
360 CAPITAL DIGITAL INFRASTRUCTURE FUND

NET TANGIBLE ASSET BACKING OF ENTITIES IN THE 360 CAPITAL DIGITAL INFRASTRUCTURE FUND

AUSTRALIAN CAPITAL GAINS TAX

A 360 Capital Digital Infrastructure Fund (ASX: TDI) stapled security comprises two separate assets for capital gains tax purposes; a 360 Capital Digital Infrastructure Fund unit and a 360 Capital Digital Infrastructure Fund 2 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 per security

	30-Jun-20 ¹
360 Capital Digital Infrastructure Fund	68.7%
360 Capital Digital Infrastructure Fund 2	31.3%

¹ Based on audited 30 June 2020 financial statements