

Shine Bathroom Technologies (ABC), LLC

April 14, 2022

To: Stockholders of Shine Bathroom Technologies, Inc.

Subject: Assignment for Benefit of Creditors and Stockholder Distribution

As you are aware, earlier this year the board and stockholders of Shine Bathroom Technologies, Inc. (“Company”) approved an Assignment for Benefit of Creditors (“ABC”) by assigning its assets to Shine Bathroom Technologies (ABC), LLC (“Assignee”). The Assignee has liquidated all of the Company’s assets and has reviewed all claims filed in the ABC which exceed the proceeds from the liquidation of the Company’s assets. You should consult with your tax advisor regarding the tax ramifications of the ABC, but there are no funds available for a distribution to stockholders of Shine Bathroom Technologies, Inc.

If you have any questions, please contact Andrew Hyde, Andrew.Hyde@armaninollp.com.

Regards,

A handwritten signature in black ink that reads "Andrew P. Hyde". The signature is written in a cursive style with a horizontal line under the name.

Andrew Hyde

Representative, Shine Bathroom Technologies (ABC), LLC
in its sole and limited capacity as assignee
for the benefit of creditors of Shine Bathroom Technologies, Inc.