Goodman Australia Finance Pty Limited
(ACN 127 959 951)
Announcement to Singapore Exchange

29 October 2026

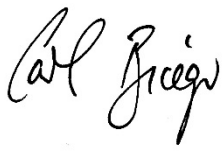
EURO500,000,000 4.250% NOTES DUE MAY 2030

EURO600,000,000 3.875% NOTES DUE APRIL 2033

ANNOUNCEMENT OF 2026 ACCOUNTS FOR GOODMAN AUSTRALIA FINANCE PTY LIMITED

We attach the 2026 Annual Accounts for Goodman Australia Finance Pty Limited, the Notes issuer.

Yours sincerely,



For Goodman Australia Finance Pty Limited

Carl Bicego
Company Secretary

Goodman Group
Goodman Limited | ABN 69 000 123 071
Goodman Funds Management Limited | ABN 48 067 796 641 | AFSL Number 223621
as responsible entity of Goodman Industrial Trust | ARSN 091213 839

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Tel +61 2 9230 7400 | Fax +61 2 9230 7444

Goodman Logistics (HK) Limited 嘉民物流(香港)有限公司 | BRN is 59357133 | ARBN 155 911 149
a Hong Kong company with limited liability

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Goodman Australia Finance Pty Limited
ABN 79 127 959 951
Financial report for the year ended 30 June 2026

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Goodman Australia Finance Pty Limited
Directors' report

The directors (Directors) of Goodman Australia Finance Pty Limited (the Company) present their Directors' Report together with the financial statements of the Company for the year ended 30 June 2026.

The Company is a controlled entity of Goodman Industrial Trust and is part of Goodman Group.

Directors

The Directors and Company Secretary at any time during or since the end of the year were:

Director	Appointment date
Mr Gregory Goodman	11 October 2007
Mr Nick Vrondas	21 October 2016

Company Secretary	Appointment date
Mr Carl Bicego	11 October 2007

Principal activities

The principal activity of the Company is to source and provide funding for entities in the Goodman Group. There were no significant changes in the nature of the activities during the year.

Dividends

No dividends were paid or declared in the current year.

Review of operations and state of affairs

The performance of the Company as represented by the results from its operations during the year was as follows:

	2026 €'000	2025 €'000
Revenue	25,968	25,417
Profit/(loss) for the year	-	-

During FY26, €303.0 million of notes matured in September 2025. In April 2026, the Company accessed the United States 144A / Reg S bond market and issued €600.0 million of notes maturing in April 2033. As at 30 June 2026, the Company's external debt comprised €500.0 million of notes maturing in May 2030 and €600.0 million of notes maturing in April 2033.

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Events subsequent to balance date

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Directors, to affect significantly the operations of the Company, the results of those operations, or the state of affairs of the Company, in future financial years.

Strategy and outlook

The Company intends to continue accessing debt capital markets to raise funding and lend the proceeds to other members of Goodman Group.

Indemnification and insurance of officers

Pursuant to the Constitution of the Company, current and former Directors and Officers are entitled to be indemnified, to the extent permitted by law.

Goodman Property Services (Aust) Pty Ltd, a related company, has insured to the extent permitted by law, current and former Directors and Officers of the Company in respect of liability and legal expenses incurred in their capacity as a Director or Officer. As it is prohibited under the terms of the contract of insurance, the Directors have not included details of the nature of the liabilities covered or the amount of the premiums paid.

Environmental regulations

The Company is part of Goodman Group, which has policies and procedures to identify and appropriately address environmental obligations that might arise in respect of the Company's operations that are subject to significant environmental regulation. The Directors have determined that the Company has complied with those obligations during the financial year and that there has not been any material breach.

Rounding

In accordance with ASIC Corporations (Rounding in Financial/ Directors' Reports) Instrument 2026/183, amounts in this Directors' report and the financial report have been rounded to the nearest thousand euros, unless otherwise stated.

The Directors' report is made in accordance with a resolution of the Directors.

DocuSigned by:
079ADAA2A1254A8...
Gregory Goodman
Director

DocuSigned by:
EC77D83A18EA481...
Nick Vrondas
Director

Sydney, 29 October 2026

Lead Auditor's Independence Declaration under Section 307C of the Corporations Act 2001

To the Directors of Goodman Australia Finance Pty Limited

I declare that, to the best of my knowledge and belief, in relation to the audit of Goodman Australia Finance Pty Limited for the financial year ended 30 June 2026 there have been:

i. no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and

ii. no contraventions of any applicable code of professional conduct in relation to the audit.

KPMG

KPMG

Samuel Grose

Partner

Sydney

29 October 2026

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Goodman Australia Finance Pty Limited
Statement of financial position
as at 30 June 2026

	Note	2026 €'000	2025 €'000
Current assets			
Loans to the parent entity	2	7,428	309,642
Total current assets		**7,428**	**309,642**
Non-current assets			
Loans to the parent entity	2	1,100,000	500,000
Total non-current assets		**1,100,000**	**500,000**
Total assets		**1,107,428**	**809,642**
Current liabilities			
Interest bearing liabilities	3	-	303,024
Accrued interest payable		7,428	6,618
Total current liabilities		**7,428**	**309,642**
Non-current liabilities			
Interest bearing liabilities	3	1,100,000	500,000
Total non-current liabilities		**1,100,000**	**500,000**
Total liabilities		**1,107,428**	**809,642**
Net assets		**-**	**-**
Equity attributable to shareholder			
Shares on issue	4	-	-
Retained earnings		-	-
Total equity		**-**	**-**

The statement of financial position is to be read in conjunction with the accompanying notes.

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Goodman Australia Finance Pty Limited
Statement of comprehensive income
for the year ended 30 June 2026

	2026	2025
	€'000	€'000
Revenue		
Interest income from the parent entity	25,968	25,417
	25,968	25,417
Expenses		
Interest expense	(25,968)	(25,417)
	(25,968)	(25,417)
Profit/(loss) before income tax	**-**	**-**
Income tax expense	-	-
Profit/(loss) for the year	**-**	**-**
Total comprehensive income for the year attributable to shareholders	**-**	**-**

The statement of comprehensive income is to be read in conjunction with the accompanying notes.

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Goodman Australia Finance Pty Limited
Statement of changes in equity
for the year ended 30 June 2026

	2026	2025
	€'000	€'000
Total equity at the beginning of the year	-	-
Profit/(loss) for the year	-	-
Total comprehensive income for the year	**-**	**-**
Total equity at the end of the year	**-**	**-**

The statement of changes in equity is to be read in conjunction with the accompanying notes.

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Goodman Australia Finance Pty Limited
Cash flow statement
for the year ended 30 June 2026

	Note	2026 €'000	2025 €'000
Cash flows from operating activities			
Interest income received		-	-
Interest expense paid		-	-
Net cash provided by operating activities	6	**-**	**-**
Cash flows from investing activities			
Loans to the parent entity		-	-
Net cash used in investing activities		**-**	**-**
Cash flows from financing activities			
Proceeds from borrowings		-	-
Net cash provided by financing activities		**-**	**-**
Net increase/(decrease) in cash		-	-
Cash at the beginning of the year		-	-
Cash at the end of the year		**-**	**-**

The cash flow statement is to be read in conjunction with the accompanying notes.

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1 Statement of significant accounting policies

Goodman Australia Finance Pty Limited is a company domiciled in Australia. The parent entity of the Company is Goodman Finance Australia Trust (GFAT) and the ultimate parent entity is Goodman Industrial Trust (GIT).

(a) Statement of compliance

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards adopted by the Australian Accounting Standards Board (AASB) and the Corporations Act 2001. International Financial Reporting Standards (IFRS) form the basis of Australian Accounting Standards adopted by the AASB. The financial report also complies with IFRS.

The financial report is presented in Euro and was authorised for issue by the Directors on 29 October 2026.

The material accounting policies which have been adopted in the preparation of the financial report are set out below.

(b) Basis of preparation of the financial report

The financial report is prepared on the historical cost basis.

(c) Financial assets

Loans to the parent entity
The loans to the parent entity are financial assets with fixed or determinable payments that are not quoted in an active market and arise from the on-lending of funds received by the Company from the issues of the notes.

Loans to the parent entity are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, the loans to related parties are measured at amortised cost using the effective interest rate method, less any allowances for impairments.

Interest income is receivable semi-annually, with any accrued interest income included in the statement of financial position as a current asset.

(d) Interest income and expense

Interest income and interest expense for all interest-bearing financial instruments are recognised in the statement of comprehensive income using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument, or, when appropriate, a shorter period, to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, the Company estimates cash flows considering all contractual terms of the financial instrument (for example, prepayment options) but does not consider future credit losses. The calculation includes all fees paid or received between parties to the contract that are an integral part of the effective interest rate, transaction costs and all other premiums or discounts.

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1 Statement of significant accounting policies (cont)

(e) Interest bearing liabilities

Interest bearing liabilities relate to the unsecured Euro notes issued in the Reg S bond market and are recognised on inception at their fair value less attributable transaction costs. Subsequent to initial recognition, interest bearing liabilities are stated at amortised cost with any difference being recognised in profit or loss over the period of the borrowings on an effective yield basis, subject to set-off arrangements. Interest expense is payable semi-annually, with any accrued interest expense included in the statement of financial position under current payables.

(f) Income tax

Income tax is recognised in the statement of comprehensive income except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the year and any adjustment to tax payable in respect of previous years.

Deferred tax is provided using the balance sheet liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

(g) Changes in accounting policies

There were no new or amendments to accounting standards that had a material impact on the financial statements of the Company.

(h) Australian Accounting Standards issued but not yet effective

The Company has not applied any new standard or interpretation that is not yet effective for the current accounting period. None of the new accounting standards or interpretations is expected to have a significant impact on the future results of the Company.

(i) Rounding

In accordance with ASIC Corporations (Rounding in Financial/ Directors' Reports) Instrument 2026/183, amounts in this Directors' report and the financial report have been rounded to the nearest thousand euros, unless otherwise stated.

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2 Loans to the parent entity

	2026 €'000	2025 €'000
Maturity date:		
On demand[1]	7,428	6,618
27 September 2025	-	303,024
3 May 2030	500,000	500,000
29 April 2033	600,000	-
Total loans to the parent entity	**1,107,428**	**809,642**

1. Loans to the parent entity that are repayable on demand includes accrued interest of €7,427,778 (2025: €6,617,989).

The loans to the parent entity are denominated in euros. The loan that matures on 3 May 2030 bears interest at 4.25% per annum and the loan that matures on 29 April 2033 bears interest at 3.875% per annum.

3 Interest bearing liabilities

	2026 €'000	2025 €'000
Current		
EUR Notes	-	303,024
	-	**303,024**
Non-current		
EUR Notes	1,100,000	500,000
	1,100,000	**500,000**

Details of the notes on issue are as follows:

	Maturity date	Carrying amount €'000	Source currency '000	Coupon (fixed) per annum
30 June 2026				
EUR Notes	3 May 2030	500,000	€ 500,000	4.250%
EUR Notes	29 April 2033	600,000	€ 600,000	3.875%
		1,100,000		
30 June 2025				
EUR Notes	27 September 2025	303,024	€ 303,024	1.375%
EUR Notes	3 May 2030	500,000	€ 500,000	4.250%
		803,024		

4 Issued capital

	Ordinary Shares Number	Ordinary Shares €'000
Ordinary shares on issue at 30 June 2026 and 30 June 2025	2	-

Terms and conditions

Holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at shareholders' meetings. In the event of winding up of the Company, ordinary shareholders rank after all other shareholders and creditors and are fully entitled to any proceeds of liquidation.

5 Auditor's remuneration

Auditor's remuneration of €9,618 (A$16,535) (2025: €9,380 (A$15,748)) is payable by a related entity.

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6 Note to the cash flow statement

Reconciliation of the profit/(loss) for the year to net cash flow from operating activities

	2026 €'000	2025 €'000
Profit/(loss) for the year	-	-
Non cash items:		
Interest income	(25,968)	(25,417)
Interest expense	25,968	25,417
Changes in assets and liabilities during the year:		
Increase/(decrease) in accrued interest payable	810	(12)
(Increase)/decrease in loans to the parent entity	(810)	12
Net cash flow provided by operating activities	**-**	**-**

The Company does not have a bank account and accordingly any cash receipts or payments are funded by GFAT.

Non-cash transactions

Interest
Interest of €25,968,035 (2025: €25,416,580) on the Company's external debt was funded by GFAT on behalf of the Company and offset against interest of €25,968,035 (2025: €25,416,580) on the loans provided by the Company to GFAT.

7 Financial risk management

Goodman Group's financial risk management (including liquidity, credit, interest rate and foreign exchange risks) is monitored by Goodman Group's Finance and Treasury Committee.

Liquidity risk
The Company sources external debt and lends the proceeds to its parent entity in order to fund activities within the Goodman Group. The terms of the Company's loans to GFAT are agreed such that the Company has sufficient funds to meet the capital and interest payments on its external debt.

At 30 June 2026, the contractual maturities of the Company's interest bearing liabilities are set out in the table below. The amounts are gross, undiscounted and include contractual interest payments.

	Carrying amount €'000	Contractual cash flows €'000	Less than 1 year €'000	1 - 2 year(s) €'000	2 - 5 years €'000	More than 5 years €'000
As at 30 June 2026						
Non-derivative financial liabilities						
EUR Notes	1,100,000	1,347,750	44,500	44,500	612,250	646,500
Total non-derivative financial liabilities	**1,100,000**	**1,347,750**	**44,500**	**44,500**	**612,250**	**646,500**
As at 30 June 2025						
Non-derivative financial liabilities						
EUR Notes	803,024	913,441	328,441	21,250	563,750	-
Total non-derivative financial liabilities	**803,024**	**913,441**	**328,441**	**21,250**	**563,750**	**-**

Credit risk
The only significant assets of the Company are the loans to the parent entity and therefore the Company has a significant concentration of credit risk in Goodman Group. The loans are not overdue and there were no impairments at 30 June 2026.

The Company does not have any collateral in respect of this loan but as a "borrower" under a Capitalisation Deed Poll (CDP) dated 23 May 2007, the Company benefits from the undertaking provided by certain other members of Goodman Group. Under the CDP, certain entities in Goodman Group are "investors" and each investor undertakes to pay to the relevant borrower any amounts owing under finance documents for the purpose of the CDP when the borrower fails to make a payment.

Interest rate risk
The Company has no material net exposure to interest rate risk as both the loans to the parent entity and the unsecured notes have fixed coupons (refer notes 2 and 3).

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7 Financial risk management (cont)

Foreign exchange risk
The Company has no material net exposure to foreign exchange risk as the principal amounts for the loans to GFAT and the unsecured notes are the same and are denominated in euros.

Fair values of financial instruments
The carrying amounts shown in the statement of financial position and fair values of financial assets and liabilities are as follows:

	Carrying amount 2026 €'000	Fair value 2026 €'000	Carrying amount 2025 €'000	Fair value 2025 €'000
Financial assets				
Loans to the parent entity	1,107,428	1,122,165	809,642	830,383
	1,107,428	**1,122,165**	**809,642**	**830,383**
Financial liabilities				
Payables	7,428	7,428	6,618	6,618
Interest bearing liabilities	1,100,000	1,114,737	803,024	823,765
	1,107,428	**1,122,165**	**809,642**	**830,383**

8 Key management personnel

The names of key management personnel of the Company at any time during the financial year are as follows:

Gregory Goodman
Nick Vrondas

Key management personnel compensation

The key management personnel are employed and remunerated by Goodman Property Services (Aust) Pty Limited, a related entity, for the services they provide to Goodman Group. The key management personnel are not separately remunerated for their services rendered to the Company.

Amounts paid or payable to key management personnel during the year in respect of services provided to Goodman Group and its controlled entities are presented in Australian dollars (AUD) as follows:

	2026 AUD	2025 AUD
Short-term employee benefits	2,273,232	2,163,962
Post-employment benefits	60,000	59,864
Equity compensation benefits	20,918,766	18,201,929
Long-term employee benefits	1,031,941	1,031,941
	24,283,939	**21,457,696**

9 Capitalisation Deed Poll

The Company is a borrower under a Capitalisation Deed Poll (CDP) dated 23 May 2007. Investors under the CDP comprise Goodman Limited, Goodman Logistics (HK) Limited and Goodman Industrial Trust and certain of their wholly-owned controlled entities. Under the CDP each investor undertakes to pay to the relevant controlled entity borrower any amounts owing under the CDP when the borrower fails to make a payment. Any payments by an investor to a borrower will be by way of loan or proceeds for the subscription of equity in the borrower by the investor.

10 Events subsequent to balance date

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Directors, to affect significantly the operations of the Company, the results of those operations, or the state of affairs of the Company, in future financial years.

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Goodman Australia Finance Pty Limited
Directors' declaration

In the opinion of the directors of Goodman Australia Finance Pty Limited:

(a) the financial statements and notes set out on pages 5 to 13 are in accordance with the Corporations Act 2001, including:

(i) giving a true and fair view of the Company's financial position as at 30 June 2026 and of its performance for the financial year ended on that date; and

(ii) complying with Australian Accounting Standards (including Australian Accounting Interpretations) and the Corporations Regulations 2001; and

(b) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

The Directors draw attention to note 1 to the financial statements, which includes a statement of compliance with International Financial Reporting Standards.

Signed in accordance with a resolution of the Directors.

DocuSigned by:
079ADAA2A1254A8...
Gregory Goodman
Director

DocuSigned by:
EC77D83A18EA481...
Nick Vrondas
Director

Sydney, 29 October 2026

Independent Auditor's Report

To the shareholders of Goodman Australia Finance Pty Limited

Opinion

We have audited the ***Financial Report*** of Goodman Australia Finance Pty Limited (the Company).

In our opinion, the accompanying Financial Report of the Company gives a true and fair view, including of the Company's financial position as at 30 June 2026 and of its financial performance for the year then ended, in accordance with the *Corporations Act 2001,* in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*.

The ***Financial Report*** comprises:

- Statement of financial position as at 30 June 2026
- Statement of comprehensive income, Statement of changes in equity and Statement of cash flows for the year then ended
- Notes, including material accounting policies
- Directors' Declaration.

Basis for opinion

We conducted our audit in accordance with *Australian Auditing Standards*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report.

We are independent of the Company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional & Ethical Standards Board Limited (the Code) that are relevant to audits of the financial report of public interest entities in Australia. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgement, were of most significance in our audit of the Financial Report of the current period.

This matter was addressed in the context of our audit of the Financial Report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on this matter.

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Recoverability of loans to the parent entity (€1,107.4m)	
Refer to Note 2 to the Financial Report	
The key audit matter	**How the matter was addressed in our audit**
Recoverability of loans to the parent entity (loans) is a key audit matter as loans are significant in value to the Company's Financial Statements (100% of total assets). The loans are made to Goodman Australia Finance Trust, the parent entity and a controlled entity of Goodman Industrial Trust. The loans are guaranteed by Goodman Group. This is the area that had the greatest effect overall on our audit of the Company.	Our procedures included: • Assessing the appropriateness of the accounting policies applied by the Company against the requirements of the accounting standards; • Evaluating Goodman Australia Finance Trust's and Goodman Group's financial position and performance and ability to repay the loan balance using the audited financial report of Goodman Group to inform our assessment; • Inspecting terms of the loan agreement with the parent entity and guarantee from Goodman Group; • Assessing the disclosures in the financial report, including presentation of the loans as current and non-current, using our understanding obtained from our testing and against accounting standard requirements.

Other Information

Other Information is financial and non-financial information in Goodman Australia Finance Pty Limited's annual report which is provided in addition to the Financial Report and the Auditor's Report. The Directors are responsible for the Other Information.

Our opinion on the Financial Report does not cover the Other Information and, accordingly, we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the Financial Report, our responsibility is to read the Other Information. In doing so, we consider whether the Other Information is materially inconsistent with the Financial Report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We are required to report if we conclude that there is a material misstatement of this Other Information, and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report, we have nothing to report.

Responsibilities of the Directors for the Financial Report

The Directors are responsible for:

- preparing the Financial Report in accordance with the *Corporations Act 2001*, including giving a true and fair view of the financial position and performance of the Company, and in

compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*

- implementing necessary internal control to enable the preparation of a Financial Report in accordance with the *Corporations Act 2001*, including giving a true and fair view of the financial position and performance of the Company, and that is free from material misstatement, whether due to fraud or error
- assessing the Company's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

Our objective is:

- to obtain reasonable assurance about whether the Financial Report as a whole is free from material misstatement, whether due to fraud or error; and
- to issue an Auditor's Report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with *Australian Auditing Standards* will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error. They are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Financial Report.

A further description of our responsibilities for the audit of the Financial Report is located at the *Auditing and Assurance Standards Board* website at: https://www.auasb.gov.au/admin/file/content102/c3/ar2_2020.pdf. This description forms part of our Auditor's Report.

KPMG

Samuel Grose

Partner

Sydney

29 October 2026