



Independent Limited Assurance Report to the Directors of Centuria Capital Group

Conclusion

Based on the evidence we obtained from the procedures performed, we are not aware of any material misstatements in the Information Subject to Assurance, which has been prepared by Centuria Capital Group in accordance with the Criteria for the financial year ended 30 June 2023.

Information Subject to Assurance

The Information Subject to Limited Assurance encompasses selected sustainability indicators as presented in the Centuria Capital Group Sustainability Report FY2023 and the Centuria Capital Group Sustainability Data Summary for the financial year ended 30 June 2023 (*"Information Subject to Assurance"*). The Information Subject to Assurance for the financial year ended 30 June 2023 is shown in the appendix to this limited assurance report.

Criteria Used as the Basis of Reporting

The measurement criteria used for the preparation of the Information Subject to Assurance is described and published in the Centuria Basis of Preparation for Environmental, Social and Governance data (*"the Criteria"*).

Basis for Conclusion

We conducted our work in accordance with Australian Standard on Assurance Engagements ASAE 3000 (*"the Standard"*). In accordance with the Standard we have:

- used our professional judgement to plan and perform the engagement to obtain limited assurance that we are not aware of any material misstatements in the information subject to assurance, whether due to fraud or error;
- considered relevant internal controls when designing our assurance procedures, however we do not express a conclusion on their effectiveness; and
- ensured that the engagement team possess the appropriate knowledge, skills and professional competencies.

Summary of Procedures Performed

Our limited assurance conclusion is based on the evidence obtained from performing the following procedures:

- enquiries with relevant Centuria personnel to understand the internal controls, governance structure and reporting process of the Information Subject to Assurance;



- reviews of relevant documentation including the basis of preparation and the Criteria;
- analytical procedures over the Information Subject to Assurance;
- walkthroughs of the Information Subject to Assurance to source documentation on a sample basis;
- evaluating the appropriateness of the criteria with respect to the Information Subject to Assurance; and
- reviewed the Centuria Capital Group Sustainability Report FY2023 for the financial year ended 30 June 2023 in its entirety to ensure it is consistent with our overall knowledge of assurance engagement.

How the Standard Defines Limited Assurance and Material Misstatement

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Misstatements, including omissions, are considered material if, individually or in the aggregate, they could reasonably be expected to influence relevant decisions of the Directors of Centuria Capital Group.

Use of this Assurance Report

This report has been prepared for the Directors of Centuria Capital Group for the purpose of providing an assurance conclusion on the Information Subject to Assurance and may not be suitable for another purpose. We disclaim any assumption of responsibility for any reliance on this report, to any person other than the Directors of Centuria Capital Group, or for any other purpose than that for which it was prepared.

Management's responsibility

Management are responsible for:

- determining that the criteria is appropriate to meet their needs;
- preparing and presenting the Information Subject to Assurance in accordance with the criteria; and
- establishing internal controls that enable the preparation and presentation of the Information Subject to Assurance that is free from material misstatement, whether due to fraud or error.

Our Responsibility

Our responsibility is to perform a limited assurance engagement in relation to the Information Subject to Assurance for the financial year ended 30 June 2023, and to issue an assurance report that includes our conclusion.

Our Independence and Quality Control

We have complied with our independence and other relevant ethical requirements of the *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Australian Professional and Ethical Standards Board, and complied with the applicable requirements of Australian Standard on Quality Control 1 to maintain a comprehensive system of quality control.

KPMG
Sydney
6 November 2023



Appendix: Information Subject to Assurance

The Selected Sustainability Indicators as presented in the Centuria Capital Group FY2023 Sustainability Report for the financial year ended 30 June 2023 (*“Information Subject to Assurance”*) are presented in the table below:

Environmental Metrics

Selected Sustainability Indicator	Values
Energy consumption within the organisation (MWh)	56,598
Solar Generated (MWh)	3,538
Water consumption (KL)	651,590
Direct (Scope 1) GHG emissions (tCO ₂ e)	2,332
Location based (Scope 2) GHG emissions (tCO ₂ e)	24,921
Waste Generated (Tonnes)	6,983
Waste diverted (Tonnes)	1,799
Waste to landfill (Tonnes)	5,184

Social Metrics

Selected Sustainability Indicator	Values
Employment status (#)	415
Full Time	387
Part Time	17
Casual	3
Contractor	8
Headcount by location (#)	
New South Wales	167
Queensland	20
Victoria	28
Western Australia	69
New Zealand	39
Manila	92
Absenteeism (%)	1%
Gender (%)	
Male	55%
Female	45%
Age (%)	
Under 30	24%
30-50	59%
50+ years	16%
Unknown	1%
Women in Management (%)	27%
Employees eligible for performance reviews (%)	97%



Governance Metrics

Selected Sustainability Indicator	Values
Cybersecurity training	
Total number of courses completed	7,063
Number of hours undertaken by employees (estimated)	1,177
Number of hours per employee (estimated)	2.8
Employee compliance training hours	378