

PRESTARIANG BERHAD (922260-K)
 UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
 FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2012

	Note	Individual Quarter		Cumulative Period	
		Current Year Quarter 30/9/2012 RM'000	Preceding Year Quarter 30/9/2011 RM'000	Current Year To Date 30/9/2012 RM'000	Preceding Year To Date 30/9/2011 RM'000
Revenue		35,345	33,134	85,874	79,123
Cost of sales		(20,002)	(18,095)	(47,844)	(46,217)
Gross profit		15,343	15,039	38,030	32,906
Other income		203	722	701	1,218
		15,546	15,761	38,731	34,124
Administrative expenses		(4,696)	(4,696)	(10,503)	(9,450)
Other expenses		(937)	(797)	(1,418)	(1,229)
Finance costs		(52)	(196)	(133)	(388)
Profit before taxation	B5	9,861	10,072	26,677	23,057
Income tax expense	B6	350	-	210	-
Profit after taxation		10,211	10,072	26,887	23,057
Other comprehensive income		-	-	-	-
Total comprehensive income for the financial period		10,211	10,072	26,887	23,057
Total comprehensive income attributable to:					
- Equity holders of the Company		10,211	10,072	26,887	23,057
- Non-controlling interest		-	-	-	-
Total comprehensive income for the financial period		10,211	10,072	26,887	23,057
Earning Per Share (Sen)					
- Basic	B12	4.64	4.69	12.22	11.32
- Diluted		N/A	N/A	N/A	N/A

The above Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2011 and the accompanying notes attached to the interim financial statements.

PRESTARIANG BERHAD (922260-K)
 UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
 AS AT 30 SEPTEMBER 2012

	Note	Unaudited As at 30/9/2012 RM'000	Audited As at 31/12/2011 RM'000
ASSETS			
NON-CURRENT ASSETS			
Property and equipment		10,102	9,325
Development costs		2,979	2,405
		<u>13,081</u>	<u>11,730</u>
CURRENT ASSETS			
Inventories		3,347	3,614
Trade receivables		40,240	22,410
Other receivables, deposits and prepayments		1,509	1,402
Short-term investments		1,272	1,081
Cash and bank balances		35,119	46,975
		<u>81,487</u>	<u>75,482</u>
TOTAL ASSETS		<u>94,568</u>	<u>87,212</u>
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade payables		11,542	14,874
Other payables and accruals		4,952	2,258
Borrowings	B8	303	381
Provision for taxation		129	1,110
		<u>16,926</u>	<u>18,623</u>
NET CURRENT ASSETS		<u>64,561</u>	<u>56,859</u>
NON-CURRENT LIABILITIES			
Borrowings	B8	1,669	1,903
		<u>1,669</u>	<u>1,903</u>
TOTAL LIABILITIES		<u>18,595</u>	<u>20,526</u>
NET ASSETS		<u>75,973</u>	<u>66,686</u>
EQUITY			
Share capital		22,000	22,000
Share premium		20,044	20,044
Merger deficit		(14,212)	(14,212)
Retained profits	B10	48,141	38,854
TOTAL EQUITY		<u>75,973</u>	<u>66,686</u>
TOTAL LIABILITIES & EQUITY		<u>94,568</u>	<u>87,212</u>
NET ASSETS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY (SEN)			
		34.53	30.31

The above Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2011 and the accompanying notes attached to the interim financial statements.

PRESTARIANG BERHAD (922260-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2012

	← Attributable to equity holders of the Company →				
	←-----Non-distributable----->			Distributable	
	Share Capital RM'000	Share Premium RM'000	Merger Deficit RM'000	Retained Profits RM'000	Total Equity RM'000
At 1 January 2011	19,475	1,737	(14,212)	22,012	29,012
Public issue	2,200	17,600	-	-	19,800
Listing expenses	-	(968)	-	-	(968)
Dividends paid	-	-	-	(16,800)	(16,800)
Share issue pursuant to conversion of RCPS	325	1,675	-	-	2,000
Total transaction with owner of the Company	2,525	18,307	-	(16,800)	4,032
Profit after taxation	-	-	-	33,642	33,642
At 31 December 2011/at 1 January 2012	22,000	20,044	(14,212)	38,854	66,686
Dividends paid	-	-	-	(17,600)	(17,600)
Profit after taxation	-	-	-	26,887	26,887
At 30 September 2012	22,000	20,044	(14,212)	48,141	75,973

The above Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statement for the financial year ended 31 December 2011 and the accompanying notes attached to the interim financial statements.

PRESTARIANG BERHAD (922260-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2012

	Current Year To Date 30/9/2012 RM'000	Preceding Year To Date 30/9/2011 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	26,677	23,057
Adjustments for:		
Depreciation of property and equipment	662	650
Amortisation of development cost	348	317
Interest expenses	74	184
Interest income	(270)	(314)
Dividend income	-	(4)
Unrealised gain on foreign exchange	(191)	125
Fair value gain on short term investment	(191)	(26)
Loss on disposal of property and equipment	-	32
Operating profit before working capital changes	<u>27,109</u>	<u>24,021</u>
Operating profit before working capital changes:-		
Changes in inventories	267	(5,075)
Changes in trade and other receivables	(17,713)	(28,072)
Changes in trade and other payables	(447)	4,233
CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	<u>9,216</u>	<u>(4,893)</u>
Interest paid	(74)	(184)
Income tax paid	(996)	(33)
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	<u>8,146</u>	<u>(5,110)</u>
CASH FLOWS FOR INVESTING ACTIVITIES		
Purchase of property and equipment	(1,438)	(2,916)
Dividend received	-	4
Interest received	270	314
Proceed from disposal of property, plant and equipment	-	200
Development costs paid	(922)	(153)
NET CASH USED IN INVESTING ACTIVITIES	<u>(2,090)</u>	<u>(2,551)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceed from issuance of shares	-	19,800
Payment of listing expenses	-	(968)
Drawdown of term loan	-	379
Repayment of hire purchase obligation	(111)	(78)
Repayment of term loans	(201)	(188)
Dividend paid	(17,600)	(8,000)
NET CASH USED IN FINANCING ACTIVITIES	<u>(17,912)</u>	<u>10,945</u>
Net decrease in cash and cash equivalents	(11,856)	3,284
Cash and cash equivalents at beginning of the financial period	46,975	25,100
CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD	<u>35,119</u>	<u>28,384</u>
CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD COMPRISES THE FOLLOWING:-		
Deposits with licensed banks	17,623	16,646
Cash and bank balances	17,496	11,738
	<u>35,119</u>	<u>28,384</u>

The above Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2011 and the accompanying notes attached to the interim financial statements.