



360 Capital REIT (ASX:TOT)

DISTRIBUTION SUMMARY - YEAR END TAXATION COMPONENTS

360 Capital REIT (ASX: TOT) comprises the stapling of 360 Capital Passive REIT and 360 Capital Active REIT.

360 Capital Passive REIT is a pass-through trust for tax purposes, its securityholders' distribution income is taxed in the tax year the income is earned, whilst 360 Capital Active REIT is a public trading trust and is therefore taxed as a company for tax purposes, its securityholders' distribution 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 distribution taxation components.

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

Year Ended	30-Jun-26	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 ²
	(cps)	(cps)	(cps)	(cps)	(cps)	(cps)	(cps)	(cps)	(cps)	(cps)	(cps)	(cps)
360 Capital Passive REIT												
Cash Distribution	3.00	-	-	-	-	6.00	9.00	12.00	9.00	10.50	8.51	2.81
Australian Sourced Income (interest income)	-	-	-	-	-	0.054645	4.642955	9.457806	0.129980	0.153052	0.114328	0.105997
Australian Sourced Income (other income)	-	-	-	-	-	-	-	1.281011	-	4.707545	2.779615	3.887839
Franked distributions from trusts	-	-	-	-	-	-	0.018247	-	-	-	-	-
Share of franking credit from franked dividends	-	-	-	-	-	-	-0.005472	-	-	-	-	-
Discounted capital gain (NTARP)	-	-	-	-	-	-	0.007172	-	-	5.160827	-	-
CGT concession amount (NTARP)	-	-	-	-	-	-	0.007172	-	-	0.346112	-	-
Capital gains: other method (NTARP)	-	-	-	-	-	-	-	-	5.669360	0.132464	-	-
Foreign Sourced Income	-	-	-	-	-	-	-	-	-	-	-	-
Tax Deferred Income	-	-	-	-	-	-	-	-	-	-	5.616057	-
Other non-attributable amounts ¹	3.000000	-	-	-	-	5.945356	4.329927	1.261183	3.200660	-	-	-
Total Tax Components	3.000000	-	-	-	-	6.000000	9.000000	12.000000	9.000004	10.500000	8.510000	3.993836
AMIT cost base net amount - excess (decrease) ¹	3.00	-	-	-	-	5.945356	4.329927	1.261183	3.200660	-	-	-
AMIT cost base net amount - shortfall (increase)	-	-	-	-	-	-	-	-	-	-	-	-
360 Capital Active REIT												
Fully Franked Distribution ³	0.75	3.00	6.00	6.00	4.50	-	-	-	-	-	-	-
Cash Distribution	0.75	3.00	6.00	6.00	4.50	-	-	-	-	-	-	-

1. 360 Capital Passive REIT 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. In line with the TOT product disclosure statement, the fund paid a June 2015 quarterly distribution of 2.81cps, however a full year of property income combined with investment income realised during the period resulted in an excess of taxable income over the cash distribution. The Fund has subsequently, in September 2015, elected to make a special distribution of 1.2cps to distribute additional cash to Securityholders, this special distribution does not impact Securityholders FY15 tax position.

3. The total 4.5 cps distributions paid during FY2022 were franked at 25% franking rate and included in the FY2022 distribution summary.

The total 6.0 cps distributions paid during FY2023 were franked at 25% franking rate and included in the FY2023 distribution summary.

The total 6.0 cps distributions paid during FY2024 were franked at 30% franking rate and included in the FY2024 distribution summary.

The total 3.0 cps distributions paid during FY2025 were franked at 30% franking rate and included in the FY2025 distribution summary.

The distribution of 0.75 cps paid in July 2025 was franked at 30% and included in the FY2026 distribution summary.