

Jervois Global Ltd. Announcement - Declaration to Shareholders

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[Jervois Global Ltd.](#) (In Liquidation) (TSX-V: JRV) ("Jervois")

Declaration to shareholders

We refer to the announcement dated 12 May 2025 advising of the appointment of Gayle Dickerson, David Hardy and Ian Sutherland as liquidators of Jervois (Liquidators) on 9 May 2025.

On January 28, 2025, Jervois Global Limited ("Jervois") and certain of its subsidiaries commenced chapter 11 bankruptcy cases in the United States, and on March 6, 2025, the presiding bankruptcy court approved Jervois's chapter 11 plan of reorganization ("Plan"). Thereafter, on 12 March 2025, Jervois and certain of its Australian subsidiaries commenced a voluntary administration in Australia, and a Deed of Company Arrangement ("DOCA") was duly approved at a creditors' meeting, following which the DOCA was completed and all conditions to the Plan and the DOCA were declared effective on 9 May 2025 ("Effective Date"). The express terms of the Plan provided that all shares in Jervois were cancelled on the Effective Date. As a result of the Plan and the DOCA, shareholders in Jervois are not entitled to receive a distribution.

The Liquidators of Jervois, pursuant to Section 104-145(1) of the Australian Income Tax Assessment Act 1997, have declared that they have reasonable grounds to believe that there is no likelihood that the shareholders of Jervois will receive any distribution for their shares.

Having regard to the above, shareholders who acquired shares in Jervois on or after 20 September 1985 may choose to make a capital loss in the income year which includes today's date 16 May 2025 as a result of CGT event G3 happening to their shares.

This summary is prepared having regard to the Australian Income Tax Assessment Act 1997 does not address all tax considerations applicable to Jervois shareholders that may be subject to special tax rules such as banks, insurance companies, tax exempt organisations, superannuation funds, dealers in securities, Jervois shareholders which hold Jervois shares on behalf of another person or Jervois shareholders who acquired their Jervois shares as part of an employee share scheme.

We recommend that shareholders consult their own tax advisor regarding the tax consequences of the Liquidators' declaration that are particular to their circumstances.

Further information

As previously advised, during this process, Jervois shares are suspended from trading on the ASX, the TSX-V and US OTC market.

Further information can be found at <https://kpmg.com/au/en/home/creditors/jervois-group.html>.

For all further enquiries regarding the Liquidation, please contact at jervoisgroup@kpmg.com.au.

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