



Announcement Summary

Entity name

VIVA ENERGY GROUP LIMITED

Applicable security for the return of capital

VEA - ORDINARY FULLY PAID

Announcement Type

New announcement

Date of this announcement

24/8/2021

Return of Capital amount per security

AUD 0.06200000

Trading in the re-organised +securities on an "ex return of capital" basis commences

14/10/2021

Record Date

15/10/2021

Payment Date

22/10/2021

Refer to below for full details of the announcement



Announcement Details

Part 1 - Entity and announcement details

1.1 Name of +Entity

VIVA ENERGY GROUP LIMITED

1.2 Registered Number Type

ACN

Registration Number

626661032

1.3 ASX issuer code

VEA

1.4 The announcement is New announcement**1.5 Date of this announcement**

24/8/2021

1.6 ASX +Security Code

VEA

ASX +Security Description

ORDINARY FULLY PAID

Part 2 - Cash return of capital approval requirements and dates

2.1 Are any of the below approvals required for the cash return of capital before business day 0 of the timetable?

- Security holder approval
- Court approval
- Lodgement of court order with +ASIC
- ACCC approval
- FIRB approval
- Another approval/condition external to the entity required to be given/met before business day 0 of the timetable for the cash return of capital.

 Yes**2.1a Approvals**

Approval/Condition	Date for determination	Is the date estimated or actual?	**Approval received/condition met?
+Security holder approval	11/10/2021	<input checked="" type="checkbox"/> Actual	



Comments

2.2 Is the cash return of capital a selective reduction of capital

No

Part 3 - Cash return of capital timetable and details

3.1 +Record date

15/10/2021

3.1a Effective date of the cash return of capital

12/10/2021

3.2 Does the +entity have quoted options on issue?

No

3.2a Last day for trading in "cum return of capital" +securities. If the entity has quoted options, last day for trading in pre-return of capital quoted options

3.3 Trading in the re-organised +securities on an "ex return of capital" basis commences. If the entity has quoted options and ASX agrees, trading in the quoted options commences on a +deferred settlement basis.

14/10/2021

3.4 +Record Date

15/10/2021

3.4a If the entity has quoted options, first day for the +entity to send holding statements to +security holders notifying them of the change in exercise price for the quoted options they hold.

3.5 Payment date for cash return of capital. If applicable and the +entity has quoted options, +deferred settlement market in options ends. Last day for entity to send holding statements to +security holders notifying them of the change in exercise price for the quoted options they hold and to notify ASX that this has occurred.

22/10/2021

3.5a If the +entity has quoted options, trading in the options starts on a normal T+2 basis

3.5b If the +entity has quoted options, first settlement of trades conducted on a +deferred settlement basis and on a normal T+2 basis

3.6 Currency in which the cash return of capital is made ("primary currency")

AUD - Australian Dollar



3.7 Cash return of capital amount per +security

AUD 0.06200000

Part 4 - Changes to option pricing as a result of the cash return of capital

4.1 Will the cash return of capital affect the exercise price of any +entity-issued options?

No

Part 5 - Further information

5.1 Has the +entity applied for an ATO class ruling relating to this cash return of capital?

Yes

5.1a Please provide further information on the ATO ruling

A Class Ruling request has been submitted by the Company to the ATO requesting confirmation of the Australian income tax implications for shareholders who hold their shares on capital account for tax purposes. The Class Ruling is expected to confirm that:

- no part of the proposed capital reduction will be treated as a dividend for income tax purposes;
- instead, the cost base for each share will be reduced by the amount of the proposed capital reduction for the purposes of calculating any capital gain or loss on the ultimate disposal of that share; and
- no Australian tax event should arise for shareholders as a consequence of the proposed share consolidation.

5.2 Source of funds for cash return of capital

The balance of the proceeds of sale arising from completion of the sell down in Waypoint REIT (formerly Viva Energy REIT) in February 2020.

5.3 Further information relating to this cash return of capital

5.4 Additional information for inclusion in the Announcement Summary