

PRESTARIANG BERHAD (922260-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2012

	Note	Individual Quarter		Cumulative Period	
		Current	Preceding	Current	Preceding
		Year Quarter 31/12/2012 RM'000	Year Quarter 31/12/2011 RM'000	Year To Date 31/12/2012 RM'000	Year To Date 31/12/2011 RM'000
Revenue		24,232	32,628	110,106	111,751
Cost of sales		(10,359)	(17,789)	(58,203)	(64,006)
Gross profit		13,873	14,839	51,903	47,745
Other income		687	248	1,388	1,159
		14,560	15,087	53,291	48,904
Administrative expenses		(4,300)	(3,367)	(14,803)	(12,535)
Other expenses		(254)	(232)	(1,672)	(1,437)
Finance costs		(47)	(132)	(180)	(520)
Profit before taxation	B5	9,959	11,356	36,636	34,412
Income tax expense	B6	419	(801)	629	(801)
Profit after taxation		10,378	10,555	37,265	33,611
Other comprehensive income		-	-	-	-
Total comprehensive income for the financial period		10,378	10,555	37,265	33,611
Total comprehensive income attributable to:					
- Equity holders of the Company		10,378	10,555	37,265	33,611
- Non-controlling interest		-	-	-	-
Total comprehensive income for the financial period		10,378	10,555	37,265	33,611
Earning Per Share (Sen)					
- Basic	B12	4.72	4.80	16.94	16.17
- 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 31 DECEMBER 2012

	Note	Unaudited As at 31/12/2012 RM'000	Audited As at 31/12/2011 RM'000
ASSETS			
NON-CURRENT ASSETS			
Property and equipment		10,852	9,325
Development costs		2,879	2,405
		13,731	11,730
CURRENT ASSETS			
Inventories		2,470	3,614
Trade receivables		21,265	22,410
Other receivables, deposits and prepayments		2,862	1,402
Short-term investments		1,271	1,081
Tax recoverable		196	-
Cash and bank balances		61,298	46,975
		89,362	75,482
TOTAL ASSETS		103,093	87,212
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade payables		13,085	14,874
Other payables and accruals		8,614	2,258
Borrowings	B8	316	381
Provision for taxation		-	1,110
		22,015	18,623
NET CURRENT ASSETS		67,347	56,859
NON-CURRENT LIABILITIES			
Borrowings	B8	1,327	1,903
		1,327	1,903
TOTAL LIABILITIES		23,342	20,526
NET ASSETS		79,751	66,686
EQUITY			
Share capital		22,000	22,000
Share premium		20,044	20,044
Merger deficit		(14,212)	(14,212)
Retained profits	B10	51,919	38,854
TOTAL EQUITY		79,751	66,686
TOTAL LIABILITIES & EQUITY		103,093	87,212
NET ASSETS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY (SEN)			
		36.25	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 FOURTH QUARTER ENDED 31 DECEMBER 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
Profit after taxation	-	-	-	37,265	37,265
Dividends paid	-	-	-	(24,200)	(24,200)
At 31 December 2012	22,000	20,044	(14,212)	51,919	79,751

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 FOURTH QUARTER ENDED 31 DECEMBER 2012

	Current Year To Date 31/12/2012 RM'000	Preceding Year To Date 31/12/2011 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	36,636	34,412
Adjustments for:		
Depreciation of property and equipment	909	860
Amortisation of development cost	463	425
Interest expenses	105	218
Interest income	(627)	(411)
Dividend income	-	(4)
Written off development cost	-	98
Unrealised loss/(gain) on foreign exchange	63	(108)
Fair value gain on short term investment	(190)	(26)
Listing expenses	-	1,048
Loss on disposal of property and equipment	45	32
Operating profit before working capital changes	<u>37,404</u>	<u>36,544</u>
Operating profit before working capital changes:-		
Changes in inventories	1,143	(2,065)
Changes in trade and other receivables	(365)	(17,307)
Changes in trade and other payables	4,505	9,562
CASH GENERATED FROM OPERATING ACTIVITIES	<u>42,687</u>	<u>26,734</u>
Interest paid	(105)	(218)
Income tax paid	(677)	(45)
NET CASH GENERATED FROM OPERATING ACTIVITIES	<u>41,905</u>	<u>26,471</u>
CASH FLOWS FOR INVESTING ACTIVITIES		
Purchase of property and equipment	(2,772)	(2,763)
Dividend received	-	4
Interest received	627	411
Proceed from disposal of property, plant and equipment	291	200
Development costs paid	(887)	(1,543)
NET CASH USED IN INVESTING ACTIVITIES	<u>(2,741)</u>	<u>(3,691)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceed from issuance of shares	-	19,800
Payment of listing expenses	-	(2,016)
Drawdown of term loan	-	343
Repayment of hire purchase obligation	(510)	(383)
Repayment of term loans	(131)	(1,849)
Dividend paid	(24,200)	(16,800)
NET CASH USED IN FINANCING ACTIVITIES	<u>(24,841)</u>	<u>(905)</u>
Net increase in cash and cash equivalents	14,323	21,875
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>61,298</u>	<u>46,975</u>
CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD COMPRISES THE FOLLOWING:-		
Deposits with licensed banks	32,942	12,715
Cash and bank balances	28,356	34,260
	<u>61,298</u>	<u>46,975</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.