

SUMATRA COPPER & GOLD PLC

REGISTERED NUMBER 5777015
ABN 14 136 694 267

**INTERIM FINANCIAL REPORT
FOR THE HALF YEAR ENDED
30 JUNE 2011**

SUMATRA COPPER & GOLD PLC

CORPORATE DIRECTORY

DIRECTORS

Warwick George Morris (Chairman)
Peter James Nightingale (Non-Executive Director)
Dr Michael Allan Price (Non-Executive Director)
Adi Adriansyah Sjoekri (Director)
Jocelyn Severyn de Warrenne Waller (Non-Executive Director)

CHIEF EXECUTIVE OFFICER

Julian Ford

COMPANY SECRETARY

Alison Barr (United Kingdom)
Richard James Edwards (Australia)

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SUMATRA COPPER & GOLD PLC

DIRECTORS' REPORT

Your Directors have pleasure in submitting their report together with the consolidated financial report of the Group, being Sumatra Copper & Gold plc ('Sumatra' or the 'Company') and its controlled entities, for the half year ended 30 June 2011 and the review report thereon.

Directors

The names of the Directors of the Company in office during or since the end of the half year are:

Mr Warwick George Morris BSc (Hons), MSc, MAusIMM Independent and Non-Executive Chairman

Warwick Morris is an Australian national who was appointed to the Board of the Company in March 2008 and shortly afterwards took over as Chairman. Mr Morris graduated from Sydney University with a degree in Geology and a Master of Science in Geochemistry Research. He is a member of the Australasian Institute of Mining and Metallurgy and has more than 30 years' experience in the resources industry.

Mr Morris has most recently served as an executive director of Macquarie Bank Limited ('Macquarie'), where he has been both Chairman of the Metals and Energy Capital Division and head of Metals and Mining. In addition, he was co-founder of the Macquarie Energy Capital business, centred in Houston USA. Mr Morris has also held a directorship with Wine Planet Holdings Ltd, and was, before joining Macquarie, manager of the Mining Division of Minproc Engineers in Perth where he was responsible for managing feasibility studies into numerous gold mining projects around the world.

Peter James Nightingale BEC, CA Independent and Non-Executive Director

Peter Nightingale is an Australian national who was appointed as a Director of the Company in October 2010. He graduated with a Bachelor of Economics degree from the University of Sydney and is a member of the Institute of Chartered Accountants in Australia. He has worked as a chartered accountant in both Australia and the USA.

As a director or company secretary Mr Nightingale has, for over 20 years, been responsible for the financial control, administration, secretarial and in-house legal functions of a number of private and public listed companies in Australia, the USA and Europe including Pangea Resources Limited, Timberline Minerals Inc., Perseverance Corporation Limited, Valdora Minerals N.L., Mogul Mining N.L. and Bolnisi Gold N.L.. Mr Nightingale is currently Chairman of ASX listed Callabonna Uranium Limited and a director of Augur Resources Ltd, Cockatoo Coal Limited, Planet Gas Limited and unlisted public companies Equus Resources Limited and Nickel Mines Limited.

Dr Michael Allan Price CEng, FEANI, BSc, PhD (Mining Engineering) Independent and Non-Executive Director

Dr Michael Price is a British national who was appointed as a non-executive Director of the Company in July 2007. Dr Price qualified with a PhD from the University of Cardiff and has over 30 years of mining and mining finance experience.

Dr Price gained financial institution experience at Rothschild, Societe Generale and Barclays Capital. He is currently a consultant and advisor to Resource Capital Funds, a resource focused private equity fund. Additionally, Dr Price has extensive board experience of junior mining companies through a number of past and present non-executive directorships.

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Mr Adi Adriansyah Sjoekri BSc, MSc, MBA
Director
Appointed 30 March 2011

Adi Sjoekri is an Indonesian national who graduated with a degree and a Master of Science in Geology from the Colorado School of Mines in the U.S.A. He completed his further education with an MBA in management at Monash University in Jakarta.

Adi has more than years' 17 experience working for major companies such as CSR and Newmont throughout Indonesia and more recently as a successful consultant to the mining industry. He was instrumental in recognising the opportunity to acquire mineral tenements in Indonesia in 2006.

Mr Jocelyn Severyn de Warrenne Waller MA (Hons) (Cantab)
Non-Executive Director

Jocelyn Waller is a British national who is a founder shareholder and Director of the Company. He was Managing Director of the Company until 30 May 2011.

Mr Waller graduated from Churchill College, Cambridge with a Master of Arts in History in 1965 and has since spent his entire career in the mining industry. For 22 years he worked for the Anglo American group and was involved variously with tin mining (Malaysia and Thailand), copper/cobalt (Zaire), potash (UK), tungsten (Portugal), exploration and metal sales (London).

In 1989 he set up Avocet Mining plc ('Avocet') and as CEO developed the Penjom gold mine in Malaysia and listed Avocet on the London Stock Exchange. In 2000 he set up Trans-Siberian Gold ('TSG') to develop gold projects in Eastern Russia listing TSG on the AIM market of the LSE in 2003.

Lord Daresbury MA (Hons) (Cantab)
Independent and Non-Executive Director
Resigned 31 March 2011

Peter Daresbury is a British national who was appointed as a non-executive Director of the Company in July 2007. Peter Daresbury graduated from Cambridge University with a Master of Arts (Hons) in History, and later graduated from the London Business School following an executive management program.

Peter Daresbury served as CEO and director of a number of publicly listed companies. His recent mining sector experience includes being executive and non-executive Chairman of Highland Gold Mining and Kazakh Gold Group respectively.

He resigned as a Director on 31 March 2011.

REVIEW OF OPERATIONS

The activities of the Group during and since the half year ended 30 June 2011 include the following highlights:

Corporate Highlights

- Completion of an Exploration JV Agreement with Newcrest to earn a 70% interest in the Tandai project for US\$12 million.
- Ownership of all material mineral tenements increased to 100%.
- Appointment of Julian Ford as CEO following the retirement of Jocelyn Waller as Managing Director.
- Appointment of Adi Sjoekri as Director.

Operational Highlights

Project Development – Tembang

- Pre-feasibility studies advanced at the Tembang project.
- Updated resource statement for Tembang with a more robust higher grade resource of plus 1 million ounces gold.
- Measured and Indicated categories now represent 76% of the total Tembang resource.
- Staged project development plan likely to significantly lower capital requirements and allow production to commence in 2013.
- Berenai deposit southern shoot extended with a broad interval of 32.8 metres @ 1.99 g/t Au, 13.2 g/t Ag including 13.6 metres @ 3.20 g/t Au, 8.2 g/t Ag.
- Further good drilling results from Tembang infill drilling including 27.4 metres @ 1.25 g/t Au and 15.3 g/t Ag and 4.0 metres @ 24.47 g/t Au, 67.8 g/t Ag at Asmar.
- Tembang district scale exploration continues to outline new high level exploration targets.

Exploration – Tandai

- Formal completion of the joint venture arrangements with Newcrest Mining Limited.
- Drilling commenced at Tandai project.
- All holes intersected wide zones of vein breccia at Glumbuk. Best result from first hole of 1.0 metre @ 2.67 g/t Au, 30.0 g/t Ag. District exploration continues to outline surface high grade mineralisation at North Lusang.
- Preliminary results indicate that CSAMT geophysics is successful in targeting extensions of vein breccia mineralisation under cover.
- Follow up exploration at Pasaman discovers epithermal float in areas of extensive alluvial gold artisanal mining.

Exploration – Sontang and Pasaman IUP

- Completion of successful scout drilling program at Sontang project.
- Comprehensive project review results in re-focus of reconnaissance based exploration program investigating prospective anomalies within the IUP.
- The Company has also elected to look for joint venture partners to assist in exploration of the IUP including the prospective East Sontang discovery in the light of concentrating its activities on the development of Tembang.
- Follow up exploration within the IUP discovered epithermal float in areas of extensive alluvial gold artisanal mining.

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DIRECTORS' REPORT

Financial Highlights

- The Group loss for the period was £2,197,738.
- At end of the period the Group's cash was £1,671,501.
- The Group's expenditure on exploration and evaluation costs in the period was £2,241,092.
- Fundraising announced on 12 September to raise approximately A\$3.8 million. Options to raise further funding within the next 12 months currently being explored to provide required funds to continue exploration and development at the group's projects.

Corporate Activities

Agreements with Newcrest

Exploration Joint Venture at Tandai

During the half year, the Company announced the formal completion of the joint venture arrangements with Newcrest Mining Limited ('Newcrest') in respect of PT Bengkulu Utara Gold ('PT BUG') and its 100,000 hectare exploration IUP located in the Bengkulu Utara regency of Bengkulu Province, Sumatra, Indonesia.

As part of this transaction Newcrest Singapore (Tandai) Pte Ltd ('Newcrest Tandai'), a subsidiary of Newcrest, subscribed US\$1.75 million for new shares in PT BUG for a 70% interest on completion following the receipt of formal approvals required under Indonesian law.

The US\$1.75 million subscription by Newcrest Tandai constitutes the minimum spend commitment by Newcrest over 18 months ('Minimum Spend Period'). After the Minimum Spend Period, Newcrest may make further equity investments up to a total of US\$12 million to maintain a 70:30 ownership ratio of PT BUG. If Newcrest elects not to complete the full US\$12 million subscription over a 5 year period, Sumatra has the right to buy back Newcrest's 70% interest in PT BUG for a nominal consideration. During the Minimum Spend Period the project will continue to be managed by Sumatra and thereafter Newcrest can elect to take over the management role.

The joint venture is currently undertaking an aggressive drilling program focusing on numerous exploration targets, the details of which are detailed in this report.

Tembang Option

As part of the arrangements with Newcrest, Sumatra granted an option to Newcrest to acquire a 25% stake in the Company's Tembang project for US\$10 million of which US\$500,000 was a non-refundable deposit. The option expired on 31 March 2011 and was not exercised.

Agreement to Increase Ownership of Tenements to 100%

In February 2011 the Company completed a transaction with Mr Adi Sjoekri to restructure the ownership arrangements of five operating entities, resulting in Sumatra increasing its ownership from 92.5% to 100% of:

- PT Dwinad Nusa Sejahtera (which holds the Tembang project);
- PT Nusa Palapa Minerals (which holds the Sontang project);
- PT Bengkulu Utara Gold (which holds the Tandai project);
- PT Musi Rawas Gold (which holds the Musi Rawas project); and
- PT Jambi Gold (which holds the Jambi project).

Consideration for the acquisition was 3,800,000 new Sumatra CHES Depository Interests ('CDIs') for shares and A\$368,000 in cash, of which A\$68,000 was paid during 2010. The increase to 100% ownership has been made possible by the provisions of the 2009 Mining Law that now allows up to 100% foreign ownership of Indonesian foreign investment ('PMA') mining companies that hold IUPs.

The transaction also covers two small IUPs in North Sumatra held respectively by PT Kotanopan Mining and PT Mandailing Mining, local companies also owned by Adi Sjoekri and his affiliate. In the case of these companies, Adi Sjoekri's interest is subject to the terms of a Co-operation Agreement. These two IUPs cover green field exploration targets.

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Future fund raising activities

The Company highlights the fact that it is conducting activities to move the Tembang project into production. These activities will require substantial sourcing of funds, both in the short term for prefeasibility studies and the longer term for the capital development costs of the project. The Directors will examine all funding alternatives but expect a portion of this funding will be sourced by way of equity raisings which are anticipated to occur within the next 12 months.

Changes to Directors and Officers

In March 2011, Adi Sjoekri was appointed as a Director of the Company. At the same time Lord Daresbury resigned as a Director due to other commitments.

On 1 June 2011, Julian Ford was appointed as Chief Executive Officer of the Company following the retirement of incumbent Managing Director and company co-founder Mr Jocelyn Waller. Mr Waller has remained on the board as a Non-executive Director.

Mr Ford is an experienced mining professional with a career spanning more than 25 years within the global resources industry. He has held senior positions within several major resource companies including Alcoa, British Gas London and Western Metals Limited and co-founded copper and gold focused exploration and development company Zambezi Resources Ltd in 2004.

Mr Ford holds a degree in Chemical Engineering from the University of Natal, a Bachelor of Commerce from the University of South Africa and a Graduate Diploma in Business Management from the University of Western Australia.

Operational Activities

Tembang

The Tembang project is located approximately 120 kilometres north-northeast of Bengkulu in South Sumatra province. The Company has rights to an IUP with an area of 100 km² over and around the old mine-site.

Tembang Prefeasibility Studies

Designed to facilitate the preparation of a conceptual staged project development plan, during the half year, prefeasibility work included the completion of an infill drilling program to allow an updated resource estimate to be prepared and a metallurgical drilling program and preliminary metallurgical recovery studies of individual pit composites. Site visits by all consultants were completed with preliminary locations for both tails dam and plant identified.

The Company has appointed PT MAL Sriwijaya from the University of Sriwijaya in Palembang to complete the Environmental Impact Assessment ('AMDAL') permitting process.

Subsequent to the end of the half year, preliminary metallurgical testwork was completed on metallurgical composite samples taken from diamond core drilling during the half year. The preliminary metallurgical testwork was conducted on six pit composites and a master composite over a 48 hour leach duration using aggressive leach conditions; P80 grind of 75µm and high cyanide, oxygen and lead nitrate levels. The master composite was made up from the available pit composite samples using proportions to approximate the project life of mine blend.

The results suggest that the Tembang ores exhibit a range of gold extractions when treated by gravity pre-concentration and cyanidation of gravity tails, but significantly improving the overall silver recovery from the previous estimate of 68% to 82% and the gold recovery from 84% to 91%.

Further metallurgical tests are needed for the program to complete the definitive feasibility study for the Tembang project.

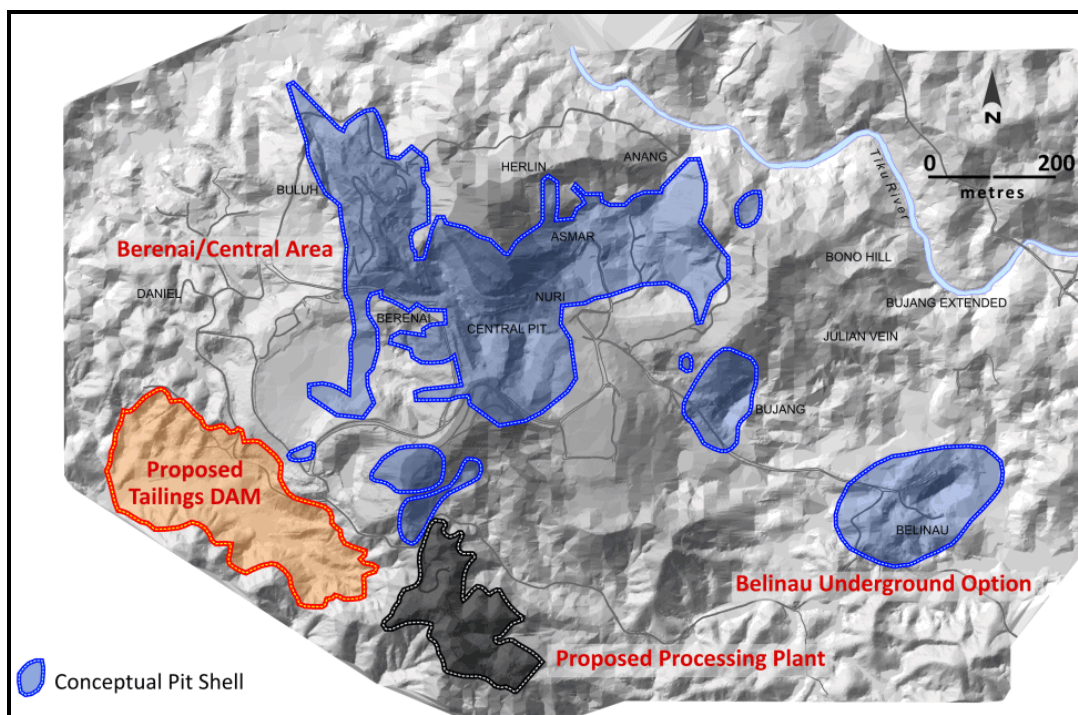
Staged Development

The conceptual 1 million tonne per annum process plant and preliminary Whittle Pit at a US\$1,500 per ounce gold price is shown below. This plan also shows the location of the valley fill tails storage area. The environmental footprint shown in this diagram is relatively large, leading the Company to investigate a staged development plan for Tembang.

The plan will involve initial development of the high-grade Belinau resource, utilising existing infrastructure for the tails storage in Stage 1. Stage 2 will involve expansion of the process facility to allow for increased plant capacity to treat the low grade ore from the remaining resources. Tails storage for Stage 2 will likely be the valley fill tails storage facility as outlined in the figure below.

The Company's staged development strategy is likely to reduce the time to production by a year and restore first production to 2013. Under the single stage, initial 1 million tonne per annum production plan, the construction schedule was likely to slip out so that production would only have commenced in late 2014. The staged production will also significantly lower capital requirements for Stage 1 which is more in line with the Company's current financial capability,

The scope of the Tembang prefeasibility study has been revised to include a staged development, resulting in a delay of the completion of the study by two months. However, this delay is not expected to increase the project's critical path development schedule and the Company is progressing the permitting process as originally planned. The company is currently looking to permit both Stage 1 and the expanded Stage 2 production plan concurrently.



Tembang mine development layout

Resource Update

An updated resource statement for Tembang, reported to JORC standards, was completed in March 2011. This process was completed by the Company's resource geologist David Stock and was reviewed by industry consultants Hellman & Schofield Pty Ltd ('H&S'). The resource reflected the successful 2010/2011 drilling programs at Belinau and Berenai and resulted in an overall more robust and higher grade resource of 23.54 million tonnes ('Mt') @ 1.32 g/t Au and 17.3 g/t Ag. This represents a 39% increase in grade from the 2009 resource estimate by Snowden.

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The Belinau deposit, by itself, represents a potential underground resource of 0.49 Mt @ 8.24 g/t Au and 71.8 g/t Ag. This makes Belinau broadly comparable to Kingsrose Mining's Way Linggo mine also in Sumatra. Drilling in 2010/11 has added 99,700 ounces Au and 746,400 ounces Ag at an average grade of 9.17g/t Au and 68.7g/t Ag. A recently commissioned scoping study by Mining Plus has confirmed the potential viability of mining Belinau by underground means.

The vein component is now 79% of the total resource mainly due to the decrease in the halo resource. This better reflects the most important style of mineralisation in the deposit. The Measured and Indicated categories have also increased from 47% of the total resource to 76%. As presaged in the Company's Tembang drilling update announcement on 12 October 2010 the inferred halo mineralisation has been materially reduced to 12.18 Mt @ 0.54 g/t Au and 7 g/t Ag due to a more rigorous review of the geological model.

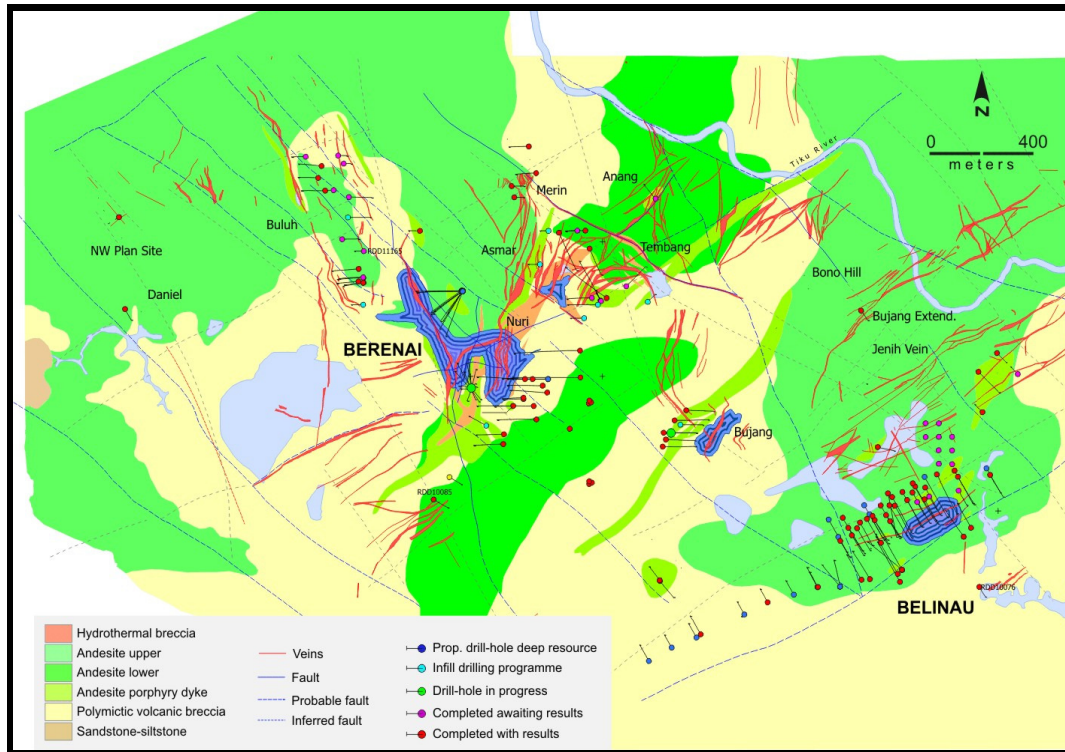
Tembang Mineral Resource March 2011 reported to JORC Code Standards

Type	Category	Mt	Au g/t	Ag g/t	Au oz	Ag oz
VEIN	Measured	3.42	2.25	36.5	247,700	4,017,700
	Indicated	4.38	2.39	29.2	335,900	4,114,300
	Inferred	3.55	1.81	19.9	207,200	2,266,900
	Sub-Total	11.36	2.17	28.5	790,800	10,398,900
HALO	Measured	-	-	-	-	-
	Indicated	10.27	0.54	7.2	178,500	2,389,200
	Inferred	1.91	0.51	5.4	31,200	333,300
	Sub-Total	12.18	0.54	7.0	209,700	2,722,400
TOTAL		23.54	1.32	17.3	1,000,500	13,121,300

Notes: Rounding errors may occur. Vein above 0.5g/t Au cut-off, halo material above 0.3g/t cut-off.

Tembang Exploration

During the half year, a 5,000 metre in-fill drilling program was completed designed to bring the majority of the Inferred resources that lie within the US\$1,000 pit optimisation to at least the Indicated category.



Plan of the Tembang drilling program

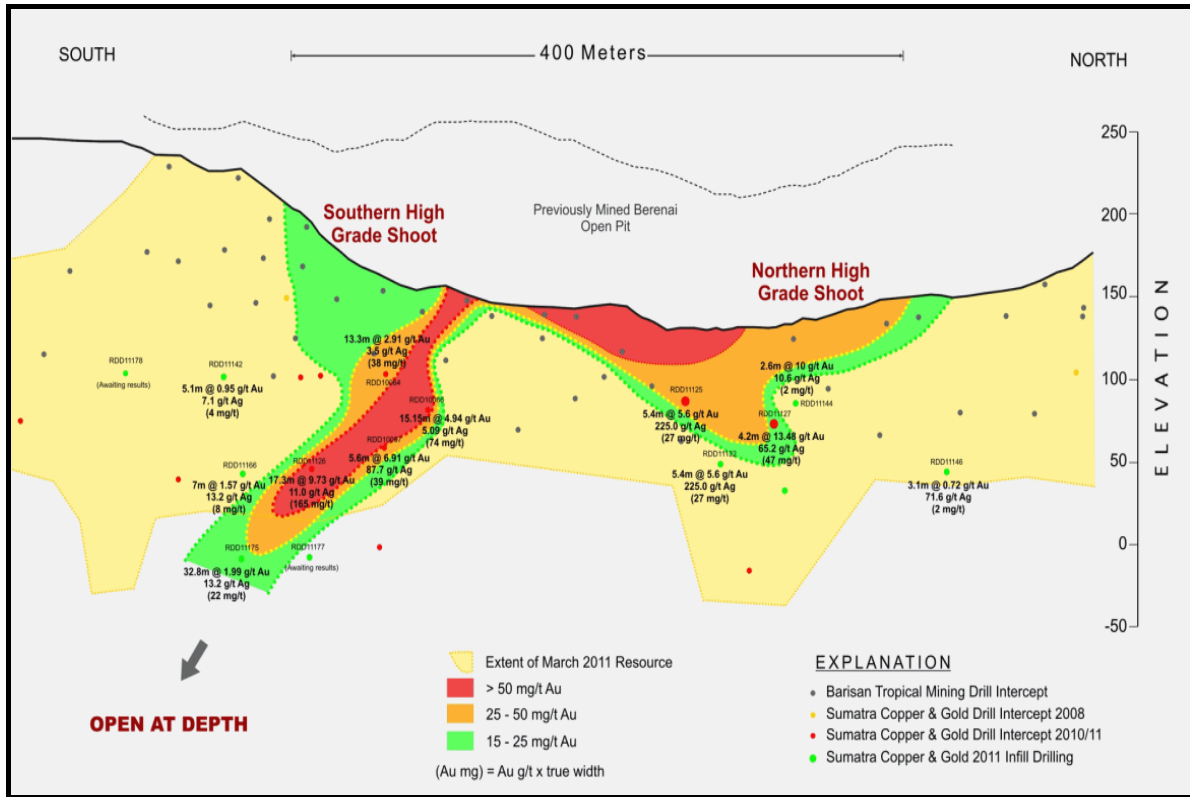
Drilling results, which have been reported in full by the Company and are available on the Company's website, have generally been in line with expectations. Some more significant downhole results include:

- 17.3 metres @ 9.73 g/t Au and 11.0 g/t Ag - hole RDD11126 at Beranai
- 27.4 metres @ 1.25 g/t Au and 15.3 g/t Ag - hole RDD11147 at Beranai
- 32.8 metres @ 1.99 g/t Au, 13.2 g/t Ag (true width is 11 metres), including 13.6 metres @ 3.20 g/t Au, 8.2 g/t Ag (true width 4.5 metres) - hole RDD11175 at Beranai
- 1.5 metres @ 4.47 g/t Au and 6.8 g/t Ag - hole RDD11139 at Belinau
- 6.0 metres @ 0.56 g/t Au and 32.9 g/t Ag - hole RDD11167 at Belinau
- 4.0 metres @ 5.42 g/t Au and 101.7 g/t Ag - hole RDD11169 at Belinau
- 4.0 metres @ 24.47 g/t Au and 67.8 g/t Ag - hole RDD 11148 at Asmar
- 2.0 metres @ 6.36 g/t Au and 13.3 g/t Ag - hole RDD11158 at Asmar
- 5.1 metres @ 5.23 g/t Au and 31.3 g/t Ag - hole RDD11159 at Buluh
- 1.8 metres @ 4.40 g/t Au and 9.8 g/t Ag - hole RDD11162 at Buluh

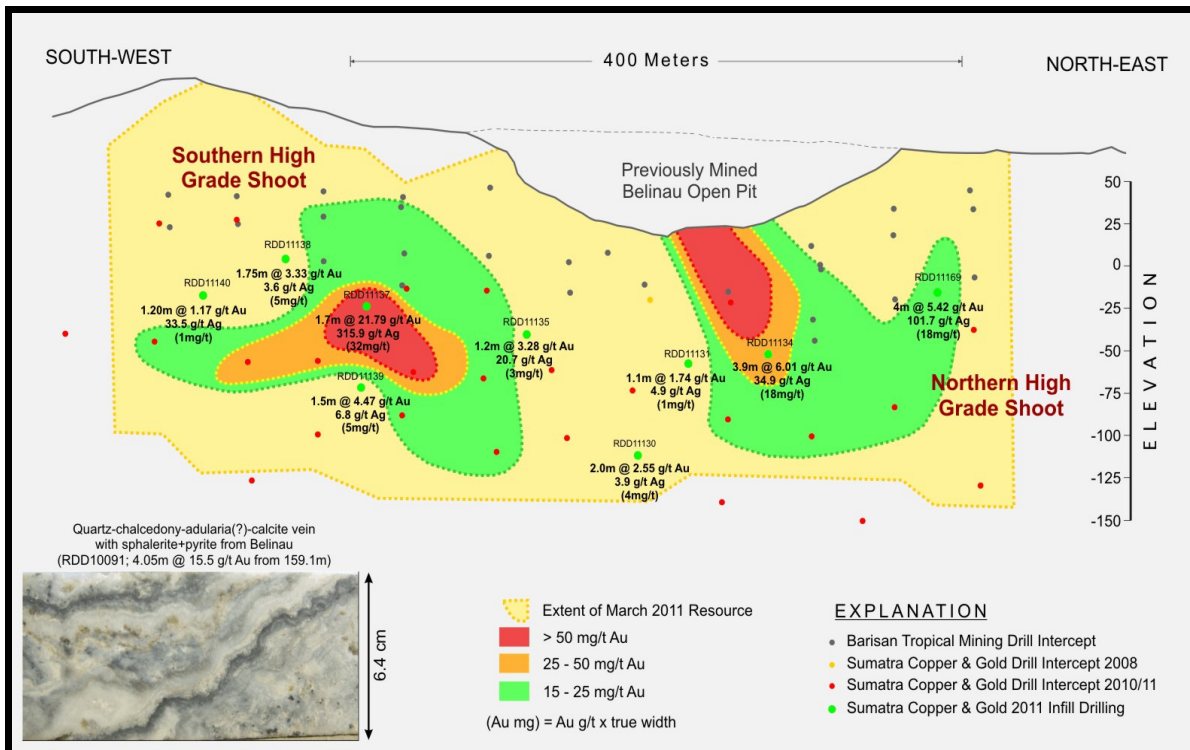
Some good results were also returned from the main waste dump during the infill drilling. The best result was from Asmar which returned 14.3 metres @ 0.55 g/t Au and 6.4 g/t Ag in hole RDD11158. At Nuri RDD 11145 returned 6.0 metres @ 0.59 g/t Au and 1.5 g/t Ag. The waste dumps will not be included in any feasibility studies.

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DIRECTORS' REPORT



Long section through Berenai showing drill pierce points and grade thickness



Long section through Belinau showing drill pierce points and grade thickness

District Exploration

Exploration is continuing to outline further highly anomalous gold and arsenic results from rock chip and soil geochemistry at both the North Tiku and Racambai prospect areas. New outcrops of hydrothermal breccia up to 5 metres wide have recently been discovered at Racambai. Detailed ground magnetics are now being used in conjunction with soil sampling and geological mapping to better outline exploration targets.

We are reviewing our existing geophysical dataset over the district due to a better understanding of the relationship of gold mineralisation to structure and dyke orientation. This review will most likely result in more ground geophysics to better define blind potentially high grade shoots.

Sontang and Pasaman IUP

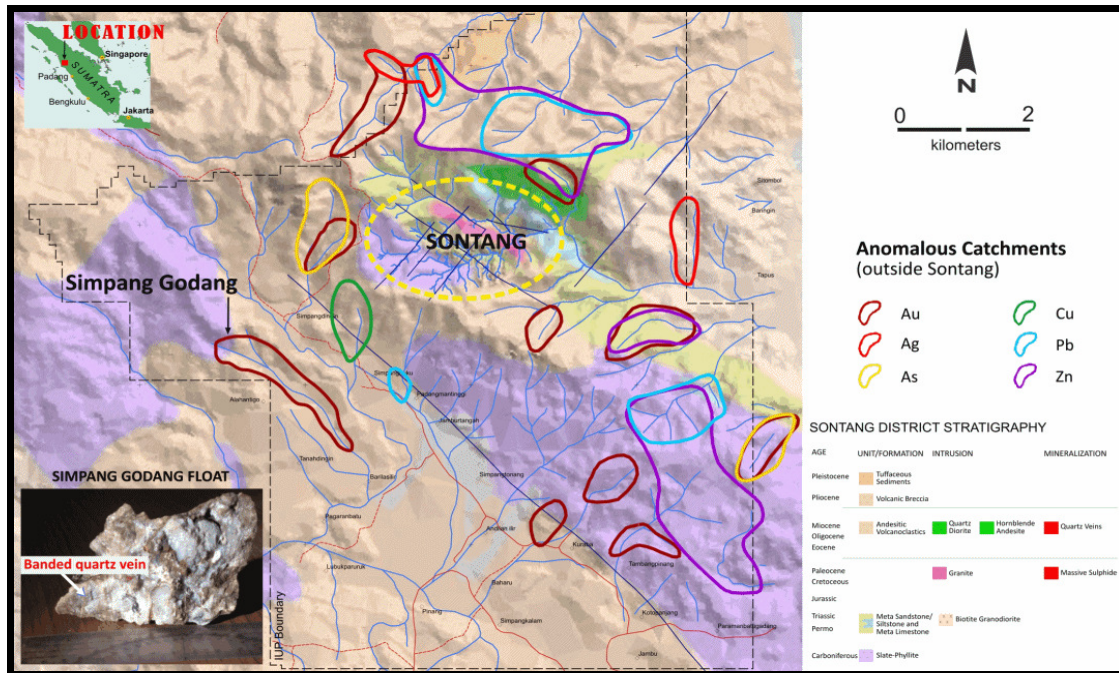
The Sontang project is located approximately 160 kilometres north of Padang. Sontang comprises the virgin discovery of a high-grade polymetallic manto, made by the Company's geologists in ground previously explored by other companies.

After a comprehensive review of the project and the recent drilling activities the Company has elected to continue with a low cost reconnaissance based exploration program investigating other anomalies within the Pasaman IUP. This has already achieved good results with banded epithermal quartz float discovered in the Simpang Godang area in the south west part of the licence area. This area lies along a major west-northwest trending regional fault and there are numerous alluvial gold artisanal workings nearby. The Company has also elected to look for joint venture partners to assist in exploration of this property including the prospective East Sontang discovery in the light of concentrating its activities on the development of Tembang.

Assay results from Sontang West and Central indicate that the gold and base metal mineralisation is largely contained within the massive sulphide lenses and at this stage a bulk tonnage target is not evident.

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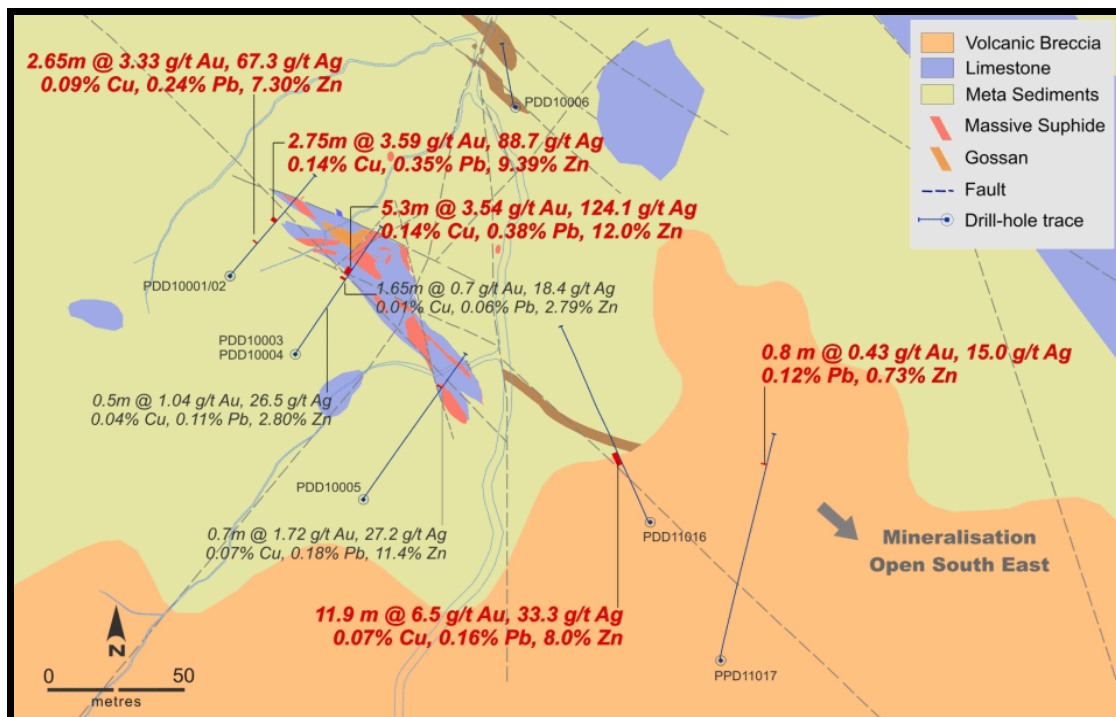
DIRECTORS' REPORT



Summary of regional target areas in Pasaman IUP

East Sontang Mapping

As part of the recommendations by our geological consultant mapping was carried out in the southeast streams draining Sontang. Minor massive sulphide float was observed which indicates this zone of mineralisation may continue under cover to the southeast.



East Sontang detailed geology and significant intercepts

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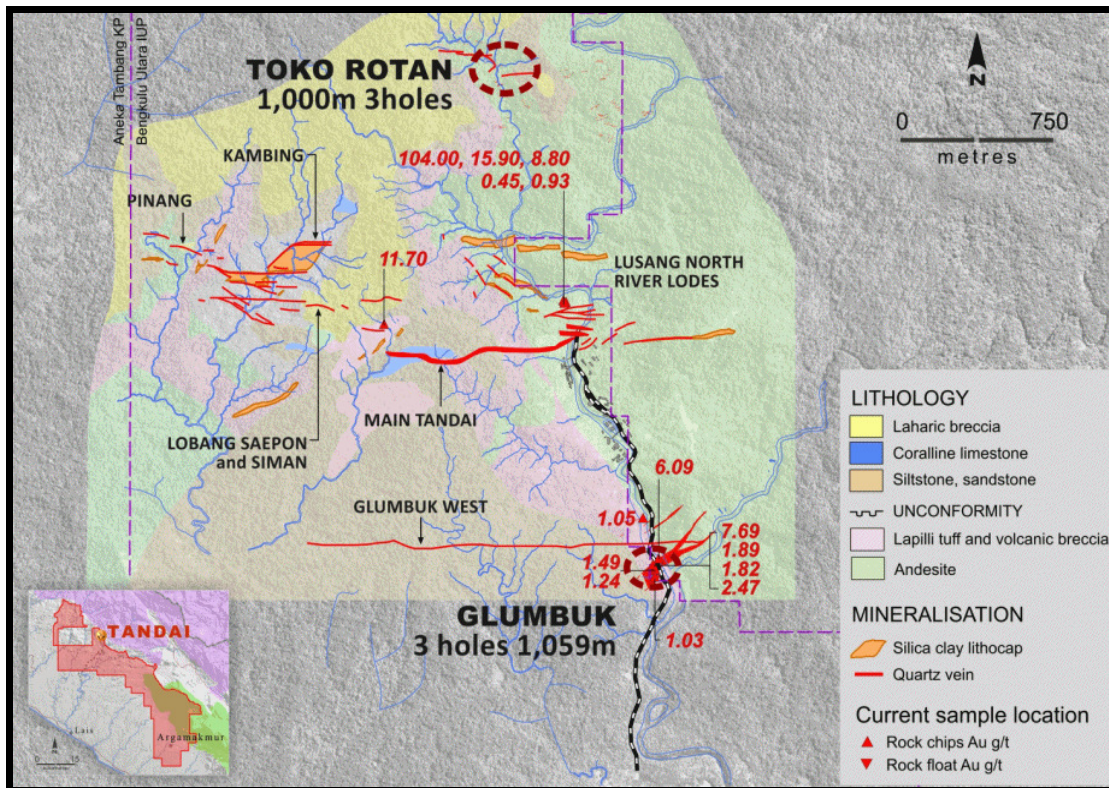
DIRECTORS' REPORT

Tandai

The Tandai project is located within the northern part of the Bengkulu Utara IUP, in the Kabupaten of Bengkulu Utara, approximately 100 kilometres north of Bengkulu. Tandai has a long history of formal mining from the early part of the 20th Century until post World War II. The Company's tenements control a district in which at least three Dutch companies worked portions of the system. The old Dutch mining town at Tandai still remains, and was re-furbished by PT Lusang Mining Ltd (in a joint venture with CSR, then Billiton) when the mine was redeveloped and worked between 1985 and 1995.

Newcrest has the right to earn a 70% interest in the Tandai tenement by spending US\$12 million on the project with a minimum spend of US\$1.75 million.

During the half year, the Company's exploration activities have focused on drilling Glumbuk, Toko Rotan and the Lusang North prospects. The regional program has also commenced and has already located promising epithermal float samples.



Rock chip assay highlights and current drilling program

Glumbuk

Glumbuk is a greater than 3 kilometre long gold bearing structure that has previously been mined by the Dutch at Karang Suluh to the east. The structure widens considerably on the eastern boundary of the IUP and consists of veins and breccia zones over 100 metres width. It is overlain by young post mineral volcaniclastic cover to the west. A fence of holes was designed to test the continuity of this wide zone of veining.

A total of 1,059 metres was drilled in three holes, designed to test the southern, central and northern zones of extensive surface and underground veining identified by earlier mapping and surface sampling. Drilling results, which have been reported in full by the Company and are available on the Company's website, have been disappointing.

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Toko Rotan

The Toko Rotan prospect is located about 1.7 kilometres north of the main Tandai Lode. This prospect was outlined by the Company's consultant geologists as a potential target based on surface manifestation of breccia and veining and localised multi phase sulphidic breccia assaying up to 1.21 g/t Au.

Mapping and sampling along strike of the hydrothermal breccia and veining zone at the Dutch Dam has continued to expand the delineated zone of silica-clay-pyrite alteration and base metal sulphide contents seem to be increasing to the west. Several broadly north-south trending fault breccia zones have also been identified.

Three holes have been planned in Toko Rotan to test the best zones of alteration and veining, along with the highest surface geochemistry. The first hole TDD 11019 intersected porphyritic andesite for its entire length. Two narrow but mineralised zones were intersected at 188.6 metres - a 0.4 metre quartz vein zone with fine grey sulphide. The second zone of interest was at 290.7 metres and is a 0.2 metres quartz vein breccia with 5mm aggregates of galena, sphalerite, and chalcopyrite. Assay results are pending.

Lusang North

Mineralisation in the area is hosted in high grade quartz veins and hydrothermal breccias grading up to 104 g/t Au, 259 g/t Ag, 0.78% Cu, 1.36% Pb, 1.27% Zn (previously reported). The association of base metals and proximity to the main Tandai lode make this a compelling exploration target. Geological mapping is continuing to extend this zone along strike with the aim of outlining drill targets during the current program.

Lusang North to Toko Rotan Corridor

A series of east-west trending silica + clay outcrops occur in this area which are interpreted to be the upper manifestations of similar vein breccia systems at Tandai. Soil geochemical sampling has highlighted several coherent anomalies. Several of the anomalies will be drill tested during the current first phase drill program due to their proximity to the Dutch Dam prospect.

Geophysics

A Controlled Source Audio-frequency Magnetotellurics ('CSAMT') survey over Tandai, Glumbuk and Toko Rotan areas has been completed. All raw data files have been forwarded to our consultants for processing. Several moderate to strong resistors have been identified from the preliminary data. Once the processed and interpreted data is received this will be combined with geological and geochemical data to target future drilling.

Regional Exploration Program

A regional exploration plan involves an intensive stream sediment and BLEG program running in conjunction with prospecting and mapping of areas identified either from the high resolution quickbird satellite imagery or from a review of the historical sampling over the IUP. The program, as planned, will result in the collection of 265 stream sediment and 73 BLEG samples. During the half year, a total of 51 stream sediment and 9 BLEG along with 12 rock float samples were collected. Some of these float samples were very promising multiphase epithermal vein float similar to what we see in the Tandai district.

Budgets are being finalised for the next year's exploration program and the Company expects to maintain an aggressive district scale drill intensive program testing a combination of geophysical, geochemical and geological targets. The best exploration targets from the regional program will also be fast tracked to drill status if results are warranted.

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Responsibility Statement

The information in this report that relates to Exploration Results, Mineral Resources or Ore Reserves is based on information compiled by Matthew Farmer, geologist, who is a Member of the Australasian Institute of Mining and Metallurgy. Matthew Farmer is an employee of the Company who has sufficient experience which is relevant to the style of mineralisation and type of deposit under consideration and to the activity which he is undertaking to qualify as a Competent Person as defined in the 2004 Edition of the 'Australasian Code for Reporting of Exploration Results, Mineral Resources and Ore Reserves'. Matthew Farmer has consented to the inclusion in this report of the matters based on his information in the form and context in which they appear.

The Tembang Mineral Resource was estimated by Mr David Stock MAusIMM who is a Geological Consultant to Sumatra Copper & Gold and is a Competent Person as defined by the Australasian Code for the reporting of Exploration Results, Mineral Resources and Ore Reserves (the JORC Code 2004 Edition) and has consented to the inclusion in this report of the matters based on his information in the form and context in which they appear.

Events Occurring after the Balance Sheet Date

On 5 September the Company published an updated Resource which was based on an additional 5,000 metres of in-fill drilling at Tembang. There is no material difference in the August 2011 and the March 2011 Resource reports.

Signed in Sydney this 13th day of September 2011
in accordance with a resolution of the Board of Directors:



Warwick Morris
Chairman

SUMATRA COPPER & GOLD PLC
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE HALF YEAR ENDED 30 JUNE 2011

	Notes	Six Months Ended 30 June 2011 (Unaudited) £	Six Months Ended 30 June 2010 (Unaudited) £
Continuing operations			
General administrative expenses – before impairment		(609,092)	(729,674)
Provision for impairment	12	(1,119,731)	-
General administrative expenses – after impairment		(1,728,823)	(729,674)
Other operating income		90,564	-
Operating loss		(1,638,259)	(729,674)
Operating loss – before impairment		(518,528)	(729,674)
Financial income		157,477	223,822
Financial expense		(170,139)	(554)
Net financing (expense)/income		(12,662)	223,268
Loss arising on reclassification of subsidiary to associate	13	(547,721)	-
Share of profit in associate		904	-
Loss before income tax		(2,197,738)	(506,406)
Income tax expense		-	-
Loss for the period		(2,197,738)	(506,406)
Other comprehensive income for the period			
Foreign exchange translation differences		37,152	509,234
Total comprehensive (loss)/income for the period		(2,160,586)	2,828
Attributable to:			
Equity holders of the Company		(2,160,632)	1,864
Non-controlling interest		46	964
Total comprehensive (loss)/income for the period		(2,160,586)	2,828
Basic loss per share attributable to ordinary equity holders	8	(1.39) pence	(0.40) pence
Diluted loss per share attributable to ordinary equity holders	8	(1.39) pence	(0.40) pence

*The Consolidated Statement of Comprehensive Income should be read
in conjunction with the accompanying notes.*

SUMATRA COPPER & GOLD PLC

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2011**

	Notes	30 June 2011 (Unaudited) £	31 December 2010 (Audited) £
Non-current assets			
Property, plant and equipment		126,643	124,381
Exploration and evaluation costs	12	11,516,728	11,756,894
Investment in equity accounted associate	13	701,321	-
Total non-current assets		12,344,692	11,881,275
Current assets			
Other receivables		380,450	366,367
Loan to associate		114,685	-
Cash and cash equivalents		1,671,501	4,247,841
Total current assets		2,166,636	4,614,208
Total assets		14,511,328	16,495,483
Current liabilities			
Trade and other payables		(1,118,785)	(997,463)
Total current liabilities		(1,118,785)	(997,463)
Net assets		13,392,543	15,498,020
Equity			
Issued share capital	9	1,599,142	1,539,142
Share premium account		10,693,873	9,800,922
Other reserves		500,521	463,415
Retained earnings		599,007	3,683,745
Total equity attributable to the holders of the parent		13,392,543	15,587,224
Non-controlling interest		-	10,796
Total equity		13,392,543	15,498,020

*The Consolidated Statement of Financial Position should be read
in conjunction with the accompanying notes.*

SUMATRA COPPER & GOLD PLC

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEAR ENDED 30 JUNE 2011**

For the half year ended 30 June 2011

	Attributable to equity holders of the Company					
	Issued share capital	Share premium account	Other reserves	Retained earnings	Non- controlling interest	Total equity
	(Unaudited) £	(Unaudited) £	(Unaudited) £	(Unaudited) £	(Unaudited) £	(Unaudited) £
Balance at 1 January 2011	1,539,142	9,800,922	463,415	3,683,745	10,796	15,498,020
Total comprehensive income for the period						
Loss for period	-	-	-	(2,197,738)	-	(2,197,738)
Currency translation	-	-	37,106	-	46	37,152
	-	-	37,106	(2,197,738)	46	(2,160,586)
Transactions with owners, recorded directly in equity						
Issue of shares (net of costs)	22,000	250,286	-	-	-	272,286
Share option charge/(credit)	-	-	-	(38,308)	-	(38,308)
Total contributions by and distributions to owners	22,000	250,286	-	(38,308)	-	233,978
Acquisition of non-controlling interests	38,000	642,665	-	(848,692)	(10,842)	(178,869)
Total transactions with owners	60,000	892,951	-	(887,000)	(10,842)	55,109
Balance at 30 June 2011	1,599,142	10,693,873	500,521	599,007	-	13,392,543

For the half year ended 30 June 2010

	Attributable to equity holders of the Company					
	Issued share capital	Share premium account	Other reserves	Retained earnings	Non- controlling interest	Total equity
	(Unaudited) £	(Unaudited) £	(Unaudited) £	(Unaudited) £	(Unaudited) £	(Unaudited) £
Balance at 1 January 2010	1,274,867	5,692,148	6,897	4,177,524	10,001	11,161,437
Total comprehensive income for the period						
Loss for period	-	-	-	(506,406)	-	(506,406)
Currency translation	-	-	509,324	-	964	510,288
	-	-	509,324	(506,406)	964	3,882
Transactions with owners, recorded directly in equity						
Share option charge	-	-	-	54,217	-	54,217
Balance at 30 June 2010	1,274,867	5,692,148	516,221	3,725,335	10,965	11,219,536

The Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying notes.

SUMATRA COPPER & GOLD PLC
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE HALF YEAR ENDED 30 JUNE 2011

	Notes	Six Months Ended 30 June 2011 (Unaudited) £	Six Months Ended 30 June 2010 (Unaudited) £
Cash flows from operating activities			
Cash used in course of operations	10	(386,886)	(551,307)
Interest expense paid		-	(554)
Net cash flows used in operating activities		<u>(386,886)</u>	<u>(551,861)</u>
Cash flows from investing activities			
Payments for exploration and evaluation		(2,241,092)	(1,234,866)
Payments for property, plant and equipment		(63,725)	(36,323)
Loan to associate		(36,983)	-
Loans repaid by associate		157,488	-
Payments for the purchase of equity investments		(178,869)	-
Interest income received		53,158	46,170
Overdraft disposed of when a subsidiary was reclassified as an associate		18,222	-
Net cash flows used in investing activities		<u>(2,291,801)</u>	<u>(1,225,019)</u>
Cash flows from financing activities			
Proceeds from issue of share capital		277,069	-
Costs of issue		(4,783)	-
Net cash flows provided by financing activities		<u>272,286</u>	<u>-</u>
Net decrease in cash and cash equivalents		(2,406,201)	(1,766,880)
Cash and cash equivalents at beginning of the half-year		4,247,841	3,399,381
Exchange on cash and cash equivalents		(170,139)	80,240
Cash and cash equivalents at the end of the half year		<u>1,671,501</u>	<u>1,702,741</u>

*The Consolidated Statement of Cash Flows should be read
in conjunction with the accompanying notes.*

SUMATRA COPPER & GOLD PLC

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE HALF YEAR ENDED 30 JUNE 2011

1 General information

Sumatra Copper & Gold plc's (the 'Company') registered number is 5777015. The Company was incorporated in England on 11 April 2006 in the form of a company limited by shares and was later changed to a public limited company. It is domiciled in the United Kingdom. The Company's shares are traded in the form of CHESS Depository Interests on the Australian Stock Exchange.

The Company acts as the parent company of the Group.

The Company's registered address is 39 Parkside, Cambridge CB1 1PN United Kingdom.

2 Basis of preparation

These condensed consolidated financial statements do not comprise statutory accounts within the meaning of section 434 of the Companies Act 2006. Statutory accounts for the year ended 31 December 2010 were approved by the Board of Directors on 30 March 2011 and delivered to the Registrar of Companies. The report of the auditors on those accounts was unqualified and did not contain any statement under section 498 of the Companies Act 2006. The report of the auditors contained an emphasis of matter paragraph in relation to going concern.

These condensed consolidated financial statements have been reviewed, not audited.

These condensed consolidated financial statements have been prepared on an historical cost basis. The financial statements are presented in GB Pounds and all values are rounded to the nearest Pound except when otherwise indicated.

The Directors acknowledge their responsibility for the half yearly report and confirm that, to the best of their knowledge, the condensed consolidated financial statements for the six months ended 30 June 2011 have been prepared in accordance IAS 34 'Interim Financial Statements', as adopted by the European Union. This half yearly report does not include all the notes of the type normally included in an annual financial report. Accordingly, this report should be read in conjunction with the annual report for the year ended 31 December 2010, which has been prepared in accordance with IFRS as adopted by the European Union.

Going concern basis

At 30 June 2011 the Group had cash and cash equivalents of £1,671,501, and on 12 September 2011 announced that it will raise A\$3.8 million from an equity fundraising. Following the fundraising the Group's cash and cash equivalents balance will allow the Group to continue its planned activities for a number of months, but not for more than a full 12 months from the date of issuing these condensed set of financial statements. In order to contribute to the funding of the Tembang mine development and the Group's other projects the Group will need to obtain other sources of finance.

The Directors have a reasonable expectation that the Group will be able to raise adequate resources either from its current investors or alternative sources to continue in operational existence for the foreseeable future. Accordingly they continue to adopt the going concern basis in preparing the condensed set of financial statements. However there is currently no committed funding in place and this indicates the existence of a material uncertainty which may cast significant doubt as to the Group's ability to continue as a going concern. The condensed set of financial statements does not include any adjustments that would result from a failure to raise additional funds.

3. Accounting policies

The accounting policies applied by the Group in this condensed consolidated interim financial report are the same as those applied by the Group in its consolidated financial report as at and for the year ended 31 December 2010. The preparation of this condensed interim financial report requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

SUMATRA COPPER & GOLD PLC
NOTES TO THE CONDENSED
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE HALF YEAR ENDED 30 JUNE 2011

In preparing these condensed consolidated interim financial report, the significant judgements made by management in applying the group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements for the year ended 31 December 2010.

4. Financial risk management

Financial risk factors

The group's activities expose it to a variety of financial risks: liquidity risk, foreign currency risk and credit risk.

The condensed consolidated interim financial report does not include all financial risk management information and disclosures required in the annual financial statements, and should be read in conjunction with the group's annual financial statements as at 31 December 2010. There have been no changes in any financial risk management policies since the year end.

Liquidity risk

Compared to the year end there has been no material change to the group's liquidity risk.

Fair value estimation

The group had no assets or liabilities requiring to be fair valued (2010: none).

5. Segment information

IFRS 8, "Operating Segments" requires a management approach under which segment information is presented on the same basis as that used for internal reporting purposes. For the Group, internal reporting is based on the Group's three geographical markets: Australia, Indonesia and the United Kingdom. Hence segment information is reported in the same manner. The Group operates in one principal area of activity, that of exploration and development of gold tenements.

Revenue, Group loss on ordinary activities before tax and net assets are all within one activity, that of gold exploration and development.

Segment results, assets and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis.

Segment information on a geographical basis is set out below. Group revenue for the half year to 30 June 2011 was £nil (2010: £nil). Accordingly no segment turnover has been provided.

Half year to 30 June 2011: (unaudited)

	Australia	Indonesia	United Kingdom	Total
	£	£	£	£
Operating (loss)/profit	(312,398)	(1,038,256)	(287,605)	(1,638,259)
Share of profit in associate	-	904	-	904
Loss arising on reclassification of subsidiary to associate	-	(547,721)	-	(547,721)
Net financial income (unallocated)				(12,662)
(Loss)/profit on ordinary activities before tax	<u>(312,398)</u>	<u>(1,585,073)</u>	<u>(287,605)</u>	<u>(2,197,738)</u>
Segment assets	<u>1,307,891</u>	<u>13,188,758</u>	<u>14,679</u>	<u>14,511,328</u>
Segment liabilities	<u>104,873</u>	<u>862,126</u>	<u>151,785</u>	<u>1,118,785</u>

SUMATRA COPPER & GOLD PLC

**NOTES TO THE CONDENSED
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE HALF YEAR ENDED 30 JUNE 2011**

Half year to 30 June 2010: (unaudited)

	Australia £	Indonesia £	United Kingdom £	Total £
Operating loss	(199,303)	(193,704)	(336,667)	(729,674)
Net financial income (unallocated)				223,268
Loss on ordinary activities before tax	<u>(199,303)</u>	<u>(193,704)</u>	<u>(336,667)</u>	<u>(506,406)</u>
Segment assets	<u>1,106,269</u>	<u>10,796,481</u>	<u>24,328</u>	<u>11,927,078</u>
Segment liabilities	<u>58,528</u>	<u>602,114</u>	<u>46,900</u>	<u>707,542</u>

6. Dividends

No dividends have been paid or provided for during the half year.

7. Income tax expense

There was no tax expense in the period (2010: £nil) due to the losses incurred.

8. Loss per share

	30 June 2011 (Unaudited)	30 June 2010 (Unaudited)
Basic loss per share has been calculated using:		
Loss for the half year (£)	<u>(2,197,738)</u>	<u>(506,406)</u>
Weighted average number of ordinary shares	<u>158,346,225</u>	<u>127,486,702</u>

As the Group is loss making none of the potentially dilutive securities are currently dilutive.

SUMATRA COPPER & GOLD PLC

**NOTES TO THE CONDENSED
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE HALF YEAR ENDED 30 JUNE 2011**

9. Issued capital

	30 June 2011	30 June 2010
	(Unaudited) Number of shares	(Unaudited) Number of shares
Share capital		
Ordinary shares on issue at 1 January – fully paid	153,914,181	127,486,702
Issue of shares	6,000,000	-
Ordinary shares on issue at 30 June – fully paid	159,914,181	127,486,702

During the half year ended 30 June 2011:

- The Group issued 2,200,000 shares for cash totalling A\$440,000 (£277,069) following the exercise of 2,200,000 options at A\$0.20 per share.
- The Group issued 3,800,000 shares as part consideration to increase the ownership of the Group's Indonesian operating entities to 100%.

There were no ordinary shares issued during the half year ended 30 June 2010.

10. Cash flow notes

	Six months ended 30 June 2011	Six months ended 30 June 2010
	(Unaudited) £	(Unaudited) £
Cash flows from operating activities		
Loss before tax	(2,197,738)	(506,406)
Adjustments for:		
Loss arising on reclassification of subsidiary to associate	547,721	-
Impairment provision	1,119,731	-
Share in profit of associate	(904)	-
Depreciation	519	22,134
Share options (reversal of expense)/expense	(38,308)	54,217
Financial income	(53,158)	(223,814)
Financial expense	170,139	554
Operating loss before working capital changes	(451,998)	(653,315)
(Increase)/decrease in other receivables	(38,659)	72,655
(Decrease)/increase in trade and other payables	103,971	28,799
Cash used in operations	(386,686)	(551,861)

SUMATRA COPPER & GOLD PLC

**NOTES TO THE CONDENSED
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE HALF YEAR ENDED 30 JUNE 2011**

11. Options

The following options had been granted at 30 June 2011, each exercisable to acquire one fully paid ordinary share:

Expiry date	Exercise price	Balance at start of the half year Number	Granted during the half year Number	Lapsed during the half year Number	Exercised during the half year Number	Balance at end of the half year Number	Exercisable at end of the half year Number
20/02/12	38 cents	10,000,000	-	-	-	10,000,000	10,000,000
18/06/13	20 cents	6,250,000	-	-	-	6,250,000	6,250,000
25/08/13	20 cents	750,661	-	-	-	750,661	750,661
07/09/13	20 cents	750,661	-	-	-	750,661	750,661
26/10/14	20 cents	7,580,000	-	(1,630,000)	(2,200,000)	3,750,000	3,750,000
26/10/14	25 cents	4,170,000	-	(370,000)	-	3,800,000	1,900,000
26/10/14	35 cents	250,000	5,100,000	-	-	5,350,000	-
		<u>29,751,322</u>	<u>5,100,000</u>	<u>(2,000,000)</u>	<u>(2,200,000)</u>	<u>30,651,322</u>	<u>23,401,322</u>

During the half year ended 30 June 2011:

- 5,100,000 options were issued with an exercise price of 35 cents, 50% vest after 12 months Qualifying Employment and 50% after 24 months Qualifying Employment.

During the half year ended 30 June 2010:

- 4,220,000 options were issued with an exercise price of 25 cents, 50% vest after 12 months Qualifying Employment and 50% after 24 months Qualifying Employment.

12. Exploration and evaluation costs

	30 June 2011 (Unaudited) £	31 December 2010 (Audited) £
Opening balance 1 January	11,756,894	7,811,331
Additions	2,290,964	3,264,566
Disposed of when PT BUG was reclassified as an associate	(1,457,068)	-
Provision for impairment	(1,119,731)	-
Exchange movements	45,669	680,977
Closing balance at period end	<u>11,516,728</u>	<u>11,756,894</u>

In March 2011 the Company completed joint venture arrangements with Newcrest Mining Limited ('Newcrest') in respect of PT Bengkulu Utara Gold ('PT BUG'), the holder of the exploration IUP covering the Tandai project. As part of this transaction a subsidiary of Newcrest subscribed US\$1.75 million for new shares in PT BUG for a 70% interest. The US\$1.75 million subscription constitutes the minimum spend commitment by Newcrest over 18 months ('Minimum Spend Period'). After the Minimum Spend Period, Newcrest may make further equity investments up to a total of US\$12 million to maintain a 70:30 ownership ratio of PT BUG. If Newcrest elects not to complete the full US\$12 million subscription over a 5 year period, Sumatra has the right to buy back Newcrest's 70% interest in PT BUG for a nominal consideration. As a result of this transaction, the Company now accounts for PT BUG as an equity accounted associate, rather than a subsidiary, and has deconsolidated the net assets of PT BUG, including the carrying value of exploration and evaluation costs for the Tandai project.

SUMATRA COPPER & GOLD PLC

**NOTES TO THE CONDENSED
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE HALF YEAR ENDED 30 JUNE 2011**

During the half year ended 30 June 2011 the Directors wrote off the carrying value of exploration and evaluation costs totalling £1,119,731 associated with the Company's Lebong project following the continuation of the legal dispute involving overlapping mining licences covering the project.

13. Investment in equity accounted associate

	30 June 2011 (Unaudited) £	31 December 2010 (Audited) £
Opening balance 1 January	-	-
Arising on partial disposal of subsidiary	700,417	-
Share of profit in associate	904	-
Closing balance at period end	701,321	-

As described in note 12, during the period the group entered into a joint venture arrangement which reduced its share of its investment in PT Bengkulu Utara Gold to 30%. As a result of this disposal a loss of £547,721 was recognised and the investment reclassified as an investment in an equity accounted associate.

14. Related party transactions

During the period, prior to Mr Adi Sjoekri becoming a director, the group acquired his interests in certain subsidiaries (as disclosed in the directors' report). The fair value of consideration paid was £859,534 split between a payment of cash (£178,869) and an issue of shares (£680,665), with non-controlling interests of £10,842 being acquired resulting in £848,692 being recorded through reserves.

15. Events occurring after the balance sheet date

In July 2011 the Company issued 5,000,000 Performance Options to Mr Julian Ford as part of his employment package following Mr. Ford's appointment as Chief Executive Officer in June 2011.

The Options have an exercise price of A\$1.00, an expiry date of 1 June 2016, and are subject to the Performance Condition of the completion of the first post-commissioning calendar month of gold production at the Tembang project with gold production at or above the Board approved budgeted gold production total for that month. If the Performance Condition is not met by 31 December 2013 the options will lapse.

**INDEPENDENT REVIEW REPORT
TO SUMATRA COPPER & GOLD PLC**

Introduction

We have been engaged by the company to review the condensed set of financial statements in the interim financial report for the six months ended 30 June 2011, which comprises the Consolidated Statement of Comprehensive Income, Consolidated Statement of Financial Position, Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows and related notes. We have read the other information contained in the interim financial report and considered whether it contains any apparent misstatements or material inconsistencies with the information in the condensed set of financial statements.

Directors' responsibilities

The interim financial report is the responsibility of, and has been approved by, the directors. The directors are responsible for preparing the interim financial report in accordance with the Australian Corporations Act 2001.

As disclosed in note 2, the annual financial statements of the group are prepared in accordance with IFRSs as adopted by the European Union. The condensed set of financial statements included in this interim financial report has been prepared in accordance with International Accounting Standard 34, "Interim Financial Reporting", as adopted by the European Union.

Our responsibility

Our responsibility is to express to the company a conclusion on the condensed set of financial statements in the interim financial report based on our review. This report, including the conclusion, has been prepared for and only for the company for the purpose of the Australian Corporations Act 2001 and for no other purpose. We do not, in producing this report, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Scope of review

We conducted our review in accordance with International Standard on Review Engagements (UK and Ireland) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Auditing Practices Board for use in the United Kingdom. A review of interim financial information 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 International Standards on Auditing (UK and Ireland) 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.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the condensed set of financial statements in the interim financial report for the six months ended 30 June 2011 is not prepared, in all material respects, in accordance with International Accounting Standard 34 as adopted by the European Union.

Emphasis of matter – Going concern

Without modifying our conclusion, we draw attention to note 2 to the condensed set of financial statements concerning going concern. The condensed set of financial statements have been prepared on a going concern basis and the validity of this depends on raising additional funds, as described more fully in note 2 to the condensed set of financial statements. This indicates the existence of a material uncertainty which may cast significant doubt about the Group's ability to continue as a going concern. The condensed set of financial statements do not include any adjustments that would result from a failure to raise additional funds.


PricewaterhouseCoopers LLP
Chartered Accountants
Cambridge, UK
13 September 2011

**INDEPENDENT REVIEW REPORT
TO SUMATRA COPPER & GOLD PLC**

Notes:

- (a) The maintenance and integrity of the Sumatra Copper & Gold plc website is the responsibility of the directors; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

- (b) Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.