

Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the 1st financial quarter ended 31 March 2025

	Individual Quarter		Cumulative Quarter	
	Current Year 1st Quarter 01/01/2025 to 31/03/2025	Preceding Year Corresponding Quarter	Current Year To-date 01/01/2025 to 31/03/2025	Preceding Year Corresponding Period
	RM'000	RM'000	RM'000	RM'000
Revenue	109,750	131,830	109,750	131,830
Cost of sales	(97,933)	(117,196)	(97,933)	(117,196)
Gross profit	11,817	14,634	11,817	14,634
Other operating income	1,383	1,516	1,383	1,516
Operating expenses	(11,586)	(11,260)	(11,586)	(11,260)
Profit from operations	1,614	4,890	1,614	4,890
Finance costs	(956)	(1,321)	(956)	(1,321)
Interest income	278	124	278	124
Share of results of associates	77	2,361	77	2,361
Profit before tax	1,013	6,054	1,013	6,054
Tax expense	(388)	(1,738)	(388)	(1,738)
Profit for the period	625	4,316	625	4,316
Profit attributable to: Owners of the parent	625	4,316	625	4,316
Total comprehensive income attributable to: Owners of the parent	625	4,316	625	4,316
Earnings per share (sen)				
Basic	0.17	1.20	0.17	1.20
Diluted	0.17	1.20	0.17	1.20

(The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.)

Unaudited Condensed Consolidated Statement of Financial Position as at 31 March 2025

	As at 31/03/2025 RM'000	As at 31/12/2024 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	133,869	133,950
Right-of-use assets	15,778	15,891
Goodwill	1,675	1,675
Investments in associates	170,499	170,422
	321,821	321,938
Current assets		
Inventories	95,354	85,881
Trade receivables	82,555	83,635
Other receivables	6,205	12,787
Derivative assets	1	22
Tax Recoverable	13,141	12,539
Short term investments	13,833	16,215
Cash and bank balances	27,920	29,263
	239,009	240,342
TOTAL ASSETS	560,830	562,280
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	126,966	126,966
Reserves	313,668	314,838
Treasury shares	(725)	(725)
Total equity	439,909	441,079
Non-current liabilities		
Bank borrowings	4,519	4,962
Lease liabilities	2,107	2,288
Deferred taxation	6,250	6,236
Retirement benefit obligations	7,152	7,134
	20,028	20,620
Current liabilities		
Trade payables	10,605	10,170
Other payables	20,993	28,130
Derivative liabilities	9	9
Bank borrowings	66,801	60,220
Lease liabilities	1,822	1,743
Taxation	567	214
Retirement benefit obligations	96	95
	100,893	100,581
Total liabilities	120,921	121,201
TOTAL EQUITY AND LIABILITIES	560,830	562,280
Net assets per share attributable to ordinary equity holders of the parent (RM)	1.23	1.23

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.)

PRESTAR RESOURCES BHD**Company No. 198401010527 (123066-A)****Unaudited Condensed Consolidated Statement of Changes in Equity****For the 1st financial quarter ended 31 March 2025**

	Share Capital	Share Options reserve	Treasury Shares	Retained earnings	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000
At 1 January 2024	126,966	1,091	(725)	311,232	438,564
Total comprehensive income	-	-	-	4,316	4,316
Dividend paid	-	-	-	(5,386)	(5,386)
At 31 March 2024	126,966	1,091	(725)	310,162	437,494

At 1 January 2025	126,966	-	(725)	314,838	441,079
Total comprehensive income	-	-	-	625	625
Dividend paid	-	-	-	(1,795)	(1,795)
At 31 March 2025	126,966	-	(725)	313,668	439,909

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.)

PRESTAR RESOURCES BHD
Company No. 198401010527 (123066-A)

Unaudited Condensed Consolidated Statement of Cash Flows
For the 1st financial quarter ended 31 March 2025

	31/03/2025 RM'000	31/03/2024 RM'000
Profit before tax	1,013	6,054
Adjustments for :-		
Non-cash items	2,590	3,034
Non-operating items	678	1,197
Operating profit before working capital changes	4,281	10,285
Net change in current assets	(2,270)	(6,378)
Net change in current liabilities	(6,321)	(5,608)
Tax paid	(624)	(908)
Net cash used in operating activities	(4,934)	(2,609)
Investing activities		
Interest received	278	124
Proceeds from disposal of property, plant and equipment	95	12
Purchase of property, plant and equipment	(1,991)	(898)
Purchase of right-of-use assets	(56)	-
Net cash used in investing activities	(1,674)	(762)
Financing activities		
Interest paid	(956)	(1,321)
Drawdown of borrowings	5,009	8,131
Repayments of lease liabilities	(483)	(47)
Dividend paid	(1,795)	(5,386)
Net cash from financing activities	1,775	1,377
Net decrease in cash and cash equivalent	(4,833)	(1,994)
Cash and cash equivalents at 1 January	45,106	25,787
Effect of exchange rate changes	(21)	30
Cash and cash equivalents at 31 March	40,252	23,823
Cash and cash equivalents comprise:		
Cash and bank balances	41,753	24,286
Bank overdrafts	(1,501)	(463)
	<u>40,252</u>	<u>23,823</u>

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial statements.)