



EXAMPLE ONLY

PIE DISTRIBUTION STATEMENT & REMITTANCE ADVICE

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|--|
| NZ Resident 159 Hurstmere Road Takapuna North Shore City New Zealand |
|--|

Shareholder number :
 Payment Ref :
 IRD number :
 Payment Date :

QUARTELY DIVIDEND OF 1.84 CENTS PER SHARE

| Type of Distribution | Holding | Cents per Share | Amount | Tax Withheld | Net Amount Paid |
|----------------------------|---------|-----------------|--------|--------------|-----------------|
| Fully Imputed Distribution | 10,000 | \$0.00084729 | 8.47 | 0.00 | 8.47 |
| Excluded Income D | 10,000 | \$0.01755271 | 175.53 | 0.00 | 175.53 |
| Total Amount | | | 184.00 | 0.00 | 184.00 |

All Amounts expressed in New Zealand Dollars

PIE TAX INFORMATION

| | |
|-----------------------------------|-------|
| Gross Distribution ⁽¹⁾ | 12.10 |
| NZ Imputation Credits | 3.63 |
| Tax withheld | 0.00 |

Reconciliation

Gross distribution less NZ Imputation Credits = Net fully imputed distribution

**IF YOU ARE AN INDIVIDUAL NEW ZEALAND RESIDENT INVESTOR OR A TRUSTEE,
YOU ARE NOT REQUIRED TO INCLUDE THIS DIVIDEND ON YOUR INCOME TAX
RETURN.**

B C

⁽¹⁾ If you are not an individual New Zealand resident investor or trustee, you are required to include this dividend in your income tax return (and claim a credit for the imputation credits). **A**

Explanations to the Barramundi Limited dividend statement for New Zealand tax residents

Investors should note that this document is not tax advice, it is provided in order to assist in the Investors understanding of the dividend statement only. Investors should seek individual advice to confirm how this dividend affects their personal circumstances.

The following explanations are to aid with the understanding of the dividend statement for New Zealand tax residents and to assist with completing New Zealand income tax returns. Non-New Zealand tax residents should seek advice from their home jurisdictions in order to determine the tax treatment of the dividend but may call Barramundi Limited on +64 9 489 7074 for an explanation of the dividend statement.

- A** Companies are required to include the gross distribution in their income tax returns and claim a credit for the imputation credits
- B** Individual resident tax payers may include the gross distribution in their income tax return if they are on a marginal tax rate of 19.5% or lower to take advantage of any excess imputation credits.
- C** Trustees may choose to include the gross distribution in their income tax return.
- D** Excluded income is the portion of the dividend that is not fully imputed and does not need to be included in your tax return. This excluded income is most likely to arise from the realised gains derived by Barramundi Limited that are not taxable.