

DISTRIBUTION COMPONENTS

YEAR ENDED 30 JUNE 2020

**SPIRE USA ROC SENIORS HOUSING AND MEDICAL
PROPERTIES FUND (AUD)**

APIR CODE: ETL0412AU

Ordinary Unit Class

Spire Capital Pty Ltd
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AFSL 344365

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The Fund had attribution income where the Fund will not be distributing cash to unit holders for the income year ended 30 June 2020.

The attribution income components for the Ordinary Unit class 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
Domestic Interest	0.0093
Foreign Income	1.8419
Foreign Income Tax Offsets (FITOs)	0.2682
Attribution Amount	2.1194
Less: Adjustment - Excess Attributed Income vs Cash	(1.8512)
Less: Foreign Income Tax Offsets	(0.2682)
Cash Distribution	-
AMIT cost base net amount - shortfall (cost base increase)	1.8512

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