



ABN 95 009 162 949

HALF-YEAR FINANCIAL REPORT

31 DECEMBER 2018

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DIRECTORS

William Oliver – Non-Executive Chairman
Brendan Borg – Non-Executive Director
Pine van Wyk – Executive Director

COMPANY SECRETARY

Melanie Ross

AUDITORS

RSM Australia Partners
Level 32 Exchange Tower
2 The Esplanade
PERTH WA 6000

SOLICITORS

Steinepreis Paganin
Level 4
The Read Buildings
16 Milligan Street
PERTH WA 6000
Ph: +61 8 9321 4000
Fax: +61 8 9321 4333

SHARE REGISTRY

Automatic Registry Services
Level 2
267 St Georges Terrace
PERTH WA 6000
+61 8 9324 2099

STOCK EXCHANGE LISTING

Australian Securities Exchange Limited
(Home Branch - Perth)
ASX Code: CLA

REGISTERED OFFICE

Level 2
22 Mount Street
PERTH WA 6000

CONTACTS

Telephone: +61 8 6188 8181
Facsimile: +61 8 6188 8182
E-mail: info@celsiusresources.com.au
Website: www.celsiusresources.com.au

Your Directors present their report together with the half-year financial report on the consolidated entity, consisting of Celsius Resources Limited and the entities it controlled at the end of, or during the half-year ended 31 December 2018.

Directors

The Directors in office at the date of this report and at any time during the half-year are as follows.

William Oliver	Non-Executive Chairman
Brendan Borg	Non-Executive Director
Pine van Wyk	Executive Director
Laurent Raskin	Non-Executive Director (appointed 5 December 2018, resigned 27 February 2019)
Ranko Matic	Non-Executive Director (resigned 5 December 2018)

PRINCIPAL ACTIVITIES

During the year, the principal activities of the consolidated entity consisted of mineral exploration and mineral extraction via joint venture arrangements.

There were no significant changes in the nature of the activities of the consolidated entity during the half-year.

SIGNIFICANT CHANGES IN THE STATE OF AFFAIRS

There were no significant changes in the state of affairs of the consolidated entity during the financial half-year.

Review of Operations

Corporate

The consolidated net loss of the Company after income tax for the six months ended 31 December 2018 amounted to \$455,549 (31 December 2017: \$743,017).

During the period 32,467,308 listed options were exercised, raising \$324,673.

On 5 December 2018 Laurent Raskin was appointed to the position of non-executive director and Ranko Matic stepped down from this role as a non-executive director. Mr. Raskin resigned subsequent to the Half Year, effective 27 February 2019.

Opuwo Cobalt Project, Namibia (Celsius – 95%)

Celsius is aiming to define a long life, reliable source of cobalt at Opuwo. The Company considers the Project to have the following advantages:

- Large scale.
- Favourable mineralogy: cobalt and copper sulphide minerals.
- Low in deleterious elements: notably arsenic, cadmium and uranium.
- Mining friendly, politically stable and safe location with excellent infrastructure.
- Cobalt: best exposure to lithium ion battery boom.

The Opuwo Cobalt Project is located in northwestern Namibia, approximately 800 km by road from the capital, Windhoek, and approximately 750 km from the port at Walvis Bay. The Project has excellent infrastructure, with the regional capital of Opuwo approximately 30 km to the south, where services such as accommodation, fuel, supplies, and an airport and hospital are available. Good quality bitumen roads

connect Opuwo to Windhoek and Walvis Bay. The Ruacana hydro power station (320 MW), which supplies the majority of Namibia's power, is located nearby, and a 66 kV transmission line passes through the eastern boundary of the Project.

The Opuwo Project consists of four Exclusive Prospecting Licences covering approximately 1,470 km². (Figure 1)

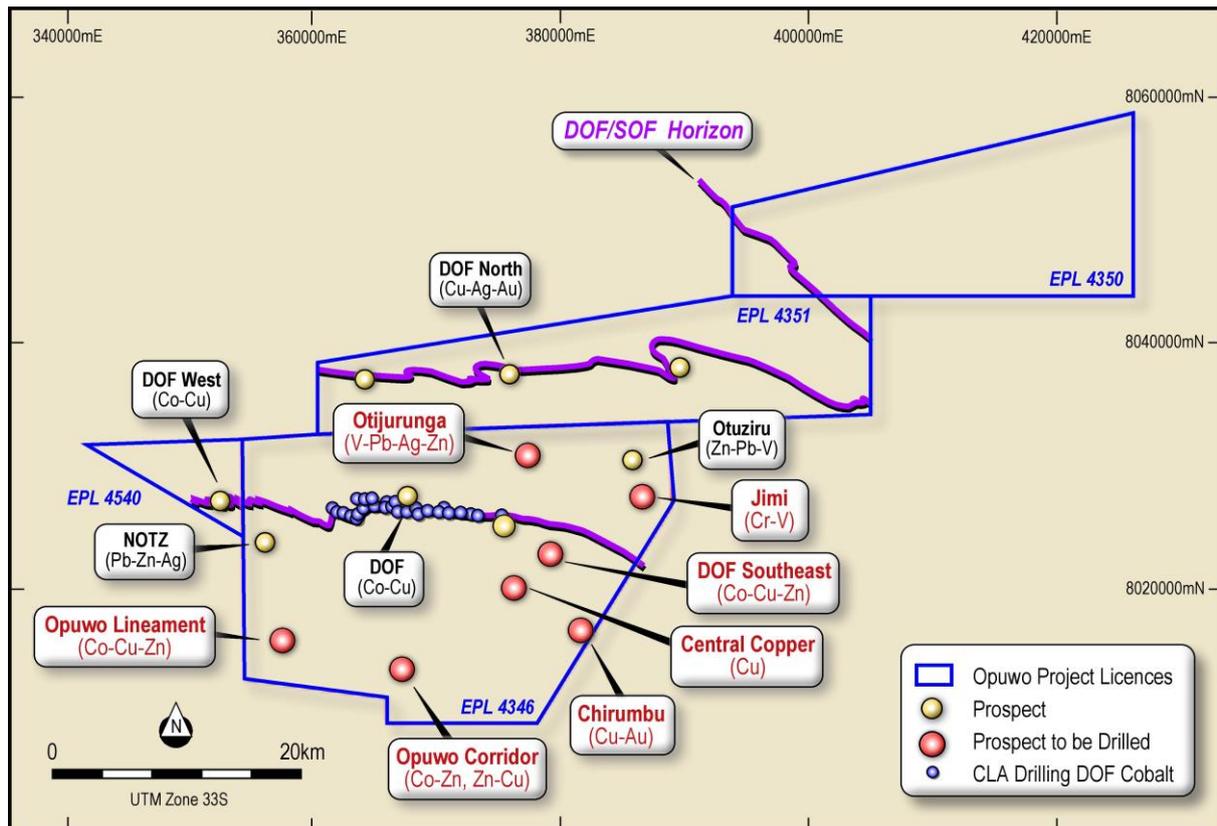


Figure 1: Opuwo Licence and Prospect Map

During the Half, the Company completed a Scoping Study on the Opuwo Cobalt Project, with the following key highlighted outcomes:

- Confirmed potential for a large scale and long-life operation.
- Preliminary mine planning completed, examining various open pit and underground mining scenarios.
- Sulphide concentrate produced from standard flotation methods.
- Project to produce refined products including cobalt sulphate (or hydroxide/metal), copper metal and zinc sulphate by either autoclave or roasting methods, with the roasting method used as the base case for the purpose of completing the Scoping Study.
- No deleterious elements identified that would affect the saleability or price of products.
- Infrastructure components to leverage off existing regional infrastructure, including hydroelectric power and network of sealed roads.
- Commenced high-level discussions with prospective offtake partners.
- Pre-Feasibility Study (PFS) commenced with investigation of identified value engineering and process optimisation opportunities and the estimation of an updated Mineral Resource Estimate (refer update below).

Regional exploration commenced at the Opuwo Project, with targets being drill tested that have been developed with the aid of existing geochemical data sets, historical mapping, grab sampling data, the

recent SkyTEM survey (electromagnetic and magnetic) and a recently completed high-resolution soil sampling program over the Opuwo Corridor targets.

Subsequent to the end of the Half, the Company announced it was slowing evaluation work on the Opuwo Cobalt Project due primarily to the low current and short term forecast cobalt price. Studies with long lead times, such as environmental studies as part of the Environmental Impact Assessment required for the PFS will be continued, as will required relatively low cost metallurgical process and mine planning optimisation work. When the cobalt price improves the board will reassess the opportunity to once again accelerate the evaluation of the Opuwo Project.

Western Australian Nickel Assets

Celsius holds an interest in two nickel assets in Western Australia. Celsius (through View Nickel Pty Ltd) has a 100% interest in the Abednegno Hill Nickel Project to the south and west of Minara Resources' Murrin Murrin nickel mine and the NiWest operation currently under development by GME Resources Ltd .

A high powered ground electromagnetic (EM) survey was completed during October – November 2017 which detected two bedrock anomalies. A broad bedrock conductor was delineated in the centre of E39/1684, parallel to a known ultramafic unit . A smaller, local anomaly was identified in the west of the tenement in the same area as previously drilled ultramafics. Follow up work to test these anomalies has been designed but no further work was undertaken during the period.

Additionally the Company owns a 30% joint venture interest in the Carnilya Hill Joint Venture in Western Australia with Mincor Resources NL (Joint Venture). Mincor Resources NL (Mincor, ASX:MCR) is the operator of the Carnilya Hill JV. The tenements covered by the Camilya Hill Joint Venture (JV) include Mining Licences M26/47, M26/48, M26/49 and M26/453. Mincor has not advised the Company of any material results from exploration at the Carnilya Hill Project during the year. While the Carnilya Hill Project has several areas which could be of interest at higher nickel prices, the prices making these prospects viable are far above the prevailing price therefore Celsius has elected not to contribute to cash calls for the current period and dilute accordingly.

Events Subsequent to Reporting Date

11,314,398 shares were issued on 4 January 2019 for the conversion of options with an exercise price of \$0.01 and expiring 30 December 2018. The \$113,144 was received from shareholders prior to 30 December 2018 and held in trust as disclosed in Note 4.

On 27 February 2019, Laurent Raskin resigned from his position as Non-Executive Director.

On 1 March 2019, Managing Director Brendan Borg stepped down to a Non-Executive Director role, with Pine van Wyk remaining as Project Director.

No other matters or circumstances have arisen since the end of the half-year which significantly affected or may significantly affect the operations of the consolidated entity, the results of those operations or the state of affairs of the consolidated entity in subsequent financial years.

Auditor's Independence Declaration

The lead auditor's independence declaration under section 307C of the *Corporations Act 2001* is included within this half-year financial report.

This directors' report is signed in accordance with a resolution of the Board of Directors.



Brendan Borg

Director

Dated this 15th day of March 2019

CELSIUS RESOURCES LIMITED
STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
FOR THE HALF-YEAR ENDED 31 DECEMBER 2018



	Consolidated	
	31 December 2018	31 December 2017
	\$	\$
Other income	117,149	35,288
Director fees	(109,806)	(62,546)
Legal and other professional fees	(117,601)	(104,538)
Share based payments	62,620	(184,676)
Travel and accommodation	(66,012)	(40,799)
Other expenses	(341,899)	(385,746)
Loss before income tax	(455,549)	(743,017)
Income tax expense	-	-
Loss for the period	(455,549)	(743,017)
Other comprehensive income		
<i>Items that may be reclassified subsequently to profit or loss</i>		
Exchange differences on translating foreign operations	28,132	173,350
Total other comprehensive income	28,132	173,350
Total comprehensive loss for the period	(427,417)	(569,667)
Total comprehensive loss attributable to:		
Non-controlling interests	(3,034)	(13)
Members of the parent	(424,383)	(569,654)
	(427,417)	(569,667)
Loss per share:	Cents	Cents
Basic loss per share	(0.06)	(0.14)
Diluted loss per share	(0.06)	(0.14)

The accompanying notes form part of this interim financial report.

CELSIUS RESOURCES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2018



		Consolidated	
	Note	31 December 2018 \$	30 June 2018 \$
ASSETS			
Current Assets			
Cash and cash equivalents		9,594,575	12,393,058
Trade and other receivables		135,120	842,336
Other assets		341,582	690,985
Total Current Assets		10,071,277	13,926,379
Non-Current Assets			
Exploration and evaluation expenditure	3	12,597,231	9,168,756
Total Non-Current Assets		12,597,231	9,168,756
Total Assets		22,668,508	23,095,135
LIABILITIES			
Current Liabilities			
Trade and other payables		282,915	544,178
Total Current Liabilities		282,915	544,178
Non-Current Liabilities			
Provision for Rehabilitation		232,753	232,753
Total Non-Current Liabilities		232,753	232,753
Total Liabilities		515,668	776,931
Net Assets		22,152,840	22,318,204
EQUITY			
Issued capital	4	54,727,565	54,402,892
Reserves		1,159,727	1,194,013
Accumulated losses		(33,847,558)	(33,394,841)
Equity attributable to the owners of Celsius Resources Limited		22,039,734	22,202,064
Non-controlling interest		113,106	116,140
Total Equity		22,152,840	22,318,204

The accompanying notes form part of this interim financial report.

CELSIUS RESOURCES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEAR ENDED 31 DECEMBER 2018



Consolidated	Issued Capital	Accumulated Losses	Share Based Payments Reserve	Option Reserve	Foreign Currency Translation Reserve	Non Controlling Interest	Total
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017	35,472,171	(30,606,281)	463,800	15,900	-	-	5,345,590
Loss for the period	-	(743,004)	-	-	-	(13)	(743,017)
Other comprehensive income	-	-	-	-	173,350	-	173,350
Total comprehensive loss for the period	-	(743,004)	-	-	173,350	(13)	(569,667)
Issue of share capital	5,906,254	-	-	-	-	-	5,906,254
Options exercised	50,200	-	(43,400)	(6,800)	-	-	-
Share based payments	-	-	184,676	-	-	-	184,676
Capital raising costs	(267,895)	-	-	-	-	-	(267,895)
Recognition of non-controlling interest on acquisition	-	-	-	-	-	136,443	136,443
Balance at 31 December 2017	41,160,730	(31,349,285)	605,076	9,100	173,350	136,430	10,735,401
Balance at 1 July 2018	54,402,892	(33,394,841)	1,367,571	-	(173,558)	116,140	22,318,204
Loss for the period	-	(452,717)	-	-	-	(2,832)	(455,549)
Other comprehensive income	-	-	-	-	28,334	(202)	28,132
Total comprehensive loss for the period	-	(452,717)	-	-	28,334	(3,034)	(427,417)
Options exercised	324,673	-	-	-	-	-	324,673
Share based payments	-	-	(62,620)	-	-	-	(62,620)
Balance at 31 December 2018	54,727,565	(33,847,558)	1,304,951	-	(145,224)	113,106	22,152,840

The accompanying notes form part of this interim financial report.

CELSIUS RESOURCES LIMITED
STATEMENT OF CASH FLOWS
FOR THE HALF YEAR ENDED 31 DECEMBER 2018



	Consolidated	
	31 December	31 December
	2018	2017
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Payments to suppliers and employees	(691,761)	(354,576)
Payments for exploration and evaluation	(2,582,061)	(3,163,855)
Interest received	117,149	35,288
	<u>(3,156,673)</u>	<u>(3,483,143)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from share issue	324,673	4,156,254
Proceeds from share funds held in trust	54,172	8,200
Payment for capital raising	(21,753)	(265,873)
	<u>357,092</u>	<u>3,898,581</u>
Net cash inflow from financing activities		
Net (decrease)/increase in cash held	(2,799,581)	415,438
Effect of exchange rate changes on the balance of cash held in foreign currencies	1,098	-
Cash at the beginning of the financial period	12,393,058	3,856,237
	<u>9,594,575</u>	<u>4,271,675</u>
Cash at the end of the financial period		

The accompanying notes form part of this interim financial report.

1. BASIS OF PREPARATION

The half-year financial report is a general purpose financial report prepared in accordance with the *Corporations Act 2001* and AASB 134 'Interim Financial Reporting'. Compliance with AASB 134 ensures compliance with International Financial Reporting Standard IAS 34 'Interim Financial Reporting'.

The half-year financial report does not include full disclosures of the type normally included in an annual financial report. It is recommended that this half-year financial report be read in conjunction with the annual financial report for the year ended 30 June 2018 and any public announcements made by Celsius Resources Limited during the half-year in accordance with continuous disclosure requirements arising under the *Corporations Act 2001*.

The half-year financial report has also been prepared on an accruals basis and is based on historical costs, modified, where applicable by the measurement at fair value for certain classes of assets and liabilities. The accounting policies and methods of computation adopted in the preparation of the half-year financial report are consistent with those adopted in the annual financial report for the year ended 30 June 2018, except as set out below:

New and Revised Accounting Standards and Interpretations

The consolidated entity has adopted all of the new and revised Accounting Standards and Interpretations issued by the Australian Accounting Standards Board that are mandatory for the current reporting period. The adoption of these new and revised Accounting Standards and Interpretations has not resulted in a significant or material change to the consolidated entity's accounting policies. Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted by the consolidated entity.

Reporting Basis and Conventions

The financial report has been prepared on an accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. Cost is based on the fair values of the consideration given in exchange for assets. All amounts are presented in Australian dollars, unless otherwise indicated.

The accounting policies and methods of computation adopted in the preparation of the half-year financial report are consistent with those adopted and disclosed in the Company's 2018 annual financial report for the financial year ended 30 June 2018. These accounting policies are consistent with Australian Accounting Standards and with International Financial Reporting Standards.

2. SEGMENT INFORMATION

The consolidated entity operates within two geographical segments within mineral exploration and extraction being Australia and Namibia. The segment information provided to the chief operating decision maker is as follows:

Six month ended 31 December 2018	Exploration activities AUSTRALIA \$	Exploration Activities NAMIBIA \$	Consolidated \$
Segment revenue	114,382	2,767	117,149
Total revenue			<u>117,149</u>
Segment result before income tax	(398,918)	(56,631)	(455,549)
Loss before income tax			<u>(455,549)</u>
At 31 December 2018			
Segment assets	9,525,548	13,142,960	22,668,508
Total assets			<u>22,668,508</u>
Segment liabilities	430,741	84,927	515,668
Total Liabilities			<u>515,668</u>
Six month ended 31 December 2017	Exploration activities AUSTRALIA \$	Exploration Activities NAMIBIA \$	Consolidated \$
Segment revenue	32,980	2,308	35,288
Total revenue			<u>35,288</u>
Segment result before income tax	(742,754)	(263)	(743,017)
Loss before income tax			<u>(743,017)</u>
At 30 June 2018			
Segment assets	12,556,463	10,538,672	23,095,135
Total assets			<u>23,095,135</u>
Segment liabilities	511,483	265,448	776,931
Total Liabilities			<u>776,931</u>

3. EXPLORATION AND EVALUATION EXPENDITURE

	31 December 2018	30 June 2018
Expenditure brought forward at the beginning of the period	9,168,756	1,519,172
Acquisition expenditure during the period (i)	-	4,250,000
Incurred expenditure during the period	3,428,475	3,399,584
Expenditure carried forward at the end of the period	<u>12,597,231</u>	<u>9,168,756</u>

Recoverability of the carrying amount of exploration assets is dependent on the successful exploration and sale of the mineral resource.

4. ISSUED CAPITAL

	Number of Shares	\$
At the beginning of the reporting period	713,436,375	54,402,892
Shares issued during the period:		
- 11 July 2018	1,021,895	10,219
- 2 August 2018	936,719	9,367
- 24 August 2018	1,274,405	12,744
- 12 September 2018	246,760	2,468
- 28 September 2018	500,000	5,000
- 12 October 2018	436,203	4,362
- 17 October 2018	3,219,090	32,191
- 2 November 2018	600,000	6,000
- 8 November 2018	874,000	8,740
- 15 November 2018	2,405,557	24,056
- 23 November 2018	880,500	8,805
- 7 December 2018	1,021,951	10,219
- 14 December 2018	3,499,709	34,997
- 21 December 2018	15,550,519	155,505
At reporting date	<u>745,903,683</u>	<u>54,727,565</u>

All share issues were due to the exercise of options for \$0.01 each.

A summary of the movements of all company options issues is as follows:

	Number	Weighted average exercise price
At the 30 June 2018	93,379,507	\$0.069
Issued	-	N/A
Exercised	(32,467,308)	\$0.010
Expired	(97,801)	\$0.010
At 31 December 2018	<u>60,814,398</u>	<u>\$0.101</u>

CELSIUS RESOURCES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE HALF YEAR ENDED 31 DECEMBER 2018



Set out below are the options exercisable at the end of the period:

Grant date	Expiry date	31 December 2018 #	30 June 2018 #
14 December 2016	30 December 2018 ¹	11,314,398	43,879,507
18 May 2017	18 May 2020	3,000,000	3,000,000
19 May 2017	19 May 2020	6,000,000	6,000,000
27 July 2017	18 August 2020 ²	16,000,000	16,000,000
4 January 2018	5 January 2021	2,500,000	2,500,000
27 October 2017	12 January 2021	6,000,000	6,000,000
8 December 2017	8 December 2020 ³	6,000,000	6,000,000
29 January 2018	6 February 2020 ²	2,000,000	2,000,000
12 April 2018	16 April 2020	2,000,000	2,000,000
12 April 2018	16 April 2021 ²	6,000,000	6,000,000
		60,814,398	93,379,507

¹ Applications for the exercise of these 11,314,398 options at an exercise price of \$0.01, along with the \$113,144 was received by 30 December 2018 and held in trust. This \$113,144 is included within trade and other payables at 31 December 2018. The shares were issued on 4 January 2019 as disclosed in Note 7.

² 6,000,000 of the options expiring on 18 August 2020, 1,000,000 of the options expiring on 6 February 2020 and 6,000,000 of the options expiring on 16 April 2021 will vest only upon the completion by the company of a positive pre-feasibility study of the company's Opuwo Cobalt Project, leading to the commencement of a definitive feasibility study or decision to mine. Management have assessed the likelihood of this milestone being met by the expiry date as nil, thus resulting in a reversal of share based payment expense in relation to these options under the requirements of AASB 2 *Share based payments*. The remaining portion of these options had vested at 31 December 2018. The expense recognised during the period of \$(62,620) includes \$107,877 in relation to options and performance rights previously issued and a reversal of \$170,497 for the revised assessment of the likelihood of the milestones above.

³ Of the 6,000,000 options issued, 80% were granted subject to the execution of a binding transaction or event. The share based payment expense is only to be recognised at the point the goods or service is delivered (if any), being the date of the binding transaction or event.

5. CONTINGENT LIABILITIES

The consolidated entity had no contingent liabilities as at 31 December 2018 and 30 June 2018.

6. DIVIDENDS

No dividends have been paid or provided for during the half-year (2017: nil).

7. EVENTS SUBSEQUENT TO REPORTING DATE

11,314,398 shares were issued on 4 January 2019 for the conversion of options with an exercise price of \$0.01 and expiring 30 December 2018. The \$113,144 was received from shareholders prior to 30 December 2018 and held in trust as disclosed in Note 4.

On 27 February 2019, Laurent Raskin tendered his resignation from his position as Non-Executive Director.

On 1 March 2019, Managing Director Brendan Borg stepped down to a Non-Executive Director role, with Pine van Wyk remaining as Project Director.

No matters or circumstances have arisen since the end of the half-year which significantly affected or may significantly affect the operations of the consolidated entity, the results of those operations or the state of affairs of the consolidated entity in subsequent financial years.

**CELSIUS RESOURCES LIMITED
DIRECTORS' DECLARATION**



In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, Australian Accounting Standard AASB 134 'Interim Financial Reporting', the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the consolidated entity's financial position as at 31 December 2018 and of its performance for the financial half-year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Board of Directors made pursuant to s303(5) of the *Corporations Act 2001*.

On behalf of the Directors

A handwritten signature in blue ink, appearing to read 'Brendan Borg', written over a light blue circular stamp.

Brendan Borg

Director

Dated this 15th day of March 2019

RSM Australia Partners

Level 32 Exchange Tower, 2 The Esplanade Perth WA 6000
GPO Box R1253 Perth WA 6844

T +61 (0) 8 92619100

F +61 (0) 8 92619111

www.rsm.com.au

**INDEPENDENT AUDITOR'S REVIEW REPORT
TO THE MEMBERS OF
CELSIUS RESOURCES LIMITED**

We have reviewed the accompanying half-year financial report of Celsius Resources Limited, which comprises the statement of financial position as at 31 December 2018, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the half-year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration of the consolidated entity comprising the company and the entities it controlled at the half-year end or from time to time during the half-year.

Directors' Responsibility for the Half-Year Financial Report

The directors of the company are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the half-year financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the half-year financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the *Corporations Act 2001* including: giving a true and fair view of the consolidated entity's financial position as at 31 December 2018 and its performance for the half-year ended on that date; and complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*. As the auditor of Celsius Resources Limited, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM Australia Partners is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Partners ABN 36 965 185 036

Liability limited by a scheme approved under Professional Standards Legislation

Independence

In conducting our review, we have complied with the independence requirements of the *Corporations Act 2001*. We confirm that the independence declaration required by the *Corporations act 2001*, which has been given to the directors of Celsius Resources Limited, would be in the same terms if given to the directors as at the time of this auditor's report.

Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of Celsius Resources Limited is not in accordance with the *Corporations Act 2001* including:

- (a) giving a true and fair view of the consolidated entity's financial position as at 31 December 2018 and of its performance for the half-year ended on that date; and
- (b) complying with Accounting Standard AASB 134 *Interim Financial Reporting and Corporations Regulations 2001*.

RSM
RSM AUSTRALIA PARTNERS


ALASDAIR WHYTE
Partner

Perth, WA
Dated: 15 March 2019

RSM Australia Partners

Level 32 Exchange Tower, 2 The Esplanade Perth WA 6000
GPO Box R1253 Perth WA 6844

T +61 (0) 8 92619100
F +61 (0) 8 92619111

www.rsm.com.au

AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the review of the financial report of Celsius Resources Limited for the half-year ended 31 December 2018, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the *Corporations Act 2001* in relation to the review; and
- (ii) any applicable code of professional conduct in relation to the review.

RSM
RSM AUSTRALIA PARTNERS

Perth, WA
Dated: 15 March 2019


ALASDAIR WHYTE
Partner

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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