



# Centuria

## **Basis of preparation for environmental, social and governance data**

Centuria Sustainability Reporting

October 2025

Centuria’s basis of preparation summarises the process of select environmental, social, and governance (ESG) metrics for the financial year of FY25. The metrics reported reflect Centuria’s sustainability framework; *valued stakeholders*, *climate change*, and *responsible business principles*, as well as the organisation’s commitment to being transparent.

	<p><b>Environmental</b></p>	<p><i>Climate change</i>  Metrics covered: energy and emissions (Scope 1 and 2), water, waste (disposed and diverted)</p>
	<p><b>Social</b></p>	<p><i>Valued stakeholders</i>  Metrics covered: diversity indicators, employee engagement, tenant engagement, community, and training and development.</p>
	<p><b>Governance</b></p>	<p><i>Responsible business practices</i>  Metrics covered: Compliance and cyber security training</p>

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## Scope and reporting boundaries

Centuria reports on environmental, social and governance data within its scope and boundaries. Definitions of the scope and boundaries used for environmental, social and governance data are summarised here.

### Environmental

Environmental data (Scope 1 – refrigerants, natural gas, diesel; Scope 2 – electricity) is collected for operations, assets and activities (herein referred to as assets) within its direct and its subsidiaries corporate boundary. Centuria’s corporate boundary is defined by Centuria’s Operational control of an asset, and the time in which the asset is held. Reporting covers assets in Australia and New Zealand.

### Operational control

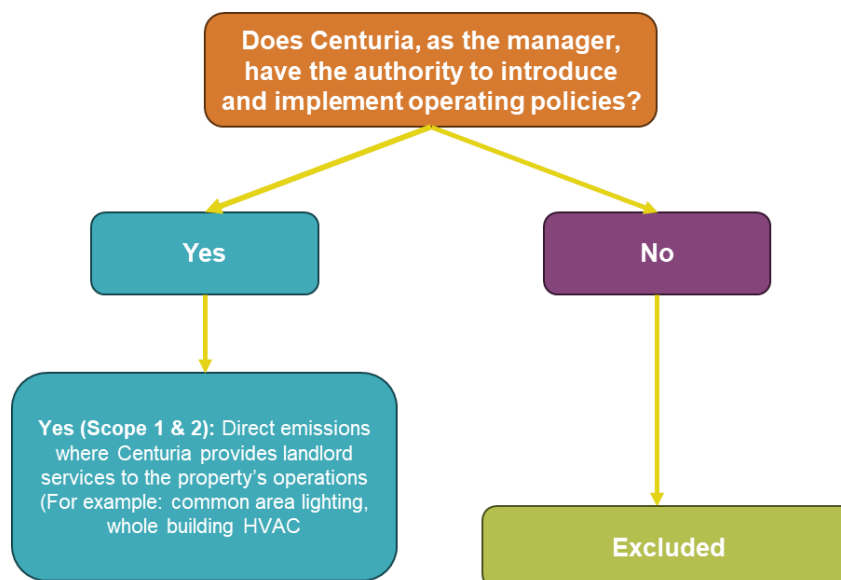
Operational control refers to Centuria’s capacity to directly manage the day-to-day activities of an asset, by either Centuria’s or a nominated delegates management policies.

Centuria follows the definitions as outlined by the [National Greenhouse and Energy Reporting Act 2007](#):

1. “A corporation will have operational control over a facility if the corporation has the authority to introduce and implement any or all of the following for the facility: operating policies, health and safety policies, environmental policies”.
2. “Where more than one corporation has the authority to introduce and implement any or all of the policies mentioned, the corporation that has the **greatest** authority to introduce and implement the operating and environmental policies has operational control over the facility”.

Centuria reports environmental data within its corporate boundary when it is determined to have Operational Control of an Asset.

Operational control is applied in the following manner:



The following is where operational control is not applied, and where exclusions are applied due to materiality:

<p><b>Strata buildings</b></p>	<ul style="list-style-type: none"> <li>• As per strata schemes, as a manager we do not have the greatest authority as it requires approval, and decisions cannot be made independently due to minimal level of influence.</li> </ul>
<p><b>Single tenanted assets</b></p>	<ul style="list-style-type: none"> <li>• Assets which have a single tenant are often excluded as the entire asset would produce Scope 3 emissions, with the tenants responsible for its operations and energy consumption</li> </ul>
<p><b>Triple net leases</b></p>	<ul style="list-style-type: none"> <li>• Where a tenant agrees to pay all operating expenses (e.g. property taxes, insurance, repairs, maintenance), this requires minimal management and the ability to enforce policies.</li> </ul>
<p><b>Carpark only or areas where ESG metrics are immaterial</b></p>	<ul style="list-style-type: none"> <li>• Where Centuria is identified to have operational control, however its obligations are considered immaterial. For example, an outdoor carpark with minimal or no lighting, or a minimal amount of light fixtures found in a small common area.</li> </ul>

**Control over tightly held funds**

In addition to the above, Centuria also does not have operational control over select *tightly held funds* where identified by Centuria. A tightly held fund is a fund where the investors have the greatest authority to direct Centuria Property Services (CPS) to operate in their chosen direction.

While CPS is contracted to provide services under a Property Management Agreement (PMA), for assets within tightly held funds, the investors have the greatest authority to introduce and implement operating policies.

There are 6 single-asset tightly held funds where CPS provide property services, but do not have greatest authority. These assets are therefore excluded from our operational control boundary.

**Asset class**

Where Centuria has operational control of an asset, data for select environment indicators (see Environmental Indicators section below) are to be collected for the boundaries defined below. They follow the boundaries and exclusion scope established above:

	Asset class*							
	Office asset	Industrial asset	Healthcare asset	Retail asset	Agriculture asset	Centuria tenancies	Business*	Development/ construction project
Included for reporting	Included	Included	Included	Included	Included (1 asset only) <sup>1</sup>	Included	Included	No
Excluded from reporting	Single tenant assets, assets in tightly held funds, areas in an asset where ESG metrics deemed immaterial or are out of scope (tenant)							Excluded (no assets or activities within operational control)

\*See Appendix A for list of assets within operational control.

ResetData: Reset Data is fully consolidated into Centuria Capital Group (CNI) from an accounting perspective. Carbon emissions will also be fully consolidated into CNI, therefore Reset Data’s scope 1, 2 and 3, become CNI’s scope 1, 2 and 3 for reporting purposes. Asset class boundary definitions for base building:

Energy sources (included in boundary)	Emissions
Back-up generator diesel, refrigerant leakage, boiler natural gas	Scope 1
Lifts, common area lighting, HVAC	Scope 2

**Equity interest:** For energy and emissions data reported in the annual Group Sustainability Report only, Centuria will adjust the total percentage of data reported to be reflective of the aggregated ownership of an asset.

**Acquisition and divestment date:** Centuria only reports environmental data for assets while operational control is held. Asset acquisition and divestment dates are used to determine when data is reported for assets where operational control is held.

**Centuria Group Sustainability Reporting**

Centuria discloses a Sustainability Report annually which provides an update on responsible business practices and carbon reduction targets and initiatives aligned to our Sustainability Framework. The reporting suite includes the disclosure of select ESG metrics which are covered in the second half of this document in detail.

<sup>1</sup> In August 2024, the tenant for the Moora almond orchard vacated the premises and informed Centuria that it had no intention to continue to fulfill its obligations under the lease. As a result, Centuria took immediate control of the orchard to ensure that the trees continued to be maintained. Centuria will continue to operate the orchard until it can be leased to a new tenant or sold.

For the annual Group disclosure, the above-mentioned operational control boundaries are established for environmental metrics. The below table outlines the funds and number of assets which are included in Group environmental reporting boundaries.

Fund / Group	Asset class	No. of assets/spaces under operational control	FY25 Divestments
<b>Australia</b>			
Centuria Office REIT (ASX: COF)	Office	19	0
Centuria Industrial REIT (ASX: CIP)	Industrial	9	0
<b>Centuria Agriculture Fund (CAF)</b>	Agriculture	1	0
Unlisted funds	Industrial, office, healthcare, retail	102	1
<b>New Zealand</b>			
Asset Plus Limited (NZX: APL)	Office	1	0
Unlisted schemes	Industrial, office, healthcare, retail	12	4
<b>Centuria operating spaces</b>			
Centuria tenancies (Australia & New Zealand)	Tenancy (office floor)	6	0
<b>ResetData</b>	Data centres	2	0

Fund and asset notes to accompany the above:

- Centuria reports environmental metrics on assets until point of divestment. This also applies to other assets and funds in the reporting period.
- There are office assets which are included in both listed and unlisted funds, they are counted twice.
- Asset Plus Limited: Only one asset in APL is operational, with environmental data reported against it.

## Sources and hierarchy of environmental data

Environmental data is collected from multiple sources, including invoices, meters, and estimations. A summary of the hierarchy of each source of data is summarised here:

1. **Electronic Meter readings** – Data provided either by building management systems, electronic/digital meters, or utility web portals.
2. **Invoices** – Utility invoices, including waste reports, provided by tenants, contractors and suppliers.
3. **Meter readings** – onsite meter readings.
4. **Estimation** – approved estimated methodologies as described within this document.

## Social

Social data is reflective of Centuria Capital Group, the listed entity CNI. Centuria's listed Real Estate Investment Trusts (REITs) are actively managed by Centuria Capital Group and therefore adopt CNI reporting boundaries.

Social metrics include workforce indicators: employee headcount, including full-time and part-time workers, and diversity by gender, age and culture / ethnicity (voluntary response for employees), training and development (LinkedIn Learning), and employee engagement. The source of Centuria's people data comes from Centuria's HR system. Data is extracted by the Operations team, and the dedicated system administrator.

## Governance

Compliance training numbers reflect those employed by Centuria. The source of training data comes from the Centuria's e-Learning platform 'Acorn', CTRL Group and KAPLAN. Training hours are extracted by Centuria's Risk & Compliance team and IT team.

## Processes and controls

### Environmental data

Centuria actions the following processes and controls for environmental data:

Control	Accountability	Frequency	Process
1. <b>Data variance testing</b>	Facility Administration Team	At point of data entry	Centuria's ESG System alerts users if data input for an environmental indicator is above a set tolerance. Notes to approve data variance tests may be required when triggered.
2. <b>Asset data approval</b>	Facility Administration Team	Monthly	Data is collected and summarised in monthly collection forms. Forms are required to be approved before being considered ready for audit and reporting.
3. <b>Variance testing &amp; analysis</b>	ESG Analyst	Quarterly	Variance testing consists of the following: <ul style="list-style-type: none"> <li>Review of quarter-on-quarter movements</li> <li>Review of year-on-year movements</li> <li>Review of data completeness and estimation calculations where required</li> </ul>

#### *Process for Australia*

4. <b>Quality Assurance (QA) by Centuria Property Services &amp; management</b>	National Facilities Manager, State Facility Managers, Group Manager Sustainability	Annually	An environmental data summary is provided to the National Facilities Manager, and the respective State Facility Managers of each asset type for QA. From there it is then reviewed by the Group Manager - Sustainability.
5. <b>Management sign-off</b>	Head of Portfolio & Asset Management	Annually	After the QA process, the summary is then sent to the Head of Portfolio & Asset Management for sign-off.
<b>Third-party audit</b>	Appointed auditors	Annually	Centuria engage an independent third-party auditor to oversee audit and assurance processes.

#### *Process for New Zealand*

6. <b>QA by Asset Management team</b>	Asset Managers, Head of Asset Management NZ, Group Manager - Sustainability	Annually	An emissions summary (Aotearoa NZ Climate Standards) is provided to Asset Managers, and then Head of Asset Management and Group Manager – Sustainability for QA.
7. <b>Management sign-off</b>	Head of Funds Management	Annually	After the QA process, the summary is then sent to the Head of Funds Management for sign-off.
<b>Third-party audit</b>	Appointed auditors	Annually	Centuria engage an independent third-party auditor to oversee audit and assurance processes.

**Social & Governance data**

<b>Control</b>	<b>Accountability</b>	<b>Frequency</b>	<b>Process</b>
<b>Data collation and analysis</b>	ESG Analyst	Quarterly	ESG Analyst receives and analyses social and governance data. Trends and movements are noted.
<b>Review by data provider</b>	Senior Operations Officer, Compliance Manager	Annually	A summary of indicators is sent back to the respective data providers for review. Updates and trending comments are accounted for.
<b>QA</b>	Head of Operations, Chief Risk Officer	Annually	An updated summary is sent for QA, ensuring accuracy and validity of data.
<b>Management sign-off</b>	Chief Financial Officer, Group Chief Risk Officer	Annually	Final sign-off is provided by the CFO (Workforce and training metrics), and the Group Chief Risk Officer (training metrics).
<b>Third-party audit</b>	Appointed auditors	Annually	Centuria engage an independent third-party auditor to oversee audit and assurance processes.

## External limited assurance

Centuria has engaged KPMG to perform limited assurance for the following disclosures:

- 1) Centuria Group Sustainability Reporting: ESG data for both the annual Centuria sustainability report and Australian climate-related disclosures, ending June 30, 2025.

For Group Reporting: Details regarding KPMG's assurance and scope is disclosed in KPMG's assurance statement.

List of assured Group metrics:

Category	Indicator
<b>Energy</b>	<ul style="list-style-type: none"> <li>• Energy consumption within the organisation</li> <li>• Solar generated</li> </ul>
<b>Emissions</b>	<ul style="list-style-type: none"> <li>• Scope 1</li> <li>• Scope 2 (location based)</li> </ul>
<b>Waste</b>	<ul style="list-style-type: none"> <li>• Total Waste generated                             <ul style="list-style-type: none"> <li>○ Waste to landfill</li> <li>○ Waste diverted</li> </ul> </li> </ul>
<b>Water</b>	<ul style="list-style-type: none"> <li>• Water consumption</li> </ul>
<b>Employees</b>	<ul style="list-style-type: none"> <li>• Headcount by employment status and location</li> <li>• Absenteeism</li> <li>• Gender diversity</li> <li>• Age diversity</li> <li>• Women in management</li> </ul>
<b>Training &amp; Development</b>	<ul style="list-style-type: none"> <li>• % of employees eligible for performance reviews</li> <li>• Total number of employee training courses completed by course type, hours, and hours p/employee</li> </ul>





## Environmental indicators

Environmental indicators reported by Centuria include energy, emissions, water, and waste.

**Note:** Where invoices or metering data cannot be obtained, an estimation methodology is applied (refer to [page 9](#) for an explanation).

Indicator	Method	GRI Reference
<b>Electricity (MWh)</b> <ul style="list-style-type: none"> <li>• Purchased non-renewable electricity</li> <li>• Renewable energy procured from energy retailers on the network</li> <li>• Renewable energy generated and consumed through onsite solar</li> </ul>	<p>Electricity consumption is measured through an asset's invoices. Invoicing occurs on a monthly or quarterly basis and are either collected manually through the energy retailer to our Property Services team for data-entry, or automatically to our ESG system UL360 via an online import from our energy broker.</p> <p>Estimations are provided where there are data gaps.</p>	<p>GRI Disclosure 305-1, 305-2</p>
<b>Natural Gas (GJ): Gas distributed by pipeline</b>	<p>Natural gas consumption is measured through an asset's invoices, occurring on a monthly or quarterly basis. Again, it is tracked and reported manually by our Property Service team or automatically through our energy broker. This is dependent on each asset and not all assets have natural gas.</p>	
<b>Diesel (kWh): Diesel used for backup generators</b>	<p>Diesel consumption or refills mainly occur on an annual basis with assets that have equipment onsite. For sites which have NABERS ratings conducted, diesel consumption value is identified through the assessment. For all other assets, diesel consumption is taken from invoices, or Centuria's estimation.</p>	
<b>Refrigerants (tCO2e): Emissions associated with refrigerant leakage</b>	<p>Refrigerant emissions are calculated using the following formula (source – NGER Measurement Determination):</p> <p><i>Refrigerant type * Refrigerant Qty * Global Warming Potential (GWP) * Leakage rate = kgCO2e (/1000 for tCO2e)</i></p> <ul style="list-style-type: none"> <li>• Refrigerant type: Received from maintenance contractor</li> <li>• Refrigerant Quantity: Received from maintenance contractor</li> <li>• GWP: Taken from published Australian or New Zealand emissions factors (based on latest IPCC resources)</li> <li>• Leakage rate: Leakage rates based on the latest published Australian emissions factor resource</li> </ul> <p>Refrigerant emissions data is collected from maintenance contractors, compiled together and then calculated in the above way. Refrigerant emissions contribute to Scope 1 emissions.</p>	<p>GRI Disclosure 305-1</p>

<p><b>Water (kL):</b></p> <p><b>Centuria report mains potable water, surface water and groundwater. Most tenancies are not sub-metered, as such Centuria reports whole building water.</b></p>	<p>Mains potable water consumption is measured through water metering implemented on the assets. Where no metering is present, we will refer to invoices which occur on a quarterly basis for assets. They are currently accounted for manually through receiving invoices from the supplier. The Property Services team collect invoices and enter data against the assets on an ongoing basis.</p> <p>Surface water (river water) and groundwater (bore water) are utilised to support operational activities at Moora Farms. Water consumption data is reported based on information provided by the on-site contractor.</p> <p>In accordance with GRI 303-5a, "The reporting organisation shall report total water consumption from all areas in megalitres," we disclose the total volume of water consumed across all operational areas at Moora Farms.</p>	<p>GRI Disclosure 305-5</p> <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> 
<p><b>Waste (t):</b></p> <p><b>Centuria reports whole building waste unless tenants engage their own separate waste contractor.</b></p> <p><b>Centuria report waste Disposed (landfill) and Diverted (recycled).</b></p>	<p><b>Waste directed to disposal:</b> Total weight of non-hazardous waste directed to disposal through landfill.</p> <p><b>Waste diverted:</b> Total weight of non-hazardous waste diverted from disposal through recycling programs</p> <p>Total waste diverted, or recycled waste includes:</p> <ul style="list-style-type: none"> <li>• Cardboard/paper</li> <li>• Organics</li> <li>• Mixed recycling</li> <li>• E-Waste, soft plastics</li> </ul> <p>Centuria obtains waste data through a host of dedicated waste providers for property assets. A waste management platform aggregates the various sources of waste and waste data. Data is imported monthly to Centuria's ESG System. Where an asset is not on the waste management platform, we will manually obtain waste data through reports from the waste vendor. Reports are provided quarterly, and waste produced is measured in kilograms or tonnes. Waste reports are saved and entered into the dedicated ESG system by the Property Services team.</p> <p>Waste data is captured where Centuria manages the waste contract.</p>	<p>GRI Disclosure 306-3 &amp; 306-4</p> <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> 

## Emissions (tCO2e): GRI Disclosure 305

Centuria reports location based scope 1 and 2 emissions for all assets and operations within its corporate boundary. Centuria uses the [National Greenhouse Accounts Factors 2024](#), as provided by the Australian Department of Climate Change, Energy, the Environment and Water, and the [Ministry of Environment \(MoE\) 2024](#) summary of emissions factors for New Zealand to calculate emissions. Centuria’s ESG platform UL360 calculates location-based emissions.

Energy source	Australia	New Zealand
<b>Grid electricity (purchased)</b>	Default emission factors within the National Greenhouse Accounts Factors 2024 are used to calculate scope 2 emissions. Emission factors are updated annually and applied to respective usage periods.	Emission factors outlined in the MoE’s 2024 summary of emissions factors are used for purchased electricity (scope 2). Emission factors are updated and applied to respective usage periods.
<b>Renewable electricity</b>	Includes onsite solar and renewables purchased from the grid. No emissions are calculated for renewable electricity.	Includes onsite solar and renewables purchased from the grid. No emissions are calculated for renewable electricity.
<b>Natural gas</b>	Default emission factors within the National Greenhouse Accounts Factors 2024 are used. Emission factors are updated annually and applied to respective usage periods.	Emission factors outlined in the MoE’s 2024 summary of emission factors are used for stationary combustion fuel types (scope 1). Emission factors are updated and applied to respective usage periods.
<b>Diesel</b>	Default emission factors within the National Greenhouse Accounts Factors 2024 are used. Emission factors are updated annually and applied to respective usage periods.	Factors emission outlined in the MoE’s 2024 summary of emissions factors are used for stationary combustion fuel types (scope 1). Emission factors are updated and applied to respective usage periods.
<b>Refrigerants</b>	Greenhouse Warming Potential (GWP factors provided by the Intergovernmental Panel on Climate Change (IPCC) are used to calculate emissions.	

## Estimation methodologies

Centuria employs estimations where data is unable to be obtained from other sources as outlined in the sources and hierarchy of environmental data section of this document. To maintain consistency across estimations for the Group, estimations for data is based on the following methodologies.


<p><b>For assets with a single month of data missing</b></p>	<p>Where an asset has monthly data either side of the missing month, the <b>average energy consumption</b> of the assets corresponding months shall be used to estimate the gap.</p>
<p><b>For assets with multiple months of data missing, but have data for the same period in previous years</b></p>	<p>Assets which have multiple months of data missing but have data for the same period in previous years shall use <b>retrospective data</b> to close the gaps. Data shall be adjusted for any changes in floor area by first calculating the <b>intensity</b> of the assets previous period and multiplying the intensity against the current floor area.</p>
<p><b>For assets with no data, but have comparable assets with data in a similar location</b></p>	<p>Assets which have no data but have comparable assets in similar locations will use the <b>intensity</b> of the comparable asset and extrapolated by the floor area of the asset with missing data. This applies to assets with floor area data.</p>
<p><b>For assets with no floor area data, but have comparable assets with data in a similar location</b></p>	<p>Like the above, assets with no floor data but have comparable assets in similar locations will leverage intensity measures, which are then applied to the missing asset.</p>





## Social indicators

Social indicators reported include employee headcount, employee diversity, employee engagement, tenant engagement, training, and development. Definitions of these indicators are below.

Note: Social indicator figures exclude contracted personnel employed through a third-party provider in Manila

Indicator	Method	GRI Reference
<b>Total headcount (no.)</b>	Total Headcount refers to the total number of people employed by Centuria. It includes employees in Australia and New Zealand including full time employees, part time employees, casual workers, and contractors. It excludes contracted personnel employed through a third-party provider in Manila. Data is extracted from Centuria’s HR platform (Salesforce) by the Payroll Manager and the Salesforce administration team. Headcount is counted as at June 30 <sup>th</sup>	General Disclosure 2-7 (2021)
<b>Age Group (%)</b>	<p>The total number of people employed by Centuria broken-down by:</p> <ul style="list-style-type: none"> <li>• Under 30 years old</li> <li>• 30-50 years old</li> <li>• Over 50 years old</li> </ul> <p>Each category is expressed in a percentage by:</p> $\text{Age group} / \text{Total headcount} * 100$	Diversity of governance bodies and employees: GRI Disclosure 405-1
<b>Women in the workforce (%)</b>	<p>Total percentage of women employed by Centuria. Total headcount value is split by gender (No. of men and No. of women). This is expressed as:</p> $\text{Women in the workforce: No. of women} / \text{Total headcount} * 100$	<p>GRI Disclosure 405-1</p> 
<b>Women in Management (%)</b>	<p>Centuria defines female Senior Executives as female members of the Senior Executive Committee, Heads of Business, and Senior Managers in the company.</p> <p>The percentage is calculated by:</p> $\text{No. of female (Senior Executive committee, Head of Departments, senior executives)} / \text{Total no. of people who are on Senior Executive Committee, those who are Head of Departments and senior executives} * 100$	
<b>Board level diversity (%)</b>	<p>Board level diversity calculates the percentage of females in Centuria’s Boards: Centuria Capital Group (ASX: CNI), Centuria Industrial REIT (ASX: CIP), Centuria Office REIT (ASX: COF), Centuria Life and Asset Plus (NZX: APL). This indicator is not included in the assurance scope.</p> <p>This is calculated by:</p> $\text{No. of female board members} / \text{Total no. of board members} * 100 \text{ (for each board).}$ <p>This indicator is not included in the assurance scope.</p>	


<p><b>Culture and diversity</b></p>	<p><b>The culture and diversity</b> metric provides a quantitative measure of diversity (%) within the organisation. Employees are given the option to select 'prefer not to say' or to skip the question therefore may not represent an accurate breakdown for the organisation.</p> <p>This indicator is not included in the assurance scope.</p>	<p>GRI Disclosure 405-1</p>
<p><b>Absenteeism (%)</b></p>	<p>The measure of days lost due to leave (Sick/carers and compassionate). It is expressed as a percentage of scheduled working days for the financial year.</p> $Absentee\ rate = \frac{Total\ no.\ of\ leave\ days\ (sick/carers\ and\ compassionate)}{total\ no.\ scheduled\ working\ days} * 100$	<p>GRI 403 (2016)</p>
<p><b>Volunteering (no.)</b></p>	<p>Centuria Group captures volunteer leave through calculating the number of hours volunteered, and the number of employees participating in volunteering programs. This is captured through our HR system when employees log 'Volunteering Leave' as their reason for an absence.</p> <ul style="list-style-type: none"> <li>No. of volunteering hours</li> <li>No. of volunteers</li> </ul> <p>This indicator reflects the focus on our communities, and the contributions of employees.</p> <p>This indicator is not included in the assurance scope.</p>	
<p><b>Employee engagement (%)</b></p>	<p>Employee engagement is taken directly from Centuria's annual engagement platform – Culture Amp. The results are annual and point-in-time. FY25 annual engagement survey was conducted in April 2025.</p> <p>This indicator is not included in the assurance scope.</p>	<p>3 GOOD HEALTH AND WELL-BEING</p> 
<p><b>Performance reviews (%)</b></p>	<p>The percentage of Centuria employees (Total Headcount) that take part in routine performance reviews, and an annual appraisal. This includes all fulltime and part time permanent staff.</p>	
<p><b>Development programs (no.)</b></p>	<p>This includes Centuria employees who have taken part in the following Programs within the financial year:</p> <ul style="list-style-type: none"> <li>Centuria Leadership Program</li> <li>LinkedIn Training</li> <li>General Manager Workshop</li> </ul> <p>This indicator is not included in the assurance scope.</p>	<p>GRI Disclosure 401-1, 404-2, 404-5</p> <p>8 DECENT WORK AND ECONOMIC GROWTH</p> 
<p><b>New employee hires (no.)</b></p>	<p>The number of new employees hired in the financial year. This includes employees of all employment types.</p> <p>This indicator is not included in the assurance scope.</p>	



## Governance indicators

Governance indicators include compliance and cyber security training indicators.

Note: Governance indicator figures exclude contracted personnel employed through a third-party provider in Manila

Indicator	Method	GRI Reference
<b>Total no. of compliance training hours (no.)</b>	<p>Centuria reports the approximate average hours of training employees have undertaken during the reporting period. This is expressed as:</p> $\text{Average hours of training} = \frac{\text{Total no. of training hours provided to employees}}{\text{Total Headcount}}$	
<b>Average hours of training per employee (no.)</b>	<p>Training: Training included for reporting purposes includes:</p> <p><b>Acorn compliance training:</b> Acorn is Centuria’s primary learning management system where every employee undertakes essential compliance training such as breach reporting, conflicts of interest, bribery and corruption, health and safety, and code of conduct. Certain roles will also be assigned specialised training on the learning platform.</p> <p>Each Acorn training module is equivalent to 20 minutes, an export of course completion is generated each quarter. This figure is provided by the Risk &amp; Compliance team.</p> <p><b>Cybersecurity:</b> All Centuria employees complete routine Cybersecurity training provide by GTRL Group. Each module is equivalent to 10min of learning.</p> <p><b>Cybersecurity training</b> is captured by taking the number of completed courses x 10min. Centuria also includes total no. of courses completed, and number of hours undertaken by employees in addition to estimated hours p/employee. Completed training figures are provided by the IT Manager.</p> <p><b>KAPLAN Training</b> is specialist training that is specific to an employee’s job role. It is included in FY25 reporting.</p>	<p>GRI Disclosure 404-1</p> 

## Appendix A

	Asset class*							
	Office asset	Industrial asset	Healthcare asset	Retail asset	Agriculture asset	Centuria tenancies	Business*	Development/ construction project
<b>Included for reporting</b>	Included	Included	Included	Included	Included (1 asset only) <sup>2</sup>	Included	Included	No
<b>Excluded from reporting</b>	Single tenant assets, assets in tightly held funds, areas in an asset where ESG metrics deemed immaterial or are out of scope (tenant)							Excluded (no assets or activities within operational control)

List of office assets within operational control:	List of industrial assets within operational control:
1 McNab Avenue	42 Hoepner Road, Bundamba
2 Kendall St (Target HQ)	46-58 Gosport Street, Hemmant
13 & 15 Compark Cct	51 Musgrave Road, Coopers Plains
24 Gardiner Road	55 Musgrave Rd
60 Brougham St	1 International Drive, Westmeadows
101 Moray St	40 Scanlon Drive, Epping
584 Swan St	47-63 Remington Drive, Dandenong South
607 Bourke St	49 Temple Drive, Thomastown
818 Bourke St	90 Bolinda Road, Cambellfield
1 William St	95-105 South Gippsland Hwy, Dandenong South (Southside)
2 The Esplanade (Exchange Tower)	102-128 Bridge Road, Keysborough
8A Davidson Tce (Prime House)	<b>List of healthcare assets within operational control:</b>
8B Davidson Tc (Joondalup House)	2 Lakes St, Varisty Lakes
15 Ogilvie Rd (Lawrence House)	4 Paxton Street, Springwood
20 Parkland Dr	60-62 Dalton Dr, Maroochydore
22/28 Stephen Street	38-44 Gap Rd, Sunbury
45 Francis St (William Square, 235 William St)	645-647 Burwood Hwy (Vermont)

<sup>2</sup> In August 2024, the tenant for the Moora almond orchard vacated the premises and informed Centuria that it had no intention to continue to fulfill its obligations under the lease. As a result, Centuria took immediate control of the orchard to ensure that the trees continued to be maintained. Centuria will continue to operate the orchard until it can be leased to a new tenant or sold.

46 Colin St	16-24 Weippin St, Cleveland
66 Kings Park Rd	2-4 Speed Street, Liverpool
71 Walters Dr	<b>List of agricultural assets within operational control:</b>
77 St Georges Tce (Allendale Square)	Moora Farms
111 St Georges Tce	<b>Other:</b>
140 St Georges Terrace	ResetData (Testing site)
144 Stirling St	ResetData (Macquarie DC, IC3)
226 Adelaide Tce (ENI House)	
251 St Georges Tce	
267 St Georges Tce	
619 Murray St	

<b>List of retail assets within operational control:</b>
2B Moonee Beach Rd (Moonee Market Shopping Centre)
31-41 The Ringers Rd (The Lifestyle Centre)
41-45 Macquarie St (Belmont Citi Shopping Centre)
73 Northbridge Drive, Cameron Park NSW (Cameron Park Plaza)
230 Sydney Road (Bathurst Supa Centre)
265 Parramatta Rd (Auburn Megamall)
343 New England Hwy (Primewest Rutherford)
365 Manns Rd (Primewest West Gosford)
720 Main Rd (Edgeworth Town Square Shopping Centre)
30 Main St & 18 Hunter St (Pialba Place Shopping Centre)
56 North Lakes Dr (Stage 3)
82 North Lakes Dr (Stage 2)
111 North Lakes Dr (Stage 1)
339 Brisbane St Trust (Ipswich Homebase Lot 100-102)
343 Morayfield Rd (Primewest Morayfield)
414-434 Yaamba Rd (Primewest Rockhampton)
440 Christine Ave (Robina Home & Life)

512-526 Warwick Rd (Yamanto Shopping Village + LFR)
91-95 Grey Terrace (Port Pirie Plaza)
189-205 Main Rd (Harvey Norman Centre)
55-67 Frankston (Home Quarter Dandenong)
470 - 510 Princes Hwy (Geelong Gate Homemaker)
2 Eaglemont St (Mandurah Greenfields Shopping Centre)
36 Wattleglen Avenue (Erskine Central Shopping Centre, Old Coast Rd & Oakleigh Drive)
60 Blair St (Bunbury Centrepoint Shopping Centre)
69 Prince Street (Busselton Boulevard Shopping Centre)
80 Maffina Parade (Brooklane Shopping Centre)
87 Armadale Road (Primewest Cockburn East)
106 Frederick St (Broome Boulevard Shopping Centre)
110 Chapman Rd (Northgate Shopping Centre)
115 Strelly St (Busselton Home Depot)
132 Bussell Highway (Margaret River Shopping Centre)
175 Suffolk St (Caversham Village Shopping Centre)
180 The Prom - L7386 (Primewest Ellenbrook)
201 Amelia St (Northlands Plaza Shopping Centre, 377 Wanneroo Rd)
276 Leach Hwy (Primewest Melville)
380A Scarborough Beach Rd
381 Scarborough Beach Rd (Primewest Osborne Park)
383 - 393 Murray St
384 Scarborough Beach Rd
707 North Beach Rd (Primewest Gwelup)
712 Ranford Rd & Bristle Ave (Southern River Shopping Centre)
1413 - 1417 Albany Hwy, Cannington WA
1419 - 1423 Albany Hwy, Cannington WA
2164 Albany Hwy (Gosnells Central Shopping Complex)
Chester Pass Rd, Lange (Albany Brook Garden Shopping Centre, Chester Pass Rd)

113 Darlinghurst Rd
254 Spring Rd
91 Boundary St
45 Mollison St
93-119 Kavanagh St
20 Abernethy Road (Byford Village)
14 Guava Way (Halls Head Plaza)
81 Manning Street (Manning Mall)
Logan Supacentre (NEW)



**Centuria**

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