

Spire Capital Funds - Tax Allocation
For the Income Year Ended 30 June 2022

For subdivision 12-H of Schedule 1 to the Taxation Administration Act 1953

Distribution Component	Tax Allocation Cents Per Unit (in AUD)			
	Spire Multifamily Growth and Income Fund (AUD) Hedged		Spire USA Multifamily Fund IV (AUD)	
	ETL4846AU		SPI1337AU	
APIR	31-Dec-21	30-Jun-22	31-Dec-21	30-Jun-22
Australian Income	0.2731	0.5906	0.0137	0.0618
Interest Income (Subject to WHT)	0.0007	0.0016	0.0003	0.0015
Other Australian Taxable income	0.2724	0.5890	0.0134	0.0603
Net Foreign Sourced Income	0.5886	1.2729	0.9179	4.1434
Foreign Sourced Income	0.5950	1.2867	1.0483	4.7318
Less: Foreign Income Tax Offset	(0.0064)	(0.0138)	(0.1304)	(0.5884)
Total Attribution	0.8617	1.8635	0.9316	4.2052
AMIT Cost Base Decrease	0.0746	0.1613	1.4439	6.5176
Cash Distribution	0.9363	2.0248	2.3755	10.7228

Notice - Fund payment information (for withholding MITs only)

Total fund payments (not relating to NCMI, ExNCMI, CBMI)	0.2724	0.5890	0.0134	0.0603
Total fund payments (NCMI)	-	-	-	-
Total fund payments (Excluded from NCMI)	-	-	-	-
Total fund payments (CBMI)	-	-	-	-
Total fund payments for all categories	0.2724	0.5890	0.0134	0.0603

***Please note that all numbers are denominated in AUD**

This notice is provided for the purpose of Subdivision 12-H of Schedule 1 to the Taxation Administration Act 1953 and should not be used for any other purpose. Unit holders should not rely on this information for the purposes of completing their Australian income tax return. The taxation components will be provided upon issue of the annual tax statement, or where applicable, an AMIT member annual (AMMA) statement for tax purposes after 30 June to assist you in determining your tax position.