

360 Capital Group



For the year ended 30 June 2014

Comprises the stapling of 360 Capital Group Limited (ACN 113 569 136) and 360 Capital Investment Trust (ARSN 104 552 598)

This Preliminary Financial Report is given to the ASX in accordance with Listing Rule 4.3A. This report should be read in conjunction with the Annual Report for the year ended 30 June 2014. It is also recommended that the Annual Report be considered together with any public announcements made by the Group. Reference should also be made to the statement of significant accounting policies as outlined in the Financial Report. The Annual Report for the year ended 30 June 2014 is attached and forms part of this Appendix 4E.

Details of reporting period:

Current reporting period: 1 July 2013 – 30 June 2014

Prior corresponding period: 1 July 2012 – 30 June 2013

Results announcement to the market:

	30 Jun 2014 \$'000	30 Jun 2013 \$'000	Movement \$'000	Movement %
Revenue and other income from ordinary activities	54,475	9,861	44,614	452.4
Profit/(loss) attributable to stapled securityholders for the year	22,973	(6,320)	29,293	463.5
Operating profit ¹	12,215	4,408	7,807	177.1

¹ Operating profit is a financial measure which is not prescribed by Australian Accounting Standards ("AAS") and represents the profit under AAS adjusted for specific non-cash items and significant items. The Directors consider operating profit to reflect the core earnings of the Group. Operating earnings is used by the Board to make strategic decisions and as a guide to assessing an appropriate distribution to declare. A reconciliation of the Group's statutory profit to operating earnings is provided in Note 13 of the Financial Report.

	30 Jun 2014 Cents per security	30 Jun 2013 Cents per security	Movement Cents per security	Movement %
Earnings per security – Basic	12.05	(7.40)	19.45	262.8
Earnings per security – Diluted	11.10	(7.40)	18.50	250.0
Operating profit per security	6.40	5.16	1.24	24.0

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Distributions:

	Cents per security	Total amount paid \$'000	Date of payment
September quarter distribution	1.25	3,096	24 Oct 2013
December quarter distribution	1.25	3,109	28 Jan 2014
March quarter distribution	1.25	3,109	24 Apr 2014
June quarter distribution	1.25	3,109	24 Jul 2014
Total distribution for the year ended 30 June 2014	5.00	12,423	
Interim distribution	2.50	2,134	14 Nov 2012
Interim distribution	4.00	3,414	13 Mar 2013
Final distribution	1.00	853	31 Jul 2013
Total distribution for the year ended 30 June 2013	7.50	6,401	

Net tangible asset per security:

	30 Jun 2014	30 Jun 2013
	\$	\$
NTA per security ²	0.61	0.58

² The number of securities on issue at 30 June 2014 is 248.7 million (2013: 85.4 million). For calculation of NTA per security, the number of securities is reduced to 226.7 million (2013: 85.4 million). The difference represents securities issued under the 360 Capital Group Employee Security Plan, which under AASB2: Share-based payments, are not recognised for accounting purposes or included when calculating NTA per security. The corresponding loan receivable and interest income are also not recognised.

Control Gained or Lost over Entities during the year:

Refer to Note 35 of the Financial Report.

Details of Associates and Joint Venture entities:

Refer to Note 19 of the Financial Report.