

3 July 2024

ASX RELEASE

ATO Ruling on Capital Return

CALIMA ENERGY LIMITED (ASX:CE1 / OTC: CLMEF)

Calima Energy Limited (ASX:CE1 / OTC: CLMEF) ("Calima" or the "Company") advises the Commissioner of Taxation has issued a Class Ruling consistent with the recent capital return completed on 21 June 2024.

The ATO have confirmed in the ruling that the distribution is to be treated as a 12.63 cents per share capital return. The ATO have released their tax ruling here:

https://www.ato.gov.au/law/view/document?docid=CLR/CR202437/NAT/ATO/00001

This release has been approved by the Board. For further information visit www.calimaenergy.com or contact:

GLENN WHIDDON Chairman E: glenn@calimaenergy.com T:+ 61 410 612 920 MARK FREEMAN Finance Director **E:** mfreeman@calimaenergy.com **T:** + 61 412 692 146

CALIMA ENERGY LTD ACN 117 227 086

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