

ASX Announcement  
1 February 2024

## **ATO CLASS RULING**

The Board of Shriro Holdings Limited (ASX:SHM) (“the Company”) advises that the Australian Taxation Office (“ATO”) has published a Class Ruling (CR 2024/5) (“the Ruling”) in relation to the Company’s capital return, approved by its shareholders on 26 October 2023 and paid on 4 January 2024.

The Ruling applies to shareholders as at 27 December 2023 (Record Date) and confirms that:

- no part of the capital return will be treated as a dividend for income tax purposes;
- qualifying shareholders will be entitled to treat any resulting capital gain as a discount capital gain; and
- certain foreign resident shareholders will be entitled to disregard any resulting capital gain or loss.

The Ruling can be viewed or downloaded from the ATO website via the following link:

<https://www.ato.gov.au/law/view/document?docid=CLR/CR20245/NAT/ATO/00001>

The information contained in this announcement is a summary only and shareholders should refer to the Ruling for a better understanding of its contents. This announcement does not constitute tax advice and the tax consequences of the capital return may vary depending upon the shareholder’s individual circumstances. Shareholders should consult their own tax adviser as to the potential tax consequences for them.

**-ENDS-**

This announcement was authorised for release by the Board of Directors of Shriro Holdings Ltd.

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### **ABOUT SHRIRO**

The Group is a leading consumer products marketing and distribution group operating in Australia, New Zealand, USA, China and exporting globally.

The Group markets and distributes an extensive range of Company-owned brands (including Everdure by Heston, Omega Altise & Robinhood) and third party owned brands (such as Casio, Pioneer, Grohe & American Standard). Products include calculators, watches, musical instruments, audio products, kitchen appliances, laundry, bathroom and sanitaryware products, consumer electronics, car audio, amplifiers, professional DJ, Hi-Fi/speakers, gas heaters, gas barbeques, pizza ovens, charcoal barbeques, electric heaters and cooling products.

### **SHRIRO HOLDINGS LIMITED**

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