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24 June 2025

To Shareholders

Dear Sir/Madam

Nuheara Limited (In Liquidation) (the Company)
ACN 125 167 133

Notice to Shareholders
Declaration for the purpose of Section 104-145 of the Income Tax Assessment Act 1997

I refer to previous correspondence in relation to the Company.

As Liquidator of the Company, pursuant to Section 104-145(1) of the Income Tax Assessment Act 1997, I declare that I have reasonable grounds to believe that there is no likelihood that the shareholders of the Company will receive any distribution for their shares.

Having regard to the above, shareholders who acquired shares in the Company on or after 20 September 1985 may choose to make a capital loss in the income year which includes 24 June 2025 as a result of CGT event G3 happening to their shares.

Shareholders should seek their own tax advice in relation to the above statement.

Should you have any questions, please contact Toby Schultz of this office at nuheara@kpmg.com.au or by telephone on 08 9263 7357.

Yours faithfully
Nuheara Limited

Martin Jones
Joint and Several Liquidator