



**CIVMEC LIMITED**

(Incorporated in Singapore on 3 June 2010)  
(Company Registration Number 201011837H)

---

**SHAREHOLDERS' INCOME TAX CONSIDERATIONS FOR DIVIDEND PAYMENT BY CIVMEC LIMITED**

---

Further to the announcement made on 12 December 2014, Civmec Limited ("the Company") wishes to advise that the Singapore Ministry of Finance has confirmed that dividends paid by the Company out of its taxable profits will qualify for tax exempt treatment in Singapore under Section 13 (12) of the Income Tax Act (ITA). The exemption is as specified by scenario F of the Inland Revenue Authority of Singapore (IRAS) e-Tax Guide (3<sup>rd</sup> edition) into tax exemption under section 13 (12) of the ITA.

Attach herewith is a circular which outlines the general tax treatment of the dividend for shareholders.

BY ORDER OF THE BOARD

James Finbarr Fitzgerald  
Executive Chairman

1 July 2015