

Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income  
For the 3rd financial quarter ended 30 September 2021

	Individual Quarter		Cumulative Quarter	
	Current Year 3rd Quarter 01/07/2021 to 30/09/2021 RM'000	Preceding Year Corresponding Quarter RM'000	Current Year To-date 01/01/2021 to 30/09/2021 RM'000	Preceding Year Corresponding Period RM'000
Revenue	80,555	125,918	345,232	272,933
Cost of sales	(53,684)	(112,117)	(257,080)	(245,651)
Gross profit	26,871	13,801	88,152	27,282
Other operating income	830	1,260	3,516	11,177
Operating expenses	(7,107)	(9,698)	(30,973)	(25,620)
Profit from operations	20,594	5,363	60,695	12,839
Finance costs	(1,988)	(1,811)	(5,373)	(6,062)
Interest income	185	158	386	461
Share of results of associates	8,040	2,781	20,070	1,067
Profit before taxation	26,831	6,491	75,778	8,305
Tax expenses	(2,738)	(1,271)	(14,126)	(1,938)
Profit for the period	24,093	5,220	61,652	6,367
Other comprehensive income, net of tax				
Foreign currency translation differences for foreign operation	(58)	97	(55)	75
Other comprehensive income for the period, net of tax	(58)	97	(55)	75
Total comprehensive income for the period	24,035	5,317	61,597	6,442

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	Current Year 3rd Quarter 01/07/2021 to 30/09/2021 RM'000	Preceding Year Corresponding Quarter RM'000	Current Year To-date 01/01/2021 to 30/09/2021 RM'000	Preceding Year Corresponding Period RM'000
<b>Profit attributable to:</b>				
<b>Owners of the company</b>	24,112	5,229	61,658	6,408
<b>Non-controlling interest</b>	(19)	(9)	(6)	(41)
<b>Profit for the period</b>	<b>24,093</b>	<b>5,220</b>	<b>61,652</b>	<b>6,367</b>
<b>Total comprehensive income attributable to:</b>				
<b>Owners of the company</b>	24,054	5,326	61,603	6,483
<b>Non-controlling interest</b>	(19)	(9)	(6)	(41)
<b>Total comprehensive income for the period</b>	<b>24,035</b>	<b>5,317</b>	<b>61,597</b>	<b>6,442</b>
<b>Earnings per share (sen)</b>				
<b>Basic</b>	7.21	1.62	18.45	1.98
<b>Diluted</b>	7.21	1.62	18.44	1.98

(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 2020 and the accompanying explanatory notes attached to the interim financial statements.)

**Unaudited Condensed Consolidated Statement of Financial Position as at 30 September 2021**

	<b>As at 30/09/2021 RM'000</b>	<b>As at 31/12/2020 RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	116,731	118,110
Right-of-use assets	17,553	18,306
Investment properties	1	1
Intangible assets	1,675	1,675
Investments in associates	137,415	118,319
	<b>273,375</b>	<b>256,411</b>
<b>Current assets</b>		
Inventories	273,830	94,290
Derivative assets	104	104
Trade receivables	63,888	111,313
Other receivables	7,758	15,146
Tax Recoverable	333	109
Cash and bank balances	50,359	31,915
	<b>396,272</b>	<b>252,877</b>
	<b>669,647</b>	<b>509,288</b>
<b>TOTAL ASSETS</b>		
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the parent</b>		
Share capital	126,950	106,608
Reserves	263,430	206,214
Treasury shares	(8,358)	(8,358)
	382,022	304,464
<b>Non-controlling interest</b>	81	87
<b>Total equity</b>	<b>382,103</b>	<b>304,551</b>
<b>Non-current liabilities</b>		
Bank borrowings	15,441	18,404
Lease liabilities	510	1,452
Deferred taxation	5,841	7,417
Retirement benefit obligations	4,379	4,220
	<b>26,171</b>	<b>31,493</b>
<b>Current liabilities</b>		
Trade payables	12,595	12,928
Other payables	15,575	14,957
Derivative liabilities	300	275
Bank borrowings	217,961	142,246
Lease liabilities	1,353	1,612
Taxation	13,589	1,226
	<b>261,373</b>	<b>173,244</b>
<b>Total liabilities</b>	<b>287,544</b>	<b>204,737</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>669,647</b>	<b>509,288</b>
Net assets per share attributable to ordinary equity holders of the parent (RM)	1.11*	1.57

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2020 and the accompanying explanatory notes attached to the interim financial statements.)

\* Computation of NA per share is based on 343,131,076 issued shares (net of treasury shares) after the Bonus Issue which was completed on 13 August 2021.

PRESTAR RESOURCES BHD  
Company No. 198401010527 (123066-A)  
Unaudited Condensed Consolidated Statement of Changes in Equity  
For the 3rd financial quarter ended 30 September 2021

	Non-distributable				Distributable		Non-controlling interests	Total Equity
	Share Capital	Translation Reserve	Share Options reserve	Treasury Shares	Retained profits	Total attributable to owners of the parent		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>At 1 January 2020</b>	<b>106,608</b>	<b>(15)</b>	<b>1,192</b>	<b>(7,829)</b>	<b>184,695</b>	<b>284,651</b>	<b>129</b>	<b>284,780</b>
Total comprehensive income	-	75	-	-	6,408	6,483	(41)	6,442
Share buy-back	-	-	-	(529)	-	(529)	-	(529)
Dividend paid	-	-	-	-	(1,939)	(1,939)	-	(1,939)
<b>At 30 September 2020</b>	<b>106,608</b>	<b>60</b>	<b>1,192</b>	<b>(8,358)</b>	<b>189,164</b>	<b>288,666</b>	<b>88</b>	<b>288,754</b>
<b>At 1 January 2021</b>	<b>106,608</b>	<b>28</b>	<b>1,192</b>	<b>(8,358)</b>	<b>204,994</b>	<b>304,464</b>	<b>87</b>	<b>304,551</b>
Total comprehensive income	-	(55)	-	-	61,658	61,603	(6)	61,597
Issue of ordinary shares	19,403	-	-	-	-	19,403	-	19,403
Issue of shares pursuant to ESOS	939	-	(98)	-	-	841	-	841
Dividend paid	-	-	-	-	(4,289)	(4,289)	-	(4,289)
<b>At 30 September 2021</b>	<b>126,950</b>	<b>(27)</b>	<b>1,094</b>	<b>(8,358)</b>	<b>262,363</b>	<b>382,022</b>	<b>81</b>	<b>382,103</b>

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2020 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 3rd financial quarter ended 30 September 2021**

	30/09/2021 RM'000	30/09/2020 RM'000
<b>Profit before taxation</b>	75,778	8,305
<b>Adjustments for :-</b>		
Non-cash items	(10,752)	(1,381)
Non-operating items	4,988	5,600
<b>Operating profit before working capital changes</b>	70,014	12,524
Net change in current assets	(127,923)	28,371
Net change in current liabilities	175	(6,492)
Tax paid	(3,563)	(93)
<b>Net cash (used in)/from operating activities</b>	<b>(61,297)</b>	<b>34,310</b>
<b>Investing activities</b>		
Interest received	386	461
Dividend received	974	236
Proceeds from disposal of property, plant and equipment	1	12,257
Purchase of property, plant and equipment	(3,754)	(4,325)
<b>Net cash (used in)/from investing activities</b>	<b>(2,393)</b>	<b>8,629</b>
<b>Financing activities</b>		
Interest paid	(5,270)	(5,775)
Drawdown of borrowings	75,398	(17,991)
Repayments of lease liabilities	(1,304)	(3,591)
Dividend paid	(4,289)	(1,939)
Proceeds from issuance of ordinary shares	19,403	-
Proceeds from exercise of ESOS	841	-
Shares buy-back	-	(529)
<b>Net cash from/(used in) financing activities</b>	<b>84,779</b>	<b>(29,825)</b>
<b>Net increase in cash and cash equivalent</b>	21,089	13,114
<b>Cash and cash equivalents at 1 January</b>	<b>28,685</b>	<b>20,669</b>
Effect of exchange rate changes	1	(13)
<b>Cash and cash equivalents at 30 September</b>	<b>49,775</b>	<b>33,770</b>
<b>Cash and cash equivalents comprise:</b>		
Cash and bank balances	50,359	34,612
Bank overdrafts	(584)	(842)
	<u>49,775</u>	<u>33,770</u>

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2020 and the accompanying explanatory notes attached to the interim financial statements.)