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

Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the 2nd financial quarter ended 30 June 2026

	Individual Quarter		Cumulative Quarter	
	Current Year 2nd Quarter 01/04/2026 to 30/06/2026 RM'000	Preceding Year Corresponding Quarter RM'000	Current Year To-date 01/01/2026 to 30/06/2026 RM'000	Preceding Year Corresponding Period RM'000
Revenue	117,143	113,572	231,986	223,322
Cost of sales	(100,624)	(99,782)	(198,957)	(197,715)
Gross profit	16,519	13,790	33,029	25,607
Other operating income	1,814	1,392	3,179	2,775
Operating expenses	(13,532)	(12,900)	(27,950)	(24,486)
Profit from operations	4,801	2,282	8,258	3,896
Finance costs	(695)	(914)	(1,437)	(1,870)
Interest income	368	288	758	566
Share of results of associates	2,231	453	3,649	530
Profit before tax	6,705	2,109	11,228	3,122
Tax expense	(1,510)	(854)	(3,178)	(1,242)
Profit for the period	5,195	1,255	8,050	1,880
Profit attributable to:				
Owners of the company	5,195	1,255	8,050	1,880
Total comprehensive income attributable to:				
Owners of the company	5,195	1,255	8,050	1,880
Earnings per share (sen)				
Basic	1.46	0.35	2.26	0.53
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.)

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

Unaudited Condensed Consolidated Statement of Financial Position as at 30 June 2026

	As at 30/06/2026 RM'000	As at 31/12/2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	136,043	140,654
Right-of-use assets	11,675	11,616
Goodwill	1,675	1,675
Investments in associates	178,627	175,777
	328,020	**329,722**
Current assets		
Inventories	99,949	90,439
Trade receivables	78,874	85,336
Other receivables	11,121	5,620
Derivative assets	1	2
Tax Recoverable	1,015	1,885
Short term investments	24,686	27,334
Cash and bank balances	27,704	44,745
	243,350	**255,361**
TOTAL ASSETS	**571,370**	**585,083**
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	126,966	126,966
Reserves	339,401	334,018
Treasury shares	(1,882)	(1,882)
Total equity	**464,485**	**459,102**
Non-current liabilities		
Bank borrowings	3,546	4,373
Lease liabilities	166	144
Deferred taxation	7,993	7,297
Retirement benefit obligations	7,158	6,983
	18,863	**18,797**
Current liabilities		
Trade payables	13,779	21,585
Other payables	19,025	25,402
Derivative liabilities	17	13
Bank borrowings	52,616	58,582
Lease liabilities	372	273
Taxation	2,021	1,203
Retirement benefit obligations	192	126
	88,022	**107,184**
Total liabilities	**106,885**	**125,981**
TOTAL EQUITY AND LIABILITIES	**571,370**	**585,083**
Net assets per share attributable to ordinary equity holders of the parent (RM)	1.31	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 2nd financial quarter ended 30 June 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	-	**-**	1,880	**1,880**
Dividend paid	-	-	(1,795)	**(1,795)**
Share buy-back	-	(845)	-	**(845)**
At 30 June 2025	**126,966**	**(1,570)**	**314,923**	**440,319**
At 1 January 2026	**126,966**	**(1,882)**	**334,018**	**459,102**
Total comprehensive income			8,050	8,050
Dividend paid	-	-	(2,667)	(2,667)
At 30 June 2026	**126,966**	**(1,882)**	**339,401**	**464,485**

(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 2nd financial quarter ended 30 June 2026

	30/06/2026 RM'000	**30/06/2025** RM'000
Profit before tax	11,228	3,122
Adjustments for :-		
Non-cash items	4,947	5,285
Non-operating items	679	1,304
Operating profit before working capital changes	16,854	9,711
Net change in current assets	(10,300)	(6,254)
Net change in current liabilities	(14,193)	5,984
Dividend received	799	1,097
Tax paid	(2,177)	(1,251)
Tax refund	1,383	1,287
Net cash (for) / from operating activities	**(7,634)**	**10,574**
Investing activities		
Interest received	758	566
Proceeds from disposal of property, plant and equipment	31	212
Purchase of property, plant and equipment	(1,733)	(4,669)
Net cash for investing activities	**(944)**	**(3,891)**
Financing activities		
Interest paid	(1,407)	(1,870)
(Repayments)/drawdown of borrowings	(6,619)	5,629
Repayments of hire purchase liabilities	(563)	(812)
Repayments of lease liabilities	(184)	(177)
Dividends paid	(2,667)	(1,795)
Shares buy-back	-	(845)
Net cash (for) / from financing activities	**(11,440)**	**130**
Net (decrease) / increase in cash and cash equivalent	(20,018)	6,813
Cash and cash equivalents at 1 January	**72,079**	**45,106**
Effect of exchange rate changes	(60)	(88)
Cash and cash equivalents at 30 June	**52,001**	**51,831**

Cash and cash equivalents comprise:		
Cash and bank balances	52,390	53,043
Bank overdrafts	(389)	(1,212)
	52,001	51,831

(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.)