

PRESTARIANG BERHAD (922260-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE SECOND QUARTER ENDED 30 JUNE 2013

	Note	Individual Quarter		Cumulative Period	
		Current	Preceding	Current	Preceding
		Year Quarter 30/6/2013 RM'000	Year Quarter 30/6/2012 RM'000	Year To Date 30/6/2013 RM'000	Year To Date 30/6/2012 RM'000
Revenue		27,244	23,467	53,441	50,529
Cost of sales		(11,166)	(11,473)	(22,431)	(27,842)
Gross profit		16,078	11,994	31,010	22,687
Other income		575	247	609	421
		16,653	12,241	31,619	23,108
Administrative expenses		(6,183)	(3,216)	(11,766)	(5,730)
Other expenses		(382)	(263)	(750)	(481)
Finance costs		(68)	(38)	(81)	(81)
Profit before taxation	B5	10,020	8,724	19,022	16,816
Income tax expense	B6	-	(70)	-	(140)
Profit after taxation		10,020	8,654	19,022	16,676
Other comprehensive income		-	-	-	-
Total comprehensive income for the financial period		10,020	8,654	19,022	16,676
Profit after taxation attributable to:-					
- Owners of the Company		10,020	8,654	19,022	16,676
- Non-controlling interest		-	-	-	-
		10,020	8,654	19,022	16,676
Total comprehensive income attributable to:					
- Owners of the Company		10,020	8,654	19,022	16,676
- Non-controlling interest		-	-	-	-
		10,020	8,654	19,022	16,676
Earning Per Share (Sen)					
- Basic	B13	4.55	3.93	8.65	7.58
- Diluted		N/A	N/A	N/A	N/A

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 2012 and the accompanying notes attached to the interim financial statements.

PRESTARIANG BERHAD (922260-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 30 JUNE 2013

	Note	Unaudited As at 30/6/2013 RM'000	Audited As at 31/12/2012 RM'000
ASSETS			
NON-CURRENT ASSETS			
Property and equipment		11,571	10,852
Development costs		2,807	2,879
		14,378	13,731
CURRENT ASSETS			
Inventories		8,496	2,470
Trade receivables		18,877	21,259
Other receivables, deposits and prepayments		2,063	2,549
Short-term investments		26,333	1,271
Cash and bank balances		34,825	61,297
Tax recoverable		234	234
		90,828	89,080
TOTAL ASSETS		105,206	102,811
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade payables		12,991	12,577
Other payables and accruals		5,028	8,827
Borrowings	B8	365	310
Provision for taxation		-	38
		18,384	21,752
NET CURRENT ASSETS		72,444	67,328
NON-CURRENT LIABILITIES			
Borrowings	B8	1,097	1,333
		1,097	1,333
TOTAL LIABILITIES		19,481	23,085
NET ASSETS		85,725	79,726
EQUITY			
Share capital		22,000	22,000
Share premium		20,044	20,044
Treasury Shares		(975)	-
Merger deficit		(14,212)	(14,212)
Non-controlling interest		9	9
Retained profits	B10	58,859	51,885
TOTAL EQUITY		85,725	79,726
TOTAL LIABILITIES & EQUITY		105,206	102,811
NET ASSETS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY (SEN)			
		39.00	36.24

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PRESTARIANG BERHAD (922260-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE SECOND QUARTER ENDED 30 JUNE 2013

	←----- Attributable to equity holders of the Company ----->					Attributable to owner of the Company RM'000	Non- controlling Interest RM'000	Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Treasury shares RM'000	Merger Deficit RM'000	Retained Profits RM'000			
At 1 January 2012	22,000	20,044	-	(14,212)	38,854	66,686	-	66,686
Transaction with owners of the Company:-								
Dividends paid	-	-	-	-	(24,200)	(24,200)	-	(24,200)
Profit after taxation / Total comprehensive income	-	-	-	-	37,231	37,231	-	37,231
Change in ownership interest in a subsidiary that do not result in a loss of control:-								
Effect of change in stake	-	-	-	-	-	-	9	9
At 31 December 2012/1 January 2013	22,000	20,044	-	(14,212)	51,885	79,717	9	79,726
Transaction with owners of the Company:-								
Purchase of treasury shares	-	-	(975)	-	-	(975)	-	(975)
Dividend paid	-	-	-	-	(12,048)	(12,048)	-	(12,048)
Profit after taxation / Total comprehensive income	-	-	-	-	19,022	19,022	-	19,022
At 30 June 2013	22,000	20,044	(975)	(14,212)	58,859	85,716	9	85,725

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PRESTARIANG BERHAD (922260-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE SECOND QUARTER ENDED 30 JUNE 2013

	Current Year To Date 30/6/2013 RM'000	Preceding Year To Date 30/6/2012 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	19,022	16,816
Adjustments for:		
Depreciation of property and equipment	517	439
Amortisation of development cost	232	232
Interest expenses	67	28
Interest income	(42)	(131)
Gain on revaluation reserve	-	(126)
Operating profit before working capital changes	<u>19,796</u>	<u>17,258</u>
Operating profit before working capital changes:-		
Changes in inventories	(6,026)	(3,963)
Changes in trade and other receivables	2,887	(5,355)
Changes in trade and other payables	<u>(3,376)</u>	<u>497</u>
CASH GENERATED FROM OPERATING ACTIVITIES	<u>13,281</u>	<u>8,437</u>
Interest paid	(67)	(28)
Income tax paid	<u>(169)</u>	<u>(290)</u>
NET CASH GENERATED FROM OPERATING ACTIVITIES	<u>13,045</u>	<u>8,119</u>
CASH FLOWS FOR INVESTING ACTIVITIES		
Purchase of property and equipment	(1,244)	(93)
Interest received	42	131
Development costs paid	(110)	(1,089)
Purchase of short term investments	<u>(25,000)</u>	<u>-</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(26,312)</u>	<u>(1,051)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of hire purchase obligation	(96)	(133)
Repayment of term loans	(86)	(101)
Payment of dividend	(12,048)	(13,200)
Acquisition of treasury shares by the Company	<u>(975)</u>	<u>-</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>(13,205)</u>	<u>(13,434)</u>
Net decrease in cash and cash equivalents	(26,472)	(6,366)
Cash and cash equivalents at beginning of the financial period	<u>61,297</u>	<u>46,975</u>
CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD	<u>34,825</u>	<u>40,609</u>
CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD COMPRISES THE FOLLOWING:-		
Deposits with licensed banks	23,048	17,550
Cash and bank balances	<u>11,777</u>	<u>23,059</u>
	<u>34,825</u>	<u>40,609</u>

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