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Appendix 3A.1 - Notification of dividend / distribution

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Important Information

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Information and documents given to ASX become ASX's property and may be made public.

Please note that two corporate actions on the same security may not run with different record dates if the timetables result in overlapping (but not identical) ex-periods. It is permissible to run different corporate actions with the same record date except in the case of reorganisations - consolidations/splits which cannot run at the same time as any other corporate action for that entity

\*Denotes minimum information required for first lodgement of this form.

\*\*Denotes information that must be provided before or on +business day 0 of the relevant Appendix 6A or Appendix 7A timetable. The balance of the information, where applicable, must be provided as soon as reasonably practicable by the entity.

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Part 1 - Entity and announcement details

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**1.1 Name of +Entity**

CROWE HORWATH AUSTRALASIA LTD

**1.2 Registered Number Type**

ACN

**Registration Number**

006650693

**1.3 ASX issuer code**

CRH

**1.4 The announcement is**

Update/amendment to previous announcement

**1.4a Reason for update to a previous announcement**

The condition applying to the dividend has been met and the date for determination is now actual - refer Question 2A.7a

**1.4b Date of previous announcement(s) to this update**

Monday December 15, 2014

**1.5 Date of this announcement**

Thursday December 18, 2014

**1.6 ASX +Security Code**

CRH

**ASX +Security Description**

ORDINARY FULLY PAID

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Part 2A - All dividends/distributions basic details

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**2A.1 Type of dividend/distribution**

Special

**2A.2 Dividend/distribution period (frequency)**

N/A

**2A.4 +Record Date**

Monday December 22, 2014

**2A.5 Ex Date**

Thursday December 18, 2014

**2A.6 Payment Date**

Monday December 29, 2014

**2A.7 Is the payment of dividend/distribution conditional?**

Yes

**2A.7a Conditions applicable to the dividend /distribution**

Condition	Date for determination	Is the date estimated or actual?	**Condition met?
Lodgement of court order with ASIC	Thursday December 18, 2014	Actual	Yes
<b>Comments</b>			
Payment of the special dividend is subject to the scheme of arrangement under which Findex Australia Pty. Ltd. proposes to acquire all of the ordinary shares in the Company becoming effective by way of the Court order being lodged with ASIC.			

**2A.8 Currency in which the dividend/distribution is made ("primary currency")**

AUD - Australian Dollar

**2A.9 Total dividend/distribution amount per +security (in primary currency)**

AUD 0.05700000

**2A.10 Whether mandatory or via an optional plan or facility, will or can the dividend/distribution be paid in a currency other than the primary currency?**

Yes

**2A.11 Does the +entity have**

a Dividend/Distribution Reinvestment Plan (DRP)

**2A.11a If the +entity has a DRP, is the DRP applicable to this dividend/distribution?**

No

**2A.12 Does the +entity have tax component information apart from franking?**

No

## Part 2B - Currency Information

**2B.1 Does the +entity pay in certain currencies dependent upon the registered address of the +security holder (for example NZD to residents of New Zealand and/or USD to residents of the U.S.A.)?**

Yes

**2B.1a Other currency/currencies in which the dividend/distribution will be paid:**

Currency	Payment currency equivalent amount per security
NZD - New Zealand Dollar	NZD

**2B.1b If payment currency equivalent not known, date for information to be released**

Monday December 22, 2014

**Estimated or Actual?**

Actual

**2B.1c Method of calculation of payment currency equivalent**

The dividend is calculated in Australian dollars and converted to New Zealand dollars at the current market rate.

**2B.2 Does the entity offer all +security holders a documented plan under which they may apply to receive their payment in a foreign currency?**

No

## Part 3B - Special dividend/distribution

**3B.1 Is the special dividend/distribution estimated at this time?**

No

**3B.1a Special dividend/distribution estimated amount per +security**

AUD

**3B.1b Special dividend/distribution amount per +security**

AUD 0.05700000

**3B.2 Is special dividend/distribution franked?**

Yes

**3B.2a Is the special dividend/distribution fully franked?**

Yes

**3B.3 Percentage of special dividend/distribution that is franked**

100.0000 %

**3B.3a Applicable corporate tax rate for franking credit (%)**

30.0000 %

**3B.4 Special dividend/distribution franked amount per +security**

AUD 0.05700000

**3B.5 Percentage of special dividend/distribution that is unfranked**

0.0000 %

**3B.6 Special dividend/distribution unfranked amount per +security**

AUD 0.00000000

**3B.7 Special dividend/distribution conduit foreign income amount per +security**

AUD 0.00000000

**Part 5 - Further information**

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**5.1 Please provide any further information applicable to this dividend/distribution**

The Company has sought a class ruling from the Australian Taxation Office ("ATO") to confirm the taxation outcomes with respect to the special dividend. The Company has no reason to believe that the expected outcomes will not be confirmed, but an ATO view on these matters can only be relied upon if and when the class ruling is issued. If and when the class ruling is issued, it will be published on [www.ato.gov.au](http://www.ato.gov.au). It is currently expected that a class ruling will be issued in late January 2015.