

## KUMPULAN H & L HIGH-TECH BERHAD (317805-V)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE QUARTER ENDED 31 JULY 2019 ( UNAUDITED )

		INDIVIDUAL PERIOD 3 MONTHS ENDED		CUMULATIVE PERIOD 9 MONTHS ENDED	
		31-Jul-19 RM' 000	31-Jul-18 RM' 000	31-Jul-19 RM' 000	31-Jul-18 RM' 000
<b>REVENUE</b>	B1	<b>6,172</b>	<b>7,064</b>	<b>16,859</b>	<b>18,961</b>
<i>Operating Expenses</i>		(4,884)	(4,551)	(13,867)	(14,146)
<i>Other Income</i>		350	204	726	300
<i>Gain on derivative financial instrument</i>		-	-	-	-
<i>Investing Income</i>		13	8	32	37
<i>Finance costs</i>		(92)	(60)	(219)	(164)
<b>Pofit before tax</b>	B2	<b>1,559</b>	<b>2,665</b>	<b>3,531</b>	<b>4,988</b>
<i>Tax expense</i>	B5	(572)	(536)	(837)	(1,144)
<b>Profit after tax</b>		<b>987</b>	<b>2,129</b>	<b>2,694</b>	<b>3,844</b>
<b>Other Comprehensive Income:</b>					
<i>Exchange translation reserve</i>		-	-	-	-
<i>Fair value reserve</i>		-	-	-	-
<b>Other Comprehensive Income net of tax</b>		-	-	-	-
<b>Total Comprehensive Income</b>		<b>987</b>	<b>2,129</b>	<b>2,694</b>	<b>3,844</b>
<b>Profit/(Loss) attributable to:</b>					
<i>Equity holders of the Company</i>		987	2,129	2,694	3,844
<i>Non-Controlling Interest</i>		-	-	-	-
		987	2,129	2,694	3,844
<b>Total comprehensive income attributable to:</b>					
<i>Equity holders of the Company</i>		987	2,129	2,694	1,715
<i>Non-Controlling Interest</i>		-	-	-	-
		987	2,129	2,694	1,715
<b>Earnings per share attributable to equity holders of the Company:</b>	B10				
-Basic EPS (sen)		2.70	5.82	7.37	10.51
-Diluted EPS (sen)		N/A	N/A	N/A	N/A

(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statement for the financial year ended 31 October 2018 and the accompanying explanatory notes attached to the interim financial statement.)

**KUMPULAN H & L HIGH-TECH BERHAD (317805-V)**  
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
FOR THE QUARTER ENDED 31 JULY 2019 ( UNAUDITED )

	AS AT 31-Jul-19 (Unaudited) RM' 000	AS AT 31-Oct-18 (Audited) RM' 000
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, Plant & Equipment	17,025	17,235
Investment Properties	55,846	55,845
Land Held for Development	-	294
Biological assets	5,714	5,604
Prepaid Lease Payments	1,738	1,788
Other investment	165	165
	<b>80,488</b>	<b>80,931</b>
<b>CURRENT ASSETS</b>		
Property Development Costs	439	222
Inventories	4,432	3,947
Derivative financial assets	-	6
Trade Receivables	3,514	3,055
Other Receivables, Deposit & Prepayments	361	311
Other Investments	318	385
Tax Recoverable	1	-
Cash & Cash Equivalents	22,262	17,616
	<b>31,327</b>	<b>25,542</b>
<b>TOTAL ASSETS</b>	<b>111,815</b>	<b>106,473</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT</b>		
Share Capital	40,612	40,612
Treasury Share, At Cost	(3,554)	(3,554)
Revaluation Reserves	8,310	8,310
Retained Earnings	48,692	46,730
<b>TOTAL EQUITY</b>	<b>94,060</b>	<b>92,098</b>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	6,706	2,340
Deferred Income	-	-
Deferred Tax	6,126	6,126
	<b>12,832</b>	<b>8,466</b>
<b>CURRENT LIABILITIES</b>		
Short Term Borrowings	1,099	1,235
Trade Payables	1,001	538
Other Payables, Deposits & Accruals	2,710	3,610
Government Grants	15	60
Derivative financial liabilities	-	-
Provision For Taxation	98	466
	<b>4,923</b>	<b>5,909</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>111,815</b>	<b>106,473</b>
<b>NET ASSETS PER SHARE( RM)</b>	<b>2.5716</b>	<b>2.5180</b>

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statement for the financial year ended 31 October 2018 and the accompanying explanatory notes attached to the interim financial statements).

**KUMPULAN H & L HIGH-TECH BERHAD (317805-V)**  
 CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
 FOR THE QUARTER ENDED 31 JULY 2019 ( UNAUDITED )

	←-----Attributable to Equity Holders of the Company -----→					Minority Interest	Total Equity	
	Share Capital	←-----Non distributable-----→		←-----Distributable-----→				Total
		Revaluation Reserve	Exchange translation reserve	Treasury Share	Retained Earnings			
	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	
<b>9 months ended 31 July 2019</b>								
<b>Balance at 01 November 2018</b>	40,612	8,310	0	(3,554)	46,730	92,098	0	92,098
<i>Total comprehensive income:-</i>								
Profit for the year					2,694	2,694	0	2,694
Revaluation Reserve		0				0		0
<i>Transaction with owner:-</i>								
Dividend paid	0	0	0	0	(732)	(732)	0	(732)
<b>Balance as 31 July 2019</b>	<u>40,612</u>	<u>8,310</u>	<u>0</u>	<u>(3,554)</u>	<u>48,692</u>	<u>94,060</u>	<u>0</u>	<u>94,060</u>
	-				-			-
<b>9 months ended 31 July 2018</b>								
<b>Balance at 01 November 2017</b>	40,612	8,041	0	(3,554)	44,993	90,092	0	90,092
<i>Total comprehensive income:-</i>								
Profit/(Loss) for the year					1,715	1,715	0	1,715
		0						
<i>Transaction with owner:-</i>								
Dividend paid	0	0	0	0	(1,280)	(1,280)	0	(1,280)
<b>Balance at 31 January 2018</b>	<u>40,612</u>	<u>8,041</u>	<u>0</u>	<u>(3,554)</u>	<u>45,428</u>	<u>90,527</u>	<u>0</u>	<u>90,527</u>

(The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statement for the financial year ended 31 October 2018 and the accompanying explanatory notes attached to the interim financial statement.)

**KUMPULAN H & L HIGH-TECH BERHAD (317805-V)**  
**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE QUARTER ENDED 31 JULY 2019 ( UNAUDITED )**

	2019 9 MONTHS ENDED 31-Jul-2019 (RM'000 ) (Unaudited)	2018 9 MONTHS ENDED 31-Jul-2018 (RM'000 ) (Unaudited)
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
<b>PROFIT BEFORE TAXATION</b>	<b>3,532</b>	<b>4,988</b>
<i>ADJUSTMENTS:-</i>		
NON CASH ITEMS	850	1,059
NON OPERATING ITEMS (INVESTING/FINANCING)	(213)	(122)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>4,169</b>	<b>5,925</b>
<b><u>CHANGES IN WORKING CAPITAL</u></b>		
INVENTORIES	(485)	(271)
RECEIVABLES	(510)	(969)
PROPERTY DEVELOPMENT COST	77	262
PAYABLES	(439)	(84)
<b>CASH GENERATED FROM OPERATIONS</b>	<b>2,812</b>	<b>4,863</b>
TAX REFUND	-	-
TAX PAID	(1,205)	(800)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>1,607</b>	<b>4,063</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
ACQUISITION OF BIOLOGICAL ASSET	(280)	(291)
INTEREST RECEIVED	415	327
PURCHASE OF PROPERTY, PLANT AND EQUIPMENT	(459)	(573)
PROCEED FROM DISPOSAL OF PROPERTY, PLANT AND MACHINERIES	-	-
DIVIDEND RECEIVED FROM QUOTED INVESTMENT	32	37
PURCHASE OF QUOTED SHARES	52	-
OTHER INVESTMENT	-	-
PURCHASE OF INVESTMENT PROPERTY	-	(64)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(240)</b>	<b>(564)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
NET DRAWDOWN/(REPAYMENT) OF BANK BORROWING	4,230	(873)
INTEREST PAID	(219)	(164)
DIVIDEND PAID	(732)	(1,280)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>3,279</b>	<b>(2,317)</b>
<b>CURRENCY TRANSLATION DIFFERENCE</b>	-	-
<b>NET (DECREASE) / INCREASED IN CASH AND CASH EQUIVALENTS</b>	<b>4,646</b>	<b>1,182</b>
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	17,616	16,000
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>22,262</b>	<b>17,182</b>

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Statement for the financial year ended 31 October 2018 and the accompanying explanatory notes attached to the interim financial statement.)