

Declaration by Liquidator about Shares

Bluestone Global Limited (In Liquidation) ACN 009 296 324 ('the Company')

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 (or class of shareholders) in the Company will receive any distribution for their shares.

As a consequence, shareholders who acquired the shares (or class of shares) listed above in the Company on or after 20 September 1985 may choose to make a capital loss in the income year that includes 16 October 2014 as a result of CGT event G3 happening to their shares. The capital loss is equal to the reduced cost base of the shares.

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

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

Dated: 16 October 2014



Mark Uebergang
Liquidator