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Market Update

Based on preliminary, unaudited figures, ARB Corporation Limited (the Company) advises that profit before tax for the half-year to 31 December 2017 is expected to grow by approximately 10% compared with the previous corresponding period.

The Company is participating in the Australian Taxation Office's Streamline Assurance Review of the top 1,000 Australian companies. Although the outcome of the review is not known, some additional tax related to prior years is likely to be payable which will increase the effective tax rate in the 2017/18 year.

The Directors are pleased with the underlying year to date operating performance of the Company and the 2017/18 half year results are expected to be released on 21 February 2018.

John Forsyth Company Secretary

15 December 2017