

Barton Distributes \$640,000 in JMEI Tax Credits

22.02.2026 | [ACCESS Newswire](#)

Distributed to eligible investors in June 2025 Premium Placement

HIGHLIGHTS

- Barton previously awarded up to \$1.49 million refundable tax offsets / franking credits, available to eligible investors for new shares issued during 2024 / 2025 financial year¹
- Total of \$643,183 JMEI tax credits distributed to ~40 eligible investors which participated in Barton's June 2025 Placement, following approval by Australian Taxation Office (ATO)²

ADELAIDE, February 22, 2026 - [Barton Gold Holdings Ltd.](#) (ASX:BGD)(FRA:BGD3)(OTCQB:BGDFF) (Barton or Company) is pleased to announce that it has now distributed a total of \$643,183 Junior Minerals Exploration Incentive (JMEI) tax credits to eligible BGD investors, following submission of its 2025 corporate tax return and ATO approval.

The JMEI scheme enables eligible exploration companies to create refundable tax credits to distribute to Australian resident shareholders who acquire newly issued shares during the relevant time period (Eligible Investors), which investors will generally be entitled to refundable tax offsets (in the case of individual shareholders or superannuation funds) or franking credits (in the case of corporate investors).

The credits that can be issued to any given investor are limited to the amount paid by an Eligible Investor to acquire new shares, multiplied by a company's corporate tax rate. Credits are issued proportionally to each Eligible Investor's investment relative to the total amount of new shares issued in the eligible period.

During 2024, Barton was advised by the ATO that its application for the 2024 / 2025 financial year's JMEI scheme had been successful, with up to \$1,488,500 distributable tax credits allocated to the Company.¹

For the year ended 30 June 2025, Barton incurred \$2,731,882 eligible 'greenfields' exploration expenditure, and generated \$643,183 in distributable JMEI tax credits based upon its 25% corporate rate and tax loss of \$2,572,732. These credits have been issued to Eligible Investors who participated in Barton's June 2025 \$0.70 Placement of 4,285,722 new shares issued to raise \$3 million, with zero costs or fees incurred.²

Eligible Investors in Barton's June 2025 Placement have received a JMEI tax credit of \$0.15 for each \$0.70 share purchased, reflecting an effective additional investment return of 21.4% for each dollar invested.

For further information about the JMEI scheme, please refer to the Australian Taxation office website here.

Commenting on the Barton's distribution of JMEI credits, Barton MD Alexander Scanlon said:

"The award of these tax credits represents a significant benefit for Barton and its investors, and complements the Federal Government's R&D Tax Incentive Program. The JMEI and R&D programs have enabled us to undertake a wide range of large-scale R&D programs which might otherwise not have been possible, to secure vital early-stage exploration investment support, and confirm multiple significant technical outcomes. We thank the ATO and the Australian Federal Government for their extensive support of Barton's work in South Australia."

¹Refer to ASX announcement dated 15 July 2024

²Refer to ASX announcements dated 27 May and 2 June 2025

Authorised by the Board of Directors of Barton Gold Holdings Limited.

For further information, please contact:

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About Barton Gold

Barton Gold is an ASX, OTCQB and Frankfurt Stock Exchange listed Australian gold developer targeting future gold production of 150,000ozpa with 2.2Moz Au & 3.1Moz Ag JORC Mineral Resources (79.9Mt @ 0.87g/t Au), brownfield mines, and 100% ownership of the region's only gold mill in the renowned Gawler Craton of South Australia.*

Challenger Gold Project

- 313koz Au + fully permitted Central Gawler Mill (CGM)

Tarcoola Gold Project

- 20koz Au in fully permitted open pit mine near CGM
- Tolmer discovery grades up to 84g/t Au & 17,600g/t Ag

Tunkillia Gold Project

- 1.6Moz Au & 3.1Moz Ag JORC Mineral Resources
- Competitive 120kozpa gold & 250kozpa silver project

Wudinna Gold Project

- 279koz Au project located southeast of Tunkillia
- Significant optionality, adjacent to main highway

Competent Persons Statement & Previously Reported Information

The information in this announcement that relates to the historic Exploration Results and Mineral Resources as listed in the table below is based on, and fairly represents, information and supporting documentation prepared by the Competent Person whose name appears in the same row, who is an employee of or independent consultant to the Company and is a Member or Fellow of the Australasian Institute of Mining and Metallurgy (AusIMM), Australian Institute of Geoscientists (AIG) or a Recognised Professional Organisation (RPO). Each person named in the table below has sufficient experience which is relevant to the style of mineralisation and types of deposits under consideration and to the activity which he has undertaken to qualify as a Competent Person as defined in the JORC Code 2012 (JORC).

*Refer to Barton Prospectus dated 14 May 2021 and ASX announcement dated 8 September 2025. Total Barton JORC (2012) Mineral Resources include 1,049koz Au (39.7Mt @ 0.82 g/t Au) in Indicated category and 1,186koz Au (40.2Mt @ 0.92 g/t Au) in Inferred category, and 3,070koz Ag (34.5Mt @ 2.80 g/t Ag) in Inferred category as a subset of Tunkillia gold JORC (2012) Mineral Resources.

Activity

Competent Person

Membership

Status

Tarcoola Mineral Resource (Stockpiles)	Dr Andrew Fowler (Consultant)	AusIMM	Member
Tarcoola Mineral Resource (Perseverance Mine)	Mr Ian Taylor (Consultant)	AusIMM	Fellow
Tarcoola Exploration Results (until 15 Nov 2021)	Mr Colin Skidmore (Consultant)	AIG	Member
Tarcoola Exploration Results (after 15 Nov 2021)	Mr Marc Twining (Employee)	AusIMM	Member
Tunkillia Exploration Results (until 15 Nov 2021)	Mr Colin Skidmore (Consultant)	AIG	Member
Tunkillia Exploration Results (after 15 Nov 2021)	Mr Marc Twining (Employee)	AusIMM	Member
Tunkillia Mineral Resource	Mr Ian Taylor (Consultant)	AusIMM	Fellow
Challenger Mineral Resource (above 215mRL)	Mr Ian Taylor (Consultant)	AusIMM	Fellow
Challenger Mineral Resource (below 90mRL)	Mr Dale Sims	AusIMM / AIG	Fellow / Member
Wudinna Mineral Resource (Clarke Deposit)	Ms Justine Tracey	AusIMM	Member
Wudinna Mineral Resource (all other Deposits)	Mrs Christine Standing	AusIMM / AIG	Member / Member

The information relating to historic Exploration Results and Mineral Resources in this announcement is extracted from the Company's Prospectus dated 14 May 2021 or as otherwise noted, available from the Company's website at www.bartongold.com.au or on the ASX website www.asx.com.au. The Company confirms that it is not aware of any new information or data that materially affects the Exploration Results and Mineral Resource information included in previous announcements and, in the case of estimates of Mineral Resources, that all material assumptions and technical parameters underpinning the estimates, and any production targets and forecast financial information derived from the production targets, continue to apply and have not materially changed. In accordance with ASX Listing Rule 5.19.2, the Company further confirms that the material assumptions underpinning any production targets and the forecast financial information derived therefrom continue to apply and have not materially changed. The Company confirms that the form and context in which the applicable Competent Persons' findings are presented have not been materially modified from the previous announcements.

Cautionary Statement Regarding Forward-Looking Information

This document may contain forward-looking statements. Forward-looking statements are often, but not always, identified by the use of words such as "seek", "anticipate", "believe", "plan", "expect", "target" and "intend" and statements that an event or result "may", "will", "should", "would", "could", or "might" occur or be achieved and other similar expressions. Forward-looking information is subject to business, legal and economic risks and uncertainties and other factors that could cause actual results to differ materially from those contained in forward-looking statements. Such factors include, among other things, risks relating to property interests, the global economic climate, commodity prices, sovereign and legal risks, and environmental risks. Forward-looking statements are based upon estimates and opinions at the date the statements are made. Barton undertakes no obligation to update these forward-looking statements for events or circumstances that occur subsequent to such dates or to update or keep current any of the information contained herein. Any estimates or projections as to events that may occur in the future (including projections of revenue, expense, net income and performance) are based upon the best judgment of Barton from information available as of the date of this document. There is no guarantee that any of these estimates or projections will be achieved. Actual results will vary from the projections and such variations may be material. Nothing contained herein is, or shall be relied upon as, a promise or representation as to the past or future. Any reliance placed by the reader on this document, or on any forward-looking statement contained in or referred to in this document will be solely at the readers own risk, and readers are cautioned not to place undue reliance on forward-looking statements due to the inherent uncertainty thereof.

SOURCE: Barton Gold Holdings Limited

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