

ASX ANNOUNCEMENT (ASX: TSM)

26 February 2015



Buy-Back Tender - Australian Taxation Office Class Ruling Published

ThinkSmart Limited ("ThinkSmart" or "the Company") confirms that it has now received a Class Ruling from the Australian Taxation Office ("ATO") regarding the Company's off-market share buy-back ("Buy-Back Tender"), which completed on 27 January 2015.

The Class Ruling details the Australian income tax treatment for certain shareholders who participated in the Company's Buy-Back Tender. In summary, for relevant shareholders who had their shares bought-back in the Buy-Back Tender, the Class Ruling confirms that the Buy-Back Price comprised a franked and an unfranked dividend component for income tax purposes, as well as a capital component for capital gains tax purposes.

The Class Ruling has now been published and can be viewed on the web site of the ATO (<http://law.ato.gov.au/atolaw/index.htm>).

The above comments are not tax advice. If shareholders who had their shares bought-back in the Buy-Back Tender have any queries regarding the tax treatment of the Buy-Back Tender, ThinkSmart strongly advises they obtain specific tax advice on the tax treatment of the Buy-Back Tender, taking into account their own specific circumstances.

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ABOUT THINKSMART:

ThinkSmart Limited (ASX: TSM) processes high volumes of finance transactions quickly and efficiently through its SmartCheck proprietary technology. This enables online credit approval in just a few minutes whether customers are online or in store. Our products are executable throughout today's complex retail channel, creating additional revenue and enhanced margin performance – on and off line.

For over 10 years, ThinkSmart has been an exclusive partner to Dixons Retail, now the newly merged Dixons Carphone Group Plc, where we have developed compelling Business and Consumer lease finance propositions, most recently introducing Upgrade Anytime – a first to market offer which enables consumers to upgrade to the very latest computing and vision products, bringing more technology to more customers more often.

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