



Payment date: 27 February 2020

Estimated taxable components of the distribution for the six months ended 31 December 2019

Outlined below are the estimated taxable components of the Viva Energy REIT (ASX: VVR) distribution for the six months ended 31 December 2019. The distribution is entirely from Viva Energy REIT Trust, with no dividend paid by Viva Energy REIT Limited.

Distribution per security	7.19 Cents per Security (CPS)	
Ex-distribution date	30 December 2019	
Record date	31 December 2019	
Payment date	27 February 2020	
AMIT cost base adjustment		1.89614 CPS
Assessable income interest component		0.10807 CPS
Assessable income rental income (Fund Payment)		5.18579 CPS
Total cash distribution		7.19000 CPS

For the noted income components, 100% of this distribution is Australian sourced; the interest component and Fund Payment are subject to non-resident withholding tax.

Viva Energy REIT Trust is an Attribution Managed Investment Trust ('AMIT') for the purposes of Sub-division 12A-B of Schedule 1 of the *Taxation Administration Act 1953*, in respect of the period.

The components of the distribution are provided solely for the purposes of managed investment trust non-resident withholding tax under Subdivisions 12-H and 12A-B of the *Taxation Administration Act 1953* and should not be used for any other purpose. This information is provided to assist custodians, nominees and other managed investment trusts.

Australian resident security holders should not rely on this notice for the purposes of completing their income tax returns. The tax components of this distribution will be confirmed in the AMIT Member Annual Statement for the income year ended 31 December 2019, which will be issued to each investor by 31 March 2020.