

**PRESTARIANG BERHAD (922260-K)**  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2013**

	Note	Individual Quarter		Cumulative Period	
		Current Year Quarter 31/12/2013 RM'000	Preceding Year Quarter 31/12/2012 RM'000	Current Year To Date 31/12/2013 RM'000	Preceding Year To Date 31/12/2012 RM'000
Revenue		30,412	24,232	119,383	110,106
Cost of sales		(13,649)	(10,359)	(52,212)	(58,203)
Gross profit		16,763	13,873	67,171	51,903
Other income		1,528	687	2,378	1,388
Administrative expenses		18,291	14,560	69,549	53,291
Other expenses		(6,889)	(4,300)	(25,503)	(14,803)
Finance costs		(512)	(254)	(1,639)	(1,672)
		(118)	(47)	(214)	(180)
Profit before taxation	<b>B5</b>	10,772	9,959	42,193	36,636
Income tax expense	<b>B6</b>	(42)	419	(109)	629
Profit after taxation		10,730	10,378	42,084	37,265
Other comprehensive income		-	-	-	-
<b>Total comprehensive income for the financial period</b>		<b>10,730</b>	<b>10,378</b>	<b>42,084</b>	<b>37,265</b>
<b>Profit after taxation attributable to:-</b>					
- Owners of the Company		10,738	10,378	42,092	37,265
- Non-controlling interest		(8)	-	(8)	-
		<b>10,730</b>	<b>10,378</b>	<b>42,084</b>	<b>37,265</b>
<b>Total comprehensive income attributable to:</b>					
- Owners of the Company		10,738	10,378	42,092	37,265
- Non-controlling interest		(8)	-	(8)	-
		<b>10,730</b>	<b>10,378</b>	<b>42,084</b>	<b>37,265</b>
<b>Earning Per Share (Sen)</b>					
- Basic	<b>B13</b>	4.88	4.72	19.13	16.94
- 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 31 DECEMBER 2013**

	Note	Unaudited As at 31/12/2013 RM'000	Audited As at 31/12/2012 RM'000
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property and equipment		11,568	10,852
Development costs		2,686	2,879
		14,254	13,731
<b>CURRENT ASSETS</b>			
Inventories		1,942	2,470
Trade receivables		25,216	21,259
Other receivables, deposits and prepayments		2,925	2,549
Short-term investments		26,034	1,271
Cash and bank balances		45,068	61,297
Tax recoverable		289	234
		101,474	89,080
<b>TOTAL ASSETS</b>		115,728	102,811
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables		8,257	12,577
Other payables and accruals		9,134	8,827
Borrowings	B8	293	310
Provision for taxation		-	38
		17,684	21,752
<b>NET CURRENT ASSETS</b>		83,790	67,328
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	B8	1,067	1,333
		1,067	1,333
<b>TOTAL LIABILITIES</b>		18,751	23,085
<b>NET ASSETS</b>		96,977	79,726
<b>EQUITY</b>			
Share capital		22,000	22,000
Share premium		21,530	20,044
Merger deficit		(14,212)	(14,212)
Non-controlling interest		1	9
Retained profits	B10	67,658	51,885
<b>TOTAL EQUITY</b>		96,977	79,726
<b>TOTAL LIABILITIES &amp; EQUITY</b>		115,728	102,811
NET ASSETS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY (SEN)			
		44.08	36.24

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**PRESTARIANG BERHAD (922260-K)**  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2013**

	←----- Attributable to equity holders of the Company ----->				-----> Distributable			
	Share Capital RM'000	Share Premium RM'000	Treasury shares RM'000	Merger Deficit RM'000	Retained Profits RM'000	Attributable to owner of the Company 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>
Disposal of treasury shares	-	1,486	975	-	-	2,461	-	<b>2,461</b>
Dividends paid	-	-	-	-	(26,319)	(26,319)	-	<b>(26,319)</b>
Profit after taxation / Total comprehensive income	-	-	-	-	42,092	42,092	(8)	<b>42,084</b>
<b>At 31 December 2013</b>	<b>22,000</b>	<b>21,530</b>	<b>-</b>	<b>(14,212)</b>	<b>67,658</b>	<b>96,976</b>	<b>1</b>	<b>96,977</b>

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**PRESTARIANG BERHAD (922260-K)**  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2013**

	<b>Current Year To Date 31/12/2013 RM'000</b>	<b>Preceding Year To Date 31/12/2012 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before taxation	42,193	36,636
Adjustments for:		
Amortisation of development cost	463	463
Depreciation of property and equipment	1,084	909
Fair value gain on short term-investment	(197)	(190)
Interest expense	108	105
Interest income	(486)	(627)
Loss on disposal of property and equipment	-	45
Unrealised gain on foreign exchange	(104)	63
Operating profit before working capital changes	<u>43,061</u>	<u>37,404</u>
Operating profit before working capital changes:-		
Changes in inventories	528	1,143
Changes in trade and other receivables	(4,333)	(365)
Changes in trade and other payables	(3,909)	4,505
<b>CASH GENERATED FROM OPERATING ACTIVITIES</b>	<u>35,347</u>	<u>42,687</u>
Interest paid	(108)	(105)
Income tax paid	(201)	(677)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<u>35,038</u>	<u>41,905</u>
<b>CASH FLOWS FOR INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(1,801)	(2,772)
Interest received	486	627
Proceed from disposal of property and equipment	-	291
Short term investment withdrawal	434	-
Development costs paid	(271)	(887)
Purchase of short term investments	(25,000)	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(26,152)</u>	<u>(2,741)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of hire purchase obligation	(196)	(510)
Repayment of term loan	(86)	(131)
Payment of dividends	(26,319)	(24,200)
Proceed from disposal of treasury shares by the Company	1,486	-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(25,115)</u>	<u>(24,841)</u>
Net (decrease) / increase in cash and cash equivalents	(16,229)	14,323
Cash and cash equivalents at beginning of the financial period	61,297	46,975
<b>CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD</b>	<u>45,068</u>	<u>61,298</u>
<b>CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD COMPRISES THE FOLLOWING:-</b>		
Deposits with licensed banks	16,029	32,942
Cash and bank balances	29,039	28,356
	<u>45,068</u>	<u>61,298</u>

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