

# DISTRIBUTION COMPONENTS

**YEAR ENDED 30 JUNE 2025**  
**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 2025 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
Domestic Interest	0.0011
Domestic Other Income	0.0000
Foreign Income	1.0235
Foreign Income Tax Offsets (FITOs)	0.0000
<b>Attribution Amount</b>	<b>1.0246</b>
Add: Other non-attributable amounts	1.2485
Less: Foreign Income Tax Offsets	(0.0000)
<b>Cash Distribution</b>	<b>2.2731</b>
AMIT cost base net amount - excess (cost base decrease)	1.2485

For further information, please contact:

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