

Notice of event affecting securities

NZSX Listing Rule 7.12.2. For rights, NZSX Listing Rules 7.10.9 and 7.10.10. For change to allotment, NZSX Listing Rule 7.12.1, a separate advice is required.

Number of pages including this one
(Please provide any other relevant details on additional pages)

1

Full name of Issuer: **Restaurant Brands New Zealand Limited**

Name of officer authorised to make this notice: **G R Ellis** Authority for event, e.g. Directors' resolution: **Director's Resolution**

Contact phone number: **09 525 8723** Contact fax number: **09 525 8711** Date: **20 / 10 / 2014**

Nature of event
Tick as appropriate

Bonus Issue If ticked, state whether: Taxable / Non Taxable Conversion Interest Rights Issue Renounceable

Rights Issue non-renounceable Capital change Call Dividend If ticked, state whether: Interim Full Year Special DRP Applies

EXISTING securities affected by this *If more than one security is affected by the event, use a separate form.*

Description of the class of securities: **Ordinary Shares** ISIN: **NZRBDE0001S1**
If unknown, contact NZX

Details of securities issued pursuant to this event *If more than one class of security is to be issued, use a separate form for each class.*

Description of the class of securities: ISIN:
If unknown, contact NZX

Number of Securities to be issued following event: Minimum Entitlement: Ratio, e.g. ① for ② for

Conversion, Maturity, Call Payable or Exercise Date: **N/A** Treatment of Fractions:

Strike price per security for any issue in lieu or date Strike Price available: Tick if *pari passu* OR provide an explanation of the ranking:

Monies Associated with Event *Dividend payable, Call payable, Exercise price, Conversion price, Redemption price, Application money.*

In dollars and cents

Amount per security (does not include any excluded income)	\$0.075000	Source of Payment	Retained Earnings
Excluded income per security (only applicable to listed PIEs)	<input type="text"/>	Supplementary dividend details - NZSX Listing Rule 7.12.7	Amount per security in dollars and cents: \$0.013235
Currency	NZD	Date Payable	21 November 2014
Total monies	\$7.340 Million		

Taxation *Amount per Security in Dollars and cents to six decimal places*

In the case of a taxable bonus issue state strike price: \$

Resident Withholding Tax	\$0.005208	Imputation Credits (Give details)	\$0.029167
Foreign Withholding Tax	<input type="text"/>	FWP Credits (Give details)	<input type="text"/>

Timing (Refer Appendix 8 in the NZSX Listing Rules)

Record Date 5pm *For calculation of entitlements -* **7 November 2014**

Application Date *Also, Call Payable, Dividend / Interest Payable, Exercise Date, Conversion Date. In the case of applications this must be the last business day of the week.* **21 November 2014**

Notice Date *Entitlement letters, call notices, conversion notices mailed*

Allotment Date *For the issue of new securities. Must be within 5 business days of application closing date.*

* Blended rate with 2.8 cents fully imputed at 30% and the balance of 3.7 cents fully imputed at 28% (\$0.011914 plus \$0.014467 equals \$0.026381). The resident withholding tax blended rate is calculated at \$0.002583 (3.7 cents) plus \$0.001192 (2.8 cents) equals \$0.003775. Final blended rate will depend on the actual number of shares held by overseas residents as at the record date.