

PRESTARIANG BERHAD (922260-K)
 UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
 FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2011

| | Individual Quarter | | Cumulative Period | |
|--|---|---|---|---|
| | Current Year Quarter 30 Sept 2011 RM'000 | Preceding Year Quarter (1) 30 Sept 2010 RM'000 | Current Year To Date 30 Sept 2011 RM'000 | Preceding Year To Date (1) 30 Sept 2010 RM'000 |
| Revenue | 33,134 | N/A | 79,123 | N/A |
| Cost of sales | (18,095) | N/A | (46,217) | N/A |
| Gross profit | 15,039 | N/A | 32,906 | N/A |
| Other income | 722 | N/A | 1,218 | N/A |
| Administrative expenses | 15,761 | N/A | 34,124 | N/A |
| Other expenses | (4,696) | N/A | (9,450) | N/A |
| Finance costs | (797) | N/A | (1,229) | N/A |
| Profit before taxation | (196) | N/A | (388) | N/A |
| Income tax expense | 10,072 | N/A | 23,057 | N/A |
| Profit after taxation | - | N/A | - | N/A |
| Other comprehensive income | 10,072 | N/A | 23,057 | N/A |
| Total comprehensive income for the financial period | - | N/A | - | N/A |
| Total comprehensive income attributable to: | | | | |
| - Equity holders of the Company | 10,072 | N/A | 23,057 | N/A |
| - Non-controlling interest | - | N/A | - | N/A |
| Total comprehensive income for the financial period | 10,072 | N/A | 23,057 | N/A |
| Earning Per Share (Sen) | | | | |
| - Basic (3) | 4.69 | N/A | 24.67 | N/A |
| - Diluted | N/A | N/A | N/A | N/A |

Notes:

N/A Not applicable.

- (1) No comparative figure are available for the preceding period/year as this is the third quarterly report to Bursa Malaysia Securities Berhad ("Bursa Securities") in compliance with the Listing Requirement of Bursa Securities.
- (2) The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the financial year ended 31 December 2010 as disclosed in the Prospectus of the Company dated 28 June 2011 and the accompanying notes attached to this interim financial statement.
- (3) Based on the weighted average number of shares in issued for the financial period/year.

PRESTARIANG BERHAD (922260-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2011

| | Unaudited As at 30 Sept 2011 RM'000 | Unaudited As at 31 Dec 2010 (1) RM'000 |
|--|--|---|
| ASSETS | | |
| NON-CURRENT ASSETS | | |
| Property and equipment | 9,448 | N/A |
| Development costs | 1,221 | N/A |
| | <u>10,669</u> | <u>N/A</u> |
| CURRENT ASSETS | | |
| Inventories | 6,624 | N/A |
| Trade receivables | 33,422 | N/A |
| Other receivables, deposits and prepayments | 1,155 | N/A |
| Short-term investments | 1,081 | N/A |
| Tax recoverable | 33 | N/A |
| Deposits with licensed banks | 16,646 | N/A |
| Cash and bank balances | 11,738 | N/A |
| | <u>70,699</u> | <u>N/A</u> |
| TOTAL ASSETS | <u>81,368</u> | <u>N/A</u> |
| LIABILITIES AND EQUITY | | |
| CURRENT LIABILITIES | | |
| Trade payables | 8,362 | N/A |
| Other payables and accruals | 3,707 | N/A |
| Hire purchase payables | 266 | N/A |
| Term loans | 201 | N/A |
| Provision for taxation | 354 | N/A |
| | <u>12,890</u> | <u>N/A</u> |
| NET CURRENT ASSETS | <u>57,809</u> | <u>N/A</u> |
| NON-CURRENT LIABILITIES | | |
| Hire purchase payables | 859 | N/A |
| Term loans | 2,720 | N/A |
| | <u>3,579</u> | <u>N/A</u> |
| TOTAL LIABILITIES | <u>16,469</u> | <u>N/A</u> |
| NET ASSETS | <u>64,899</u> | <u>N/A</u> |
| EQUITY | | |
| Share capital | 22,000 | N/A |
| Share premium | 20,044 | N/A |
| Merger deficit | (14,212) | N/A |
| Retained profits | 37,067 | N/A |
| TOTAL EQUITY | <u>64,899</u> | <u>N/A</u> |
| TOTAL LIABILITIES & EQUITY | <u>81,368</u> | <u>N/A</u> |
| NET ASSETS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY (SEN) (2) | 29.50 | N/A |

Notes:

N/A Not applicable.

- (1) No comparative figure are available for the preceeding period/year as this is the third quarterly report to Bursa Malaysia Securities Berhad ("Bursa Securities") in compliance with the Listing Requirement of Bursa Securities.
- (2) Based on the issued share capital of 220,000,000 shares of RM0.10 each after completion of the Initial Public Offering (as detailed out in Note B8(iii)).
- (3) The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the financial year ended 31 December 2010 as disclosed in the Prospectus of the Company dated 28 June 2011 and the accompanying notes attached to this interim financial statements.

PRESTARIANG BERHAD (922260-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2011

| | ←— Attributable to equity holders of the Company —→ | | | | Total Equity RM'000 |
|---|---|----------------------------|-----------------------------|--------------------------------|---------------------------|
| | Share Capital RM'000 | Share Premium RM'000 | Merger Deficit RM'000 | Retained Earnings RM'000 | |
| At 1 January 2011 | 19,800 | 3,412 | (14,212) | 22,010 | 31,010 |
| Issued during the period | 2,200 | 17,600 | - | - | 19,800 |
| Total Comprehensive income for the financial period | - | - | - | 23,057 | 23,057 |
| Utilisation during the period | - | (968) | - | - | (968) |
| Dividends | - | - | - | (8,000) | (8,000) |
| At 30 September 2011 | 22,000 | 20,044 | (14,212) | 37,067 | 64,899 |

Notes:

- (1) No comparative figures are available for the preceeding period/year as this is the third quarterly report to Bursa Malaysia Securities Berhad ("Bursa Securities") in compliance with the Listing Requirements of Bursa Securities.
- (2) The Unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the financial year ended 31 December 2010 as disclosed in the Prospectus of the Company dated 28 June 2011 and the accompanying notes attached to this interim financial statement.

PRESTARIANG BERHAD (922260-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2011

| | Current year To Date 30 Sept 2011 RM'000 | Preceeding Year To Date (1) 30 Sept 2010 RM'000 |
|--|---|--|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Profit before taxation | 23,057 | N/A |
| Adjustments for: | | |
| Depreciation of property and equipment | 650 | N/A |
| Amortisation of development cost | 317 | N/A |
| Interest expenses | 184 | N/A |
| Interest income | (314) | N/A |
| Dividend income | (4) | N/A |
| Unrealised loss on foreign exchange | 125 | N/A |
| Fair value gain on short term investment | (26) | N/A |
| Loss on disposal of property and equipment | 32 | N/A |
| Operating profit before working capital changes | <u>24,021</u> | <u>N/A</u> |
| Operating profit before working capital changes:- | | |
| Changes in inventories | (5,075) | N/A |
| Changes in trade and other receivables | (28,072) | N/A |
| Changes in trade and other payables | 4,233 | N/A |
| CASH FROM OPERATIONS | <u>(4,893)</u> | <u>N/A</u> |
| Interest paid | (184) | N/A |
| Income tax paid | (33) | N/A |
| NET CASH USED IN OPERATING ACTIVITIES | <u>(5,110)</u> | <u>N/A</u> |
| CASH FLOWS FOR INVESTING ACTIVITIES | | |
| Purchase of property and equipment | (2,916) | N/A |
| Dividend received | 4 | N/A |
| Interest received | 314 | N/A |
| Proceed from disposal of property, plant and equipment | 200 | N/A |
| Development costs paid | (153) | N/A |
| NET CASH USED IN INVESTING ACTIVITIES | <u>(2,551)</u> | <u>N/A</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Proceed from issuance of shares | 19,800 | N/A |
| Listing expenses paid capitalised in share premium account | (968) | N/A |
| Drawdown of term loan | 379 | N/A |
| Repayment of hire purchase obligation | (78) | N/A |
| Repayment of term loans | (188) | N/A |
| Payment of dividends | (8,000) | N/A |
| NET CASH GENERATED FROM FINANCING ACTIVITIES | <u>10,945</u> | <u>N/A</u> |
| Net increase in cash and cash equivalents | 3,284 | N/A |
| Cash and cash equivalents at beginning of the financial period | 25,100 | N/A |
| CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD | <u><u>28,384</u></u> | <u><u>N/A</u></u> |
| CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD COMPRISES THE FOLLOWING:- | | |
| Deposits with licensed banks | 16,646 | N/A |
| Cash and bank balances | 11,738 | N/A |
| | <u><u>28,384</u></u> | <u><u>N/A</u></u> |

Notes:

N/A Not applicable.

- (1) No comparative figure are available for the preceeding period/year as this is the third quarterly report to Bursa Malaysia Securities Berhad ("Bursa Securities") in compliance with the Listing Requirement of Bursa Securities.
- (2) The Unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the financial year ended 31 December 2010 as disclosed in the Prospectus of the Company dated 28 June 2011 and the accompanying notes attached to this interim financial statement.