ANNUAL FINANCIAL SUMMARY 2025-26

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UNITINGSA LTD AND CONTROLLED ENTITIES
(ACN 621 913 746)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	2026	2025
	$	$
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	28,867,850	33,658,548
Trade and other receivables	4,728,653	7,141,584
Other current assets	1,532,585	1,440,211
TOTAL CURRENT ASSETS	**35,129,088**	**42,240,343**
NON-CURRENT ASSETS		
Investment properties	379,970,380	324,317,700
Property, plant and equipment	142,733,023	146,911,686
Intangibles	196,311	471,916
Right-of-use assets	1,625,447	1,862,163
TOTAL NON-CURRENT ASSETS	**524,525,161**	**473,563,465**
TOTAL ASSETS	**559,654,249**	**515,803,808**
LIABILITIES		
CURRENT LIABILITIES		
Trade and other payables	7,045,980	7,324,708
Contract liabilities	2,029,849	5,255,380
Borrowings	2,089,817	22,478,005
Other financial liabilities - non-interest bearing	114,596,062	109,833,240
Lease liabilities	418,258	316,085
Provisions	16,556,217	11,417,878
TOTAL CURRENT LIABILITIES	**142,736,183**	**156,625,296**
NON-CURRENT LIABILITIES		
Borrowings	37,222,081	7,604,952
Lease liabilities	1,300,597	1,590,535
Provisions	1,941,605	2,103,244
TOTAL NON-CURRENT LIABILITIES	**40,464,283**	**11,298,731**
TOTAL LIABILITIES	**183,200,466**	**167,924,027**
NET ASSETS	**376,453,783**	**347,879,781**
EQUITY		
Reserves	54,289,318	56,564,903
Retained earnings	322,164,465	291,314,878
TOTAL EQUITY	**376,453,783**	**347,879,781**

UNITINGSA LTD AND CONTROLLED ENTITIES
(ACN 621 913 746)

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED

30 JUNE 2026

	2026	2025
	$	$
Revenue	171,035,943	169,118,299
Employee benefits expense	(108,751,082)	(97,681,545)
Program, activities and resident costs	(6,577,129)	(10,093,332)
Property expenses	(10,102,283)	(9,067,785)
Finance costs	(1,219,210)	(638,038)
Management, administration and other expenses	(9,126,381)	(8,262,773)
Profit before depreciation, amortisation and income tax expense	35,259,858	43,374,826
Depreciation and amortisation expense	(6,685,856)	(6,366,225)
Income tax expense	-	-
Current year surplus / (loss)	**28,574,002**	**37,008,601**
Other comprehensive income		
Items that will not be reclassified subsequently to profit or loss when specific conditions are met		
Net gain/ (loss) on revaluation of land and buildings	-	-
Other comprehensive income / (loss) for the year	**-**	**-**
Total comprehensive income / (loss) attributable to members of the Group	**28,574,002**	**37,008,601**

The accompanying notes form part of these financial statements.

The summarised financial statements have been derived from the Company's full financial report for the financial year.

Other information included in the summarised financial statements is consistent with the Company's full financial report.

The summarised financial statements cannot be expected to provide as detailed an understanding of the financial performance and financial position of the Company as the full financial report.

The summarised financial statements have been prepared on an accrual basis, are based on historical costs and presented in Australian Dollars.
A full description of the accounting policies adopted by the Company may be found in the Company's full financial report.

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REPORT OF THE INDEPENDENT AUDITOR ON THE SUMMARY FINANCIAL STATEMENTS TO THE MEMBERS OF UNITINGSA LTD

Opinion

The summary financial statements, which comprises the summary consolidated statement of financial position as at 30 June 2026, the summary consolidated statement of profit or loss and other comprehensive income for the year then ended, and related notes, are derived from the audited financial report of UnitingSA Ltd and Controlled Entities ("the consolidated entity") for the year ended 30 June 2026.

In our opinion, the accompanying summary financial statements are consistent, in all material respects, with the audited financial report, on the basis described in Note 1.

Summary Financial Statements

The summary financial statements do not contain all the disclosures required by Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012*. Reading the summary financial statements, and the auditor's report thereon, therefore, is not a substitute for reading the audited financial report and the auditor's report thereon.

The Audited Financial Report and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial report in our report dated 30 October 2026.

Management's Responsibility for the Summary Financial Statements

Management is responsible for the preparation of the summary financial statements on the basis described in Note 1.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are consistent, in all material respects, with the audited financial report based on our procedures, which were conducted in accordance with Auditing Standard ASA 810 *Engagements to Report on Summary Financial Statements*.

Nexia Edwards Marshall
Chartered Accountants

Adelaide
South Australia

Matthew O'Connor
Partner

30 October 2026

Advisory. Tax. Audit.

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