



Independent Limited Assurance Report to the Directors of Centuria Capital Group

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes 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 2025.

Information Subject to Assurance

Centuria Capital Group engaged KPMG to perform a limited assurance engagement in relation to Select Sustainability Metrics as presented in the Centuria Capital Group Sustainability Report (FY25) and Climate Related Disclosure Report (FY25) (*Information Subject to Assurance*). The Information Subject to Assurance for the financial year ended 30 June 2025 is also included in the appendix to this limited assurance report.

Criteria Used as the Basis of Reporting

We assessed the Information Subject to Assurance against the Criteria. The Information Subject to Assurance needs to be read and understood together with the Criteria, being the FY25 Centuria Basis of Preparation for Environmental, Social and Governance data (criteria) which is available on the Centuria Capital Group website.

Basis for Conclusion

We conducted our work in accordance with Australian Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* (ASAE 3000) and ASAE 3410 *Assurance Engagements on Greenhouse Gas Statements* (ASAE 3410) (the Standards). We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

In accordance with the Standards, 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 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.

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.

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. Accordingly, we do not express a reasonable assurance conclusion.

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 solely for the Directors of Centuria Capital Group who have commissioned this independent assurance over the Information Subject to Assurance to enhance transparency and confidence in their oversight 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, the needs of the Directors;
- preparing and presenting the Information Subject to Assurance in accordance with the criteria;



- ensuring that those criteria are relevant and appropriate to Centuria Capital Group and the intended users; and
- establishing and maintaining systems, processes and 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 year ended 30 June 2025, and to issue an assurance report that includes our conclusion based on the procedures we have performed and evidence we have obtained.

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 Accounting 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.

A handwritten signature in blue ink, appearing to read 'KPMG'.

KPMG

Sydney

28 October 2025



Appendix 1: Information Subject to Assurance

The Information Subject to Assurance are identified in the table below:

| # | Sustainability data metric ('information subject to assurance') | Values |
|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|-----------|
| Centuria Capital Group (CNI) Metrics included in the 2025 Sustainability Report and the 2025 Climate Related Disclosure Report | | |
| 1 | Total energy consumption within the organisation (MWh) | 60,971 |
| 2 | Solar Generated (MWh) | 9,219 |
| 3 | Water consumption (mains potable water, bore water, river water) (kL) | 2,850,137 |
| 4 | Direct (Scope 1) GHG emissions (tCO ₂ e) | 4,012 |
| 5 | Location based (Scope 2) GHG emissions (tCO ₂ e) | 23,592 |
| 6 | Waste Generated (t) | 5,430 |
| 7 | Waste diverted (t) | 1,853 |
| 8 | Waste to landfill (t) | 3,577 |
| 9 | Total number of employee training courses completed | 10,170 |
| 10 | Number of employee training hours undertaken by employees (estimated) | 2,084 |
| 11 | Number of employee training hours per employee (estimated) | 4.21 |
| 12 | Headcount by location (#) | |
| | New South Wales | 211 |
| | Queensland | 21 |
| | Victoria | 46 |
| | Western Australia | 67 |
| | New Zealand | 35 |
| | Manila | 115 |
| 13 | Gender (%) | |
| | Female | 44% |
| 14 | Age (%) | |
| | Under 30 | 27% |
| | 30-50 | 57% |
| | 50+ years | 16% |



| # | Sustainability data metric (<i>information subject to assurance</i>) | |
|----|---------------------------------------------------------------------------------------------------------------------------------------|---------------|
| | Centuria Capital Group (CNI) Metrics included in the 2025 Sustainability Report and the 2025 Climate Related Disclosure Report | Values |
| | Unknown | N/A |
| 15 | Women in Management (%) | 28% |