

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

	Note	Individual Quarter		Cumulative Period	
		Current Year Quarter 30/9/2013 RM'000	Preceding Year Quarter 30/9/2012 RM'000	Current Year To Date 30/9/2013 RM'000	Preceding Year To Date 30/9/2012 RM'000
Revenue		35,530	35,345	88,971	85,874
Cost of sales		(16,132)	(20,002)	(38,563)	(47,844)
Gross profit		19,398	15,343	50,408	38,030
Other income		241	203	850	701
Administrative expenses		19,639	15,546	51,258	38,731
Other expenses		(6,848)	(5,291)	(18,614)	(11,145)
Finance costs		(378)	(342)	(1,127)	(776)
		(15)	(52)	(96)	(133)
Profit before taxation	<b>B5</b>	12,398	9,861	31,421	26,677
Income tax expense	<b>B6</b>	(67)	350	(67)	210
Profit after taxation		12,331	10,211	31,354	26,887
Other comprehensive income		-	-	-	-
<b>Total comprehensive income for the financial period</b>		<b>12,331</b>	<b>10,211</b>	<b>31,354</b>	<b>26,887</b>
<b>Profit after taxation attributable to:-</b>					
- Owners of the Company		12,331	10,211	31,354	26,887
- Non-controlling interest		-	-	-	-
		<b>12,331</b>	<b>10,211</b>	<b>31,354</b>	<b>26,887</b>
<b>Total comprehensive income attributable to:</b>					
- Owners of the Company		12,331	10,211	31,354	26,887
- Non-controlling interest		-	-	-	-
		<b>12,331</b>	<b>10,211</b>	<b>31,354</b>	<b>26,887</b>
<b>Earning Per Share (Sen)</b>					
- Basic	<b>B13</b>	5.61	4.64	14.25	12.22
- 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 SEPTEMBER 2013**

	Note	Unaudited As at 30/9/2013 RM'000	Audited As at 31/12/2012 RM'000
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property and equipment		11,304	10,852
Development costs		2,735	2,879
		14,039	13,731
<b>CURRENT ASSETS</b>			
Inventories		1,407	2,470
Trade receivables		32,730	21,259
Other receivables, deposits and prepayments		3,228	2,549
Short-term investments		26,473	1,271
Cash and bank balances		25,713	61,297
Tax recoverable		234	234
		89,785	89,080
<b>TOTAL ASSETS</b>		103,824	102,811
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables		5,718	12,577
Other payables and accruals		5,250	8,827
Borrowings	<b>B8</b>	365	310
Provision for taxation		-	38
		11,333	21,752
<b>NET CURRENT ASSETS</b>		78,452	67,328
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	<b>B8</b>	1,006	1,333
		1,006	1,333
<b>TOTAL LIABILITIES</b>		12,339	23,085
<b>NET ASSETS</b>		91,485	79,726
<b>EQUITY</b>			
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	<b>B10</b>	64,619	51,885
<b>TOTAL EQUITY</b>		91,485	79,726
<b>TOTAL LIABILITIES &amp; EQUITY</b>		103,824	102,811
NET ASSETS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY (SEN)			
		41.58	36.24

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**PRESTARIANG BERHAD (922260-K)**  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 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			
<b>At 1 January 2012</b>	22,000	20,044	-	(14,212)	38,854	66,686	-	<b>66,686</b>
Transaction with owners of the Company:-								
Dividends paid	-	-	-	-	(24,200)	(24,200)	-	<b>(24,200)</b>
Profit after taxation / Total comprehensive income	-	-	-	-	37,231	37,231	-	<b>37,231</b>
Change in ownership interest in a subsidiary that do not result in a loss of control:-								
Effect of change in stake	-	-	-	-	-	-	9	<b>9</b>
<b>At 31 December 2012/1 January 2013</b>	<b>22,000</b>	<b>20,044</b>	<b>-</b>	<b>(14,212)</b>	<b>51,885</b>	<b>79,717</b>	<b>9</b>	<b>79,726</b>
Transaction with owners of the Company:-								
Purchase of treasury shares	-	-	(975)	-	-	(975)	-	<b>(975)</b>
Dividends paid	-	-	-	-	(18,620)	(18,620)	-	<b>(18,620)</b>
Profit after taxation / Total comprehensive income	-	-	-	-	31,354	31,354	-	<b>31,354</b>
<b>At 30 September 2013</b>	<b>22,000</b>	<b>20,044</b>	<b>(975)</b>	<b>(14,212)</b>	<b>64,619</b>	<b>91,476</b>	<b>9</b>	<b>91,485</b>

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

	<b>Current Year To Date 30/9/2013 RM'000</b>	<b>Preceding Year To Date 30/9/2012 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before taxation	31,421	26,677
Adjustments for:		
Depreciation of property and equipment	778	662
Amortisation of development cost	348	348
Interest expenses	82	74
Interest income	(44)	(270)
Unrealised gain on foreign exchange	-	(191)
Fair value gain on short term investment	(140)	(191)
Operating profit before working capital changes	<u>32,445</u>	<u>27,109</u>
Operating profit before working capital changes:-		
Changes in inventories	1,063	267
Changes in trade and other receivables	(12,175)	(17,713)
Changes in trade and other payables	(10,435)	(447)
<b>CASH GENERATED FROM OPERATING ACTIVITIES</b>	<u>10,898</u>	<u>9,216</u>
Interest paid	(82)	(74)
Income tax paid	(236)	(996)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<u>10,580</u>	<u>8,146</u>
<b>CASH FLOWS FOR INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(1,230)	(1,438)
Interest received	44	270
Development costs paid	(110)	(922)
Purchase of short term investments	(25,000)	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(26,296)</u>	<u>(2,090)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of hire purchase obligation	(129)	(111)
Repayment of term loans	(144)	(201)
Payment of dividend	(18,620)	(17,600)
Acquisition of treasury shares by the Company	(975)	-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(19,868)</u>	<u>(17,912)</u>
Net decrease in cash and cash equivalents	(35,584)	(11,856)
Cash and cash equivalents at beginning of the financial period	<u>61,297</u>	<u>46,975</u>
<b>CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD</b>	<u>25,713</u>	<u>35,119</u>
<b>CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD COMPRISES THE FOLLOWING:-</b>		
Deposits with licensed banks	21,450	17,623
Cash and bank balances	4,263	17,496
	<u>25,713</u>	<u>35,119</u>

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