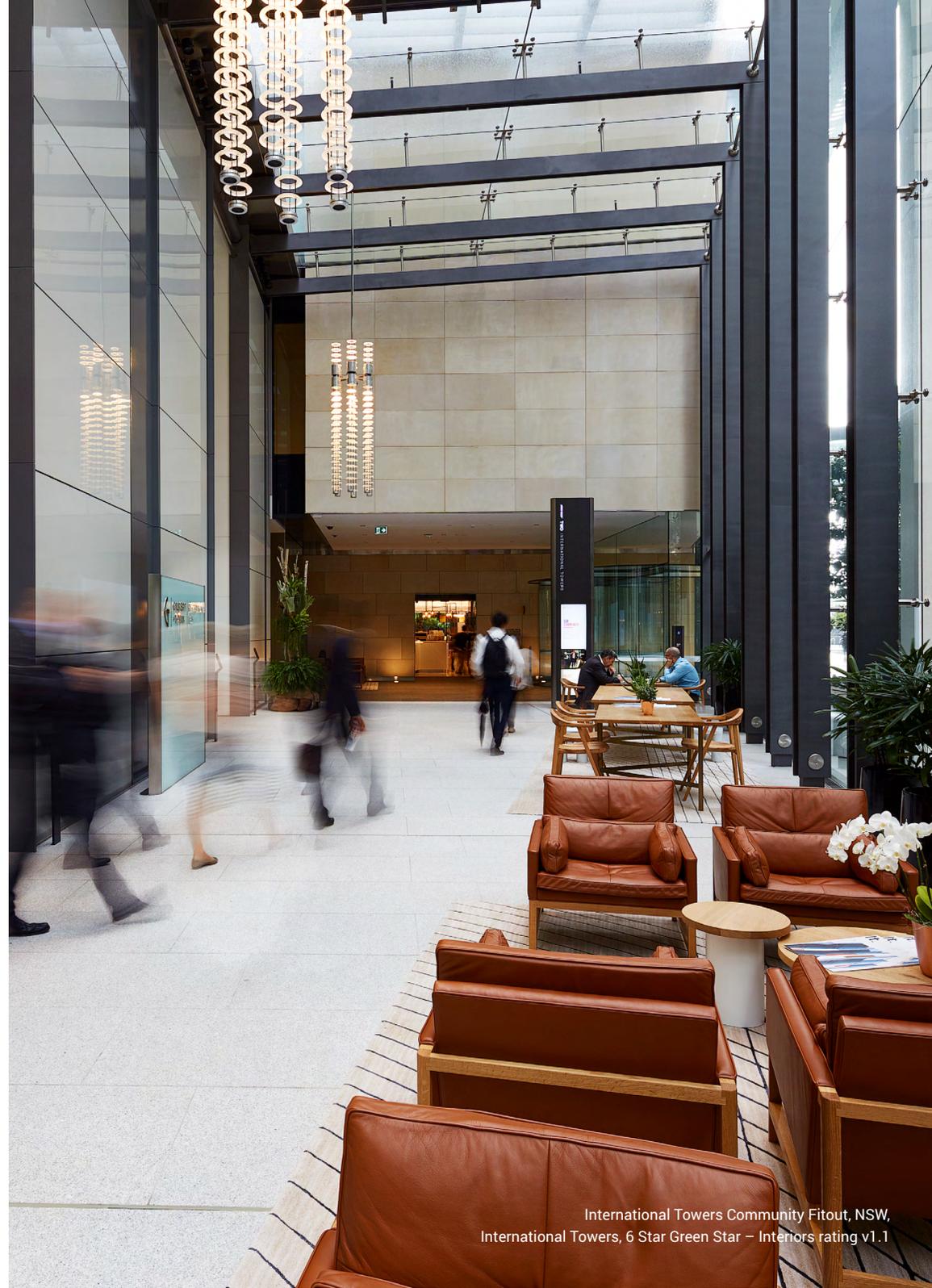


**Green Star Performance** supports ongoing operational excellence, helping buildings continue to perform as intended over time.



**Green Star Buildings** ensures the base building is designed and delivered to a high standard of sustainability and performance.

Together, these tools provide tenants with confidence that their workplace sits within a broader, best-practice sustainability framework – supporting people, performance and credibility, today and into the future.



## CASE STUDY

# Endeavour Energy

Nestled in Parramatta Square, Endeavour Energy's newly certified 6 Star Green Star rated fitout is like a Russian doll of sustainability – a 6 Star Green Star rated office located within a 6 Star Green Star rated building, 8 Parramatta Square, itself part of a Green Star rated community.

While achieving a 6 Star Green Star rating did not pose major obstacles for the team behind Endeavor Energy's Fitout, it required a high level of diligence, collaboration and alignment across all stakeholders.

"From the outset, the client, architects, ESD consultants, and builders were fully aligned on the sustainability goals and worked collaboratively to ensure success.

Frequent design phase meetings were a key element to this process. These check-ins provided a regular forum to review and monitor every element of the design to ensure it aligned with the Green Star pathway. Every decision, from material selection to operational strategies, was made with sustainability in mind, and the team remained focused on integrating these initiatives throughout the entire project."

[Read the full case study](#)

“

Achieving a 6 Star Green Star rating for Endeavour Energy's Parramatta office fit out reflects our commitment to sustainability leadership and innovation, aligns with our broader sustainability strategy, supports our goal of reaching Net Zero by 2040 and achieving Zero Operational Waste to Landfill by 2030. By designing a workspace that prioritises energy efficiency, resource conservation, and employee wellbeing, we're not only minimising our carbon footprint but also setting a benchmark for what's possible as we drive the transition to a clean-energy future.

**Melissa Irwin**

Chief Data, People and Sustainability Officer, Endeavour Energy



Endeavour Energy Workplace, NSW, Endeavour Energy,  
6 Star Green Star – Interiors rating v1.3



# Start the journey towards better

If you're ready to start the journey towards a better built future, **contact us** for more information or to request a briefing.

Better fitouts,  
today and tomorrow.

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