

Net assets table+



Period to	GIT % of group	GL(1) % of group	GLHK % of group	Source of Information
30 June 2005	97	3	–	2005 Annual Report
31 December 2005	95	5	–	2006 Half Year Review
30 June 2006	99	1	–	2006 Annual Report
31 December 2006	98	2	–	2007 Half Year Review
30 June 2007	99	1	–	2007 Annual Report
31 December 2007	94	6	–	2008 Half Year Review
30 June 2008	95	5	–	2008 Annual Report
31 December 2008	95	5	–	2009 Half Year Review
30 June 2009	90	10	–	2009 Annual Report
31 December 2009	95	5	–	2010 Half Year Review
30 June 2010	98	2	–	2010 Annual Report
31 December 2010	99	1	–	2011 Half Year Review
30 June 2011	97	3	–	2011 Annual Report
31 December 2011	97	3	–	2012 Half Year Review
30 June 2012	90	10	–	2012 Annual Report
31 December 2012	79	10	11	2013 Half Year Review
30 June 2013	77	11	12	2013 Annual Report
31 December 2013	77	10	13	2014 Half Year Review
30 June 2014	78	10	12	2014 Financial Statements
31 December 2014	75	12	13	2015 Half Year Review
30 June 2015	77	11	12	2015 Financial Statements
31 December 2015	73	15	12	2016 Half Year Review
30 June 2016	74	14	12	2016 Financial Statements
31 December 2016	73	14	13	2017 Half Year Review
30 June 2017	73	13	14	2017 Financial Statements
31 December 2017	70	14	16	2018 Half Year Review
30 June 2018	70	15	15	2018 Financial Statements
31 December 2018	68.1	15	16.9	2019 Half Year Review
30 June 2019	67	16	17	2019 Annual Report
31 December 2019	66	17	17	2020 Half Year Review
30 June 2020	65	18	17	2020 Financial Statements

(1) GL is the parent entity under the stapled structure. Its contribution to adjusted net assets on a standalone basis is derived after deducting GIT's and GLHK's net asset contribution to the stapled group.

Apportioning consideration of GMG stapled Securities+



A stapled security is a combination of a unit in Goodman Industrial Trust (GIT), a share in Goodman Limited (GL), and a CHESS Depository Interest (CDI) representing a share in Goodman Logistics (HK) Limited (GLHK), that must be traded on the Australian Stock Exchange as one security.

GIT units, GL shares, and GLHK CDIs remain as separate assets for Australian capital gains tax purposes. The cost base of your units and shares is the amount you paid for them, including the incidental costs of acquisition and disposal (eg. brokerage fees and stamp duty). To calculate your cost base you will need to split the acquisition cost of the securities between the three assets. Our suggested method of splitting the acquisition cost is to take the adjusted net assets of GIT, GL and GLHK and divide each by the adjusted net assets of GMG and then multiply by the acquisition security price (see example below).

Example:

Adjusted GIT Net Assets

_____ x Acquisition Security Price = Cost Base of GIT

Adjusted GMG Net Assets

Adjusted GL Net Assets

_____ x Acquisition Security Price = Cost Base of GL

Adjusted GMG Net Assets

Adjusted GLHK Net Assets

_____ x Acquisition Security Price = Cost Base of GLHK

Adjusted GMG Net Assets

Further information regarding the tax treatment of stapled securities can be found on the [ATO website](#)