

AIM RELEASE

2 February 2026

ASX Trading Halt

Celsius Resources Limited (**'Celsius'** or the **"Company"**) (**ASX,AIM:CLA**) advises that trading in the shares of the Company has been halted on the Australian Securities Exchange ("ASX") effective from 2 February 2026.

The Company was required to request a halt in the trading of its securities upon becoming aware that certain cleansing notices issued by the Company incorrectly stated that the Company was in compliance with Chapter 2M of the Australian Corporations Act 2001 (Cth) ("Act").

The non-compliance with Chapter 2M of the Act relates to an historical administrative oversight in relation to the resignation of the Company's previous auditor that backdates to 2011.

The Board is of the view that the oversight described in this announcement is a serious matter and has requested a trading halt in light of legal advice to seek Court orders under section 1322 of the Act in respect of the share issues the subject of the past cleansing notices.

The Company wishes to assure shareholders that it is progressing a resolution to this matter as quickly as possible with a view to having the Company's shares reinstated to trading on the ASX without delay. Details of this matter are noted below.

Recently the Company initiated a process to change the Company's auditor from RSM Australia Partners (RSM), who have acted for the Company since 2011, to Grant Thornton. As part of the standard process in such circumstances, the Board requested that RSM apply to the Australian Securities and Investments Commission (ASIC) for ASIC's consent to the resignation of RSM as the Company's auditor, in accordance with the process outlined in section 329(5) of the Act.

The Board were subsequently informed that ASIC had declined RSM's application on the basis that ASIC's records show BDO Audit (WA) Pty Ltd (BDO) as the current auditor.

Upon receipt of ASIC's response, the Company commenced an investigation into the circumstances surrounding the purported resignation of BDO as the Company's auditor in 2011. Based on the evidence available to the Company, it appears that BDO's resignation had not been registered with ASIC in 2011 as it should have been at that time and therefore did not take effect in accordance with the requirements of section 329(8) of the Act.

A number of technical contraventions of the Act affecting the Company follow from this oversight. The Company will shortly apply to the Supreme Court of Western Australia for orders under section 1322 of the Act declaring that, amongst other things, the appointment of RSM as auditor of the Company in 2011 is not invalid and does not constitute a contravention of Chapter 2M of the Act.

Further details are provided below in the full ASX announcement, a copy of which is accessible here: [ASX update regarding trading halt and appointment of auditor](#)

Further announcements relating to this matter will be made in due course. Trading of the Company's

shares on the AIM market of the London Stock Exchange remains unaffected.

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