

Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the 1st financial quarter ended 31 March 2026

	Individual Quarter		Cumulative Quarter	
	Current Year 1st Quarter 01/01/2026 to 31/03/2026 RM'000	Preceding Year Corresponding Quarter RM'000	Current Year To-date 01/01/2026 to 31/03/2026 RM'000	Preceding Year Corresponding Period RM'000
Revenue	114,843	109,750	114,843	109,750
Cost of sales	(98,333)	(97,933)	(98,333)	(97,933)
Gross profit	16,510	11,817	16,510	11,817
Other operating income	1,365	1,383	1,365	1,383
Operating expenses	(14,418)	(11,586)	(14,418)	(11,586)
Profit from operations	3,457	1,614	3,457	1,614
Finance costs	(742)	(956)	(742)	(956)
Interest income	390	278	390	278
Share of results of associates	1,418	77	1,418	77
Profit before tax	4,523	1,013	4,523	1,013
Tax expense	(1,668)	(388)	(1,668)	(388)
Profit for the period	2,855	625	2,855	625
Profit attributable to:				
Owners of the company	2,855	625	2,855	625
Total comprehensive income attributable to:				
Owners of the company	2,855	625	2,855	625
Earnings per share (sen)				
Basic	0.80	0.17	0.80	0.17
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 2025 and the accompanying explanatory notes attached to the interim financial statements.)

Unaudited Condensed Consolidated Statement of Financial Position as at 31 March 2026

	As at 31/03/2026 RM'000	As at 31/12/2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	137,102	140,654
Right-of-use assets	11,493	11,616
Goodwill	1,675	1,675
Investments in associates	177,195	175,777
	327,465	329,722
Current assets		
Inventories	90,676	90,439
Trade receivables	79,014	85,336
Other receivables	5,913	5,620
Derivative assets	41	2
Tax Recoverable	666	1,885
Short term investments	22,248	27,334
Cash and bank balances	40,475	44,745
	239,033	255,361
TOTAL ASSETS	566,498	585,083
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	126,966	126,966
Reserves	334,206	334,018
Treasury shares	(1,882)	(1,882)
Total equity	459,290	459,102
Non-current liabilities		
Bank borrowings	3,962	4,373
Lease liabilities	86	144
Deferred taxation	8,073	7,297
Retirement benefit obligations	7,082	6,983
	19,203	18,797
Current liabilities		
Trade payables	12,714	21,585
Other payables	18,178	25,402
Derivative liabilities	12	13
Bank borrowings	55,878	58,582
Lease liabilities	238	273
Taxation	858	1,203
Retirement benefit obligations	127	126
	88,005	107,184
Total liabilities	107,208	125,981
TOTAL EQUITY AND LIABILITIES	566,498	585,083
Net assets per share attributable to ordinary equity holders of the parent (RM)	1.29	1.29

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2025 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 2026

	Share Capital	Treasury Shares	Retained Profits	Total
	RM'000	RM'000	RM'000	RM'000
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

At 1 January 2026	126,966	(1,882)	334,018	459,102
Total comprehensive income	-	-	2,855	2,855
Dividend paid	-	-	(2,667)	(2,667)
At 31 March 2026	126,966	(1,882)	334,206	459,290

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2025 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 2026

	31/03/2026 RM'000	31/03/2025 RM'000
Profit before tax	4,523	1,013
Adjustments for :-		
Non-cash items	4,264	2,590
Non-operating items	352	678
Operating profit before working capital changes	9,139	4,281
Net change in current assets	4,395	(2,270)
Net change in current liabilities	(16,106)	(6,321)
Tax paid	(1,401)	(624)
Tax refund	1,383	-
Net cash for operating activities	(2,590)	(4,934)
Investing activities		
Interest received	390	278
Proceeds from disposal of property, plant and equipment	30	95
Purchase of property, plant and equipment	(557)	(1,991)
Purchase of right-of-use assets	-	(56)
Net cash for investing activities	(137)	(1,674)
Financing activities		
Interest paid	(726)	(956)
(Repayments)/drawdown of borrowings	(4,206)	5,009
Repayments of hire purchase liabilities	(280)	(398)
Repayments of lease liabilities	(92)	(85)
Dividends paid	(2,667)	(1,795)
Net cash (for) / from financing activities	(7,971)	1,775
Net decrease in cash and cash equivalent	(10,698)	(4,833)
Cash and cash equivalents at 1 January	72,079	45,106
Effect of exchange rate changes	(29)	(21)
Cash and cash equivalents at 31 March	61,352	40,252
Cash and cash equivalents comprise:		
Cash and bank balances	62,723	41,753
Bank overdrafts	(1,371)	(1,501)
	<u>61,352</u>	<u>40,252</u>

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2025 and the accompanying explanatory notes attached to the interim financial statements.)