
ATO CLASS RULING – RETURN OF CAPITAL AND SPECIAL DIVIDEND

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
+61 8 6314 4500

Shane Murphy
FTI Consulting
shane.murphy@fticonsulting.com
+61 420 945 291

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

Website: <https://leolithium.com>

Subscribe to email alerts: <https://leolithium.com/subscribe/>