

**PRESTARIANG BERHAD (922260-K)**  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE SECOND QUARTER ENDED 30 JUNE 2014**

	Note	Individual Quarter		Cumulative Period	
		Current Year Quarter 30/6/2014 RM'000	Preceding Year Quarter 30/6/2013 RM'000	Current Year To Date 30/6/2014 RM'000	Preceding Year To Date 30/6/2013 RM'000
Revenue		29,047	27,244	49,640	53,441
Cost of sales		(18,013)	(11,166)	(26,610)	(22,431)
Gross profit		11,034	16,078	23,030	31,010
Other income		748	575	1,083	609
Administrative expenses		11,782	16,653	24,113	31,619
Other expenses		(4,305)	(6,183)	(9,627)	(11,766)
Finance costs		(23)	(68)	(33)	(81)
Profit before taxation	<b>B5</b>	7,041	10,020	13,443	19,022
Income tax expense	<b>B6</b>	-	-	-	-
Profit after taxation		7,041	10,020	13,443	19,022
Other comprehensive income		-	-	-	-
<b>Total comprehensive income for the financial period</b>		<b>7,041</b>	<b>10,020</b>	<b>13,443</b>	<b>19,022</b>
<b>Profit after taxation attributable to:-</b>					
- Owners of the Company		7,041	10,020	13,443	19,022
- Non-controlling interest		-	-	-	-
		<b>7,041</b>	<b>10,020</b>	<b>13,443</b>	<b>19,022</b>
<b>Total comprehensive income attributable to:</b>					
- Owners of the Company		7,041	10,020	13,443	19,022
- Non-controlling interest		-	-	-	-
		<b>7,041</b>	<b>10,020</b>	<b>13,443</b>	<b>19,022</b>
<b>Earnings Per Share attributable to owners of the Company (Sen)</b>					
- Basic <sup>1</sup>	<b>B13</b>	1.60	2.28	3.06	4.32
- Diluted		N/A	N/A	N/A	N/A

<sup>1</sup> The preceding year's earnings per share attributable to owners of the Company has been adjusted to effect the Bonus Issue of 220,000,000 new ordinary shares in order to be comparable to current year's earnings per share.

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 2013 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 2014**

	Note	Unaudited As at 30/6/2014 RM'000	Audited As at 31/12/2013 RM'000
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property and equipment		14,016	11,568
Development costs		2,816	2,687
		16,832	14,255
<b>CURRENT ASSETS</b>			
Inventories		2,379	1,941
Trade receivables		34,444	26,853
Other receivables, deposits and prepayments		6,527	2,568
Short-term investments		30,034	26,397
Cash and bank balances		30,974	45,132
Tax recoverable		332	327
		104,690	103,218
<b>TOTAL ASSETS</b>		121,522	117,473
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables		18,760	7,750
Other payables and accruals		3,262	11,377
Borrowings	<b>B8</b>	365	328
Provision for taxation		38	38
		22,425	19,493
<b>NET CURRENT ASSETS</b>		82,265	83,725
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	<b>B8</b>	807	1,033
		807	1,033
<b>TOTAL LIABILITIES</b>		23,232	20,526
<b>NET ASSETS</b>		98,290	96,947
<b>EQUITY</b>			
The abc Share capital		44,000	22,000
Share premium		3,412	21,531
Merger deficit		(14,212)	(14,212)
Non-controlling interest		1	1
Retained profits	<b>B10</b>	65,089	67,627
<b>TOTAL EQUITY</b>		98,290	96,947
<b>TOTAL LIABILITIES &amp; EQUITY</b>		121,522	117,473

NET ASSETS PER SHARE ATTRIBUTABLE TO  
ORDINARY EQUITY HOLDERS OF THE COMPANY (SEN)

22.34                      22.03<sup>1</sup>

<sup>1</sup> The preceding year's net assets per share has been adjusted to effect the Bonus Issue of 220,000,000 new ordinary shares in order to be comparable to current year's net assets per share.

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**PRESTARIANG BERHAD (922260-K)  
FOR THE SECOND QUARTER ENDED 30 JUNE 2014**

	←----- Attributable to equity holders of the Company ----->							
	<----- Non-distributable ----->				Distributable			
	Share Capital RM'000	Share Premium RM'000	Treasury shares RM'000	Merger Deficit RM'000	Retained Profits RM'000	Attributable to owners of the Company RM'000	Non- controlling Interest RM'000	Total Equity RM'000
<b>At 1 January 2013</b>	22,000	20,044	-	(14,212)	51,885	79,717	9	<b>79,726</b>
Transaction with owners of the Company:-								
Purchase of treasury shares	-	-	(975)	-	-	(975)	-	<b>(975)</b>
Disposal of treasury shares	-	1,487	975	-	-	2,462	-	<b>2,462</b>
Dividends paid	-	-	-	-	(26,319)	(26,319)	-	<b>(26,319)</b>
Profit after taxation / Total comprehensive income	-	-	-	-	42,061	42,061	(8)	<b>42,053</b>
<b>At 31 December 2013/1 January 2014</b>	<b>22,000</b>	<b>21,531</b>	<b>-</b>	<b>(14,212)</b>	<b>67,627</b>	<b>96,946</b>	<b>1</b>	<b>96,947</b>
Transaction with owners of the Company:-								
Shares issuance	22,000	(18,119)	-	-	(3,881)	-	-	<b>-</b>
Dividends paid	-	-	-	-	(12,100)	(12,100)	-	<b>(12,100)</b>
Profit after taxation / Total comprehensive income	-	-	-	-	13,443	13,443	-	<b>13,443</b>
<b>At 30 June 2014</b>	<b>44,000</b>	<b>3,412</b>	<b>-</b>	<b>(14,212)</b>	<b>65,089</b>	<b>98,289</b>	<b>1</b>	<b>98,290</b>

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**PRESTARIANG BERHAD (922260-K)**  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**FOR THE SECOND QUARTER ENDED 30 JUNE 2014**

	<b>Current Year To Date 30/6/2014 RM'000</b>	<b>Preceding Year To Date 30/6/2013 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before taxation	13,443	19,022
Adjustments for:		
Amortisation of development cost	39	232
Depreciation of property and equipment	721	517
Dividend income	(2)	-
Gain on foreign exchange	(157)	-
Interest expense	8	67
Interest income	(26)	(42)
Operating profit before working capital changes	<u>14,026</u>	<u>19,796</u>
Operating profit before working capital changes:-		
Changes in inventories	(437)	(6,026)
Changes in trade and other receivables	(11,187)	2,887
Changes in trade and other payables	3,089	(3,376)
<b>CASH GENERATED FROM OPERATING ACTIVITIES</b>	<u>5,491</u>	<u>13,281</u>
Interest paid	(8)	(67)
Income tax paid	(43)	(169)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<u>5,440</u>	<u>13,045</u>
<b>CASH FLOWS FOR INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(3,169)	(1,244)
Dividend received	2	-
Interest received	26	42
Development costs paid	(169)	(110)
Purchase of short term investments	(4,000)	(25,000)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(7,310)</u>	<u>(26,312)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
The : Repayment of hire purchase obligation	(74)	(96)
Repayment of term loan	(114)	(86)
Payment of dividend	(12,100)	(12,048)
Acquisition of treasury shares by the Company	-	(975)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(12,288)</u>	<u>(13,205)</u>
Net decrease in cash and cash equivalents	(14,158)	(26,472)
Cash and cash equivalents at beginning of the financial period	45,132	61,297
<b>CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD</b>	<u>30,974</u>	<u>34,825</u>
<b>CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD COMPRISES THE FOLLOWING:-</b>		
Cash and bank balances	7,032	23,048
Deposits with licensed banks	26,861	19,609
	<u>33,893</u>	<u>42,657</u>
Less: Deposits pledged with licensed banks	(2,919)	(7,832)
	<u>30,974</u>	<u>34,825</u>

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