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## ATO CLASS RULING – RETURN OF CAPITAL AND SPECIAL DIVIDEND

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Leo Lithium Limited (ASX:LLL) (**Leo Lithium** or the **Company**) advises that the Australian Taxation Office has published a Class Ruling (CR 2025/17) in relation to Leo Lithium's recent return of capital and special dividend (**Class Ruling**).

The Class Ruling confirms, amongst other matters, that:

- If you are an Australian tax resident shareholder you include the special dividend in your assessable income.
- If you are a non-Australian resident shareholder, the special dividend is non-assessable non-exempt income and not included in your assessable income. You are also not liable to pay withholding tax in respect of the special dividend.
- The return of capital is not a dividend.

Shareholders should read the Class Ruling in its entirety and seek their own professional advice as to the tax implications for them arising from the capital return and special dividend.

A copy of the Class Ruling can be viewed and downloaded at:

<https://www.ato.gov.au/law/view/document?docid=CLR/CR202517/NAT/ATO/00001>

This announcement has been approved for release to the ASX by the Executive Chairman.

### For Enquiries

Simon Hay  
Executive Chairman  
Leo Lithium Limited  
[info@leolithium.com](mailto:info@leolithium.com)  
+61 8 6314 4500

Shane Murphy  
FTI Consulting  
[shane.murphy@fticonsulting.com](mailto:shane.murphy@fticonsulting.com)  
+61 420 945 291

**LinkedIn:** <https://www.linkedin.com/company/leo-lithium-ltd/>

**Website:** <https://leolithium.com>

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