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**18** Can any resulting loss be recognized? ► **See Attached**

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► [See Attached](#)

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See Attached

**Sign  
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ►

Amy Mardard

Date ►

18 JUNE 2025

Print your name ►

HILARY MACDONALD

Title ▶

CHIEF LEGAL OFFICER &amp; COMPANY SECRETARY

**Paid  
Preparer  
Use Only**

Preparer's signature

|      |
|------|
| Date |
|------|

Check ☐ if self-employed

|      |
|------|
| PTIN |
|------|

Firm's name ▶

Firm's EIN ►

Firm's address ►

|           |
|-----------|
| Phone no. |
|-----------|

**De Grey Mining Ltd**

**FEIN: FOREIGNUS**

**Attachment for Form 8937**

**Part II**

**Line 14**

On May 5, 2025, Northern Star Resources Ltd. (“NST”) completed the acquisition of De Grey Mining Ltd (“DEG”) by way of a scheme of arrangement in which NST acquired all of the issued and outstanding common shares of DEG (the “Scheme”) from DEG shareholders. By way of implementation of the Scheme, DEG became a wholly-owned subsidiary of NST and thereby was removed from the Australian Securities Exchange (“ASX”). Each outstanding share of DEG common stock, other than that held by ineligible overseas shareholders, non-electing shareholders, and to the extent of their foreign resident capital gains tax (“CGT”) withholding amount, foreign resident CGT shareholders, was exchanged for 0.119 shares of NST common stock (each a, “NST Share” and together the “NST Shares”), rounded to the nearest whole share.

**Line 15**

NST and DEG intend, for U.S. federal income tax purposes, that the Scheme will qualify as a “reorganization” within the meaning of Section 368(a) of the Internal Revenue Code of 1986. Accordingly, a shareholder’s basis in 0.119 NST Shares received was equal to the basis in 1 DEG Share surrendered. The aggregate tax basis in the NST Shares that were received in the Scheme will generally equal aggregate shareholder adjusted tax basis in the DEG Shares surrendered in the Scheme.

The basis in the surrendered DEG Shares must be allocated in a manner that reflects, to the greatest extent possible, the NST Shares received being received in exchange for DEG Shares that were acquired on the same date and at the same price. To the extent it is not possible to allocate in this manner, the basis of the DEG Shares surrendered must be allocated to the NST Shares received in a manner that minimizes the disparity in the holding periods of the surrendered DEG Shares whose basis is allocated to any particular NST Share received. This could result in a particular NST Share having a split basis and split holding period. Each shareholder should consult with their tax advisor with respect to the computation of gain or loss and basis in this transaction based upon his or her specific facts.

**Line 16**

The basis in each NST Share received will generally be equal to the basis in 8.40336134 (1 DEG Share divisible into 0.119 NST Shares) DEG Shares surrendered for such share. To the extent the NST Shares received were rounded to the nearest whole share, the basis of the DEG Shares surrendered should generally be fractionally allocated pro rata. See the discussion in Line 15 above for further description of the specific allocation of basis when certain shares have a different basis per share and/or holding period.

**Line 17**

Section 354(a)

Sections 358(a) and (b)

Section 302

**Line 18**

In general, DEG Shareholders will not recognize gain or loss for U.S. federal income tax purposes by reason of the reorganization.

**Line 19**

The Scheme and resulting stock exchange was completed May 5, 2025. Therefore, the reportable tax year is the 2025 calendar year.