



12 February 2026

ATO Class Rulings

Brightstar Resources Limited (“**Brightstar**” or “**the Company**”) (ASX: **BTR**) advises that the Australian Tax Office (**ATO**) has published Class Rulings CR 2026/3 and CR 2026/4 (the **Scheme Rulings**) relating to the Australian income tax implications for certain Aurumin Limited (**Aurumin**) Shareholders (**Aurumin Shareholders**) and for certain Aurumin Limited Optionholders (**Aurumin Optionholders**) in relation to their disposal of Aurumin shares and options respectively through the schemes of arrangement (**Schemes**) which were implemented on 2 December 2025.

CR2026/3 confirms the availability of scrip for scrip capital gains tax roll-over relief for certain Aurumin Shareholders. CR2026/4 confirms that scrip for scrip capital gains tax roll-over relief is available for certain Aurumin Optionholders.

The scheme rulings can be viewed or downloaded from the ATO website via the following links.

Aurumin Shareholders (CR 2026/3):

[ATO Class Ruling CR 2026/3](#)

Aurumin Optionholders (CR 2026/4):

[ATO Class Ruling CR 2026/4](#)

The information contained in this announcement is a summary in nature. Aurumin Shareholders and Optionholders should read the Schemes Rulings in full for a better understanding of their contents. The tax consequences of the Schemes may vary depending upon individual circumstances of Aurumin Shareholders and Optionholders. The Company recommends that Aurumin Shareholders and Optionholders consult their own tax advisers to assess any potential tax consequence for them.

This ASX announcement has been approved by the Managing Director on behalf of the Board of Brightstar.

ENDS

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