

**PRESTARIANG BERHAD (922260-K)**  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2014**

	Note	Individual Quarter		Cumulative Period	
		Current Year Quarter 31/12/2014 RM'000	Preceding Year Quarter 31/12/2013 RM'000	Current Year To Date 31/12/2014 RM'000	Preceding Year To Date 31/12/2013 RM'000
Revenue		12,364	30,412	78,854	119,383
Cost of sales		(5,919)	(13,649)	(40,229)	(52,212)
Gross profit		6,445	16,763	38,625	67,171
Other income		929	1,528	3,091	2,378
		7,374	18,291	41,716	69,549
Administrative expenses		(4,678)	(6,889)	(18,970)	(25,503)
Other expenses		(746)	(512)	(2,199)	(1,639)
Finance costs		(123)	(118)	(169)	(214)
Profit before taxation	<b>B5</b>	1,827	10,772	20,378	42,193
Income tax expense	<b>B6</b>	-	(42)	(76)	(109)
Profit after taxation		1,827	10,730	20,302	42,084
Other comprehensive income		-	-	-	-
<b>Total comprehensive income for the financial period</b>		<b>1,827</b>	<b>10,730</b>	<b>20,302</b>	<b>42,084</b>
<b>Profit after taxation attributable to:-</b>					
- Owners of the Company		1,827	10,738	20,302	42,092
- Non-controlling interest		-	(8)	-	(8)
		1,827	10,730	20,302	42,084
<b>Total comprehensive income attributable to:</b>					
- Owners of the Company		1,827	10,738	20,302	42,092
- Non-controlling interest		-	(8)	-	(8)
		1,827	10,730	20,302	42,084
<b>Earnings Per Share attributable to owners of the Company (Sen)</b>					
- Basic <sup>1</sup>	<b>B13</b>	0.38	2.22	4.19	8.70
- 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 and Private Placement of 44,000,000 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 31 DECEMBER 2014**

	Note	Unaudited As at 31/12/2014 RM'000	Audited As at 31/12/2013 RM'000
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property and equipment		13,135	11,568
Development costs		3,383	2,687
		16,518	14,255
<b>CURRENT ASSETS</b>			
Inventories		1,012	1,941
Trade receivables		18,492	26,853
Amount owing by contract customers		3,999	-
Other receivables, deposits and prepayments		1,771	2,568
Short-term investments		117,775	26,397
Cash and bank balances		19,733	45,132
Tax recoverable		332	327
		163,114	103,218
<b>TOTAL ASSETS</b>		179,632	117,473
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables		5,223	7,750
Other payables and accruals		4,331	11,377
Borrowings	B8	274	328
Provision for taxation		-	38
		9,828	19,493
<b>NET CURRENT ASSETS</b>		153,286	83,725
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	B8	763	1,033
		763	1,033
<b>TOTAL LIABILITIES</b>		10,591	20,526
<b>NET ASSETS</b>		169,041	96,947
<b>EQUITY</b>			
Share capital		48,400	22,000
Share premium		74,712	21,531
Merger deficit		(14,212)	(14,212)
Non-controlling interest		-	1
Retained profits	B10	60,141	67,627
<b>TOTAL EQUITY</b>		169,041	96,947
<b>TOTAL LIABILITIES &amp; EQUITY</b>		179,632	117,473

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

34.93                      20.03<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 and Private Placement of 44,000,000 new ordinary shares in order to be comparable to current year's net assets per share.

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**PRESTARIANG BERHAD (922260-K)**  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2014**

	←----- Attributable to equity holders of the Company ----->					Attributable to owners 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 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	26,400	53,181	-	-	(3,878)	75,703	-	<b>75,703</b>
Dividends paid	-	-	-	-	(23,910)	(23,910)	-	<b>(23,910)</b>
Profit after taxation / Total comprehensive income	-	-	-	-	20,302	20,302	(1)	<b>20,301</b>
<b>At 31 December 2014</b>	<b>48,400</b>	<b>74,712</b>	<b>-</b>	<b>(14,212)</b>	<b>60,141</b>	<b>169,041</b>	<b>-</b>	<b>169,041</b>

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 CASH FLOWS**  
**FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2014**

	<b>Current Year To Date 31/12/2014 RM'000</b>	<b>Preceding Year To Date 31/12/2013 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before taxation	20,378	42,193
Adjustments for:		
Amortisation of development cost	39	463
Depreciation of property and equipment	1,616	1,084
Unrealised gain on foreign exchange	(225)	(104)
Interest expense	70	108
Interest income	(420)	(486)
Fair value gain on short term investment	(889)	(197)
Operating profit before working capital changes	<u>20,569</u>	<u>43,061</u>
Operating profit before working capital changes:-		
Changes in inventories	930	528
Changes in trade and other receivables	1,533	(4,333)
Amount owing by contract customers	3,999	-
Changes in trade and other payables	(9,537)	(3,909)
<b>CASH GENERATED FROM OPERATING ACTIVITIES</b>	<u>17,494</u>	<u>35,347</u>
Interest paid	(70)	(108)
Income tax refund	(210)	(201)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<u>17,214</u>	<u>35,038</u>
<b>CASH FLOWS FOR INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(3,572)	(1,801)
Interest received	420	486
Short term investment withdrawal	-	434
Development costs paid	(517)	(271)
Purchase of short term investments	(90,355)	(25,000)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(94,024)</u>	<u>(26,152)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of hire purchase obligation	(201)	(196)
Repayment of term loan	(178)	(86)
Payment of dividend	(23,910)	(26,319)
Proceed from disposal of treasury shares of the Company	-	1,486
Share issuance	75,700	-
<b>NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES</b>	<u>51,411</u>	<u>(25,115)</u>
Net decrease in cash and cash equivalents	(25,399)	(16,229)
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>19,733</u>	<u>45,068</u>
<b>CASH AND CASH EQUIVALENT AT END OF THE FINANCIAL PERIOD COMPRISES THE FOLLOWING:-</b>		
Cash and bank balances	4,231	29,039
Deposits with licensed banks	15,502	16,029
	<u>19,733</u>	<u>45,068</u>
Less: Deposits pledged with licensed banks	(2,587)	(7,832)
	<u>17,146</u>	<u>37,236</u>

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.