

**APPENDIX 4D  
GOODMAN PLUS TRUST  
RESULTS FOR ANNOUNCEMENT TO THE MARKET  
FOR THE PERIOD 1 JULY 2014 TO 31 DECEMBER 2014**

The Appendix 4D should be read in conjunction with the annual report of Goodman Plus Trust for the year ended 30 June 2014. The information included in the Appendix 4D and the interim financial report for the half year ended 31 December 2014 comprises all the information required by ASX Listing Rule 4.2A.

| <b>Highlights of results</b>   | <b>31 Dec 2014</b> | <b>31 Dec 2013</b> | <b>Change</b> |        |
|--|--------------------|--------------------|---------------|--------|
| Revenue and other income (\$'000)                                    | 10,859             | 10,850             | <b>up</b>     | 0.1%   |
| Profit attributable to Ordinary Unitholder (\$'000)                  | 3                  | 1                  | <b>up</b>     | 200.0% |
| Profit attributable to Goodman PLUS Unitholders (\$'000)             | 10,856             | 10,849             | <b>up</b>     | 0.1%   |
| Net assets (\$'000)  | 326,967            | 326,967            |               | 0.0%   |
| Net tangible assets per Ordinary unit (\$000)                        | 326,967            | 326,967            |               | 0.0%   |
| Net tangible assets per Goodman PLUS unit (\$)                       | 100.0              | 100.0              |               | 0.0%   |
| Basic earnings per Ordinary unit (cents)                             | 254,417.0          | 64,665.0           | <b>up</b>     | 293.4% |
| Basic earnings per Goodman PLUS unit (cents)                         | 332.0              | 331.8              | <b>up</b>     | 0.1%   |
| Distributions paid in respect of Goodman PLUS units (cents per unit) |                    |                    |               |        |
| 30 September 2014  | 165.7              | 169.1              |               |        |
| 31 December 2014   | 166.3              | 162.7              |               |        |
|  | 332.0              | 331.8              | <b>up</b>     | 0.1%   |
| Distributions paid in respect of Goodman PLUS units (\$'000)         |                    |                    |               |        |
| 30 September 2014  | 5,419              | 5,528              |               |        |
| 31 December 2014   | 5,437              | 5,321              |               |        |
|  | 10,856             | 10,849             | <b>up</b>     | 0.1%   |
| Franked amount per Goodman PLUS unit (cents)                         | -                  | -                  | -             | -      |
| <b>Controlled entities acquired or disposed</b>                      |                    |                    |               |        |
| Not applicable   |                    |                    |               |        |
| <b>Associates and joint venture entities</b>                         |                    |                    |               |        |
| Not applicable   |                    |                    |               |        |

**Goodman PLUS Trust**  
**ARSN 128 290 808**  
**Interim financial report for the half year ended 31 December 2014**

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## Goodman PLUS Trust Directors' report

The directors (Directors) of Goodman Funds Management Limited (GFML), the responsible entity for Goodman PLUS Trust (Trust), present their Directors' report together with the interim financial report of the Trust for the half year ended 31 December 2014 (half year) and the auditor's review report thereon.

### Directors

The Directors at any time during, or since the end of, the half year were:

|  | Appointment date <sup>1</sup> |
|--|-------------------------------|
| Mr Ian Ferrier, AM (Independent Chairman)          | 23 February 2005              |
| Mr Gregory Goodman (Group Chief Executive Officer) | 17 January 1995               |
| Mr Philip Fan (Independent Director)               | 1 December 2011               |
| Mr John Harkness (Independent Director)            | 1 September 2004              |
| Ms Anne Keating (Independent Director)             | 6 February 2004               |
| Ms Rebecca McGrath (Independent Director)          | 3 April 2012                  |
| Mr Philip Pearce (Executive Director)              | 1 January 2013                |
| Mr Danny Peeters (Executive Director)              | 1 January 2013                |
| Mr Phillip Pryke (Independent Director)            | 13 October 2010               |
| Mr Anthony Rozic (Executive Director)              | 1 January 2013                |
| Mr Jim Sloman, OAM (Independent Director)          | 1 February 2006               |

1. Represents the dates Directors were appointed to the board of GFML

### Company Secretary

The Company Secretary at any time during, or since the end of, the half year was:

|                | Appointment date |
|----------------|------------------|
| Mr Carl Bicego | 24 October 2006  |

### Review of operations

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

|         | 2014<br>\$000 | 2013<br>\$000 |
|---------|---------------|---------------|
| Revenue | 10,859        | 10,850        |
| Profit  | 10,859        | 10,850        |

### State of affairs

The Trust was created on 31 October 2007 and registered as a managed investment scheme on 14 November 2007. On 21 December 2007, the Trust issued 3,269,665 Goodman PLUS with an issue price of \$100 each. Goodman PLUS are preferred, perpetual units which are quoted on the Australian Securities Exchange (ASX). The proceeds from the issue of Goodman PLUS were lent to Goodman Finance Australia Trust, a fellow sub-trust of GIT, the parent entity of the Trust. The borrowed funds were used for Goodman Group's general business purposes and to repay debt. This is consistent with the objectives of the Trust at the time of admission of the Goodman PLUS on the ASX.

There have been no changes in the state of affairs of the Trust during the half year.

**Goodman PLUS Trust  
Directors' report**

**Distributions**

The distribution declared to the holder of the ordinary unit in the Trust during the half year was \$2,544 (2013: \$647). The distribution declared to holders of the Goodman PLUS totalled 332.0 cents per unit (2013: 331.8 cents per unit). Further details of distributions paid or declared in the half year are set out in note 4 to the interim financial report.

**Strategy and outlook**

The Trust will continue to loan the proceeds from the issue of the Goodman PLUS to Goodman Finance Australia Trust, receive interest and pay distributions to Goodman PLUS holders on the due dates.

**Lead auditor's independence declaration under section 307C of the Corporations Act 2001**

The lead auditor's independence declaration is set out on page 4 and forms part of the Directors' report for the half year.

**Events subsequent to the balance date**

In the opinion of the Directors, there were no events subsequent to balance date and up to the date of this report which would require adjustment or disclosure in the interim financial report.

**Rounding**

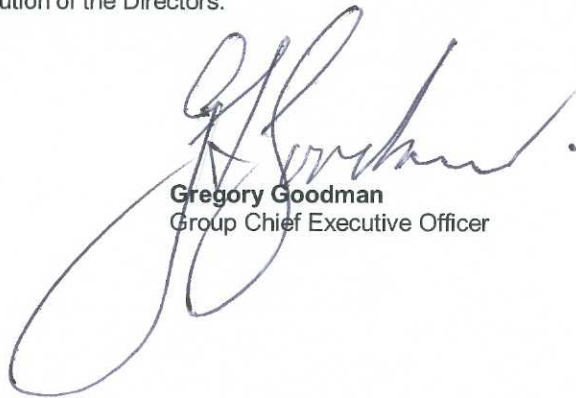
The Trust is an entity of a kind referred to in Australian Securities & Investments Commission Class Order 98/100 dated 10 July 1998 and in accordance with that Class Order, amounts in the interim financial report have been rounded off to the nearest thousand dollars, unless otherwise stated.

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



**Ian Ferrier, AM**  
Independent Chairman

Sydney, 12 February 2015



**Gregory Goodman**  
Group Chief Executive Officer



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

To: the directors of Goodman Funds Management Limited as Responsible Entity for Goodman PLUS Trust

I declare that, to the best of my knowledge and belief, in relation to the review for the half-year ended 31 December 2014 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the review; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the review.

KPMG

John Teer  
Partner

Sydney

12 February 2015

**Goodman PLUS Trust**  
**Interim statement of financial position**  
**as at 31 December 2014**

|                                  |      | 31 Dec 2014    | 30 Jun 2014    |
|----------------------------------|------|----------------|----------------|
|                                  | Note | \$000          | \$000          |
| <b>Current assets</b>            |      |                |                |
| Cash                             |      | 46             | 43             |
| Loan to related entity           | 5    | 326,921        | 326,924        |
| <b>Total current assets</b>      |      | <b>326,967</b> | <b>326,967</b> |
| <b>Total assets</b>              |      | <b>326,967</b> | <b>326,967</b> |
| <b>Current liabilities</b>       |      |                |                |
| Distributions payable            |      | -              | -              |
| <b>Total current liabilities</b> |      | <b>-</b>       | <b>-</b>       |
| <b>Total liabilities</b>         |      | <b>-</b>       | <b>-</b>       |
| <b>Net assets</b>                |      | <b>326,967</b> | <b>326,967</b> |
| <b>Equity</b>                    |      |                |                |
| Issued capital                   | 6    | 326,967        | 326,967        |
| Retained earnings                |      | -              | -              |
| <b>Total equity</b>              |      | <b>326,967</b> | <b>326,967</b> |

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

**Goodman PLUS Trust**  
**Interim statement of comprehensive income**  
**for the half year ended 31 December 2014**

|   |             | <b>2014</b>   | <b>2013</b>   |
|---|-------------|---------------|---------------|
|   | <b>Note</b> | <b>\$000</b>  | <b>\$000</b>  |
| Interest income                                     | 2           | 10,859        | 10,850        |
| <b>Profit for the year</b>                          |             | <b>10,859</b> | <b>10,850</b> |
| <b>Total comprehensive income for the half year</b> |             | <b>10,859</b> | <b>10,850</b> |
| <b>Attributable to:</b>                             |             |               |               |
| Ordinary unitholder                                 |             | 3             | 1             |
| Goodman PLUS holders                                |             | 10,856        | 10,849        |
|   |             | <b>10,859</b> | <b>10,850</b> |
| <hr/>   |             |               |               |
|   |             | <b>cpu</b>    | <b>cpu</b>    |
| <b>Earnings per ordinary unit</b>                   | 3           |               |               |
| Basic   |             | 254,417.0     | 64,665.0      |
| Diluted   |             | 254,417.0     | 64,665.0      |
| <b>Earnings per Goodman PLUS</b>                    | 3           |               |               |
| Basic   |             | 332.0         | 331.8         |
| Diluted   |             | 332.0         | 331.8         |

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

**Goodman PLUS Trust**  
**Interim statement of changes in equity**  
**for the half year ended 31 December 2014**

|  | Note | Issued equity<br>\$000 | Retained<br>earnings<br>\$000 | Total equity<br>\$000 |
|--|------|------------------------|-------------------------------|-----------------------|
| <b>Balance at 1 July 2013</b>                              |      | <b>326,967</b>         | <b>-</b>                      | <b>326,967</b>        |
| Profit for the half year                                   |      | -                      | 10,850                        | 10,850                |
| <b>Total comprehensive income for the half year</b>        |      | <b>-</b>               | <b>10,850</b>                 | <b>10,850</b>         |
| <b>Contributions by and distributions to owners</b>        |      |                        |                               |                       |
| Distributions provided for or paid to ordinary unitholder  | 4    | -                      | (1)                           | (1)                   |
| Distributions provided for or paid to Goodman PLUS holders | 4    | -                      | (10,849)                      | (10,849)              |
| <b>Total contributions by and distributions to owners</b>  |      | <b>-</b>               | <b>(10,850)</b>               | <b>(10,850)</b>       |
| <b>Balance at 31 December 2013</b>                         |      | <b>326,967</b>         | <b>-</b>                      | <b>326,967</b>        |
| <b>Balance at 1 July 2014</b>                              |      | <b>326,967</b>         | <b>-</b>                      | <b>326,967</b>        |
| <b>Total comprehensive income</b>                          |      |                        |                               |                       |
| Profit for the half year                                   |      | -                      | 10,859                        | 10,859                |
| <b>Total comprehensive income for the half year</b>        |      | <b>-</b>               | <b>10,859</b>                 | <b>10,859</b>         |
| <b>Contributions by and distributions to owners</b>        |      |                        |                               |                       |
| Distributions provided for or paid to ordinary unitholder  | 4    | -                      | (3)                           | (3)                   |
| Distributions provided for or paid to Goodman PLUS holders | 4    | -                      | (10,856)                      | (10,856)              |
| <b>Total contributions by and distributions to owners</b>  |      | <b>-</b>               | <b>(10,859)</b>               | <b>(10,859)</b>       |
| <b>Balance at 31 December 2014</b>                         |      | <b>326,967</b>         | <b>-</b>                      | <b>326,967</b>        |

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

**Goodman PLUS Trust**  
**Interim cash flow statement**  
**for the half year ended 31 December 2014**

|  | Note | 2014<br>\$000   | 2013<br>\$000   |
|--|------|-----------------|-----------------|
| <b>Cash flows from operating activities</b>      |      |                 |                 |
| Interest income received                         |      | 10,859          | 16,514          |
| <b>Net cash provided by operating activities</b> |      | <b>10,859</b>   | <b>16,514</b>   |
| <b>Cash flows from investing activities</b>      |      |                 |                 |
| Repayment of loan to related entity              |      | -               | 1               |
| <b>Net cash provided by investing activities</b> |      | <b>-</b>        | <b>1</b>        |
| <b>Cash flows from financing activities</b>      |      |                 |                 |
| Distributions paid                               | 4    | (10,856)        | (16,514)        |
| <b>Net cash used in financing activities</b>     |      | <b>(10,856)</b> | <b>(16,514)</b> |
| Net increase in cash                             |      | 3               | 1               |
| Cash at the beginning of the half year           |      | 43              | 42              |
| <b>Cash at the end of the half year</b>          |      | <b>46</b>       | <b>43</b>       |

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

**Goodman PLUS Trust**  
**Notes to the interim financial statements**  
**for the half year ended 31 December 2014**

**1. Statement of significant accounting policies**

Goodman PLUS Trust (Trust) was established in Australia. The parent entity of the Trust is Goodman Industrial Trust (GIT).

**Statement of compliance**

The interim financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standard AASB 134 *Interim Financial Reporting* and the Corporations Act 2001.

The interim financial report does not include all of the information required for a full annual financial report and should be read in conjunction with the financial report of the Trust as at and for the year ended 30 June 2014.

There are no significant changes to Trust's interim statement of comprehensive income or statement of financial position as a result of the application of the new and amended standards and interpretations mandatory for annual reporting periods beginning on or after 1 July 2014. The Trust has not applied any Australian Accounting Standards available for early adoption in the preparation of these financial statements.

The interim financial report is presented in Australian dollars and was authorised for issue by the Directors on 12 February 2015.

**(a) Segment reporting**

An operating segment is a component of the Trust that engages in business activities from which it may earn revenues and incur expenses. All operating segments' operating results are regularly reviewed by the Group Chief Executive Officer to make decisions about resources to be allocated to the segment and assess its performance, and for which discrete financial information is available.

The Trust operates wholly in Australia in a single business segment, investing (through the provision of an interest bearing loan) in Goodman Group. Goodman Group comprises Goodman Limited, GIT, Goodman Logistics (HK) Limited and the entities they control.

**(b) Rounding**

In accordance with Australian Securities & Investments Commission Class Order 98/100 (as amended), the amounts shown in this interim financial report have been rounded off to the nearest thousand dollars, unless otherwise stated.

**2. Interest income**

|                        | <b>2014</b>   | <b>2013</b>   |
|------------------------|---------------|---------------|
|                        | <b>\$000</b>  | <b>\$000</b>  |
| Interest income from:  |               |               |
| Cash at bank           | 3             | 1             |
| Loan to related entity | 10,856        | 10,849        |
|                        | <b>10,859</b> | <b>10,850</b> |

**Goodman PLUS Trust**  
**Notes to the interim financial statements**  
**for the half year ended 31 December 2014**

**3. Earnings per unit**

|   | <b>2014</b> | <b>2013</b> |
|---|-------------|-------------|
|   | <b>cpu</b>  | <b>cpu</b>  |
| <b>Attributable to ordinary unitholder</b>  |             |             |
| Basic and diluted earnings per unit         | 254,417.0   | 64,665.0    |
| <b>Attributable to Goodman PLUS holders</b> |             |             |
| Basic and diluted earnings per unit         | 332.0       | 331.8       |

**(a) Profit used in calculating earnings per unit**

**For the half year ended 31 December**

|   | <b>2014</b>  | <b>2013</b>  |
|---|--------------|--------------|
|   | <b>\$000</b> | <b>\$000</b> |
| <b>Profit used in calculating earnings per unit</b> |              |              |
| Attributable to ordinary unitholder                 | 3            | 1            |
| Attributable to Goodman PLUS holders                | 10,856       | 10,849       |

**(b) Weighted average number of units used in calculating earnings per unit**

**For the half year ended 31 December**

|   | <b>2014</b>      | <b>2013</b>      |
|---|------------------|------------------|
|   | <b>Number of</b> | <b>Number of</b> |
|   | <b>units</b>     | <b>units</b>     |
| <b>Weighted average number of units used in calculating basic and diluted earnings per unit</b> |                  |                  |
| Ordinary unit   | 1                | 1                |
| Goodman PLUS  | 3,269,665        | 3,269,665        |

**4. Distributions**

The distribution paid or payable to the ordinary unitholder is \$2,544 (31 December 2013: \$647). Distributions paid to Goodman PLUS holders are set out below:

|   | <b>Distribution</b> | <b>Total</b>  | <b>Date of</b> |
|---|---------------------|---------------|----------------|
|   | <b>cpu</b>          | <b>amount</b> | <b>payment</b> |
|   |                     | <b>\$000</b>  |                |
| <b>Distributions for the quarter ended:</b>             |                     |               |                |
| 30 September 2014                                       | 165.7               | 5,419         | 30 Sep 14      |
| 31 December 2014  | 166.3               | 5,437         | 31 Dec 14      |
|   | <b>332.0</b>        | <b>10,856</b> |                |
| <b>Distributions for the quarter ended<sup>1</sup>:</b> |                     |               |                |
| 30 September 2013                                       | 169.1               | 5,528         | 30 Sep 13      |
| 31 December 2013  | 162.7               | 5,321         | 31 Dec 13      |
|   | <b>331.8</b>        | <b>10,849</b> |                |

1. In the prior half year, the distribution for the quarter ended 30 June 2013 amounting to \$5,665,000 was paid on 1 July 2013.

**Goodman PLUS Trust**  
**Notes to the interim financial statements**  
**for the half year ended 31 December 2014**

**5. Loan to related entity**

|                        | 31 Dec 2014 | 30 Jun 2014 |
|------------------------|-------------|-------------|
|                        | \$000       | \$000       |
| Loan to related entity | 326,921     | 326,924     |

The loan to a related entity is made to Goodman Finance Australia Trust, a fellow sub-trust of GIT, and is receivable on demand. Interest accrues on the loan at the annual distribution rate on Goodman PLUS (refer to note 6) and is payable when distributions under the Goodman PLUS are payable. On satisfying certain conditions, the related entity is able to elect for a financial year not to pay the interest quarterly. In these circumstances, the interest is added to the principal loan and accrues interest at the distribution rate referred to above. This capitalised interest portion and any interest calculated on this capitalised interest portion are payable at the option of the related entity in the period of 10 years from when the capitalised interest portion was originally due.

**6. Issued capital**

|                                 | 31 Dec 2014    | 30 Jun 2014    |
|---------------------------------|----------------|----------------|
|                                 | \$000          | \$000          |
| 1 ordinary unit on issue        | -              | -              |
| 3,269,665 Goodman PLUS on issue | 326,967        | 326,967        |
|                                 | <b>326,967</b> | <b>326,967</b> |

**Terms and conditions**

**Ordinary unit**

The holder of the ordinary unit is entitled to receive distributions as declared from time to time and is entitled to one vote per unit at unitholders' meetings. In the event of the winding up of the Trust, the ordinary unitholder ranks after all other unitholders and creditors and is fully entitled to any proceeds of liquidation.

**Goodman PLUS**

Goodman PLUS are preferred, perpetual units with a face value of \$100 per unit which are quoted on the Australian Securities Exchange. Goodman PLUS may be exchanged or repurchased in certain circumstances.

On 26 September 2012, the holders of the Goodman PLUS approved a proposal by Goodman Funds Management Limited (GFML), the responsible entity for the Trust to amend the terms of the Goodman PLUS. The key amendments, which came into effect on 27 September 2012, are as follows:

- + distributions under Goodman PLUS increased from a margin of 1.90% per annum to a margin of 3.90% per annum over the three month Bank Bill Swap Rate;
- + a step up margin of 0.25% per annum will apply if Goodman PLUS are not repurchased, exchanged or successfully remarketed on or before 30 September 2022. The first remarketing date under the amended terms is 31 December 2017 and thereafter every five years;
- + a final step up margin of 0.75% per annum will apply if Goodman PLUS are not repurchased or exchanged on or before 31 December 2038; and
- + Goodman PLUS holders will have the right to require the Trust to elect to repurchase or exchange the Goodman PLUS on 31 December 2073.

**7. Events subsequent to the balance date**

In the opinion of the Directors, there were no events subsequent to balance date, and up to the date of signature of this report, which would require adjustment or disclosure in the interim financial report.

**Goodman PLUS Trust  
Directors' declaration**

In the opinion of the directors of Goodman Funds Management Limited, the responsible entity for Goodman PLUS Trust:

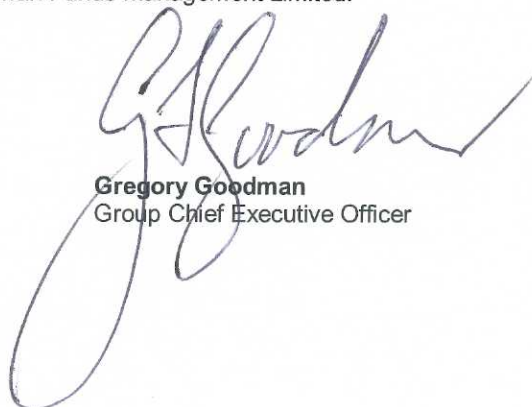
- (a) the interim financial statements and notes set out on pages 5 to 11 are in accordance with the Corporations Act 2001, including:
  - (i) giving a true and fair view of the financial position of Goodman PLUS Trust as at 31 December 2014 and of its performance for the half year ended on that date; and
  - (ii) complying with Australian Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*; and
- (b) there are reasonable grounds to believe that Goodman PLUS Trust will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the directors of Goodman Funds Management Limited.



**Ian Ferrier, AM**  
Independent Chairman

Sydney, 12 February 2015



**Gregory Goodman**  
Group Chief Executive Officer

## **Independent auditor's review report to the unit holders of Goodman PLUS Trust**

We have reviewed the accompanying interim financial report of Goodman PLUS Trust (the Trust), which comprises the statement of financial position as at 31 December 2014, statement of comprehensive income, statement of changes in equity and consolidated statement of cash flows for the half-year ended on that date, notes 1 to 7 comprising a statement of significant accounting policies and other explanatory information and the directors' declaration.

### *Directors' responsibility for the interim financial report*

The directors of the Goodman Funds Management Limited ("the Responsible Entity") are responsible for the preparation of the interim financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the interim financial report that is free from material misstatement, whether due to fraud or error.

### *Auditor's responsibility*

Our responsibility is to express a conclusion on the interim financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the interim financial report is not in accordance with the *Corporations Act 2001* including: giving a true and fair view of the Trust's financial position as at 31 December 2014 and its performance for the interim period ended on that date; and complying with Australian Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*. As auditor of Goodman Plus Trust, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

A review of an interim financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

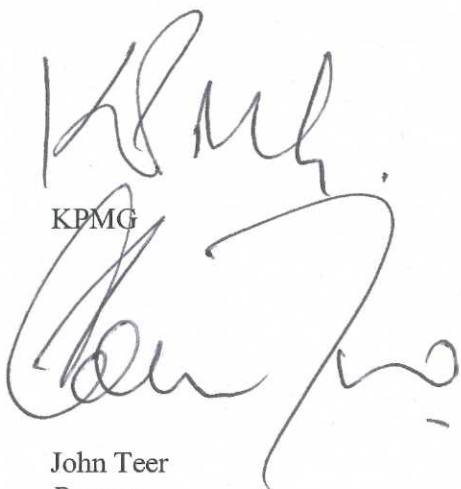
### *Independence*

In conducting our review, we have complied with the independence requirements of the *Corporations Act 2001*.

*Conclusion*

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the interim financial report of Goodman Plus Trust is not in accordance with the *Corporations Act 2001*, including:

- (a) giving a true and fair view of the Trust's financial position as at 31 December 2014 and of its performance for the interim period ended on that date; and
- (b) complying with Australian Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.



KPMG

John Teer  
*Partner*

Sydney

12 February 2015