

DISTRIBUTION COMPONENTS

YEAR ENDED 30 JUNE 2020
SPIRE USA ROC III FUND (AUD)

APIR CODE: ETL0460AU

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The distribution components for the Australian income tax year ended 30 June 2020 have been calculated as follows:

The Fund is an Attributable Managed Investment Trust (AMIT), unit holders should refer to their Attribution Managed Investment Trust Member Annual (AMMA) statement for the purpose of completing their income tax returns and seek tax advice from their professional adviser on enquiries about their AMMA statement.

| Income Type | Distribution CPU | | |
|---|------------------|---------------|----------------|
| | 31 December 2019 | 30 June 2020 | Total FY20 |
| Domestic Interest | - | 0.0217 | 0.0217 |
| Foreign Income | - | 3.4247 | 3.4247 |
| Foreign Income Tax Offsets (FITOs) | - | 1.4418 | 1.4418 |
| Attribution Amount | - | 4.8882 | 4.8882 |
| Add: Other non-attributable amounts | 21.6043 | 2.6237 | 24.2280 |
| Less: Foreign Income Tax Offsets | - | (1.4418) | (1.4418) |
| Cash Distribution | 21.6043 | 6.0701 | 27.6744 |
| AMIT cost base net amount - excess (cost base decrease) | 21.6043 | 2.6237 | 24.2280 |

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