

Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the 4th financial quarter ended 31 December 2025

	Individual Quarter		Cumulative Quarter	
	Current Year 4th Quarter 01/10/2025 to 31/12/2025 RM'000	Preceding Year Corresponding Quarter RM'000	Current Year To-date 01/01/2025 to 31/12/2025 RM'000	Preceding Year Corresponding Period RM'000
Revenue	123,349	117,271	470,484	476,043
Cost of sales	(103,807)	(101,154)	(405,353)	(424,798)
Gross profit	19,542	16,117	65,131	51,245
Other operating income	1,710	1,852	6,176	6,511
Operating expenses	(12,426)	(11,720)	(49,744)	(44,400)
Profit from operations	8,826	6,249	21,563	13,356
Finance costs	(869)	(1,029)	(3,657)	(5,026)
Interest income	354	210	1,236	565
Share of results of associates	4,038	(532)	6,452	6,939
Profit before tax	12,349	4,898	25,594	15,834
Tax expense	(1,628)	(1,395)	(4,619)	(3,579)
Profit for the period	10,721	3,503	20,975	12,255
Other comprehensive income, net of tax				
<i>Item that will not be reclassified subsequently to profit or loss:</i>				
Re-measurement of defined benefits liability	-	(625)	-	(625)
Share of other comprehensive loss of associate	-	(138)	-	(138)
Other comprehensive loss for the period, net of tax	-	(763)	-	(763)
Total comprehensive income for the period	10,721	2,740	20,975	11,492
Profit attributable to: Owners of the parent	10,721	3,503	20,975	12,255
Total comprehensive income attributable to: Owners of the parent	10,721	2,740	20,975	11,492
Earnings per share (sen)				
Basic	3.01	0.98	5.87	3.41
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 31 December 2025

	As at 31/12/2025 RM'000	As at 31/12/2024 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	140,654	133,950
Right-of-use assets	11,616	15,891
Goodwill	1,675	1,675
Investments in associates	175,777	170,422
	329,722	321,938
Current assets		
Inventories	90,752	85,881
Trade receivables	85,336	83,635
Other receivables	4,095	12,787
Derivative assets	2	22
Tax Recoverable	1,885	12,539
Short term investments	27,334	16,215
Cash and bank balances	44,745	29,263
	254,149	240,342
	583,871	562,280
TOTAL ASSETS		
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	126,966	126,966
Reserves	334,018	314,838
Treasury shares	(1,882)	(725)
Total equity	459,102	441,079
Non-current liabilities		
Bank borrowings	3,594	4,962
Lease liabilities	923	2,288
Deferred taxation	7,297	6,236
Retirement benefit obligations	6,983	7,134
	18,797	20,620
Current liabilities		
Trade payables	18,445	10,170
Other payables	27,330	28,130
Derivative liabilities	13	9
Bank borrowings	57,553	60,220
Lease liabilities	1,302	1,743
Taxation	1,203	214
Retirement benefit obligations	126	95
	105,972	100,581
Total liabilities	124,769	121,201
TOTAL EQUITY AND LIABILITIES	583,871	562,280
Net assets per share attributable to ordinary equity holders of the parent (RM)	1.29	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 4th financial quarter ended 31 December 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
Profit for the financial year	-	-	-	12,255	12,255
Re-measurement of defined benefits liability	-	-	-	(625)	(625)
Share of other comprehensive income loss of associate, net of tax	-	-	-	(138)	(138)
Total comprehensive income	-	-	-	11,492	11,492
Dividend paid	-	-	-	(8,977)	(8,977)
Share Options expired transferred to retained earnings	-	(1,091)	-	1,091	-
At 31 December 2024	126,966	-	(725)	314,838	441,079

At 1 January 2025	126,966	-	(725)	314,838	441,079
Total comprehensive income	-	-	-	20,975	20,975
Share buy-back	-	-	(1,157)	-	(1,157)
Dividend paid	-	-	-	(1,795)	(1,795)
At 31 December 2025	126,966	-	(1,882)	334,018	459,102

(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 4th financial quarter ended 31 December 2025

	31/12/2025 RM'000	31/12/2024 RM'000
Profit before tax	25,594	15,834
Adjustments for :-		
Non-cash items	5,751	1,968
Non-operating items	2,421	4,461
Operating profit before working capital changes	33,766	22,263
Net change in current assets	1,854	46,364
Net change in current liabilities	8,278	7,206
Dividend received	1,097	3,157
Retirement benefits paid	(718)	(31)
Tax paid	(3,322)	(3,718)
Tax refund	11,407	552
Net cash from operating activities	52,362	75,793
Investing activities		
Interest received	1,236	565
Proceeds from disposal of property, plant and equipment	399	182
Purchase of property, plant and equipment	(13,815)	(6,929)
Purchase of right-of-use assets	-	(122)
Net cash used in investing activities	(12,180)	(6,304)
Financing activities		
Interest paid	(3,657)	(5,026)
Repayments of borrowings	(3,663)	(35,477)
Repayments of lease liabilities	(2,678)	(642)
Dividend paid	(1,795)	(8,977)
Shares buy-back	(1,157)	-
Net cash used in financing activities	(12,950)	(50,122)
Net increase in cash and cash equivalent	27,232	19,367
Cash and cash equivalents at 1 January	45,106	25,787
Effect of exchange rate changes	(259)	(48)
Cash and cash equivalents at 31 December	72,079	45,106
Cash and cash equivalents comprise:		
Cash and bank balances	72,079	45,478
Bank overdrafts	-	(372)
	<u>72,079</u>	<u>45,106</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.)