

Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the 3rd financial quarter ended 30 September 2025

	Individual Quarter		Cumulative Quarter	
	Current Year 3rd Quarter 01/07/2025 to 30/09/2025 RM'000	Preceding Year Corresponding Quarter RM'000	Current Year To-date 01/01/2025 to 30/09/2025 RM'000	Preceding Year Corresponding Period RM'000
Revenue	123,813	109,053	347,135	358,772
Cost of sales	(103,831)	(99,772)	(301,546)	(323,644)
Gross profit	19,982	9,281	45,589	35,128
Other operating income	1,691	1,267	4,466	4,659
Operating expenses	(12,832)	(11,289)	(37,318)	(32,680)
Profit / (loss) from operations	8,841	(741)	12,737	7,107
Finance costs	(918)	(1,224)	(2,788)	(3,997)
Interest income	316	120	882	355
Share of results of associates	1,884	2,622	2,414	7,471
Profit before tax	10,123	777	13,245	10,936
Tax expense	(1,749)	254	(2,991)	(2,184)
Profit for the period	8,374	1,031	10,254	8,752
Total comprehensive income for the period	8,374	1,031	10,254	8,752
Profit attributable to: Owners of the parent	8,374	1,031	10,254	8,752
Total comprehensive income attributable to: Owners of the parent	8,374	1,031	10,254	8,752
Earnings per share (sen)				
Basic	2.34	0.29	2.87	2.44
Diluted	N/A	N/A	N/A	N/A

(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 30 September 2025

	As at 30/09/2025 RM'000	As at 31/12/2024 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	135,613	133,950
Right-of-use assets	15,896	15,891
Goodwill	1,675	1,675
Investments in associates	171,739	170,422
	324,923	321,938
Current assets		
Inventories	106,696	85,881
Trade receivables	81,980	83,635
Other receivables	10,672	12,787
Derivative assets	-	22
Tax Recoverable	9,731	12,539
Short term investments	18,743	16,215
Cash and bank balances	29,660	29,263
	257,482	240,342
TOTAL ASSETS	582,405	562,280
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	126,966	126,966
Reserves	323,297	314,838
Treasury shares	(1,882)	(725)
Total equity	448,381	441,079
Non-current liabilities		
Bank borrowings	3,903	4,962
Lease liabilities	1,479	2,288
Deferred taxation	7,005	6,236
Retirement benefit obligations	6,810	7,134
	19,197	20,620
Current liabilities		
Trade payables	23,620	10,170
Other payables	26,810	28,130
Derivative liabilities	48	9
Bank borrowings	62,333	60,220
Lease liabilities	1,868	1,743
Taxation	23	214
Retirement benefit obligations	125	95
	114,827	100,581
Total liabilities	134,024	121,201
TOTAL EQUITY AND LIABILITIES	582,405	562,280
Net assets per share attributable to ordinary equity holders of the parent (RM)	1.26	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 3rd financial quarter ended 30 September 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	-	-	-	8,752	8,752
Dividend paid	-	-	-	(5,386)	(5,386)
Share Options expired transferred to retained earnings	-	(1,091)	-	1,091	-
At 30 September 2024	126,966	-	(725)	315,689	441,930

At 1 January 2025	126,966	-	(725)	314,838	441,079
Total comprehensive income	-	-	-	10,254	10,254
Share buy-back	-	-	(1,157)	-	(1,157)
Dividend paid	-	-	-	(1,795)	(1,795)
At 30 September 2025	126,966	-	(1,882)	323,297	448,381

(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.)

Unaudited Condensed Consolidated Statement of Cash Flows
For the 3rd financial quarter ended 30 September 2025

	30/09/2025 RM'000	30/09/2024 RM'000
Profit before tax	13,245	10,936
Adjustments for :-		
Non-cash items	6,252	3,581
Non-operating items	1,906	3,642
Operating profit before working capital changes	21,403	18,159
Net change in current assets	(17,943)	16,841
Net change in current liabilities	12,862	905
Dividend received	1,097	3,157
Retirement benefits paid	(718)	(31)
Tax paid	(1,744)	(2,534)
Tax refund	2,139	-
Net cash from operating activities	17,096	36,497
Investing activities		
Interest received	882	355
Proceeds from disposal of property, plant and equipment	302	152
Purchase of property, plant and equipment	(9,029)	(7,038)
Net cash used in investing activities	(7,845)	(6,531)
Financing activities		
Interest paid	(2,788)	(3,997)
Drawdown of borrowings	1,318	(17,622)
Repayments of lease liabilities	(1,506)	(409)
Dividend paid	(1,795)	(5,386)
Shares buy-back	(1,157)	-
Net cash used in financing activities	(5,928)	(27,414)
Net increase in cash and cash equivalent	3,323	2,552
Cash and cash equivalents at 1 January	45,106	25,787
Effect of exchange rate changes	(134)	(76)
Cash and cash equivalents at 30 September	48,295	28,263
Cash and cash equivalents comprise:		
Cash and bank balances	48,403	28,263
Bank overdrafts	(108)	-
	<u>48,295</u>	<u>28,263</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.)