

PRESTARIANG BERHAD (922260-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2011

	Note	Individual Quarter		Cumulative Period	
		Current Year	Preceding Year	Current Year	Preceding Year
		Quarter 31 Dec 2011 RM'000	Quarter (1) 31 Dec 2010 RM'000	To Date 31 Dec 2011 RM'000	To Date (1) 31 Dec 2010 RM'000
Revenue		32,628	N/A	111,751	N/A
Cost of sales		(17,789)	N/A	(64,006)	N/A
Gross profit		14,839	N/A	47,745	N/A
Other income		248	N/A	1,159	N/A
Administrative expenses		15,087	N/A	48,904	N/A
Other expenses		(3,367)	N/A	(12,535)	N/A
Finance costs		(232)	N/A	(1,437)	N/A
		(132)	N/A	(520)	N/A
Profit before taxation	B5	11,356	N/A	34,412	N/A
Income tax expense	B6	(801)	N/A	(801)	N/A
Profit after taxation		10,555	N/A	33,611	N/A
Other comprehensive income		-	N/A	-	N/A
Total comprehensive income for the financial period		10,555	N/A	33,611	N/A
Total comprehensive income attributable to:					
- Equity holders of the Company		10,555	N/A	33,611	N/A
- Non-controlling interest		-	N/A	-	N/A
Total comprehensive income for the financial period		10,555	N/A	33,611	N/A
Earning Per Share (Sen)					
- Basic (3)	B12	4.80	N/A	26.81	N/A
- Diluted		N/A	N/A	N/A	N/A

Notes:

N/A Not applicable.

- (1) No comparative figure are available for the preceeding period/year as this is the fourth quarterly report to Bursa Malaysia Securities Berhad ("Bursa Securities") in compliance with the Listing Requirement of Bursa Securities.
- (2) The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the financial year ended 31 December 2010 as disclosed in the Prospectus of the Company dated 28 June 2011 and the accompanying notes attached to this interim financial statement.
- (3) Based on the weighted average number of shares in issued for the financial period/year.

PRESTARIANG BERHAD (922260-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 31 DECEMBER 2011

	Note	Unaudited As at 31 Dec 2011 RM'000	Unaudited As at 31 Dec 2010 (1) RM'000
ASSETS			
NON-CURRENT ASSETS			
Property and equipment		9,325	N/A
Development costs		2,405	N/A
		11,730	N/A
CURRENT ASSETS			
Inventories		3,614	N/A
Trade receivables		22,410	N/A
Other receivables, deposits and prepayments		1,402	N/A
Short-term investments		1,081	N/A
Cash and bank balances		46,975	N/A
		75,482	N/A
TOTAL ASSETS		87,212	N/A
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade payables		14,875	N/A
Other payables and accruals		2,288	N/A
Borrowings	B8	381	N/A
Provision for taxation		1,110	N/A
		18,654	N/A
NET CURRENT ASSETS		56,828	N/A
NON-CURRENT LIABILITIES			
Borrowings	B8	1,903	N/A
		1,903	N/A
TOTAL LIABILITIES		20,557	N/A
NET ASSETS		66,655	N/A
EQUITY			
Share capital		22,000	N/A
Share premium		20,044	N/A
Merger deficit		(14,212)	N/A
Retained profits	B10	38,823	N/A
TOTAL EQUITY		66,655	N/A
TOTAL LIABILITIES & EQUITY		87,212	N/A
NET ASSETS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY (SEN) (2)		30.30	N/A

Notes:

N/A Not applicable.

- (1) No comparative figure are available for the preceeding period/year as this is the fourth quarterly report to Bursa Malaysia Securities Berhad ("Bursa Securities") in compliance with the Listing Requirement of Bursa Securities.
- (2) Based on the issued share capital of 220,000,000 shares of RM0.10 each after completion of the Initial Public Offering (as detailed out in Note B7(iii)).
- (3) The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the financial year ended 31 December 2010 as disclosed in the Prospectus of the Company dated 28 June 2011 and the accompanying notes attached to this interim financial statements.

PRESTARIANG BERHAD (922260-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2011

←—Attributable to equity holders of the Company —→
 <-----Non-distributable-----> Distributable

	Share Capital RM'000	Share Premium RM'000	Merger Deficit RM'000	Retained Profits RM'000	Total Equity RM'000
At 1 January 2011	19,475	1,737	(14,212)	22,012	29,012
Public issue	2,200	17,600	-	-	19,800
Listing expenses	-	(968)	-	-	(968)
Dividends paid	-	-	-	(16,800)	(16,800)
Share issue pursuant to conversion of RCPS	325	1,675	-	-	2,000
Total transaction with owner of the Company	2,525	18,307	-	(16,800)	4,032
Total comprehensive income for the financial year	-	-	-	33,611	33,611
Total other comprehensive income for the financial year	-	-	-	-	-
Profit after taxation for the financial year	-	-	-	33,611	33,611
At 31 December 2011	22,000	20,044	(14,212)	38,823	66,655

Notes:

- (1) No comparative figures are available for the preceeding period/year as this is the fourth quarterly report to Bursa Malaysia Securities Berhad ("Bursa Securities") in compliance with the Listing Requirements of Bursa Securities.
- (2) The Unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the financial year ended 31 December 2010 as disclosed in the Prospectus of the Company dated 28 June 2011 and the accompanying notes attached to this interim financial statement.

PRESTARIANG BERHAD (922260-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2011

	Current year To Date 31 Dec 2011 RM'000	Preceeding Year To Date (1) 31 Dec 2010 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	34,412	N/A
Adjustments for:		
Depreciation of property and equipment	860	N/A
Amortisation of development cost	425	N/A
Interest expenses	218	N/A
Interest income	(411)	N/A
Dividend income	(4)	N/A
Written off development cost	98	N/A
Unrealised gain on foreign exchange	(108)	N/A
Fair value gain on short term investment	(26)	N/A
Listing expenses	1,048	N/A
Loss on disposal of property and equipment	32	N/A
Operating profit before working capital changes	<u>36,544</u>	<u>N/A</u>
Operating profit before working capital changes:-		
Changes in inventories	(2,065)	N/A
Changes in trade and other receivables	(17,307)	N/A
Changes in trade and other payables	9,562	N/A
CASH GENERATED FROM OPERATING ACTIVITIES	<u>26,734</u>	<u>N/A</u>
Interest paid	(218)	N/A
Income tax paid	(45)	N/A
NET CASH GENERATED FROM OPERATING ACTIVITIES	<u>26,471</u>	<u>N/A</u>
CASH FLOWS FOR INVESTING ACTIVITIES		
Purchase of property and equipment	(2,763)	N/A
Dividend received	4	N/A
Interest received	411	N/A
Proceed from disposal of property, plant and equipment	200	N/A
Development costs paid	(1,543)	N/A
NET CASH USED IN INVESTING ACTIVITIES	<u>(3,691)</u>	<u>N/A</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceed from issuance of shares	19,800	N/A
Payment of listing expenses	(2,016)	N/A
Drawdown of term loan	343	N/A
Repayment of hire purchase obligation	(383)	N/A
Repayment of term loans	(1,849)	N/A
Payment of dividends	(16,800)	N/A
NET CASH GENERATED FROM FINANCING ACTIVITIES	<u>(905)</u>	<u>N/A</u>
Net increase in cash and cash equivalents	21,875	N/A
Cash and cash equivalents at beginning of the financial period	25,100	N/A
CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD	<u>46,975</u>	<u>N/A</u>
CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD COMPRISES THE FOLLOWING:-		
Deposits with licensed banks	12,715	N/A
Cash and bank balances	34,260	N/A
	<u>46,975</u>	<u>N/A</u>

Notes:

N/A Not applicable.

- (1) No comparative figure are available for the preceeding period/year as this is the fourth quarterly report to Bursa Malaysia Securities Berhad ("Bursa Securities") in compliance with the Listing Requirement of Bursa Securities.
- (2) The Unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the financial year ended 31 December 2010 as disclosed in the Prospectus of the Company dated 28 June 2011 and the accompanying notes attached to this interim financial statement.