

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	Smartshares Japan Equities ESG ETF		
NZX ticker code	JPN		
ISIN (If unknown, check on NZX website)	NZJPNE0009S0		
Type of distribution (Please mark with an X in the relevant box/es)	Bonus Issue	X	Taxable
	Half Year		Special
	DRP applies		
Record date	30/11/2023		
Ex-Date (one business day before the Record Date)	29/11/2023		
Payment date (and allotment date for DRP)	20/12/2023		
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>	\$0.03454913		
Gross taxable amount <sup>3</sup>	\$0.03454913		
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	\$0.00967376
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 <input type="checkbox"/> Existing <input type="checkbox"/>
Treatment of fractions	
Subscription price	Net Tangible Asset Value on 30/11/2023
Allotment Date	20/12/2023
<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	smartshares@smartshares.co.nz
Date of release through MAP	22/11/2023

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