

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 US Small Cap ETF		
NZX ticker code	USS		
ISIN (If unknown, check on NZX website)	NZUSSE0001S7		
Type of distribution (Please mark with an X in the relevant box/es)	Bonus Issue	X	Taxable
	Half Year		Special
	DRP applies		
Record date	24/10/2024		
Ex-Date (one business day before the Record Date)	23/10/2024		
Payment date (and allotment date for DRP)	04/11/2024		
Total monies associated with the distribution ¹	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 ²	\$0.17359174		
Gross taxable amount ³	\$0.17359174		
Total cash distribution ⁴	-		
Excluded amount (applicable to listed PIEs)	-		
Supplementary distribution amount	-		
Section 3: Imputation credits and Resident Withholding Tax ⁵			
Is the distribution imputed	Fully imputed		
	Partial imputation		
	No imputation		

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

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

³ "Gross taxable amount" is the gross distribution minus any excluded income.

⁴ "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.

⁵ 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 ⁶	28%
Imputation tax credits per financial product	\$0.04860569
Resident Withholding Tax per financial product	-
Section 4: Bonus issue (delete if not applicable)	
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 <input type="checkbox"/> Existing <input type="checkbox"/>
Treatment of fractions	
Subscription price	Net Tangible Asset Value on 24/10/2024
Allotment Date	04/11/2024
Section 5: Authority for this announcement	
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	16/10/2024

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