

Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the 2nd financial quarter ended 30 June 2025

	Individual Quarter		Cumulative Quarter	
	Current Year 2nd Quarter 01/04/2025 to 30/06/2025 RM'000	Preceding Year Corresponding Quarter RM'000	Current Year To-date 01/01/2025 to 30/06/2025 RM'000	Preceding Year Corresponding Period RM'000
Revenue	113,572	117,889	223,322	249,719
Cost of sales	(99,782)	(106,676)	(197,715)	(223,872)
Gross profit	13,790	11,213	25,607	25,847
Other operating income	1,392	1,876	2,775	3,392
Operating expenses	(12,900)	(10,131)	(24,486)	(21,391)
Profit from operations	2,282	2,958	3,896	7,848
Finance costs	(914)	(1,452)	(1,870)	(2,773)
Interest income	288	111	566	235
Share of results of associates	453	2,488	530	4,849
Profit before tax	2,109	4,105	3,122	10,159
Tax expense	(854)	(700)	(1,242)	(2,438)
Profit for the period	1,255	3,405	1,880	7,721
Total comprehensive income for the period	1,255	3,405	1,880	7,721
Profit attributable to: Owners of the parent	1,255	3,405	1,880	7,721
Total comprehensive income attributable to: Owners of the parent	1,255	3,405	1,880	7,721
Earnings per share (sen)				
Basic	0.35	0.95	0.53	2.15
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 June 2025

	As at 30/06/2025 RM'000	As at 31/12/2024 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	134,100	133,950
Right-of-use assets	15,927	15,891
Goodwill	1,675	1,675
Investments in associates	169,855	170,422
	321,557	321,938
Current assets		
Inventories	97,171	85,881
Trade receivables	80,090	83,635
Other receivables	10,090	12,787
Derivative assets	-	22
Tax Recoverable	11,468	12,539
Short term investments	22,297	16,215
Cash and bank balances	30,746	29,263
	251,862	240,342
TOTAL ASSETS	573,419	562,280
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	126,966	126,966
Reserves	314,923	314,838
Treasury shares	(1,570)	(725)
Total equity	440,319	441,079
Non-current liabilities		
Bank borrowings	4,211	4,962
Lease liabilities	1,705	2,288
Deferred taxation	6,464	6,236
Retirement benefit obligations	7,235	7,134
	19,615	20,620
Current liabilities		
Trade payables	19,548	10,170
Other payables	24,306	28,130
Derivative liabilities	48	9
Bank borrowings	67,440	60,220
Lease liabilities	1,853	1,743
Taxation	193	214
Retirement benefit obligations	97	95
	113,485	100,581
Total liabilities	133,100	121,201
TOTAL EQUITY AND LIABILITIES	573,419	562,280
Net assets per share attributable to ordinary equity holders of the parent (RM)	1.23	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 2nd financial quarter ended 30 June 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	-	-	-	7,721	7,721
Dividend paid	-	-	-	(5,386)	(5,386)
Share Options expired transferred to retained earnings	-	(1,091)	-	1,091	-
At 30 June 2024	126,966	-	(725)	314,658	440,899

At 1 January 2025	126,966	-	(725)	314,838	441,079
Total comprehensive income	-	-	-	1,880	1,880
Share buy-back	-	-	(845)	-	(845)
Dividend paid	-	-	-	(1,795)	(1,795)
At 30 June 2025	126,966	-	(1,570)	314,923	440,319

(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 2nd financial quarter ended 30 June 2025

	30/06/2025 RM'000	30/06/2024 RM'000
Profit before tax	3,122	10,159
Adjustments for :-		
Non-cash items	5,285	2,654
Non-operating items	1,304	2,538
Operating profit before working capital changes	9,711	15,351
Net change in current assets	(6,254)	480
Net change in current liabilities	5,984	(3,108)
Dividend received	1,097	1,377
Tax paid	(1,251)	(1,759)
Tax refund	1,287	-
Net cash used from operating activities	10,574	12,341
Investing activities		
Interest received	566	235
Proceeds from disposal of property, plant and equipment	212	148
Purchase of property, plant and equipment	(4,669)	(3,476)
Net cash used in investing activities	(3,891)	(3,093)
Financing activities		
Interest paid	(1,870)	(2,773)
Drawdown of borrowings	5,629	1,259
Repayments of lease liabilities	(989)	(175)
Dividend paid	(1,795)	(5,386)
Shares buy-back	(845)	-
Net cash from / (used in) financing activities	130	(7,075)
Net increase in cash and cash equivalent	6,813	2,173
Cash and cash equivalents at 1 January	45,106	25,787
Effect of exchange rate changes	(88)	-
Cash and cash equivalents at 30 June	51,831	27,960
Cash and cash equivalents comprise:		
Cash and bank balances	53,043	27,960
Bank overdrafts	(1,212)	-
	<u>51,831</u>	<u>27,960</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.)