

**GOLSTA SYNERGY BERHAD**  
(Company no: 484964-H)

**Unaudited Condensed Consolidated Statements of Comprehensive Income**  
**For the Third Quarter Ended 30 September 2013**

	<b>3 Months Ended</b>		<b>9 Months Ended</b>	
	<b>30-09-13</b>	<b>30-09-12</b>	<b>30-09-13</b>	<b>30-09-12</b>
	<b>RM '000</b>	<b>RM '000</b>	<b>RM '000</b>	<b>RM '000</b>
Revenue	8,879	6,822	27,878	29,797
Cost of sales	(5,950)	(4,964)	(20,904)	(22,815)
<b>Gross Profit</b>	<b>2,929</b>	<b>1,858</b>	<b>6,974</b>	<b>6,982</b>
Other operating income	61	67	190	329
Administrative and general expenses	(4,237)	(2,661)	(10,189)	(5,043)
Sales and marketing expenses	(190)	(781)	(413)	(1,944)
Forex (loss)/gain (realised)	(9)	(82)	124	(46)
Forex loss (unrealised)	(140)	(118)	(124)	(387)
<b>Loss from operations</b>	<b>(1,586)</b>	<b>(1,717)</b>	<b>(3,438)</b>	<b>(109)</b>
Finance income/(cost)	44	(73)	30	(283)
<b>Loss before tax</b>	<b>(1,542)</b>	<b>(1,790)</b>	<b>(3,408)</b>	<b>(392)</b>
Tax (expense)/income	(1)	43	(168)	(887)
<b>Loss after tax</b>	<b>(1,543)</b>	<b>(1,747)</b>	<b>(3,576)</b>	<b>(1,279)</b>
<b>Loss for the period</b>	<b>(1,543)</b>	<b>(1,747)</b>	<b>(3,576)</b>	<b>(1,279)</b>
<b>Attributable to:</b>				
Owners of the parent	(1,609)	(1,677)	(3,665)	(933)
Non-controlling interests	66	(70)	89	(346)
	<b>(1,543)</b>	<b>(1,747)</b>	<b>(3,576)</b>	<b>(1,279)</b>
<b>Earnings per share attributable to equity holders of the parent:</b>				
- basic	(3.64)	(3.99)	(8.29)	(2.22)
- diluted	N/A	N/A	N/A	N/A

*The above condensed consolidated statements of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.*

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**For the Third Quarter Ended 30 September 2013**

	<u>3 Months Ended</u>		<u>9 Months Ended</u>	
	<u>30-09-13</u>	<u>30-09-12</u>	<u>30-09-13</u>	<u>30-09-12</u>
	<u>RM '000</u>	<u>RM '000</u>	<u>RM '000</u>	<u>RM '000</u>
Loss for the period	(1,543)	(1,747)	(3,576)	(1,279)
Deferred tax recognised in equity	-	15	-	15
Currency translation differences arising from consolidation	-	(990)	-	(1,274)
<b>Total comprehensive income</b>	<b>(1,543)</b>	<b>(2,722)</b>	<b>(3,576)</b>	<b>(2,538)</b>
<b>Total comprehensive income attributable to:</b>				
Owners of the parent	(1,609)	(2,652)	(3,665)	(2,192)
Non-controlling interests	66	(70)	89	(346)
	<b>(1,543)</b>	<b>(2,722)</b>	<b>(3,576)</b>	<b>(2,538)</b>

*The above condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.*

**GOLSTA SYNERGY BERHAD (484964-H)**  
**(Incorporated in Malaysia)**

**Unaudited Condensed Consolidated Statements of Financial Position**  
**For the Third Quarter Ended 30 September 2013**

	<b>AS AT</b> <b>30-09-13</b> <b>RM' 000</b> Unaudited	<b>AS AT</b> <b>31-12-12</b> <b>RM' 000</b> Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	20,269	20,400
Biological assets	-	-
Investment property	43,690	6,127
Prepaid land lease payments	-	-
	-	-
<b>Total non-current assets</b>	<u>63,959</u>	<u>26,527</u>
<b>Current assets</b>		
Inventories	4,564	9,031
Trade receivables	9,603	13,129
Other receivables, deposits and prepayments	5,358	8,107
Tax recoverable	487	342
Cash and bank balances	14,873	17,012
<b>Total current assets</b>	<u>34,885</u>	<u>47,621</u>
<b>TOTAL ASSETS</b>	<u>98,844</u>	<u>74,148</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the parent</b>		
Share capital	46,200	42,000
Share premium	12,897	11,175
Other Reserve	2,609	2,609
Accumulated losses	(8,070)	(4,405)
	<u>53,636</u>	<u>51,379</u>
<b>Non-controlling interests</b>	1,966	-
<b>Total equity</b>	<u>55,602</u>	<u>51,379</u>
<b>Non-current liabilities</b>		
Deferred tax liabilities	3,048	3,010
Long term borrowings	673	825
<b>Total non-current liabilities</b>	<u>3,721</u>	<u>3,835</u>
<b>Current liabilities</b>		
Trade payables	5,309	2,510
Other payables and accruals	33,876	10,084
Short term borrowings	201	6,144
Taxation	135	196
<b>Total current liabilities</b>	<u>39,521</u>	<u>18,934</u>
<b>Total liabilities</b>	<u>43,242</u>	<u>22,769</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>98,844</u>	<u>74,148</u>
	-	-
Net assets per share attributable to equity holders of the Company (RM)	<u>1.16</u>	<u>1.22</u>

*The above condensed consolidated statements of financial position should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.*

**GOLSTA SYNERGY BERHAD (484964-H)**  
**(Incorporated in Malaysia)**

**Unaudited Condensed Consolidation Statements of Changes in Equity**  
**For the Third Quarter Ended 30 September 2013**

RM'000	Attributable to owners of parent					Total RM'000	Non-controlling interests RM'000	Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Asset Revaluation Reserves RM'000	Foreign Exchange Reserves RM'000	Accumulated losses RM'000			
<b>As at 1 Jan 2012</b>	42,000	11,175	2,657	408	(1,496)	54,744	218	54,962
The comprehensive income for the period	-	-	-	-	(918)	(918)	(346)	(1,264)
Others comprehensive income for the period	-	-	(48)	(1,274)	48	(1,274)	-	(1,274)
Dividend paid during the year	-	-	-	-	(477)	(477)	-	(477)
<b>As at 30 September 2012</b>	<b>42,000</b>	<b>11,175</b>	<b>2,609</b>	<b>(866)</b>	<b>(2,843)</b>	<b>52,075</b>	<b>(128)</b>	<b>51,947</b>
<b>As at 1 Jan 2013</b>	42,000	11,175	2,609	-	(4,405)	51,379	-	51,379
The comprehensive income for the period	-	-	-	-	(3,665)	(3,665)	89	(3,576)
Others comprehensive income/(loss) for the period	-	-	-	-	-	-	1,877	1,877
Issuance of share	4,200	1,722	-	-	-	5,922	-	5,922
<b>As at 30 September 2013</b>	<b>46,200</b>	<b>12,897</b>	<b>2,609</b>	<b>-</b>	<b>(8,070)</b>	<b>53,636</b>	<b>1,966</b>	<b>55,602</b>

*The above condensed consolidated statements of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.*

**GOLSTA SYNERGY BERHAD (484964-H)**  
(Incorporated in Malaysia)

**Unaudited Condensed Consolidated Statement of Cash Flow**  
**For the Third Quarter Ended 30 September 2013**

	<b>9 Months Ended</b>	
	<b>30-09-13</b>	<b>30-09-12</b>
	<b>RM' 000</b>	<b>RM' 000</b>
<b>Loss before tax</b>	<b>(3,408)</b>	<b>(392)</b>
<b><u>Adjustments for :</u></b>		
Amortisation of land use rights	-	27
Amortisation of biological assets	-	612
Bad debts written off/(recovered)	189	(38)
Impairment of biological assets	-	830
Property, plant and equipment written off	-	910
Depreciation of property, plant and equipment	551	889
Gain On Disposal PPE	-	(29)
Impairment loss on trade receivables	3,813	-
Unrealised loss/(gain) on foreign exchange	123	(387)
Interest expenses	83	373
Interest Income	(103)	(89)
<b>Total adjustment</b>	<b>4,656</b>	<b>3,098</b>
<b>Operating cash flow before changes</b>	<b>1,248</b>	<b>2,706</b>
<b><u>Changes in working capital</u></b>		
Decrease in inventories	4,467	3,939
Decrease /(Increase) in receivables	1,738	(12,427)
Increase in payables	26,591	6,734
<b>Total changes in working capital</b>	<b>32,796</b>	<b>(1,754)</b>
<b>Cash flow from operations</b>	<b>34,044</b>	<b>952</b>
Interest paid	(83)	(373)
Tax paid	(336)	(483)
Tax refund	-	155
<b>Net cash flows from operating activities</b>	<b>33,625</b>	<b>251</b>
<b><u>Investing activities</u></b>		
Interest received	103	89
Net inflow on acquisition of subsidiary	1,877	-
Proceeds from disposal of property, plant and equipment	-	206
Purchases of property, plant and equipment	(420)	(188)
Issuance of ordinary shares	5,922	-
Purchases of investment properties	(37,563)	-
Purchases of prepaid land lease payment	-	(13)
<b>Net cash flows (used in)/from investing activities</b>	<b>(30,081)</b>	<b>94</b>
<b><u>Financing activities</u></b>		
Repayment of finance leases	(144)	(140)
Repayment of loans and borrowing	(2,451)	(442)
Dividends paid on ordinary shares	-	(477)
<b>Net cash flows used in financing activities</b>	<b>(2,595)</b>	<b>(1,059)</b>
Net increase/(decrease) in cash and cash equivalents	949	(714)
Effect of exchange rate changes	412	366
Cash and cash equivalents at beginning of year	13,512	4,710
	<b>14,873</b>	<b>4,362</b>
<b><u>Composition of cash and cash equivalents:</u></b>		
Cash and bank balances	14,873	7,998
Bank overdrafts	-	(3,636)
<b>Cash and cash equivalents at end of period</b>	<b>14,873</b>	<b>4,362</b>

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