

# Distribution Notice



Please note: all cash amounts in this form should be provided to 8 decimal places

| Section 1: Issuer information   |                        |   |           |  |
|---|------------------------|---|-----------|--|
| Name of issuer  | Briscoe Group Limited  |   |           |  |
| Financial product name/description  | Ordinary Shares        |   |           |  |
| NZX ticker code   | BGP                    |   |           |  |
| ISIN (If unknown, check on NZX website)   | NZBGRE0001S4           |   |           |  |
| Type of distribution<br>(Please mark with an X in the relevant box/es)                | Full Year              |   | Quarterly |  |
|   | Half Year              | X | Special   |  |
|   | DRP applies            |   |           |  |
| Record date   | 25/09/2024             |   |           |  |
| Ex-Date (one business day before the Record Date)                                     | 24/09/2024             |   |           |  |
| Payment date (and allotment date for DRP)   | 9/10/2024              |   |           |  |
| Total monies associated with the distribution <sup>1</sup>                            | \$ 27,848,751.50000000 |   |           |  |
| Source of distribution (for example, retained earnings)                               | Retained Earnings      |   |           |  |
| Currency  | NZD                    |   |           |  |
| Section 2: Distribution amounts per financial product                                 |                        |   |           |  |
| Gross distribution <sup>2</sup>   | \$0.17361111           |   |           |  |
| Gross taxable amount <sup>3</sup>   | \$0.17361111           |   |           |  |
| Total cash distribution <sup>4</sup>  | \$0.12500000           |   |           |  |
| Excluded amount (applicable to listed PIEs)   | \$-                    |   |           |  |
| Supplementary distribution amount   | \$0.02205882           |   |           |  |
| Section 3: Imputation credits and Resident Withholding Tax <sup>5</sup>               |                        |   |           |  |
| Is the distribution imputed   | Fully imputed          | X |           |  |
|   | Partial imputation     |   |           |  |
|   | No imputation          |   |           |  |
| If fully or partially imputed, please state imputation rate as % applied <sup>6</sup> | 28%                    |   |           |  |

<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.

|   |                      |
|---|----------------------|
| Imputation tax credits per financial product  | \$0.04861111         |
| Resident Withholding Tax per financial product  | \$0.00868056         |
| <b>Section 4: Distribution re-investment plan (if applicable)</b>   |                      |
| DRP % discount (if any)   | %                    |
| Start date and end date for determining market price for DRP  |                      |
| Date strike price to be announced (if not available at this time)   |                      |
| Specify source of financial products to be issued under DRP programme (new issue or to be bought on market) |                      |
| DRP strike price per financial product  | \$                   |
| Last date to submit a participation notice for this distribution in accordance with DRP participation terms |                      |
| <b>Section 5: Authority for this announcement</b>   |                      |
| Name of person authorised to make this announcement   | Geoff Scowcroft      |
| Contact person for this announcement  | Geoff Scowcroft      |
| Contact phone number  | +64 275633167        |
| Contact email address   | geoff@briscoes.co.nz |
| Date of release through MAP   | 11/09/2024           |

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