
Appendix 3A.1 - Notification of dividend / distribution

Important Information

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.

Part 1 - Entity and announcement details

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

New announcement

1.5 Date of this announcement

Monday December 15, 2014

1.6 ASX +Security Code

CRH

ASX +Security Description

ORDINARY FULLY PAID

Part 2A - All dividends/distributions basic details

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? [Select...]
Lodgement of court order with ASIC	Thursday December 18, 2014	Estimated	
Comments <div> 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. </div>			

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 **Estimated or Actual?**

Monday December 22, 2014

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

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. It is currently expected that a class ruling will be issued in late January 2015.