

360 CAPITAL GROUP

NET ASSET BACKING OF ENTITIES IN THE 360 CAPITAL GROUP

AUSTRALIAN CAPITAL GAINS TAX

360 Capital



A 360 Capital Group (ASX:TGP) stapled security comprises two separate assets for capital gains tax purposes: a 360 Capital Group Limited share and a 360 Capital Investment Trust unit. For capital gains tax purposes you need to apportion the cost of each stapled security and the proceeds of sale of each stapled security over the separate assets that make up the stapled security. This apportionment should be done on a reasonable basis. One possible method of apportionment is on the basis of the relative net tangible assets of the individual entities. For your information these percentages are set out below:

Net Tangible Assets Apportionment

	31-Dec-25 ¹	31-Aug-25 ²	30-Jun-25	30-Jun-24	30-Jun-23	30-Jun-22	30-Jun-21	30-Jun-20	30-Jun-19	30-Jun-18	30-Jun-17	30-Jun-16	30-Jun-15	30-Jun-14
360 Capital Group Limited	26.9%	27.8%	13.7%	14.9%	15.5%	22.4%	14.4%	8.9%	11.1%	14.4%	38.9%	15.1%	18.0%	16.4%
360 Capital Investment Trust	73.1%	72.2%	86.3%	85.1%	84.5%	77.6%	85.6%	91.1%	88.9%	85.6%	61.1%	84.9%	82.0%	83.6%

¹ The unaudited Net Tangible Asset (NTA) apportionment as at 31 December 2025.

² The unaudited Net Tangible Asset (NTA) apportionment as at 31 August 2025 is based on the 30 June 2025 NTA with a pro forma adjustment for the special distribution which occurred with the record date of 29 August 2025.