Spire Capital Funds - Tax Allocation

For the Income Year Ended 30 June 2026

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

	SMGIF **Tax Allocation Cents Per Unit**	
Distribution Component	**Spire Multifamily Growth and Income Fund (AUD) Hedged**	
APIR	**ETL4846AU**	
	31-Dec-25	**30-Jun-26**
Australian Income	**0.0083**	**0.0100**
Interest Income (Subject to WHT)	0.0082	0.0098
Interest Income (Not Subject to WHT)	-	-
Other Australian Taxable income	0.0001	0.0002
Foreign Sourced Income	**0.0674**	**0.0807**
Foreign Income	0.0561	0.0672
Foreign Income Tax Offset	0.0113	0.0135
Total Attribution	**0.0757**	**0.0907**
AMIT Cost Base Decrease/(Increase)	0.0649	0.0777
Less: Foreign Income Tax Offset	(0.0113)	(0.0135)
Cash Distribution	**0.1293**	**0.1549**

Notice - Fund payment information (for withholding MITs only)

Total fund payments (not relating to NCMI, ExNCMI, CBMI)	0.0001	0.0002
Total fund payments (NCMI)	-	-
Total fund payments (Excluded from NCMI)	-	-
Total fund payments (CBMI)	-	-
Total fund payments for all categories	**0.0001**	**0.0002**

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.