

Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the 4th financial quarter ended 31 December 2024

	Individual Quarter		Cumulative Quarter	
	Current Year 4th Quarter 01/10/2024 to 31/12/2024 RM'000	Preceding Year Corresponding Quarter RM'000	Current Year To-date 01/01/2024 to 31/12/2024 RM'000	Preceding Year Corresponding Period RM'000
Revenue	117,271	123,490	476,043	527,867
Cost of sales	(101,154)	(107,513)	(424,798)	(468,470)
Gross profit	16,117	15,977	51,245	59,397
Other operating income	1,852	2,779	6,511	8,684
Operating expenses	(11,720)	(10,527)	(44,400)	(43,246)
Profit from operations	6,249	8,229	13,356	24,835
Finance costs	(1,029)	(1,375)	(5,026)	(6,460)
Interest income	210	138	565	566
Share of results of associates	(532)	2,880	6,939	11,278
Profit before taxation	4,898	9,872	15,834	30,219
Tax expenses	(1,395)	(1,638)	(3,579)	(4,321)
Profit for the period	3,503	8,234	12,255	25,898
Other comprehensive income, net of tax				
<i>Item that may be reclassified subsequently to profit or loss:</i>				
Foreign currency translation differences for foreign operation	-	6	-	6
<i>Item that will not be reclassified subsequently to profit or loss:</i>				
Re-measurement of defined benefit liability	(763)	-	(763)	-
Other comprehensive income for the period, net of tax	(763)	6	(763)	6
Total comprehensive income for the period	2,740	8,240	11,492	25,904
Profit attributable to:				
Owners of the parent	3,503	8,234	12,255	25,898
Total comprehensive income attributable to:				
Owners of the parent	2,740	8,240	11,492	25,904
Earnings per share (sen)				
Basic	0.98	2.29	3.41	7.21
Diluted	0.98	2.29	3.41	7.21

(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 2023 and the accompanying explanatory notes attached to the interim financial statements.)

Unaudited Condensed Consolidated Statement of Financial Position as at 31 December 2024

	As at 31/12/2024 RM'000	As at 31/12/2023 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	133,950	135,281
Right-of-use assets	15,891	12,693
Intangible assets	1,675	1,675
Investments in associates	170,422	166,778
	321,938	316,427
Current assets		
Inventories	85,881	119,082
Trade receivables	83,549	98,892
Other receivables	12,786	10,935
Derivative assets	22	-
Tax Recoverable	12,539	12,527
Cash and bank balances	45,478	25,787
	240,255	267,223
	562,193	583,650
TOTAL ASSETS		
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	126,966	126,966
Reserves	314,838	312,323
Treasury shares	(725)	(725)
Total equity	441,079	438,564
Non-current liabilities		
Bank borrowings	4,962	8,054
Lease liabilities	2,288	677
Deferred taxation	6,236	5,380
Retirement benefit obligations	7,134	6,260
	20,620	20,371
Current liabilities		
Trade payables	10,173	11,776
Other payables	28,039	19,605
Derivative liabilities	9	118
Bank borrowings	60,220	92,233
Lease liabilities	1,744	275
Taxation	214	645
Retirement benefit obligations	95	63
	100,494	124,715
Total liabilities	121,114	145,086
TOTAL EQUITY AND LIABILITIES	562,193	583,650
Net assets per share attributable to ordinary equity holders of the parent (RM)	1.23	1.22

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2023 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 2024**

	<----- Non-distributable ----->				-----> Distributable		Total attributable to owners of the parent	Total Equity	
	Share Capital	Translation Reserve	Share Options reserve	Treasury Shares	Retained earnings	RM'000			RM'000
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000			RM'000
At 1 January 2023	126,966	(6)	1,091	(8,634)	297,075	416,492	416,492		
Total comprehensive income	-	6	-	-	25,898	25,904	25,904		
Share dividend	-	-	-	8,150	(8,150)	-	-		
Shares buy-back	-	-	-	(241)	-	(241)	(241)		
Dividend paid	-	-	-	-	(3,591)	(3,591)	(3,591)		
At 31 December 2023	126,966	-	1,091	(725)	311,232	438,564	438,564		

At 1 January 2024	126,966	-	1,091	(725)	311,232	438,564	438,564
Profit for the financial year	-	-	-	-	12,255	-	-
Re-measurement of defined benefit liability	-	-	-	-	(763)	-	-
Total comprehensive income	-	-	-	-	11,492	11,492	11,492
Dividend paid	-	-	-	-	(8,977)	(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	441,079

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2023 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 2024

	31/12/2024 RM'000	31/12/2023 RM'000
Profit before taxation	15,834	30,219
Adjustments for :-		
Non-cash items	2,164	(23,561)
Non-operating items	4,461	5,894
Operating profit before working capital changes	22,459	12,552
Net change in current assets	46,451	87,471
Net change in current liabilities	6,844	(4,466)
Dividend received	3,157	4,593
Retirement benefits paid	(31)	-
Tax paid	(3,167)	(3,910)
Net cash from operating activities	75,713	96,240
Investing activities		
Interest received	565	566
Proceeds from disposal of property, plant and equipment	182	376
Purchase of property, plant and equipment	(10,007)	(9,298)
Net cash used in investing activities	(9,260)	(8,356)
Financing activities		
Interest paid	(5,026)	(6,460)
Repayment of borrowings	(35,477)	(87,785)
Drawdown / (Repayment) of lease liabilities	2,392	(921)
Dividend paid	(8,977)	(3,591)
Shares buy-back	-	(241)
Net cash used in financing activities	(47,088)	(98,998)
Net increase/(decrease) in cash and cash equivalent	19,365	(11,114)
Cash and cash equivalents at 1 January	25,787	36,903
Effect of exchange rate changes	(46)	(2)
Cash and cash equivalents at 31 December	45,106	25,787
Cash and cash equivalents comprise:		
Cash and bank balances	45,478	25,787
Bank overdrafts	(372)	-
	<u>45,106</u>	<u>25,787</u>

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2023 and the accompanying explanatory notes attached to the interim financial statements.)