

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) stapled security comprises two separate assets for capital gains tax purposes; a Global Data Centre Investment Fund (ARSN 635 566 531) security and a Global Data Centre Operations Fund (ARSN 638 320 420) 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-23 ¹	30-Jun-22 ¹	30-Jun-21 ¹	30-Jun-20 ¹	31-Mar-20 ²
Global Data Centre Investment Fund	73.0%	75.8%	72.0%	68.7%	69.4%
Global Data Centre Operations Fund	27.0%	24.2%	28.0%	31.3%	30.6%

¹Based on audited financial statements

²Based on unaudited management accounts

Evolution Trustees Limited ABN 29 611 839 519 (AFSL 486217) as responsible entity of the Global Data Centre Investment Fund ARSN 635 566 531 and the Global Data Centre Operations Fund ARSN 638 320 420.

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