

# 360 CAPITAL DIGITAL INFRASTRUCTURE FUND

## DISTRIBUTION SUMMARY - YEAR END TAXATION COMPONENTS

### DISTRIBUTIONS FOR THE YEAR HAVE BEEN PAID BY 360 CAPITAL DIGITAL INFRASTRUCTURE FUND, NO DISTRIBUTIONS WERE PAID FROM 360 CAPITAL DIGITAL INFRASTRUCTURE FUND 2

Investors should refer to their annual tax statements for details of their 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-20 (Cents per Security)
<b>360 Capital Digital Infrastructure Fund</b>	
<b>Distribution</b>	<b>10.00</b>
Australian Sourced Income (interest income)	0.511756
Australian Sourced Income (other income)	9.082091
Discounted capital gain (NTARP)	-
CGT concession amount (NTARP)	-
Capital gains: other method (NTARP)	-
Foreign Sourced Income	-
Tax Deferred Income	-
Other non-attributable amounts <sup>1</sup>	0.406153
<b>Total Distribution Paid</b>	<b>10.00</b>
AMIT cost base net amount - Excess <sup>1</sup>	0.406153
AMIT cost base net amount - Shortfall <sup>1</sup>	-

1. 360 Capital Digital Infrastructure Fund elected to become an Attribution Managed Investment Trust (AMIT) under the new tax regime for the 2020 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.

Note: On 17 March 2020 the Group, comprising 360 Capital Digital Infrastructure Fund ("360CDIF") and 360 Capital Digital Infrastructure Fund 2 ("360CDIF2"), implemented the stapling of the Group as part of the stapling of the 360CDIF to the 360CDIF2, which was capitalised through the payment of the special distribution of 60.0 cents per security from the 360CDIF and the compulsory reinvestment as capital in the 360CDIF2 of 60.0 cents per security (the "Capital Reallocation"). As a result of the Capital Reallocation,

- You did not receive any cash as part of the Capital Reallocation;
- The cost base of your units in the 360CDIF decreased by 60.0 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.