

15 May 2013

IMPORTANT NOTICE

Following advice from our tax advisers, the Board of Directors of Celsius Investments Australia Limited have decided to suspend withdrawals from the Barclays Corals Commodities Fund with immediate effect.

This decision has been taken on the basis that if more than 50% of total fund units outstanding as at 1 July 2011 are redeemed prior to terminating the fund, the fund loses its ability to use its current losses and existing unit holders may be required to pay capital gains tax upon termination. If redemptions are suspended now, and the fund directors resolve to terminate the fund, the fund retains its ability to use the tax losses and no capital gains tax will be payable on termination which may be beneficial for all unit holders in the fund.

The Board of Directors of Celsius Investments Australia Limited will be convening to consider a resolution to wind down the Barclays Corals Commodities Fund. Unit holders will be advised of the outcome of that meeting in due course, including the position with respect to withdrawals from the Fund.

In the meantime, if you have any further queries, please contact Caroline Saunders on (02) 9334 6054, or alternatively contact Dawn Lay on (02) 9334 6172 or Alex Zaika on (02) 9334 6163.