

Independent practitioner's limited assurance report on New World Development Company Limited's selected sustainability information

To the Board of Directors of New World Development Company Limited

Limited assurance conclusion

We have conducted a limited assurance engagement on the selected sustainability information of New World Development Company Limited (the "Company") and its subsidiaries (collectively "the Group") for the year ended 30 June 2026 as summarised in Appendix I (the "Selected Sustainability Information").

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 Selected Sustainability Information is not prepared, in all material respects, in accordance with the applicable criteria applied as explained in the "About this Section" of the Corporate Sustainability section in the Group's 2026 Annual Report, and in the Sustainability Performance Data Table 2026 (together the "Criteria").

Basis for conclusion

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance engagements other than audits or reviews of historical financial information* ("ISAE 3000 (Revised)"), and International Standard on Assurance Engagements 3410, *Assurance engagements on greenhouse gas statements* ("ISAE 3410"), issued by the International Auditing and Assurance Standards Board (the "IAASB").

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Our responsibilities under these standards are further described in the Practitioner's responsibilities section of our report.

Our independence and quality management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants (the

“HKICPA”), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management 1 issued by the IAASB, which 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.

Responsibilities for the Selected Sustainability Information

Management of the Group is responsible for:

- the preparation of the Selected Sustainability Information as set out in Appendix I in accordance with the Criteria;
- designing, implementing and maintaining such internal control as management determines is necessary to enable the preparation of the Selected Sustainability Information, in accordance with the Criteria, that is free from material misstatement, whether due to fraud or error; and
- the selection and application of appropriate sustainability reporting methods and making assumptions and estimates that are reasonable in the circumstances.

Those charged with governance are responsible for overseeing the Group’s sustainability reporting process.

Inherent limitations in preparing the Selected Sustainability Information

Greenhouse gas quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Practitioner’s responsibilities

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the Selected Sustainability Information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. We report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Misstatements can arise from fraud or error and are considered material if, individually or in the

aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Selected Sustainability Information.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised) and ISAE 3410, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- determine the suitability in the circumstances of the Group's use of the Criteria as the basis for the preparation of the Selected Sustainability Information;
- perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Group's internal control; and
- design and perform procedures responsive to where material misstatements are likely to arise in the Selected Sustainability Information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of the work performed

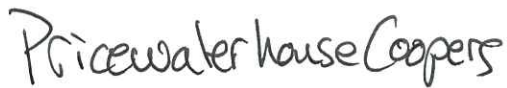
A limited assurance engagement involves performing procedures to obtain evidence about the Selected Sustainability Information. The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level 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.

The nature, timing and extent of procedures selected depend on professional judgement, including the identification of where material misstatements are likely to arise in the Selected Sustainability Information, whether due to fraud or error.

In conducting our limited assurance engagement, we:

- Obtained an understanding of the Group's reporting processes relevant to the preparation of its Selected Sustainability Information by making inquiries of the persons responsible for the Selected Sustainability Information on the process for collecting and reporting the Selected Sustainability Information;

- Evaluated whether all information identified by the process to identify the information to be reported in the Selected Sustainability Information is included in the Selected Sustainability Information;
- Performed inquiries of relevant personnel and analytical procedures on selected information within the Selected Sustainability Information;
- Performed substantive assurance procedures on selected information within the Selected Sustainability Information;
- Evaluated the appropriateness of quantification methods and reporting policies;
- Evaluated the methods for developing estimates; and
- Considered the disclosure and presentation of the Selected Sustainability Information.



PricewaterhouseCoopers

Certified Public Accountants

Hong Kong, 30 September 2026

New World Development Company Limited

Appendix I: Selected Sustainability Information

	Environmental	Units	From 1 July 2025 to 30 June 2026
Energy Consumption (Non-renewable)			
1	Direct Energy Consumption	GJ	149,626
2	Indirect Energy Consumption	GJ	1,275,422
3	Total Energy Consumption (direct + indirect)	GJ	1,425,048
Energy Consumption (Renewable)			
4	On-site renewables produced and exported (for Feed-in-Tariff)	GJ	617
5	Off-site renewables purchased	GJ	424,836
Scope 1 GHG Emissions			
6	Total Scope 1 emissions	tonne of CO ₂ e	7,710
Scope 2 GHG Emissions			
7	Total Scope 2 emissions (Location-based)	tonne of CO ₂ e	159,352
8	Total Scope 2 emissions (Market-based)	tonne of CO ₂ e	104,842
Total Scope 1 & 2 GHG Emissions			
9	Total Scope 1 & 2 emissions (Location-based)	tonne of CO ₂ e	167,062
10	Total Scope 1 & 2 emissions (Market-based)	tonne of CO ₂ e	112,552
Renewable Energy Roadmap			
11	Renewable Energy Roadmap Progress	%	100
	Environmental	Units	From 1 July 2025 to 30 June 2026
Scope 3 Emissions			
12	Category 3: Fuel and Energy-related Activities	tonne of CO ₂ e	20,197
13	Category 5: Waste Generated in Operations	tonne of CO ₂ e	2,393
14	Category 6: Business Travel	tonne of CO ₂ e	243
15	Category 11: Use of Sold Products	tonne of CO ₂ e	291,201

New World Development Company Limited

Appendix I: Selected Sustainability Information (Continued)

	Social	Units	From 1 July 2025 to 30 June 2026
	Water Consumption		
16	Total municipal water withdrawal	cbm	2,294,332
17	Total wastewater discharge	cbm	2,147,444
	Waste		
18	Non-hazardous waste disposed of at landfills/incinerated	tonne	33,107
19	Non-hazardous waste recycled or reused	tonne	10,312
20	Non-hazardous waste diversion rate	%	24%
21	Hazardous waste	tonne	3.62
	Health and Safety		
22	Employee - Number of lost-time injuries (sick leave > 0 days)	number	18.0
23	Employee - Lost-time injury rate	number per 100 employees	0.4
24	Employee - Number of high-consequence work-related injuries	number	0.0
25	Employee - High-consequence injury rate	number per 100 employees	0.0
26	Employee - Lost days due to injuries	number	485.0
27	Employee - Lost day rate	number per 100 employees	9.7
28	Employee - Absentee rate	Number of absent days/number of working day in the year ended 30 June 2026	0.7%
29	Employee - Number of fatalities	number	0

New World Development Company Limited

Appendix I: Selected Sustainability Information (Continued)

	Social	Units	From 1 July 2025 to 30 June 2026
	Health and Safety (Continued)		
30	Employee - Fatality rate	number per 100 employees	0
31	Contractor - Lost-time injury frequency rate	number per 100 contractors	0.5
32	Contractor - Number of fatalities	number	0
	Anti-corruption		
33	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees	number	0
	Gender Pay		
34	Gender pay ratio		1.3