



NEW ZEALAND'S EXCHANGE  
TE PAEHOKO O AOTEAROA

## Distribution Notice

Please note: all cash amounts in this form should be provided to 8 decimal places

Section 1: Issuer information				
Name of issuer	Smartshares Limited			
Financial product name/description	Smart Australian Resources ETF			
NZX ticker code	ASR			
ISIN (If unknown, check on NZX website)	NZASRE0001S1			
Type of distribution (Please mark with an X in the relevant box/es)	Bonus Issue	X	Taxable	X
	Half Year		Special	
	DRP applies			
Record date	29/05/2026			
Ex-Date (one business day before the Record Date)	28/05/2026			
Payment date (and allotment date for DRP)	19/06/2026			
Total monies associated with the distribution <sup>1</sup>	Non-cash taxable bonus issue and cancellation			
Source of distribution (for example, retained earnings)	Accrued taxable income			
Currency	NZD			
Section 2: Distribution amounts per financial product				
Gross distribution <sup>2</sup>	\$0.03955231			
Gross taxable amount <sup>3</sup>	\$0.03955231			
Total cash distribution <sup>4</sup>	-			
Excluded amount (applicable to listed PIEs)	-			
Supplementary distribution amount	-			
Section 3: Imputation credits and Resident Withholding Tax <sup>5</sup>				
Is the distribution imputed	Fully imputed			
	Partial imputation			
	No imputation			

<sup>1</sup> Continuous issuers should indicate that this is based on the number of units on issue at the date of the form

<sup>2</sup> "Gross distribution" is the total cash distribution plus the amount of imputation credits, per financial product, before the deduction of Resident Withholding Tax (RWT).

<sup>3</sup> "Gross taxable amount" is the gross distribution minus any excluded income.

<sup>4</sup> "Total cash distribution" is the cash distribution excluding imputation credits, per financial product, before the deduction of RWT. This should *include* any excluded amounts, where applicable to listed PIEs.

<sup>5</sup> The imputation credits plus the RWT amount is 33% of the gross taxable amount for the purposes of this form. If the distribution is fully imputed the imputation credits will be 28% of the gross taxable amount with remaining 5% being RWT. This does not constitute advice as to whether or not RWT needs to be withheld.

If fully or partially imputed, please state imputation rate as % applied <sup>6</sup>	28%		
Imputation tax credits per financial product	\$0.01107465		
Resident Withholding Tax per financial product	-		
<b>Section 4: Bonus issue (delete if not applicable)</b>			
Number of Financial Products to be issued	Bonus issue and unit cancellation. TBA		
ISIN of security to be issued (if different from Ordinary Shares)			
Minimum entitlement			
Entitlement ratio (for example 1 for 2)	New		Existing
Treatment of fractions			
Subscription price	Net Tangible Asset Value on 29/05/2026		
Allotment Date	19/06/2026		
<b>Section 5: Authority for this announcement</b>			
Name of person authorised to make this announcement	Geoff Ward-Marshall		
Contact person for this announcement	Geoff Ward-Marshall		
Contact phone number	04 495 2465		
Contact email address	contactus@smartinvest.co.nz		
Date of release through MAP	21/05/2026		

<sup>6</sup> Calculated as (imputation credits/gross taxable amount) x 100. Fully imputed dividends will be 28% as a % rate applied.