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ATO ISSUES CLASS RULING ON DECIMAL REDUCTION OF CAPITAL

Decimal Software Limited (previously Aviva Corporation Limited) (“Company or Decimal”) is pleased to announce that the ATO has published its class ruling on the recent reduction of capital by the Company that was approved at a shareholder meeting on 14 March 2014.

The ATO’S class ruling CR 2014/41 “Income Tax: Aviva Corporation Limited: Return of Capital” at paragraph 27 confirms the reduction of capital is not a dividend and therefore will entirely be treated as a reduction of capital for tax purposes. Therefore there are no franking implications for Australian resident shareholders and no withholding tax implications for non –resident shareholders of the Company.

As set out in the Notice of Meeting dated 11 February 2014 the Company withheld an amount on the reduction of capital payment for non –resident shareholders and for Australian shareholders that did not provide a Tax File Number subject to receiving the class ruling from the ATO. These amounts withheld will now be remitted to these shareholders following the receipt of the class ruling.

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About Decimal

Decimal is a 100% cloud technology for financial engagement, advice, service and compliance. It provides financial advisors and institutions with real-time capability to engage with, and service clients in a way that is seamless, fast and secure.

For advisors such as Financial Planners, Accountants and Stockbrokers, Decimal delivers new business opportunities which are done through online collaboration with clients and new levels of practice efficiency and compliance management.

For institutions, Decimal provides a platform to develop new customer driven digital channels to a deeper market. Decimal’s passion is to enable customers to reach new heights of growth and efficiency using the power of Decimal’s platform and the cloud.