



Viva Energy REIT

Apportionment of net asset value

Viva Energy REIT (VVR) is a stapled security comprising one share in Viva Energy REIT Limited (ABN 35 612 986 517) (Company) and one unit in the Viva Energy REIT Trust (ARSN 613 146 464) (Trust). The components of VVR cannot be acquired or traded separately.

Investors may be required to apportion the cost base of VVR between the Company and the Trust for capital gains tax purposes.

Apportionment is based on the relative market value of the Company and the Trust at the time of acquisition or disposal. One possible method for determining the relative apportionment of market value is to use the relative net asset value of the Company and the Trust.

The table below outlines the relative proportion and the net asset value of the Company and Trust components of each VVR stapled security.

		Viva Energy REIT Trust (Trust)		Viva Energy REIT Limited (Company)	
		%	\$	%	\$
June 2017 Placement and SPP	IPO Date	99.62%	\$1.992	0.38%	\$0.008
	31-Dec-16	99.22%	\$2.055	0.78%	\$0.016
	30-Jun-17	99.84%	\$2.067	0.16%	\$0.003
	31-Dec-17	99.86%	\$2.078	0.14%	\$0.003
	30-Jun-18	99.91%	\$2.188	0.09%	\$0.002
	31-Dec-18	99.91%	\$2.201	0.09%	\$0.002
	30-Jun-19	99.93%	\$2.196	0.07%	\$0.002
		99.95%	\$2.181	0.05%	\$0.001

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