

## Declaration by Liquidator about shares

### **Halo Food Co. Limited (In Liquidation) (Receivers and Managers Appointed) ACN 621 970 652 ('the Company')**

**ASX: HLF**

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

As a consequence, shareholders who acquired the shares in the Company on or after 20 September 1985 may choose to make a capital loss in the income year that includes 3 May 2024 as a result of CGT event G3 happening to their shares. The capital loss is equal to the reduced cost base of the shares at the time of the declaration.

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

Note: a capital loss is not available for certain shares that are revenue assets or that were acquired under an employee share scheme. Shareholders who have acquired shares in this way should seek their own tax advice.

Dated: 3 May 2024

A handwritten signature in black ink, appearing to read 'M. Korda', written in a cursive style.

Michael Korda  
Liquidator