



3 July 2026

ASX Market Announcements
ASX Limited
39 Martin Place, Sydney NSW 2000

Spheria Smaller Companies Fund - Active ETF (ASX CODE: SPHX)

Final distribution for the year ended 30 June 2026

Set out below is information relating to the final distribution for Spheria Australian Smaller Companies Fund - Active ETF (SPHX) for the year ended 30 June 2026.

The confirmed distribution for SPHX is \$ **0.202711186** per unit.

Distribution tax components in dollars per unit are set out below:

Tax components	Net cash	Tax offsets
Australian source income		
Interest	0.01152414430	
Other Australian sourced income	0.02144926650	
Dividend – Franked	0.06229034230	0.03917964550
Dividend – Unfranked	0.00175709050	
Conduit Foreign Income	0.02935959660	
Foreign source income		
Foreign income	0.01544737160	0.00367127140
Capital gains		
NTAP capital gains – discounted	0.02748734720	
Non-assessable income & other		
CGT Concession amount	0.02748734720	
Other non assessable amount	0.00302744500	
Non-Assessable non-exempt income	0.00288123470	
Tax Credits/Offsets		

Trans-Tasman Credits		0.00050030560
Total distribution per unit	0.202711186	0.043351223

Distributions are calculated on the number of units held by you as at the record date.

Distributions will be paid on 13 July 2026.

The components set out in this statement are estimates only for the distribution made by the Fund for this distribution period. Unitholders should not rely on this information for the purposes of completing their income tax return.

Details of the full year components of distributions will be provided in the annual AMMA tax statement which will be issued following the end of the financial year.

Distributions for unitholders who have not made an election to receive distribution income as cash by 5pm on 3 July 2026 will have their distribution automatically reinvested in accordance with the Distribution Reinvestment Plan (DRP) Rules, available at the Spheria website.

SPHX is adopting direct crediting of distribution payments as this is a more secure and convenient way to receive payments. Unitholders who have elected not to participate in the DRP but have not provided their Australian financial institution account details will have their distribution payments set aside and retained on their behalf. To avoid distribution payments being delayed, unitholders should provide their payment instructions to the unit registry before the Record Date.

Yours faithfully,

Terence Kwong
Company Secretary

Pinnacle Fund Services Limited as responsible entity of Spheria Smaller Companies Fund - Active ETF