
GLOBAL DATA CENTRE GROUP

NET ASSET BACKING OF ENTITIES IN THE GLOBAL DATA CENTRE GROUP

AUSTRALIAN CAPITAL GAINS TAX

A Global Data Centre Group (ASX: GDC)¹ stapled security comprises two separate assets for capital gains tax purposes; a Global Data Centre Investment Fund (ARSN 635 566 531)² security and a Global Data Centre Operations Fund (ARSN 638 320 420)³ security.

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 asset values of the individual entities. For your information these percentages are set out below:

Net Asset Value per security

	30-Jun-21 ⁴	30-Jun-20 ⁴	31-Mar-20 ⁵
Global Data Centre Investment Fund²	72.0%	68.7%	69.4%
Global Data Centre Operations Fund³	28.0%	31.3%	30.6%

¹ Formerly 360 Capital Digital Infrastructure Fund (ASX: TDI)

² Formerly 360 Capital Digital Infrastructure Fund (ARSN 635 566 531)

³ Formerly 360 Capital Digital Infrastructure Fund 2 (ARSN 638 320 420)

⁴ Based on audited financial statements

⁵ Based on unaudited management accounts

360 Capital FM Limited ABN 15 090 664 396 AFSL 221474 as responsible entity of the Global Data Centre Investment Fund (ARSN 635 566 531) and Global Data Centre Operations Fund (ARSN 638 320 420)

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