



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 2024.

Information Subject to Assurance

The Information Subject to Limited Assurance encompasses selected sustainability metrics as presented in the Centuria Capital Group Sustainability Report 2024, the Climate Related Disclosure Report 2024 and the Sustainability Data Summary 2024 (*"Information Subject to Assurance"*). The Information Subject to Assurance for the financial year ended 30 June 2024 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 FY24 Centuria Sustainability Reporting 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 (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 Criteria;
- analytical procedures over the Information Subject to Assurance;



- walkthroughs of the Information Subject to Assurance to source documentation;
- evaluating the appropriateness of the criteria with respect to the Information Subject to Assurance; and
- reviewed the Centuria Capital Group Sustainability Report 2024, the Climate Related Disclosure Report 2024 and the Sustainability Data Summary 2024 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 2024, and to issue an assurance report that includes our conclusion.

Our Independence and Quality Management

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 Management 1 to design, implement and operate a system of quality management.

KPMG
Sydney
29 October 2024



Appendix: Information Subject to Assurance

The Selected Sustainability Metrics as presented in the Centuria Capital Group Sustainability Report 2024, the Climate Related Disclosure Report 2024 and the Sustainability Data Summary 2024 (*"Information Subject to Assurance"*) are presented in the table below:

Environmental Metrics

Sustainability Data Metric	Values
Energy consumption within the organisation (MWh)	58,652
Solar Generated (MWh)	7,196
Water consumption (kL)	732,019
Direct (Scope 1) GHG emissions (tCO ₂ e)	3,732
Location based (Scope 2) GHG emissions (tCO ₂ e)	24,602
Waste Generated (Tonnes)	5,980
Waste diverted (Tonnes)	4,219
Waste to landfill (Tonnes)	1,760

Social Metrics

Sustainability Data Metric	Values
Employment status (#)	449
Full Time	413
Part Time	19
Casual	9
Contractor	8
Headcount by location (#)	449
New South Wales	184
Queensland	21
Victoria	38
Western Australia	70
New Zealand	35
Manila	101
Absenteeism (%)	1.2
Gender (%)	100
Male	45
Female	55
Age (%)	100
Under 30	23
30-50	61
50+ years	16
Unknown	N/A
Women in Management (%)	29

Governance Metrics

Sustainability Data Metric	Values
Total number of employee training courses completed	9,216
Number of employee training hours undertaken by employees (estimated)	1,772
Number of employee training hours per employee (estimated)	4
Employees eligible for performance reviews (%)	94