



Independent Limited Assurance Report to the Directors of Oxford Investa Property Partners

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 Oxford Investa Property Partners (OIPP) in accordance with the FY20 Fund Reporting Rules for the year ended 31 March 2020.

Information Subject to Assurance

The Information Subject to Assurance, as presented in OIPP's December 2020 Quarterly Report, is shown in the table below.

Assured Sustainability Information	Value
Base building electricity consumption (MWh)	9,618
Base building electricity consumption (kWh/sqm)	57.15
Whole of building natural gas consumption (GJ)	12,238
Whole of building natural gas consumption (MJ/sqm)	85.80
Whole of building water consumption (kL)	116,703
Whole of building water consumption (L/sqm)	693.42
Scope 1 and 2 emissions (tCO ₂ -e)	8,475
Scope 1 and 2 emissions (kgCO ₂ -e/sqm)	50.35
Net lettable area (sqm)	168,301
Waste disposed to landfill (t)	468
Waste diverted from landfill (t)	228
Waste diverted from landfill (%)	32.74

Criteria Used as the Basis of Reporting

The applicable criteria used as the Basis of Reporting are the FY20 Fund Reporting Rules (*"the criteria"*) which are available on Investa's public website.



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 internal and external personnel to understand the internal controls, governance structure and reporting process of the information subject to assurance;
- reviews of relevant documentation including FY20 Fund Reporting Rules and OIPP's December 2020 Quarterly Report;
- analytical procedures over the information subject to assurance;
- process discussions around data collections systems used;
- agreeing a sample 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 OIPP December 2020 Quarterly Report 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 OIPP.



Use of this Assurance Report

This report has been prepared for the Directors of OIPP 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 OIPP, 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 year ended 31 March 2020, 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

21 January 2021