

360 CAPITAL GROUP

DISTRIBUTION & DIVIDEND SUMMARY - YEAR END TAXATION COMPONENTS

DISTRIBUTIONS FOR THE YEAR HAVE BEEN PAID BY 360 CAPITAL INVESTMENT TRUST, NO DIVIDENDS WERE PAID FROM 360 CAPITAL GROUP LIMITED

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) | 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 | 4.00 | 2.00 | 5.50 | 6.50 | 6.25 | 5.75 |
| Australian Sourced Income (interest income) | 0.055908 | - | - | - | - | 0.021906 |
| Australian Sourced Income (other income) | - | - | - | - | - | 0.314388 |
| Discounted capital gain (NTARP) | - | 1.793286 | - | - | - | - |
| CGT concession amount (NTARP) | - | - | - | 0.608082 | - | - |
| Foreign Sourced Income | - | - | - | - | - | - |
| Tax Deferred Income | - | - | - | 5.891918 | 6.25 | 5.534218 |
| Other non-attributable amounts ¹ | 3.944092 | 0.206714 | 5.500000 | - | - | - |
| Credit for TFN withheld ² | - | - | - | - | - | -0.120512 |
| Total Distribution Paid | 4.00 | 2.00 | 5.50 | 6.50 | 6.25 | 5.75 |
| AMIT cost base net amount - Excess ¹ | 3.944092 | - | 5.500000 | - | - | - |
| AMIT cost base net amount - Shortfall ¹ | - | 1.586571 | - | - | - | - |
| 360 Capital Group Limited | | | | | | |
| Fully Franked Dividend | - | 3.000000 | 21.010000 | - | - | - |
| Total Dividend Paid | - | 3.00 | 21.01 | - | - | - |
| 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.