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Australian Government
Australian Taxation Office

Keras Resources Plc
C/- KPMG
GPO Box A29
Perth WA 6837

Reply to: PO Box 377
ALBURY NSW 2640
Our reference: 1051632512614
Contact officer: Adam Pritchard
Phone: (02) 9374 2775

Attention: Craig Yaxley

TFN: 998 387 941

12 February 2020

Class ruling – publication details For your information

Dear Craig

Client Name

Keras Resources Plc

TFN

998 387 941

We refer to your request for a class ruling dated 12 August 2019.

In finalisation of this request, please find enclosed a copy of Class Ruling CR 2020/8: Keras Resources Plc – demerger of shares in Calidus Resources Limited. This was published on our website on 12 February 2020, and can be located by searching the *Legal Database* on ato.gov.au

A notice of this class ruling can also be found in the *Government Notices Gazette* dated 12 February 2020.

For more information

If you have any questions, please phone Adam Pritchard on **(02) 9374 2775**.

When you phone us, please have the reference number **1051632512614** ready so we can quickly access your details.

Yours sincerely

Rebecca Saint
Deputy Commissioner of Taxation

Per
(Adam Pritchard)