

THE NARBOROUGH PLANTATIONS, PLC
(Incorporated in England 1910 – Registration No. 109273)
(Registered as a Foreign Company in Malaysia – No. 991416-W)

INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2010

INCOME STATEMENT

(the figures have not been audited)

(in Ringgit Malaysia)

Continuing Operations	3 months ended		9 months cumulative	
	30.09.10	30.09.09	30.09.10	30.09.09
	RM	RM	RM	RM
Revenue	1,895,248	1,533,546	4,696,535	4,136,255
Cost of sales	(490,782)	(531,832)	(1,411,316)	(1,516,493)
Gross Profit	1,404,466	1,001,714	3,285,219	2,619,762
Other operating income	9,651	31,515	70,540	59,347
Replanting expenditure	(9,111)	-	(68,406)	-
Administrative expenses	(162,189)	(172,723)	(544,894)	(509,337)
Exchange profit/(loss)	(8,631)	(163,939)	(337,817)	315,345
Operating Profit	1,234,186	696,567	2,404,642	2,485,117
Share of operating profit in associate after tax	228,915	137,488	497,328	374,554
Finance income	55,243	40,474	137,083	152,409
Finance cost	(4,652)	(4,795)	(13,916)	(15,851)
Profit on ordinary activities before taxation	1,513,692	869,734	3,025,137	2,996,229
Taxation	(336,341)	(223,769)	(735,473)	(588,259)
Profit after tax	1,177,351	645,965	2,289,664	2,407,970
Earnings per share (sen)	8.84	4.85	17.19	18.08

The income statement should be read in conjunction with the financial statements for the financial year ended 31 December 2009 and the accompanying explanatory notes attached to the interim financial statements.

THE NARBOROUGH PLANTATIONS, PLC
(Incorporated in England 1910 – Registration No. 109273)
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INCOME STATEMENT

(the figures have not been audited)
(in Pound Sterling)

Continuing Operations	3 months ended		9 months cumulative	
	30.09.10	30.09.09	30.09.10	30.09.09
	£	£	£	£
Revenue	385,378	277,816	941,189	749,322
Cost of sales	<u>(100,183)</u>	<u>(96,346)</u>	<u>(282,829)</u>	<u>(274,727)</u>
Gross Profit	285,195	181,470	658,360	474,595
Other operating income	2,055	5,709	14,136	10,751
Replanting expenditure	(1,944)	-	(13,709)	-
Administrative expenses	(33,268)	(31,290)	(109,202)	(92,271)
Exchange profit/(loss)	(2,384)	(29,699)	(67,699)	57,128
Operating Profit	<u>249,654</u>	<u>126,190</u>	<u>481,886</u>	<u>450,203</u>
Share of operating profit in associate after tax	46,408	24,907	99,665	67,854
Finance income	11,234	7,332	27,472	27,610
Finance cost	(959)	(861)	(2,846)	(2,846)
Profit on ordinary activities before taxation	<u>306,337</u>	<u>157,568</u>	<u>606,177</u>	<u>542,821</u>
Taxation	<u>(68,196)</u>	<u>(40,538)</u>	<u>(147,389)</u>	<u>(106,569)</u>
Profit after tax	<u>238,141</u>	<u>117,030</u>	<u>458,788</u>	<u>436,252</u>
Earnings per share (sen)	<u>1.79 p</u>	<u>0.88 p</u>	<u>3.45 p</u>	<u>3.28 p</u>

The income statement should be read in conjunction with the financial statements for the financial year ended 31 December 2009 and the accompanying explanatory notes attached to the interim financial statements.

THE NARBOROUGH PLANTATIONS, PLC
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STATEMENT OF COMPREHENSIVE INCOME AND EXPENSES

(the figures have not been audited)

(in Ringgit Malaysia)

	3 months ended		9 months cumulative	
	30.09.10 (Unaudited) RM	30.09.09 (Unaudited) RM	30.09.10 (Unaudited) RM	30.09.09 (Unaudited) RM
Profit for the financial period (after tax)	1,177,351	645,965	2,289,664	2,407,970
Other comprehensive income				
Net surplus/(deficit) arising on translation of statement of financial position items at beginning of period and results of the period to period-end exchange rate				
- revaluation reserve	-	-	-	-
- capital reserve	-	-	-	-
- foreign exchange reserve	-	-	-	-
- general reserve	-	-	-	-
- retained earnings	-	-	-	-
Total other comprehensive income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total comprehensive income for the period	<u>1,177,351</u>	<u>645,965</u>	<u>2,289,664</u>	<u>2,407,970</u>
Total comprehensive income attributable to:				
- Owners of the parent	<u>1,177,351</u>	<u>645,965</u>	<u>2,289,664</u>	<u>2,407,970</u>

* There is no income tax attributable to the components of other comprehensive income

The statement of comprehensive income and expenses should be read in conjunction with the financial statements for the financial year ended 31 December 2009 and the accompanying explanatory notes attached to the interim financial statements.

THE NARBOROUGH PLANTATIONS, PLC
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STATEMENT OF COMPREHENSIVE INCOME AND EXPENSES

(the figures have not been audited)

(in Pound Sterling)

	3 months ended		9 months cumulative	
	30.09.10	30.09.09	30.09.10	30.09.09
	£	£	£	£
Profit for the financial period (after tax)	238,141	117,030	458,788	436,252
Other comprehensive income				
Net surplus/(deficit) arising on translation of statement of financial position items at beginning of period and results of the period to period-end exchange rate				
- revaluation reserve	17,373	(486,516)	473,042	(426,818)
- capital reserve	2,039	(23,783)	55,504	(53,877)
- foreign exchange reserve	4,145	(115,976)	112,863	(101,845)
- general reserve	729	(20,387)	19,839	(17,903)
- retained earnings	139,405	(690,267)	463,514	(373,262)
Total other comprehensive income	<u>163,691</u>	<u>(1,336,929)</u>	<u>1,124,762</u>	<u>(973,705)</u>
Total comprehensive income for the period	<u>401,832</u>	<u>(1,219,899)</u>	<u>1,583,550</u>	<u>(537,453)</u>
Total comprehensive income attributable to:				
- Owners of the parent	<u>401,832</u>	<u>(1,219,899)</u>	<u>1,583,550</u>	<u>(537,453)</u>

* There is no income tax attributable to the components of other comprehensive income

The statement of comprehensive income and expenses should be read in conjunction with the financial statements for the financial year ended 31 December 2009 and the accompanying explanatory notes attached to the interim financial statements.

THE NARBOROUGH PLANTATIONS, PLC
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STATEMENT OF FINANCIAL POSITION
(the figures have not been audited)

Assets	As at 30.09.10 (Unaudited)		Year ended 31.12.09 (Audited)	
	RM	£	RM	£
Non-current assets				
Property, plant and equipment	14,766,005	3,019,633	14,642,648	2,662,300
Biological assets	14,547,351	2,974,918	14,547,351	2,644,973
Prepaid lease payments	77,060	15,759	96,875	17,614
Investment in associate	9,201,322	1,881,661	8,703,994	1,582,544
	<u>38,591,738</u>	<u>7,891,971</u>	<u>37,990,868</u>	<u>6,907,431</u>
Current assets				
Inventories	88,472	18,092	13,056	2,374
Trade and other receivables	416,850	85,246	324,903	59,073
Cash and cash equivalents	12,014,835	2,457,022	11,197,760	2,035,956
Tax recoverable	79,538	16,265	45,728	8,314
	<u>12,599,695</u>	<u>2,576,625</u>	<u>11,581,447</u>	<u>2,105,717</u>
Total current assets	<u>12,599,695</u>	<u>2,576,625</u>	<u>11,581,447</u>	<u>2,105,717</u>
Total assets	<u>51,191,433</u>	<u>10,468,596</u>	<u>49,572,315</u>	<u>9,013,148</u>
Liabilities				
Non-current liabilities				
Provision for retirement benefits	(27,356)	(5,594)	(27,356)	(4,974)
Deferred tax liabilities	(32,572)	(6,661)	(32,572)	(5,922)
Cumulative preference shares	(84,163)	(19,024)	(84,163)	(19,024)
	<u>(144,091)</u>	<u>(31,279)</u>	<u>(144,091)</u>	<u>(29,920)</u>
Total non-current liabilities	<u>(144,091)</u>	<u>(31,279)</u>	<u>(144,091)</u>	<u>(29,920)</u>
Current liabilities				
Trade and other payables	(474,416)	(97,018)	(586,467)	(106,630)
	<u>(474,416)</u>	<u>(97,018)</u>	<u>(586,467)</u>	<u>(106,630)</u>
Total current liabilities	<u>(474,416)</u>	<u>(97,018)</u>	<u>(586,467)</u>	<u>(106,630)</u>
Total liabilities	<u>(618,507)</u>	<u>(128,297)</u>	<u>(730,558)</u>	<u>(136,550)</u>
Total net assets	<u>50,572,926</u>	<u>10,340,299</u>	<u>48,841,757</u>	<u>8,876,598</u>
Issued capital & reserves attributable to equity holders of the company				
Share capital	4,891,969	1,331,659	4,891,969	1,331,659
Other reserves	24,178,408	4,611,391	24,178,408	3,950,143
Retained earnings	21,502,549	4,397,249	19,771,380	3,594,796
	<u>50,572,926</u>	<u>10,340,299</u>	<u>48,841,757</u>	<u>8,876,598</u>
Total equity	<u>50,572,926</u>	<u>10,340,299</u>	<u>48,841,757</u>	<u>8,876,598</u>
Net assets per share (RM / pence)	<u>3.80</u>	<u>77.65 p</u>	<u>3.67</u>	<u>66.66 p</u>

The statement of financial position should be read in conjunction with the financial statements for the financial year ended 31 December 2009 and the accompanying explanatory notes attached to the interim financial statements.

THE NARBOROUGH PLANTATIONS, PLC
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STATEMENT OF CHANGES IN EQUITY

(the figures have not been audited)

(in Ringgit Malaysia)

	Share capital RM	Revaluation reserve net of attributable deferred tax RM	Capital reserve RM	General reserve RM	Retained earnings RM	Total Equity RM
At 1 January 2010	4,891,969	20,856,520	2,447,190	874,698	19,771,380	48,841,757
Dividends	-	-	-	-	(558,495)	(558,495)
Total comprehensive income	-	-	-	-	2,289,664	2,289,664
At 30 September 2010	4,891,969	20,856,520	2,447,190	874,698	21,502,549	50,572,926
At 1 January 2009	4,891,969	20,854,166	2,632,404	874,698	17,782,069	47,035,306
Dividends	-	-	-	-	(697,519)	(697,519)
Total comprehensive income	-	-	-	-	2,407,970	2,407,970
At 30 September 2009	4,891,969	20,854,166	2,632,404	874,698	19,492,520	48,745,757

The statement of changes in equity should be read in conjunction with the financial statements for the financial year ended 31 December 2009 and the accompanying explanatory notes attached to the interim financial statements.

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STATEMENT OF CHANGES IN EQUITY

(the figures have not been audited)
(in Pound Sterling)

	Share capital £	Revaluation reserve net of attributable deferred tax £	Capital reserve £	Foreign exchange reserve £	General reserve £	Retained earnings £	Total Equity £
At 1 January 2010	1,331,659	3,792,095	444,944	(445,932)	159,036	3,594,796	8,876,598
Dividends	-	-	-	-	-	(119,849)	(119,849)
Total comprehensive income	-	473,042	55,504	112,863	19,839	922,302	1,583,550
At 30 September 2010	1,331,659	4,265,137	500,448	(333,069)	178,875	4,397,249	10,340,299
At 1 January 2009	1,331,659	4,170,833	526,481	(355,457)	174,940	3,556,414	9,404,870
Dividends	-	-	-	-	-	(119,849)	(119,849)
Total comprehensive income	-	(426,818)	(53,877)	(101,845)	(17,903)	62,990	(537,453)
At 30 September 2009	1,331,659	3,744,015	472,604	(457,302)	157,037	3,499,555	8,747,568

The statement of changes in equity should be read in conjunction with the financial statements for the financial year ended 31 December 2009 and the accompanying explanatory notes attached to the interim financial statements.

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STATEMENT OF CASH FLOWS
(the figures have not been audited)

	9 months ended 30.09.10 (Unaudited)		9 months ended 30.09.09 (Unaudited)	
	RM	£	RM	£
Operating Activities				
Profit before taxation	3,025,137	606,177	2,996,229	542,821
Adjustments for:				
Amortisation of prepaid lease payment	19,815	3,971	14,062	2,547
Depreciation of property, plant and equipment	42,092	8,435	34,801	6,305
Provision/(write back) of retirement benefits	-	-	-	-
Property, plant & equipment written off	1,224	250	-	-
Gain on disposal of property, plant & equipment	(44,999)	(9,018)	-	-
Share of (profit)/loss of associate after tax	(497,328)	(99,665)	(374,554)	(67,854)
Finance income	(137,083)	(27,472)	(152,408)	(27,610)
Finance cost	13,916	2,846	15,851	2,846
Operating cash flow before changes in working capital and provisions	2,422,774	485,524	2,533,981	459,055
(Increase)/Decrease in inventories	(75,416)	(15,422)	(51,463)	(9,239)
(Increase)/Decrease in trade and other receivables	(91,947)	(18,803)	29,700	5,332
Increase/(Decrease) in trade and other payables	(126,917)	(25,954)	84,800	15,224
Cash generated from operations	2,128,494	425,345	2,597,018	470,372
Tax paid	(769,283)	(154,165)	(466,662)	(84,540)
Net cash flow from operating activities	1,359,211	271,180	2,130,356	385,832
Investing activities				
Repayment from / (advances to) affiliated company	950	194	6,159	1,106
Interest received	137,083	27,472	152,408	27,610
Proceeds from disposal of property, plant & equipment	45,000	9,018	-	-
Purchase of property, plant & equipment	(166,674)	(34,085)	(1,200)	(215)
Net cash flow from investing activities	16,359	2,599	157,367	28,501
Financing activities				
Dividends paid on equity shares	(558,495)	(119,849)	(697,519)	(119,849)
Dividends paid on preference shares	-	-	-	-
Net cash flow used in financing activities	(558,495)	(119,849)	(697,519)	(119,849)
Increase/(Decrease) in cash and cash equivalents	817,075	153,930	1,590,204	294,484
Effects of exchange rate changes	-	267,136	-	(203,739)
Cash and cash equivalents at beginning of the period	11,197,760	2,035,956	9,515,438	1,903,087
Cash and cash equivalents at end of the period	12,014,835	2,457,022	11,105,642	1,993,832
Comprising:				
Cash and bank balances	356,826	72,971	498,729	89,539
Short term deposits	11,658,009	2,384,051	10,606,913	1,904,293
	12,014,835	2,457,022	11,105,642	1,993,832

The cash flow statement should be read in conjunction with the financial statements for the financial year ended 31 December 2009 and the accompanying explanatory notes attached to the interim financial statements.

THE NARBOROUGH PLANTATIONS, PLC
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Notes to the interim financial statements

A1. Basis of preparation

This interim report does not constitute the company's statutory accounts. The information presented in relation to 31 December 2009 is extracted from the statutory financial statements for the year then ended and which have been delivered to the Registrar of Companies. The Independent Auditors' Report on the statutory financial statements for the year ended 31 December 2009 was unqualified, did not include references to any matters to which the auditors drew attention by way of emphasis without qualifying their report(s) and did not contain statements under s498 (2) or (3) Companies Act 2006.

The financial information for the three months / nine months ended 30 September 2010 and 30 September 2009 has been neither audited nor reviewed pursuant to guidance issued by the Auditing Practices Board. Those for the nine months ended 30 September 2010 were approved by the board on 29 October 2010. These interim financial statements have been prepared in accordance with IAS 34 'Interim Financial Reporting' as adopted by the European Union, the requirements of the Disclosure and Transparency Rules issued by the Financial Services Authority and the accounting policies, and methods of computation as applied in the company's 2009 Annual Report and Accounts. The comparative figures for the year ended 31 December 2009 are an extract from the audited financial statements for the year.

The accounting policies and methods of computation adopted by the Company in the interim financial statements are consistent with those adopted in the financial statements for the year ended 31 December 2009.

- a) The following new Standards, Interpretations and Amendments, effective for the first time from 1 January 2010, have not had a material effect on the reported results or financial position:
- *IFRIC 17 Distributions of Non-Cash Assets to Owners*
 - *IFRIC 18 Transfers of Assets from Customers*
 - *Amendments to IFRS 1 Additional Exemptions for First-time Adopters*
 - *Amendments to IAS 27 Consolidated and Separate Financial Statements*
 - *Amendment to IAS 39 Financial Instruments: Recognition and Measurement: Eligible Hedged Items*
 - *Amendment to IFRS 1 Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters*
 - *Amendments to IFRS 2 Group Cash-settled Share-based Payment Transactions*
 - *Amendments to IFRIC 14 IAS 19 The Limit of a Defined Benefit Asset, Minimum Funding Requirements and their Interaction*
 - *Revised IFRS 1 First Time Adoption of IFRS*
 - *Revised IFRS 3 Business Combinations*
 - *Improvements to IFRSs (2009)*

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Notes to the interim financial statements - cont'd

A1. Basis of preparation (continued)

- b) Standards, amendments and interpretations to published standards not yet effective

Certain new standards, amendments and interpretations to existing standards have been published that are mandatory for the Company's accounting periods beginning on or after 1 February 2010 or later periods and which the Company has decided not to adopt early. These are:

- *IFRS 9 Financial Instruments**
- *IFRIC 19 Extinguishing Financial Liabilities with Equity Instruments*
- *Amendment to IAS 32 Financial Instruments: Presentation: Classification of Rights Issues*
- *Revised IAS 24 Related Party Disclosures*
- *Improvements to IFRSs (2010)**

* Not endorsed by the EU as at the date of approval of these financial statement.

The Directors do not anticipate that the adoption of the above standards and interpretations will have a material impact on the Company's financial statements, other than increasing disclosure, in the period of initial adoption and subsequent periods.

A2. Seasonal or cyclical factors

The production of fresh fruits bunches of oil palms ("FFB") is dependent on weather conditions; hence is seasonal in nature. The turnover is also dependent on price fluctuations of Crude Palm Oil ("CPO")

A3. Items affecting assets, liabilities, equity, net income or cash flows

There were no items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature, size or incidence.

A4. Change in estimates

There were no changes in estimates that have a material effect in the current quarter.

A5. Debt and equity securities

There were no issuance, cancellations, repurchase, resale and repayments of debt and equity securities in the current quarter.

A6. Dividend paid

There was no dividend paid during the quarter under review.

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Notes to the interim financial statements - cont'd

A7. Segment information

The Company operates in the agricultural segment in Malaysia. All its fresh fruit bunches are sold in Malaysia to a single customer. Since the Company operates in a single business and geographic segment, no segmental analysis has been presented.

Financial information is presented to management in accordance with the measurement principles of IFRS. There are no adjustments or eliminations made in preparing the Company's financial statements from the reportable segment revenues, profit or loss, assets and liabilities.

A8. Valuation of property, plant and equipment

The valuations of property, plant and equipment have been brought forward without amendment from the previous annual financial statements.

A9. Capital commitments

There are no material capital commitments as at 30 September 2010.

A10. Events subsequent to the balance sheet date

There were no material events subsequent to the end of the current quarter that have not been reflected in the interim financial statements under review.

A11. Changes in composition

There were no changes in the composition of the Company for the current quarter.

A12. Changes in contingent liabilities and contingent assets

There were no contingent liabilities or contingent assets as at the last annual balance sheet date and the latest practicable date.

A13. Related party transactions

There were no significant related party transactions of the Company for the current quarter.

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Additional information

B1. Review of performance

The Company registered revenue of RM4,696,535 (£941,189) for the current financial period, an increase of 13.55% as compared to the preceding year corresponding period.

This is mainly due to an increase in the average price of fresh fruit bunches (FFB) for the current period by 21.36% from RM436.84 to RM530.16 per metric tonne (“MT”) as compared to the preceding year corresponding period. However, the yield of FFB for the current period has declined by 6.44% from 9,469 MT to 8,859 MT as compared to the preceding year corresponding period.

The Company’s balance sheet shows net assets of RM50,572,926 (£10,340,299) compared with RM48,841,757 (£8,876,598) at 31 December 2009. Cash and cash equivalents totalled RM12,014,835 (£2,457,022) compared with RM11,197,760 (£2,035,956) as at 31 December 2009. The Company does not have any borrowings.

Earnings per share were 17.19 sen (3.45p) [2009: 18.08 sen (3.28p)].

B2. Variation of results against preceding year corresponding quarter

The current quarter recorded a pre-tax profit of RM1,513,692 (£306,337) against pre-tax profit of RM869,734 (£157,568) in the preceding year corresponding quarter.

The pre-tax profit is higher primarily due to an increase in the average price of FFB for the quarter by 24.52% from RM440.22 to RM548.18 per MT as compared to the preceding year corresponding quarter and a decrease in unrealised foreign exchange loss of RM8,631 (£2,384) for the current quarter as compared to the unrealised foreign exchange loss of RM163,939 (£29,699) for the preceding year corresponding quarter.

B3. Current year prospects

Barring any unforeseen circumstances, the directors expect the performance of the Company for the current financial year to be satisfactory.

B4. Profit forecast

Not applicable as no profit forecast was published.

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Additional information – cont'd

B5. Tax expense

	3 months ended		9 months ended	
	30.09.2010	30.09.2009	30.09.2010	30.09.2009
	RM'000	RM'000	RM'000	RM'000
Current tax expense of the company	336	224	735	588

	3 months ended		9 months ended	
	30.09.2010	30.09.2009	30.09.2010	30.09.2009
	£'000	£'000	£'000	£'000
Current tax expense of the company	68	41	147	107

The tax residence of the Company is in Malaysia.

A reconciliation of the Malaysian income tax rate to the effective tax rate of the Company is as follows:-

	% of Profit	
	30.09.2010	30.09.2009
Malaysian income tax rate	25.0	25.0
(Decrease)/Increase resulting from:		
Foreign exchange (gain)/loss not subjected to tax	2.9	(2.7)
Non deductible expenses	1.8	1.3
Non taxable income	(4.6)	(3.9)
	25.1	19.7
Over provision in prior year	(0.6)	0.0
Effective tax rate	24.5	19.7

B6. Unquoted investments and properties

There was no purchase or sales of unquoted investments or properties for the current financial year to-date.

B7. Quoted investments

There were no purchases of quoted securities for the current financial period.

B8. Status of corporate proposal announced

There were no corporate proposals announced and not completed as at the latest practicable date.

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Additional information – cont'd

B9. Borrowing and debt securities

There were no borrowings and debt securities as at the end of the current quarter.

B10. Off balance sheet financial instruments

There were no financial instruments with off balance sheet risk as at the latest practicable date.

B11. Changes in material litigation

There was no pending material litigation as at the latest practicable date.

B12. Dividends

An Interim Dividend of 9% less 25% Malaysian Income Tax and a Special Dividend of 3% less 25% Malaysian Income Tax for the year ending 31 December 2010 was announced on 6 May 2010 and paid on 4 June 2010.

The directors do not recommend any payment of dividend for the current quarter under review.

B13. Earnings per share

Basic earnings per share

The earnings per share is calculated by dividing the net profit for the period attributable to equity holders of the Company by the weighted average number of shares of the Company in issue during the period.

	Individual period		Cumulative period	
	Current year quarter	Preceding year corresponding quarter	Current year to date	Preceding year corresponding period
	30.09.2010	30.09.2009	30.09.2010	30.09.2009
Net profit attributable to ordinary shareholders (RM)	1,177,351	645,965	2,289,664	2,407,970
Basic earnings per share				
Weighted average number of ordinary shares of 10 p each	13,316,590	13,316,590	13,316,590	13,316,590
Basic earnings per ordinary share of 10 p each (sen)	8.84	4.85	17.19	18.08

THE NARBOROUGH PLANTATIONS, PLC
(Incorporated in England 1910 – Registration No. 109273)
(Registered as a Foreign Company in Malaysia – No. 991416-W)

Additional information – cont'd

B13. Earnings per share (continued)

Basic earnings per share (continued)

	Individual period		Cumulative period	
	Current year quarter	Preceding year corresponding quarter	Current year to date	Preceding year corresponding period
	30.09.2010	30.09.2009	30.09.2010	30.09.2009
Net profit attributable to ordinary shareholders (£)	238,141	117,030	458,788	436,252
Basic earnings per share				
Weighted average number of ordinary shares of 10 p each	13,316,590	13,316,590	13,316,590	13,316,590
Basic earnings per ordinary share of 10 p each (pence)	1.79 p	0.88 p	3.45 p	3.28 p

Diluted earnings per shares

Not applicable.

B.14 Statement of Director' Responsibilities

The Directors confirm that the above financial statements have been prepared in accordance with the applicable accounting standards as adopted by the European Union, and that the 3rd quarter financial report herein includes a fair review of the information required by the Disclosure and Transparency Rule issued by the Financial Service Authority (United Kingdom).

The financial statements are measured in Ringgit Malaysia, which is the functional currency, being the currency of the primary economic environment in which the Company operates. The financial statements are presented in both Ringgit Malaysia (RM) and Pound Sterling. The balance sheet is translated to Pound Sterling for presentation purpose at an exchange rate of RM1 = 20.45p (2009: RM1 = 17.95p) whereas the income statement is translated at an average exchange rate of RM1 = 20.04p (2009: RM1 = 18.12p).

The Unaudited Results of The Narborough Plantations, plc for the Interim Period Ended 30 September 2010 are also available on the Company's website at www.narboroughplantations.com.

On behalf of the Board

Adrian Tsen Keng Yam
Executive Director

Dated : 29 October 2010
Ipoh