

NOTICE OF SECTION 338 ELECTION

The following information is being provided to you in connection with the purchase of Sierra Wireless Group (See attached statement) by 13548597 Canada Inc on January 12, 2023 as provided by Reg. Sec. 1.338-2(e)(4)(iii).

A. Purchasing Corporation

Name: 13548597 Canada Inc.
Address: PO Box 997, Halifax, Nova Scotia
EIN: FOREIGNUS
Country of Incorporation: Canada

B. Foreign Target Corporation

Name: See attached statement
Address: See attached statement
EIN: See attached statement
Country of Incorporation: See attached statement

C. Notice of Section 338 Election

This document serves as notice of an election under Section 338 for the above cited foreign target the stock of which you either held or sold under the circumstances described in Treasury Regulation Section 1.338-2(e)(4). For possible United States federal income tax consequences under Section 551, 951, 1248, or 1293 of the Internal Revenue Code of 1986 that may apply to you, see Treasury Regulation Section 1.338-9(b). You may be required to attach the information attached to this notice to certain returns filed with the IRS.

NAME AND ADDRESS	EIN	COUNTRY OF INCORPORATION
SIERRA WIRELESS HONG KONG LIMITED 6/F ENTERPRISE PLACE NO. 5 SCIENCE PART WEST AVENUE HONG KONG SCIENCE PARK, NEW TERRITORIES PRC HK	FOREIGNUS	HONG KONG
SIERRA WIRELESS JAPAN KK LEVEL 28 SHINAGAWA INTERCITY TOWER A 2-15-1 KONAN MINATO-KU, TOKYO 108-6028 JA	FOREIGNUS	JAPAN
SIERRA WIRELESS KOREA LIMITED DAERYUNG TECHNO TOWN 15 SIMINDAERO 401 DOGAN-GU, ANYANG-SI, GYEONGGI-DO 14057 KN	FOREIGNUS	KOREA
SIERRA WIRELESS LUXEMBOURG S.A.R.L. 15, BOULEVARD FRIEDRICH WILHELM RAIFFEISEN L-24 LUXEMBOURG RCS B 141993 LU	FOREIGNUS	LUXEMBOURG
MOBIQUITHINGS SAS 694-732 AVENUE DU DOCTEUR MAURICE DONAT MOUGINS, 06250 FR	FOREIGNUS	FRANCE
SIERRA WIRELESS FRANCE SAS 24 BOULEVARD DE ILES ISSY-LES-MOULINEAUX CEDEX 92441 FR	FOREIGNUS	FRANCE
SIERRA WIRELESS SA 24 BOULEVARD DE ILES ISSY-LES-MOULINEAUX CEDEX 92441 FR	FOREIGNUS	FRANCE
SIERRA WIRELESS SOLUTIONS AND SERVICES SA LAKE PARK, ZAC DE LHERS ALLEE DU LAC LABEGE CEDEX, 31672 FR	FOREIGNUS	FRANCE
SIERRA WIRELESS DEUTSCHLAND GMBH EXCELLENT BUSINESS CENTER ZWEIBRUCKENSTR. 5-7 MUNCHEN D, DEUTSCHLAND 80331 GM	FOREIGNUS	GERMANY
SIERRA WIRELESS SWEDEN AB KONSTAPELSGATAN 33 KARLSKRONA, 371 35 SW	FOREIGNUS	SWEDEN
M2M ONE NZ LTD PO BOX 26572 EPSON, AUCKLAND 1344 NZ	FOREIGNUS	NEW ZEALAND
M2M CONNECTIVITY PTY LTD STE 4, 63-71 BALFOUR STREET CHIPPENDALE, NSW2008 AS	FOREIGNUS	AUSTRALIA
M2M ONE PTY LTD STE 4, 63-71 BALFOUR STREET CHIPPENDALE, NSW2008 AS	FOREIGNUS	AUSTRALIA
SIERRA WIRELESS ASIA PACIFIC LIMITED 6/F ENTERPRISE PLACE NO. 5 SCIENCE PART WEST AVENUE HONG KONG SCIENCE PARK, NEW TERRITORIES PRC HK	FOREIGNUS	CHINA
SIERRA WIRELESS (UK) LIMITED BOSTON HOUSE 2A, BOSTON ROAD HENLEY-ON-THAMES, RG9 IDY UK	FOREIGNUS	UNITED KINGDOM
SIERRA WIRELESS INDIA PRIVATE LIMITED 8TH FLOOR, WING A, MCCA TRADE TOWER SENAPATI BAPAT ROAD, PUNE MAHARASHTRA 411016 IN	FOREIGNUS	INDIA
SIERRA WIRELESS INC (CANADA) 13811 WIRELESS WAY, RICHMOND BC V6V 3A4 CA	FOREIGNUS	CANADA

If you are required to attach the information included with this Notice (copy of Form 8023 and attachments) to certain returns you file, click here for the [form](#) and [instructions](#).