



10 September 2025

### **CAPITAL RETURN – ATO CLASS RULING**

Euroz Hartleys Group Limited (**Euroz Hartleys** or the **Company**) (ASX: EZL) is pleased to confirm that the Australian Tax Office (**ATO**) has issued ATO Class Ruling CR 2025/59 (**Class Ruling**) in relation to the Australian income tax consequences for the Company's shareholders of the recently completed capital return (**Capital Return**) as approved by shareholders at the Euroz Hartleys General Meeting held on 18 July 2025.

As announced on 13 June 2025, the Capital Return was applied to all shareholders on the Company's share register as at 4:00pm (WST) on 29 July 2025 (**Eligible Shareholders**<sup>1</sup>). The cash payment in respect of the Capital Return was made to Eligible Shareholders on 5 August 2025.

The Class Ruling confirms that, for Eligible Shareholders who are resident of Australia for Australian tax purposes:

- a) No part of the Capital Return proceeds will be treated as a dividend for income tax purposes.
- b) If the Capital Gains Tax (**CGT**) cost base of a Share is less than the Capital Return proceeds (on a cents per Share basis), a capital gain will arise for the difference (and the CGT cost base of the Share will be reduced to nil).
- c) If the CGT cost base of a Share is equal to or more than the Capital Return proceeds (on a cents per Share basis), the CGT cost base will be reduced by the amount of the Capital Return proceeds.
- d) An Eligible Shareholder can treat a capital gain made as a result of the Capital Return as a discount capital gain if the Eligible Shareholder acquired their EZL share on or before 4 August 2024 – at least 12 months before the Payment Date, provided the other conditions in Subdivision 115-A are satisfied.

The information set out in this announcement is summary in nature and shareholders should refer to the Class Ruling for further information. The tax consequences for an Eligible Shareholder may vary depending upon the shareholder's individual circumstances. Shareholders should consult their own advisers as to the tax consequences.

A copy of the Class Ruling is available at the ATO website at [www.ato.gov.au](http://www.ato.gov.au) and the Company's website at [www.eurozhartleys.com](http://www.eurozhartleys.com).

For further information please contact:

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*This announcement is authorised for release by the Board of Euroz Hartleys Group Limited.*

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<sup>1</sup> Paragraphs 4 and 5 of the Class Ruling provide additional information on who the Class Ruling applies to