

Unaudited Condensed Consolidated Statement of Comprehensive Income
For the 3rd financial quarter ended 30 September 2013

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30/09/2013 RM'000	Preceding Year Corresponding Quarter 30/09/2012 RM'000	Current Year To Date 30/09/2013 RM'000	Preceding Year Corresponding Period 30/09/2012 RM'000
Revenue	148,148	144,262	450,062	429,978
Cost of sales	(133,333)	(130,722)	(400,779)	(392,310)
Gross profit	14,815	13,540	49,283	37,668
Other operating income	1,014	909	4,648	4,686
Operating expenses	(9,352)	(8,774)	(28,671)	(26,474)
Profit from operations	6,477	5,675	25,260	15,880
Finance costs	(3,430)	(3,236)	(10,101)	(9,387)
Interest income	66	60	182	148
Share of results of associate	213	288	483	489
Profit before taxation	3,326	2,787	15,824	7,130
Tax expenses	(662)	(534)	(3,619)	(1,621)
Profit for the period	2,664	2,253	12,205	5,509
Other comprehensive income, net of tax				
Foreign currency translation differences for foreign operation	513	(630)	852	(467)
Other comprehensive income for the period, net of tax	513	(630)	852	(467)
Total comprehensive income for the period	3,177	1,623	13,057	5,042

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30/09/2013 RM'000	Preceding Year Corresponding Quarter 30/09/2012 RM'000	Current Year To Date 30/09/2013 RM'000	Preceding Year Corresponding Period 30/09/2012 RM'000
Profit attributable to:				
Owners of the company	2,130	2,484	9,419	5,014
Non-controlling interest	534	(231)	2,786	495
Profit for the period	2,664	2,253	12,205	5,509
Total comprehensive income attributable to:				
Owners of the company	2,643	1,854	10,271	4,547
Non-controlling interest	534	(231)	2,786	495
Total comprehensive income for the period	3,177	1,623	13,057	5,042
Earnings per share (sen)				
Basic	1.22	1.43	5.41	2.88
Diluted	N/A	N/A	N/A	N/A

(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.)

Unaudited Condensed Consolidated Statement of Financial Position as at 30 September 2013

	As at 30/09/2013 RM'000	As at 31/12/2012 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	155,748	161,636
Investment properties	4,821	4,822
Intangible assets	1,808	1,852
Investments in associates	41,074	40,591
Deferred tax assets	1,306	2,150
	204,757	211,051
Current assets		
Inventories	164,712	148,841
Trade receivables	149,862	158,326
Other receivables	14,444	10,835
Derivative assets	34	21
Tax Recoverable	1,258	1,210
Cash and cash equivalent	22,994	17,799
	353,304	337,032
Non-current asset held for sale	-	-
	558,061	548,083
TOTAL ASSETS		
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	90,490	90,490
Reserves	106,524	97,297
Treasury shares	(5,854)	(5,854)
	191,160	181,933
Non-controlling interest	57,879	56,168
Total equity	249,039	238,101
Non-current liabilities		
Hire purchase liabilities	4,012	3,827
Bank borrowings	22,936	26,950
Deferred taxation	4,919	4,903
	31,867	35,680
Current liabilities		
Trade payables	25,472	33,765
Other payables	12,271	13,324
Derivative liabilities	34	25
Hire purchase liabilities	1,711	1,670
Bank borrowings	236,090	225,312
Taxation	1,577	206
	277,155	274,302
Total liabilities	309,022	309,982
TOTAL EQUITY AND LIABILITIES	558,061	548,083
Net assets per share attributable to ordinary equity holders of the parent (RM)	1.10	1.05

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.)

PRESTAR RESOURCES BHD (123066-A)

**Unaudited Condensed Consolidated Statement of Changes in Equity
For the 3rd financial quarter ended 30 September 2013**

	Attributable to Equity Holders of the Parent						Non-controlling Interest RM'000	Total Equity RM'000
	Share Capital	Share Premium	Translation Reserves	Treasury Shares	Retained profits	Total		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000		
At 1 January 2012	90,490	1,687	(72)	(5,854)	90,185	176,436	55,815	232,251
Total comprehensive income	-	-	(467)	-	5,014	4,547	495	5,042
Dividend paid	-	-	-	-	(1,741)	(1,741)	(1,270)	(3,011)
At 30 September 2012	90,490	1,687	(539)	(5,854)	93,458	179,242	55,040	234,282
At 1 January 2013	90,490	1,687	(535)	(5,854)	96,145	181,933	56,168	238,101
Total comprehensive income	-	-	852	-	9,419	10,271	2,786	13,057
Dividend paid	-	-	-	-	(1,044)	(1,044)	(1,075)	(2,119)
At 30 September 2013	90,490	1,687	317	(5,854)	104,520	191,160	57,879	249,039

(The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.)

**Unaudited Condensed Consolidated Statement of Cash Flow
For the 3rd financial quarter ended 30 September 2013**

	30/09/2013 RM'000	30/09/2012 RM'000
Profit before taxation	15,824	7,130
Adjustments for :-		
Non-cash items	13,881	7,646
Non-operating items	9,919	9,240
Operating profit before working capital changes	39,624	24,016
Net change in current assets	(13,358)	(35,683)
Net change in current liabilities	(9,508)	10,115
Tax paid	(1,436)	(2,405)
Net cash generated from / (used in) operating activities	15,322	(3,957)
Investing activities		
Interest received	182	148
Dividend received	-	191
Fixed deposits pledged	(606)	946
Proceeds from disposal of quoted shares	-	-
Proceeds from disposal of PPE and investment property	144	562
Purchase of PPE and investment property	(3,471)	(8,626)
Net cash inflow / (outflow) from investing activities	(3,751)	(6,779)
Financing activities		
Interest paid	(10,101)	(9,387)
Proceeds from / (Repayment of) borrowings	5,707	22,652
Dividend paid to equity holders	(1,044)	(1,741)
Dividend paid to non-controlling interest	(1,075)	(1,270)
Proceeds from issue of shares	-	-
Net cash inflow / (outflow) from financing activities	(6,513)	10,254
Net increase/(decrease) in cash and cash equivalent	5,058	(482)
Cash and cash equivalents at 1 January	15,302	16,889
Effect of exchange rate changes	101	(40)
Cash and cash equivalents at 30 September	20,461	16,367
Cash and cash equivalents comprise:		
Fixed deposits with licensed banks	711	1,705
Cash and bank balances	22,283	16,977
Bank overdrafts	(1,822)	(2,210)
	21,172	16,472
Less : Fixed deposits pledged to licensed banks	(711)	(105)
	20,461	16,367

(The Condensed Consolidated Cash Flow Statement should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.)