



Independent Limited Assurance Report

To the Directors of Centuria Capital Group

Conclusion

We have conducted a limited assurance engagement on the following Selected Sustainability Metrics of Centuria Capital Group as identified in the table below, presented in the Centuria Capital Group Sustainability Report (FY2026) and Climate-related Disclosure Report (FY2026) (Information Subject to Assurance) for the year ended 30 June 2026.

We assessed the Information Subject to Assurance against the Criteria. The Information Subject to Assurance need to be read and understood together with the Criteria, being the FY26 Centuria Basis of Preparation for Environmental, Social and Governance data (Criteria) which is available on the Centuria Capital Group website.

<i>Selected Sustainability Metrics</i>	<i>Amount assured</i>
<i>Centuria Capital Group (CNI) Metrics included in the 2026 Sustainability Report and the 2026 Climate Related Disclosure Report</i>	
<i>Total energy consumption within the organisation (MWh)</i>	<i>62,420</i>
<i>Solar Generated (MWh)</i>	<i>4,663</i>
<i>Water consumption (kL)</i>	<i>5,830,353</i>
<i>Direct (Scope 1) GHG emissions (tCO₂e)</i>	<i>4,440</i>
<i>Location based (Scope 2) GHG emissions (tCO₂e)</i>	<i>22,765</i>
<i>Waste generated (t)</i>	<i>3,672</i>
<i>Waste diverted (t)</i>	<i>1,157</i>
<i>Waste to landfill (t)</i>	<i>2,515</i>
<i>Total number of employee training courses completed</i>	<i>9,952</i>
<i>Number of employee training hours undertaken by employees (estimated)</i>	<i>2,001</i>
<i>Number of employee training hours per employee (estimated)</i>	<i>~4</i>

<i>Headcount by location (#)</i>	
<i>New South Wales</i>	223
<i>Queensland</i>	32
<i>Victoria</i>	51
<i>Western Australia</i>	63
<i>New Zealand</i>	34
<i>Manila</i>	123
<i>Gender (%)</i>	
<i>Female</i>	42%
<i>Age (%)</i>	
<i>Under 30</i>	22%
<i>30-50</i>	62%
<i>50+ years</i>	16%
<i>Women in Management (%)</i>	26%

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Information Subject to Assurance, has not been prepared by Centuria Capital Group, in all material respects, in accordance with the Criteria for the year ended 30 June 2026.

Basis for Conclusion

We conducted our limited assurance engagement in accordance with Australian Standard on Sustainability Assurance (ASSA) 5000 *General Requirements for Sustainability Assurance Engagements* issued by the Australian Auditing and Assurance Standards Board (AUASB).

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.

Our responsibilities under ASSA 5000 are further described in the “Our Responsibilities” section of our report.



We comply with the independence and other ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional & Ethical Standards Board Limited.

Our firm applies Auditing Standard ASQM1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, issued by the AUASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other Information

The Directors of Centuria Capital Group are responsible for the other information. The other information comprises financial and non-financial information included in Centuria Capital Group's Sustainability Report (FY2026) and Climate-related Disclosure Report (FY2026) but does not include the Information Subject to Assurance and our assurance report thereon.

Our limited assurance conclusion on the Information Subject to Assurance does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our limited assurance engagement on the Information Subject to Assurance, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the Information Subject to Assurance, or our knowledge obtained in the assurance engagement, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Use of this Assurance Report

This report has been prepared solely for the Directors of Centuria Capital Group, who have voluntarily requested independent assurance over the Information Subject to Assurance of Centuria Capital Group. Accordingly, this report 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.

Responsibilities for the Sustainability Information

Management of Centuria Capital Group are responsible for:

- The preparation of the Information Subject to Assurance in accordance with the Criteria; and
- Designing, implementing and maintaining a system of internal control that it determines is necessary to enable the preparation of the Information Subject to Assurance in accordance with the Criteria that is free from material misstatement, whether due to fraud or error.

Inherent Limitations

Inherent limitations exist in all assurance engagements due to the selective testing of the information being examined. It is therefore possible that fraud, error or material misstatement in the Information Subject to Assurance may occur and not be detected. Non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating, and estimating such data. The precision of different measurement techniques may also vary. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities and over time.

Greenhouse gas quantification is subject to inherent uncertainty due to the nature of the information and the uncertainties inherent in: (i) the methods used for determining or estimating the appropriate amounts, (ii) information used to determine emission factors and (iii) the values needed to combine emissions of different gases.

Our Responsibility

Our objectives are to plan and perform the engagement to obtain limited assurance about whether the Information Subject to Assurance is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error, and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of intended users taken on the basis of the Information Subject to Assurance.

As part of limited assurance engagements in accordance with ASSA 5000, we exercise professional judgment and maintain professional scepticism throughout the engagement. We also:

- Perform risk assessment procedures, including obtaining an understanding of internal controls relevant to the engagement, to identify and assess the risks of material misstatement, whether due to fraud or error, at the disclosure level but not for the purpose of providing a conclusion on the effectiveness of the entity's internal control.
- Design and perform procedures responsive to the assessed risks of material misstatement at the disclosures level in the Information Subject to Assurance.

The risk of not detecting a material misstatement due to fraud is higher than for one due to error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.



Summary of the Work Performed for the Limited Assurance Engagement

A limited assurance engagement involves performing procedures to obtain evidence about the Selected Sustainability Information. The nature, timing and extent of procedures selected depend on professional judgement, including the assessed risks of material misstatement at the disclosure level, whether due to fraud or error. In conducting our limited assurance engagement, we:

- enquiries with relevant Centuria Capital Group personnel to understand the internal controls, governance structure and reporting process of the Information Subject to Assurance;
- reconciling Information Subject to Assurance to underlying data sources on a sample basis;
- 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 on a sample basis; and
- evaluating the appropriateness of the criteria with respect to the Information Subject to Assurance.

A stylized, handwritten signature of the KPMG firm, rendered in blue ink.

KPMG

A handwritten signature of Mark Spicer, rendered in blue ink, featuring a large, stylized 'A' and a long horizontal stroke.

Mark Spicer

Partner

Sydney

27 October 2026