

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		1			4A		4C		5A		5B		6A1			6A2		
	Tax Allocation Cents Per Unit		Tax Allocation Cents Per Unit			Tax Allocation Cents Per Unit		Tax Allocation Cents Per Unit		Tax Allocation Cents Per Unit		Tax Allocation Cents Per Unit		Tax Allocation Cents Per Unit			Tax Allocation Cents Per Unit		
Distribution Component	Spire Multifamily Growth and Income Fund (AUD) Hedged		Spire USA Multifamily Fund IV			Spire Multifamily Value Fund I (USD) First Close		Spire Multifamily Value Fund I (AUD)		Spire Branford Castle US Private Equity Fund I (USD)		Spire Branford Castle US Private Equity Fund II (AUD)		Spire Oaktree Opportunities Fund XI (USD) First Close			Spire Oaktree Opportunities Fund XI (USD)		
APIR	ETL4846AU		SPI1337AU			SPI7427AU		SPI0513AU		SPI8844AU		SPI0659AU		SPI0510AU			SPI5287AU		
	31-Dec-25	30-Jun-26	30-Sep-25	31-Dec-25	30-Jun-26	30-Jun-26		30-Jun-26		31-Dec-25	30-Jun-26	31-Dec-25	30-Jun-26	30-Sep-25	31-Dec-25	30-Jun-26	30-Sep-25	31-Dec-25	30-Jun-26
Australian Income	0.0083	0.0100	0.0818	0.0839	0.1459	-	-	-	-	0.1863	-	1.3819	-	0.2519	0.0702	0.1555	0.2608	0.0723	0.1612
Interest Income (Subject to WHT)	0.0082	0.0098	0.0818	0.0839	0.1459	-	-	-	-	0.1863	-	1.1733	-	0.2519	0.0702	0.1555	0.2608	0.0723	0.1612
Interest Income (Not Subject to WHT)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Australian Taxable Income	0.0001	0.0002	-	-	-	-	-	-	-	-	-	0.2086	-	-	-	-	-	-	-
Foreign Sourced Income	0.0674	0.0807	5.9377	6.0966	10.5968	-	-	-	-	2.5857	-	2.9560	-	3.6947	1.0298	2.2797	3.5199	0.9755	2.1768
Foreign Income	0.0561	0.0672	5.4720	5.6184	9.7656	-	-	-	-	2.0272	-	2.2524	-	3.3529	0.9346	2.0689	3.1789	0.8810	1.9660
Foreign Income Tax Offset	0.0113	0.0135	0.4657	0.4782	0.8312	-	-	-	-	0.5585	-	0.7036	-	0.3418	0.0952	0.2108	0.3410	0.0945	0.2108
Total Attribution	0.0757	0.0907	6.0195	6.1805	10.7427	-	-	-	-	2.7720	-	4.3379	-	3.9466	1.1000	2.4352	3.7807	1.0478	2.3380
AMIT Cost Base Decrease/(Increase)	0.0649	0.0777	1.5500	1.5915	2.7663	1.0883	-	1.9535	-	1.6025	-	1.4008	-	14.4478	4.0270	8.9140	14.5278	4.0263	8.9844
Less: Foreign Income Tax Offset	(0.0113)	(0.0135)	(0.4657)	(0.4782)	(0.8312)	-	-	-	-	(0.5585)	-	(0.7036)	-	(0.3418)	(0.0952)	(0.2108)	(0.3410)	(0.0945)	(0.2108)
Cash Distribution	0.1293	0.1549	7.1038	7.2938	12.6778	1.0883	-	1.9535	-	3.8160	-	5.0351	-	18.0526	5.0318	11.1384	17.9675	4.9796	11.1116

Notice - Fund payment information (for withholding MITs only)

Total fund payments (not relating to NCMi, ExNCMI, CBMI)	0.0001	0.0002	-	-	-	-	-	-	-	-	-	0.2086	-	-	-	-	-	-	-
Total fund payments (NCMI)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total fund payments (Excluded from NCMi)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total fund payments (CBMI)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total fund payments for all categories	0.0001	0.0002	-	-	-	-	-	-	-	-	-	0.2086	-	-	-	-	-	-	-

	6B1				6B2				9A		9B		12B		13B		14A1		14B3	
	Tax Allocation Cents Per Unit				Tax Allocation Cents Per Unit				Tax Allocation Cents Per Unit		Tax Allocation Cents Per Unit		Tax Allocation Cents Per Unit		Tax Allocation Cents Per Unit		Tax Allocation Cents Per Unit		Tax Allocation Cents Per Unit	
Distribution Component	Spire Oaktree Opportunities Fund XI (AUD) First Close				Spire Oaktree Opportunities Fund XI (AUD)				Spire Global Private Infrastructure Fund		Spire Global Private		Spire Brookfield Strategic		Spire CIBUS II Fund (AUD)		Spire Brookfield Global		Spire Brookfield Global	
APIR	SPI1485AU				SPI4006AU				SPI2005AU		SPI4963AU		SPI2840AU		SPI3139AU		SPI9807AU		SPI3859AU	
	31-Jul-25	30-Sep-25	31-Dec-25	30-Jun-26	31-Jul-25	30-Sep-25	31-Dec-25	30-Jun-26	31-Dec-25	30-Jun-26	31-Dec-25	30-Jun-26	31-Dec-25	30-Jun-26	31-Dec-25	30-Jun-26	31-Dec-25	30-Jun-26	31-Dec-25	30-Jun-26
Australian Income	0.2078	0.0533	0.0710	0.1595	0.2029	0.0515	0.0687	0.1551	-	0.2587	-	1.0123	-	0.9846	-	1.1638	-	1.2127	-	0.1199
Interest Income (Subject to WHT)	0.2078	0.0533	0.0710	0.1595	0.2029	0.0515	0.0687	0.1551	-	0.2587	-	0.6692	-	0.9543	-	1.0932	-	1.1865	-	0.1076
Interest Income (Not Subject to WHT)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Australian Taxable Income	-	-	-	-	-	-	-	-	-	-	-	-	0.3431	-	0.0303	-	0.0706	-	0.0262	-
Foreign Sourced Income	3.5338	0.9074	1.2064	2.7111	3.4018	0.8642	1.1521	2.6012	-	0.6959	-	1.0343	-	3.7827	-	-	-	2.1362	-	3.2474
Foreign Income	3.2487	0.8343	1.1090	2.4924	3.1222	0.7932	1.0574	2.3874	-	0.6959	-	1.0343	-	3.3927	-	-	-	2.0491	-	3.2021
Foreign Income Tax Offset	0.2851	0.0731	0.0974	0.2187	0.2796	0.0710	0.0947	0.2138	-	-	-	-	-	0.3900	-	-	-	0.0871	-	0.0453
Total Attribution	3.7416	0.9607	1.2774	2.8706	3.6047	0.9157	1.2208	2.7563	-	0.9546	-	2.0466	-	4.7673	-	1.1638	-	3.3489	-	3.3673
AMIT Cost Base Decrease/(Increase)	11.3574	2.9162	3.8774	8.7134	11.1554	2.8339	3.7780	8.5296	-	-	-	(2.0466)	-	(4.3773)	-	-	-	-	-	(3.2021)
Less: Foreign Income Tax Offset	(0.2851)	(0.0731)	(0.0974)	(0.2187)	(0.2796)	(0.0710)	(0.0947)	(0.2138)	-	-	-	(0.3900)	-	(0.3900)	-	-	-	(0.0871)	-	(0.0453)
Cash Distribution	14.8139	3.8038	5.0574	11.3653	14.4805	3.6786	4.9041	11.0721	-	0.9546	-	-	-	-	-	1.1638	-	3.2618	-	0.1199

Notice - Fund payment information (for withholding MITs only)

Total fund payments (not relating to NCMi, ExNCMI, CBMI)	-	-	-	-	-	-	-	-	-	-	-	0.3431	-	0.0303	-	0.0706	-	0.0262	-	0.0123
Total fund payments (NCMI)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total fund payments (Excluded from NCMi)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total fund payments (CBMI)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total fund payments for all categories	-	-	-	-	-	-	-	-	-	-	-	0.3431	-	0.0303	-	0.0706	-	0.0262	-	0.0123

	18B1		18B2		19B		20C		22	
	Tax Allocation Cents Per Unit		Tax Allocation Cents Per Unit		Tax Allocation Cents Per Unit		Tax Allocation Cents Per Unit		Tax Allocation Cents Per Unit	
Distribution Component	Spire Oaktree Opportunities Fund XII SPI1010AU		Spire Oaktree Opportunities Fund XII SPI5110AU		Spire Oaktree Special Opportunities Fund SPI1698AU		Spire Knightsbridge VC Secondaries Fund III (USD) Class B SPI3385AU		Spire GQG AAM Fund (AUD) SPI9443AU	
APIR	31-Dec-25	30-Jun-26	31-Jul-25	30-Jun-26	31-Dec-25	30-Jun-26	31-Dec-25	30-Jun-26	30-Jun-26	
Australian Income	-	2.1248	-	1.8261	-	0.6670	-	-	-	0.2949
Interest Income (Subject to WHT)	-	2.1248	-	1.8261	-	0.6670	-	-	-	0.0253
Interest Income (Not Subject to WHT)	-	-	-	-	-	-	-	-	-	-
Other Australian Taxable Income	-	-	-	-	-	-	-	-	-	0.2696
Foreign Sourced Income	-	-	-	-	-	0.2857	-	-	-	-
Foreign Income	-	-	-	-	-	0.0027	-	-	-	-
Foreign Income Tax Offset	-	-	-	-	-	0.2830	-	-	-	-
Total Attribution	-	2.1248	-	1.8261	-	0.9527	-	-	-	0.2949
AMIT Cost Base Decrease/(Increase)	-	-	-	-	-	-	-	1.5052	-	-
Less: Foreign Income Tax Offset	-	-	-	-	-	(0.2830)	-	-	-	-
Cash Distribution	-	2.1248	-	1.8261	-	0.6697	-	1.5052	-	0.2949

Notice - Fund payment information (for withholding MITs only)

Total fund payments (not relating to NCMi, ExNCMI, CBMI)	-	-	-	-	-	-	-	-	-	0.2696
Total fund payments (NCMI)	-	-	-	-	-	-	-	-	-	-
Total fund payments (Excluded from NCMi)	-	-	-	-	-	-	-	-	-	-
Total fund payments (CBMI)	-	-	-	-	-	-	-	-	-	-
Total fund payments for all categories	-	-	-	-	-	-	-	-	-	0.2696

Note: USD Fund amounts are denominated in AUD for Australian Income Tax Purposes.

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