## GPRO TECHNOLOGIES BERHAD CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2013

(The figures have not been audited)

	(Unaudited) AS AT 30-Sep-13 RM	(Audited) AS AT 31-Dec-12 RM
ASSETS		
Non-current assets		
Property, plant and equipment	535,902	706,123
Development expenditure	899,305	2,396,386
Goodwill on consolidation	1,046,756	1,046,756
	2,481,963	4,149,265
Current assets		
Inventories	327,051	375,056
Trade receivables	2,353,619	1,543,200
Other receivables, deposits and prepayments	1,220,743	566,162
Tax recoverable	39,607	38,918
Cash and cash equivalents	22,806	1,851,479
	3,963,826	4,374,815
TOTAL ASSETS	6,445,789	8,524,080
Share capital Share premium Other reserve Exchange translation reserve	7,500,000 - 1,042,903 3,639	25,000,000 17,381,943 - (5,634)
Accumulated losses	(2,942,372)	(34,407,429)
	5,604,170	7,968,880
Non-controlling interests	(616,683)	(177,956)
Total equity	4,987,487	7,790,924
Non-current liability		
Finance lease liability	120,991	153,994
Current liabilities	120.271	122 212
Trade payables Other payables and accruals	129,261 933,586	122,213 403,851
Finance lease liability	44,004	44,004
Short term borrowing	220,794	44,004
Tax payable	9,666	9,094
Tax payable	1,337,311	579,162
Total liabilities	1,458,302	733,156
TOTAL EQUITY AND LIABILITIES	6,445,789	8,524,080
Net assets per share attributable to ordinary equity holders of the parent (sen)	2.24	3.19

The condensed consolidated balance sheets should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements

## GPRO TECHNOLOGIES BERHAD CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2013

(The figures have not been audited)

	3 months	ended	Period ended		
	30/09/2013	30/09/2012	30/09/2013	30/09/2012	
	RM	RM	RM	RM	
Revenue	103,616	804,654	1,375,819	3,533,869	
Cost of sales	(52,599)	(603,544)	(119,618)	(1,164,841)	
Gross profit	51,017	201,110	1,256,201	2,369,028	
Other income	48,798	8,766	173,468	14,317	
Selling and distribution costs	(144,402)	(331,180)	(507,818)	(385,618)	
Administration expenses	(603,017)	(278,956)	(1,931,586)	(981,811)	
Other expenses	(563,244)	(568,889)	(1,790,679)	(2,907,949)	
Finance cost	(9,656)	(1,320)	(12,296)	(1,320)	
Profit/(Loss) before tax	(1,220,504)	(970,469)	(2,812,710)	(1,893,353)	
Income tax expense		(303)	<u> </u>	(303)	
Profit/(Loss) for the period	(1,220,504)	(970,772)	(2,812,710)	(1,893,656)	
Attributable to:					
Owners of the Company	(1,101,840)	(839,994)	(2,373,983)	(1,728,729)	
Non-controlling interests	(118,664)	(130,778)	(438,727)	(164,927)	
	(1,220,504)	(970,772)	(2,812,710)	(1,893,656)	
Earnings/(Loss) per ordinary share attributable to owners of the parent (sen): Basic Diluted	(0.44)	(0.34)	(0.95)	(0.69)	

The condensed consolidated income statements should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

## GPRO TECHNOLOGIES BHD CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2013

(The figures have not been audited)

	Attributable to Equity Holders of the Paren  Non-distributable			nt ————————————————————————————————————	<b></b>			
	Share Capital RM	Share Premium RM	Exchange Translation Reserve RM	Other Reserve RM	Accumulated Losses RM	Total RM	Non-controlling Interests RM	Total Equity RM
9 months ended 30 September 2013 Balance at 1/1/2013	25,000,000	17,381,943	(5,634)	-	(34,407,429)	7,968,880	(177,956)	7,790,924
Effect of acquisition of subsidiary company	-	-	-	-	-	-	-	-
Par value reduction and share premium reduction	(17,500,000)	(17,381,943)	-	34,881,943	-	-	-	-
Realisation of other reserve arising from par value reduction and share premium reduction	-	-	-	(33,839,040)	33,839,040	-	-	-
Foreign currency translation, representing net expenses recognised directly in equity	-	-	9,273	-	-	9,273	-	9,273
Loss for the period	-	-	-	-	(2,373,983)	(2,373,983)	(438,727)	(2,812,710)
Balance at 30/09/2013	7,500,000	-	3,639	1,042,903	(2,942,372)	5,604,170	(616,683)	4,987,487
9 months ended 30 September 2012 Balance at 1/1/2012	25,000,000	17,381,943	(42,391)		(31,391,234)	10,948,318	-	10,948,318
Effect of acquisition of subsidiary company	-	-	-		-	-	175,518	175,518
Foreign currency translation, representing net gains recognised directly in equity	-	-	41,785		-	41,785	-	41,785
Loss for the period	-	-	-		(1,728,729)	(1,728,729)	(164,927)	(1,893,656)
Balance at 30/09/2012	25,000,000	17,381,943	(606)		(33,119,963)	9,261,374	10,591	9,271,965

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

## GPRO TECHNOLOGIES BERHAD CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2013

(The figures have not been audited)

Adjustment for:  Allowance for impairment loss Amortisation of development expenditure Bad debts written off 1,497,081 1,527 Bad debts written off 1,47,485 118 Perpetuistion Property, plant and equipment written off 86,033 Interest expenses 12,296 Interest income 1,598 Interest expenses Interest income 1,598 Interest income 1,598 Interest paid Unrealised (gain)/loss on foreign exchange  Operating profit/(loss) before working capital changes  Changes in working capital:  Inventories Receivables (1,333,442) 2,997 Payables (3,333,442) 2,997 Payables (1,333,442) 2,997 Payables (1,333,442) 2,997 Payables (1,333,442) 2,997 Payables (1,315,698)  Cash generated from operations (1,915,009) 3,914  Cash generated from operating activities  Interest received Purchase of property, plant and equipment (98,557) (262 Disposal of subsidiary company, net of cash acquired Acquisition of subsidiary company, net of cash acquired  Cashflows from financing activities  Interest paid Drawdown of short term borrowing (1,122  Cashflows from financing activities  Interest paid Drawdown of short term borrowing Repayment of finance lease payables (33,003) (11  Net cash from/(used in) financing activities  Interest paid Drawdown of short term borrowing Repayment of finance lease payables (33,003) (11  Net cash from/(used in) financing activities  Interest paid Drawdown of short term borrowing Repayment of finance lease payables (33,003) (11  Net cash from/(used in) financing activities  Interest paid Drawdown of short term borrowing Light School of term term term term term term term term		9 months ended 30/09/2013 RM	9 months ended 30/09/2012 RM
Adjustment for:  Allowance for impairment loss Amortisation of development expenditure  Allowance for impairment loss Amortisation of development expenditure  1,497,081 1,527 Bad debts written off 1 174,745 118 Property, plant and equipment written off 86,033 Interest expenses 12,296 Interest income (1,598) (7) Loss on disposal of investment in subsidiary companies Loss on disposal of investment in subsidiary companies Unrealised (gain) loss on foreign exchange  Operating prafit(loss) before working capital changes  Changes in working capital:  Inventories Receivables (1,333,442) 2,997 Payables (3,333,442) 2,997 Payables (3,334,42) 2,997 Payables (1,915,009) 3,914  Cash generated from operations (1,915,009) 3,914  Cash generated from operating activities  Interest received Purchase of property, plant and equipment (90,557) (266 Disposal of subsidiary companies, net of cash acquired Purchase of property, plant and equipment (90,557) (267 Cashflows from investing activities  Interest received Purchase of property, plant and equipment (90,557) (268 Cashflows from financing activities  Interest paid Drawdown of short term borrowing (1,141 Net cash used in investing activities  Interest paid Drawdown of short term borrowing Repayment of finance lease payables (1,22488 Repayment of finance lease payables (1,254,605) (1,225)  Net cash flows from financing activities  Interest paid Drawdown of short term borrowing Repayment of finance lease payables (1,254,605) (1,226)  Net cash flows from financing activities  Fife to of exchange translation differences  489	Cashflows from operating activities		
Allowance for impairment loss Amortisation of development expenditure  1.497,081  1.527  Bad debts written off 174,745  Depreciation Property, plant and equipment written off 8.6,033  Interest expenses 12,296 Interest income (1,598) (7)  Loss on disposal of investment in subsidiary companies Loss on disposal of investment in subsidiary companies Unrealised (gain) loss on foreign exchange (122,202)  Operating profit/(loss) before working capital changes (1,166,355)  Interest in working capital:-  Inventories A 8,005 Receivables (1,333,442) 2,997 Payables (1,333,442) 2,997 Payables (1,333,442) 2,997 Payables (1,915,009) 3,914  Cash generated from operations (1,915,009) 3,914  Tax paid (689)  Net cash (used in)/generated from operating activities (1,915,698) 3,914  Cashflows from investing activities  Interest received Purchase of property, plant and equipment (90,557) (262 Disposal of subsidiary companies, net of eash outflow Acquisition of subsidiary companies, net of eash outflow Acquisition of subsidiary company, net of cash acquired  - (1,141  Net cash used in investing activities  Interest paid Drawdown of short term borrowing (1,122  Cashflows from financing activities  Interest paid Drawdown of short term borrowing (1,142  Cashflows from financing activities  Interest paid Drawdown of short term borrowing (1,142  Cashflows from financing activities  Interest paid Drawdown of short term borrowing (1,142  Cashflows from financing activities  Interest paid Drawdown of short term borrowing (1,142  Cashflows from financing activities  Interest paid Drawdown of short term borrowing (1,142  Cashflows from financing activities  Interest paid Drawdown of short term borrowing (1,142  Cashflows from financing activities  Interest paid Drawdown of short term borrowing (1,142  Cashflows from financing activities  Interest paid Drawdown of short term borrowing (1,142  Cashflows from financing activities  Interest paid Drawdown of short term borrowing (1,142  Cashflows from financing activities  Interest paid Drawdown of	Profit/(Loss) before taxation	(2,812,710)	(1,893,353)
Amortisation of development expenditure	Adjustment for:		
Bad debts written off	Allowance for impairment loss	-	79,263
Depreciation	Amortisation of development expenditure	1,497,081	1,527,067
Property, plant and equipment written off		-	129,929
Interest expenses   12,296   Interest income   (1,598)   (7		· · · · · · · · · · · · · · · · · · ·	118,582
Interest income		•	-
Loss on disposal of investment in subsidiary companies   1,061	·		1,320
Unrealised (gain)/loss on foreign exchange (122,202)  Operating profit/(loss) before working capital changes (1,166,355) 1,017  Changes in working capital:-  Inventories 48,005 906 Receivables (1,333,442) 2,997 Payables 536,783 (1,006  Cash generated from operations (1,915,009) 3,914  Tax paid (689)  Net cash (used in)/generated from operating activities (1,915,698) 3,914  Cashflows from investing activities  Interest received 1,598 7 Purchase of property, plant and equipment (90,557) (262  Disposal of subsidiary companies, net of cash outflow - 274  Acquisition of subsidiary company, net of cash acquired - (1,141  Net cash used in investing activities  Interest paid -3,960 (1,122  Cashflows from financing activities  Interest paid -4,800 (1,122  Cashflows from financing activities		(1,598)	(7,337)
Operating profit/(loss) before working capital changes         (1,166,355)         1,017           Changes in working capital:-         48,005         906           Receivables         (1,333,442)         2,997           Payables         536,783         (1,006           Cash generated from operations         (1,915,009)         3,914           Tax paid         (689)           Net cash (used in)/generated from operating activities         (1,915,698)         3,914           Cashflows from investing activities         1,598         7           Interest received         1,598         7           Purchase of property, plant and equipment         (90,557)         (262           Disposal of subsidiary companies, net of cash outflow         -         2,74           Acquisition of subsidiary company, net of cash acquired         -         (1,141           Net cash used in investing activities         (88,959)         (1,122           Cashflows from financing activities         (33,003)         (11           Interest paid         -3,960         (1           Drawdown of short term borrowing         212,458         (33,003)         (11           Net cash from/(used in) financing activities         175,495         (12           Net cash & cash equivalents		-	1,061,798
Inventories	Unrealised (gain)/loss on foreign exchange	(122,202)	-
Inventories	Operating profit/(loss) before working capital changes	(1,166,355)	1,017,269
Receivables         (1,333,442)         2,997           Payables         536,783         (1,006           Cash generated from operations         (1,915,009)         3,914           Tax paid         (689)         (689)           Net cash (used in)/generated from operating activities         (1,915,698)         3,914           Cashflows from investing activities         1,598         7           Purchase of property, plant and equipment         (90,557)         (262           Disposal of subsidiary companies, net of cash outflow         -         274           Acquisition of subsidiary company, net of cash acquired         -         (1,141           Net cash used in investing activities         (88,959)         (1,122           Cashflows from financing activities         (1,142)         1,224           Cashflows from financing activities         (1,142)         1,122           Net cas	Changes in working capital:-		
Payables         536,783         (1,006           Cash generated from operations         (1,915,009)         3,914           Tax paid         (689)	Inventories	48,005	906,164
Cash generated from operations         (1,915,009)         3,914           Tax paid         (689)           Net cash (used in)/generated from operating activities         (1,915,698)         3,914           Cashflows from investing activities         1,598         7           Purchase of property, plant and equipment         (90,557)         (262           Disposal of subsidiary companies, net of cash outflow         -         274           Acquisition of subsidiary company, net of cash acquired         -         (1,141           Net cash used in investing activities         (88,959)         (1,122           Cashflows from financing activities         3,960         (1           Interest paid         -3,960         (1           Drawdown of short term borrowing         212,458         (1           Repayment of finance lease payables         (33,003)         (11           Net cash from/(used in) financing activities         175,495         (12           Net changes in cash & cash equivalents         -1,829,162         2,779           Effect of exchange translation differences         489	Receivables	(1,333,442)	2,997,356
Tax paid         (689)           Net cash (used in)/generated from operating activities         (1,915,698)         3,914           Cashflows from investing activities         1,598         7           Interest received         1,598         7           Purchase of property, plant and equipment         (90,557)         (262           Disposal of subsidiary companies, net of cash outflow         -         274           Acquisition of subsidiary company, net of cash acquired         -         (1,141           Net cash used in investing activities         (88,959)         (1,122           Cashflows from financing activities         -         (3,003)         (11           Drawdown of short term borrowing         212,458         (33,003)         (11           Net cash from/(used in) financing activities         175,495         (12           Net cash from/(used in) financing activities         -1,829,162         2,77           Net changes in cash & cash equivalents         -1,829,162         2,77           Effect of exchange translation differences         489	Payables	536,783	(1,006,360)
Net cash (used in)/generated from operating activities       (1,915,698)       3,914         Cashflows from investing activities         Interest received       1,598       7         Purchase of property, plant and equipment       (90,557)       (262         Disposal of subsidiary companies, net of cash outflow       -       274         Acquisition of subsidiary company, net of eash acquired       -       (1,141         Net cash used in investing activities       (88,959)       (1,122         Cashflows from financing activities         Interest paid       -3,960       (1         Drawdown of short term borrowing       212,458       17         Repayment of finance lease payables       (33,003)       (11         Net cash from/(used in) financing activities       175,495       (12         Net changes in cash & cash equivalents       -1,829,162       2,77         Effect of exchange translation differences       489	Cash generated from operations	(1,915,009)	3,914,429
Interest received 1,598 7 Purchase of property, plant and equipment (90,557) (262 Disposal of subsidiary companies, net of cash outflow - 274 Acquisition of subsidiary company, net of cash acquired - (1,141  Net cash used in investing activities (88,959) (1,122  Cashflows from financing activities  Interest paid -3,960 (1 Drawdown of short term borrowing 212,458 Repayment of finance lease payables (33,003) (11  Net cash from/(used in) financing activities 175,495 (12  Net changes in cash & cash equivalents -1,829,162 2,779 Effect of exchange translation differences 489	Tax paid	(689)	(303)
Interest received Purchase of property, plant and equipment (90,557) Disposal of subsidiary companies, net of cash outflow Acquisition of subsidiary company, net of cash acquired - (1,141  Net cash used in investing activities  Interest paid Drawdown of short term borrowing Repayment of finance lease payables  Net cash from/(used in) financing activities  Net changes in cash & cash equivalents -1,829,162 Effect of exchange translation differences  1,598 (90,557) (262 (11,141 (11,141 (11,141 (12,141 (12,141 (13,141 (13,141 (14,14	Net cash (used in)/generated from operating activities	(1,915,698)	3,914,126
Purchase of property, plant and equipment Disposal of subsidiary companies, net of cash outflow Acquisition of subsidiary company, net of cash acquired - (1,141)  Net cash used in investing activities  (88,959)  (1,122)  Cashflows from financing activities  Interest paid Drawdown of short term borrowing Repayment of finance lease payables  (33,003)  (11)  Net cash from/(used in) financing activities  Net changes in cash & cash equivalents Effect of exchange translation differences  489	Cashflows from investing activities		
Purchase of property, plant and equipment Disposal of subsidiary companies, net of cash outflow Acquisition of subsidiary company, net of cash acquired - (1,141)  Net cash used in investing activities  (88,959)  (1,122)  Cashflows from financing activities  Interest paid Drawdown of short term borrowing Repayment of finance lease payables  (33,003)  (11)  Net cash from/(used in) financing activities  Net changes in cash & cash equivalents Effect of exchange translation differences  489	Interest received	1 598	7,337
Disposal of subsidiary companies, net of cash outflow Acquisition of subsidiary company, net of cash acquired  - (1,141  Net cash used in investing activities  (88,959)  (1,122  Cashflows from financing activities  Interest paid Drawdown of short term borrowing Repayment of finance lease payables  (33,003)  (11  Net cash from/(used in) financing activities  Net changes in cash & cash equivalents Effect of exchange translation differences  - 274  (1,141  - (1,141		•	(262,098)
Acquisition of subsidiary company, net of cash acquired  Net cash used in investing activities  Cashflows from financing activities  Interest paid Drawdown of short term borrowing Repayment of finance lease payables  Net cash from/(used in) financing activities  Net cash & cash equivalents Effect of exchange translation differences  - (1,141  -		-	274,443
Cashflows from financing activities  Interest paid -3,960 (1 Drawdown of short term borrowing 212,458 Repayment of finance lease payables (33,003) (11  Net cash from/(used in) financing activities 175,495 (12  Net changes in cash & cash equivalents -1,829,162 2,779 Effect of exchange translation differences 489		-	(1,141,879)
Interest paid Drawdown of short term borrowing Repayment of finance lease payables  Net cash from/(used in) financing activities  Net changes in cash & cash equivalents Effect of exchange translation differences  175,495  (12  2,779	Net cash used in investing activities	(88,959)	(1,122,197)
Drawdown of short term borrowing Repayment of finance lease payables  Net cash from/(used in) financing activities  175,495  Net changes in cash & cash equivalents Effect of exchange translation differences  212,458 (33,003) (11) (12) (12) (13) (13) (14) (15) (15) (15) (16) (17) (17) (17) (18) (18) (19) (19) (19) (19) (19) (19) (19) (19	Cashflows from financing activities		
Drawdown of short term borrowing Repayment of finance lease payables  Net cash from/(used in) financing activities  175,495  Net changes in cash & cash equivalents Effect of exchange translation differences  212,458 (33,003) (11) (12) (12) (13) (13) (14) (15) (15) (15) (16) (17) (17) (17) (18) (18) (19) (19) (19) (19) (19) (19) (19) (19	Interest paid	-3 960	(1,320)
Repayment of finance lease payables (33,003) (11  Net cash from/(used in) financing activities 175,495 (12  Net changes in cash & cash equivalents -1,829,162 2,779  Effect of exchange translation differences 489		· · · · · · · · · · · · · · · · · · ·	(1,520)
Net changes in cash & cash equivalents  Effect of exchange translation differences  -1,829,162 2,779	<u> </u>		(11,001)
Effect of exchange translation differences 489	Net cash from/(used in) financing activities	175,495	(12,321)
Effect of exchange translation differences 489	Net changes in each & each equivalents	_1 920 162	2,779,608
			2,779,000
Cash and cash equivalents at beginning of year 1 851 479 4	Cash and cash equivalents at beginning of year	1,851,479	47,148
			2,826,756

The condensed consolidated cash flow statement should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements