

360 CAPITAL GROUP

360 Capital



DISTRIBUTION & DIVIDEND SUMMARY - YEAR END TAXATION COMPONENTS

360 Capital Investment Trust is a pass-through trust for tax purposes, its securityholders's distribution income is taxed in the tax year the income is earned, whilst 360 Capital Group Limited is a company and subject to company tax, its securityholders' dividend income is taxed in the tax year the dividend is received.

Investors should refer to their Annual Tax Statements / Attribution Managed Investment Trust Member Annual Statements (AMMA) for details of their dividend / distribution taxation components.

The taxation components of the distributions on a cent per security basis for the year are provided below:

Year Ended	30-Jun-24 (Cents per Security)	30-Jun-23 (Cents per Security)	30-Jun-22 (Cents per Security)	30-Jun-21 (Cents per Security)	30-Jun-20 (Cents per Security)	30-Jun-19 (Cents per Security)	30-Jun-18 (Cents per Security)	30-Jun-17 (Cents per Security)	30-Jun-16 (Cents per Security)	30-Jun-15 (Cents per Security)
360 Capital Investment Trust										
Distribution	1.5	4.25	-	4.00	4.00	2.00	5.50	6.50	6.25	5.75
Australian Sourced Income (interest income)	0.557783	0.352452	-	-	0.055908	-	-	-	-	0.021906
Australian Sourced Income (other income)	0.910627	0.209060	-	-	-	-	-	-	-	0.314388
Discounted capital gain (NTARP)	-	-	-	-	-	1.793286	-	-	-	-
CGT concession amount (NTARP)	-	-	-	-	-	-	-	-	-	-
Discounted capital gain (TARP)	-	0.019643	-	-	-	-	-	-	-	-
CGT concession amount (TARP)	-	-	-	-	-	-	-	0.608082	-	-
AMIT CGT Gross amount	-	0.019643	-	-	-	-	-	-	-	-
Foreign Sourced Income	-	-	-	-	-	-	-	-	-	-
Tax Deferred Income	-	-	-	-	-	-	-	5.891918	6.250000	5.534218
Other non-attributable amounts ¹	0.031590	3.649201	-	4.000000	3.944092	0.206714	5.500000	-	-	-
Credit for TFN withheld ²	-	-	-	-	-	-	-	-	-	-0.120512
Total Distribution Paid	1.50	4.25	-	4.00	4.00	2.00	5.50	6.50	6.25	5.75
AMIT cost base net amount - excess (decrease) ¹	0.031590	3.649201	-	4.000000	3.944092	-	5.500000	-	-	-
AMIT cost base net amount - shortfall (increase) ¹	-	-	-	-	-	1.586571	-	-	-	-
360 Capital Group Limited										
Fully Franked Dividend ⁴	2.00	9.50	4.50	-	-	3.00	21.01	-	-	-
Total Dividend Paid	2.00	9.50	4.50	-	-	3.00				
Total Capital Reallocation amount³	-	-	-	-	-	-	21.01			

1. 360 Capital Investment Trust elected to become an Attribution Managed Investment Trust (AMIT) under the new tax regime for the 2018 financial year. Tax-free amounts and tax-deferred amounts (including returns of capital) are included in other non-attributable amounts and reflected in the calculation for AMIT cost base net amount. An AMIT cost base net amount - Excess results in a decrease in the cost base or reduced cost base of your Trust units. An AMIT cost base net amount - Shortfall results in an increase to the cost base and reduced cost base of your Trust units.

2. Included on your 2015 Annual Tax Statement is an amount disclosed under item "Credit for TFN withheld" (Tax Return Label 13R) the amount relates to Tax File Number (TFN) withholding tax paid by the 360 Capital Group in relation to investment income received by it during the year. This TFN credit has subsequently been provided to unitholders as a component of your distribution, representing a credit which may be available to claimed in your tax return. This amount does not relate to TFN withholding deducted from distributions paid to investors during the year for not providing their TFN.

3. In January 2018 the Group implemented the capital reallocation proposal approved by 360 Capital Group (Group) Securityholders at the General Meeting held on 29 December 2017 (Capital Reallocation). This involved the payment of the 360 Capital Group Limited (Company) fully franked special dividend of 21.01 cents per share (franking rate of 27.5%) and associated capital reallocation to 360 Capital Investment Trust (Trust) of 21.01 cents per unit. As a result of the Capital Reallocation,

- You did not receive any cash as part of the Capital Reallocation;
- You did receive a franking credit of 7.97 cents per share associated with the fully franked special dividend;
- The cost base of your units in the Trust increased by 21.01 cents per unit;
- You will continue to hold the same amount of Group securities; and
- The implementation of the Capital Reallocation did not result in a change in the Net Tangible Assets per Group security.

4. The 4.50 cents per security dividends paid during FY2022 were franked at 25% franking rate.

The 9.50 cents per security dividends paid during FY2023 were franked at 30% franking rate.

The 2.00 cents per security dividends paid during FY2024 were franked at 30% franking rate.

360 Capital Group Limited ABN 18 113 569 136 and 360 Capital FM Limited ABN 15 090 664 396 (AFSL 221474) as responsible entity of 360 Capital Investment Trust ARSN 104 552 598.

Level 37, 1 Macquarie Place, Sydney NSW 2000 P. +61 2 8405 8860 W. 360capital.com.au