

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

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

		INDIVIDUAL PERIOD 3 MONTHS ENDED		CUMULATIVE PERIOD 12 MONTHS ENDED	
		31-Oct-19 RM' 000	31-Oct-18 RM' 000	31-Oct-19 RM' 000	31-Oct-18 RM' 000
Revenue	B1	5,760	5,739	22,619	24,578
Operating Expenses		(5,443)	(4,865)	(19,310)	(19,154)
Other Income		555	(9)	1,281	480
Gain on derivative financial instrument		-	-	-	-
Investing Income		10	9	42	45
Finance costs		(102)	(43)	(321)	(211)
Pofit before tax	B2	780	831	4,311	5,738
Tax expense	B5	33	(132)	(804)	(1,093)
Profit after tax		813	699	3,507	4,645
Other Comprehensive Income:					
Exchange translation reserve		-	-	-	-
Fair value reserve		5	-	5	-
Other Comprehensive Income net of tax		5	-	5	-
Total Comprehensive Income		818	699	3,512	4,645
Profit/(Loss) attributable to:					
Equity holders of the Company		813	699	3,507	4,645
Non-Controlling Interest		-	-	-	-
		813	699	3,507	4,645
Total comprehensive income attributable to:					
Equity holders of the Company		818	699	3,512	1,715
Non-Controlling Interest		-	-	-	-
		818	699	3,512	1,715
Earnings per share attributable to equity holders of the Company:	B10				
-Basic EPS (sen)		2.22	1.91	9.59	12.70
-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 OCTOBER 2019 (UNAUDITED)

	AS AT 31-Oct-19 (Unaudited) RM' 000	AS AT 31-Oct-18 (Audited)/ Restated RM' 000
ASSETS		
NON-CURRENT ASSETS		
Property, Plant & Equipment	22,354	22,839
Investment Properties	55,840	55,845
Land Held for Development	-	294
Biological assets Other Than Bearer Plants	-	-
Prepaid Lease Payments	1,730	1,788
Other investment	165	165
	<u>80,089</u>	<u>80,931</u>
CURRENT ASSETS		
Biological Assets	-	-
Property Development Costs	423	222
Inventories	4,030	3,947
Derivative financial assets	-	6
Trade Receivables	2,850	3,055
Other Receivables, Deposit & Prepayments	242	311
Other Investments	820	385
Tax Recoverable	1	-
Cash & Cash Equivalents	25,902	17,616
	<u>34,268</u>	<u>25,542</u>
TOTAL ASSETS	<u>114,357</u>	<u>106,473</u>
EQUITY AND LIABILITIES		
EQUITY ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT		
Share Capital	40,612	40,612
Treasury Share, At Cost	(3,554)	(3,554)
Revaluation Reserves	8,315	8,310
Retained Earnings	48,957	46,730
TOTAL EQUITY	<u>94,330</u>	<u>92,098</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	10,057	2,340
Deferred Income	-	-
Deferred Tax	6,116	6,126
	<u>16,173</u>	<u>8,466</u>
CURRENT LIABILITIES		
Short Term Borrowings	988	1,235
Trade Payables	369	538
Other Payables, Deposits & Accruals	2,443	3,610
Government Grants	-	60
Derivative financial liabilities	3	-
Provision For Taxation	51	466
	<u>3,854</u>	<u>5,909</u>
TOTAL EQUITY AND LIABILITIES	<u>114,357</u>	<u>106,473</u>
NET ASSETS PER SHARE(RM)	2.5790	2.5180

(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 OCTOBER 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)	
12 months ended								
31 October 2019								
Balance at 01 November 2018	40,612	8,310	0	(3,554)	46,730	92,098	0	92,098
<i>Total comprehensive income:-</i>								
Profit for the year					3,507	3,507	0	3,507
Revaluation Reserve		5				5		5
<i>Transaction with owner:-</i>								
Dividend paid	0	0	0	0	(1,280)	(1,280)	0	(1,280)
Balance as 31 October 2019	<u>40,612</u>	<u>8,315</u>	<u>0</u>	<u>(3,554)</u>	<u>48,957</u>	<u>94,330</u>	<u>0</u>	<u>94,330</u>
	-				-			-
12 months ended								
31 October 2018								
Balance at 01 November 2017	40,612	8,041	0	(3,554)	44,993	90,092	0	90,092
<i>Total comprehensive income:-</i>								
Profit/(Loss) for the year					3,565	3,565	0	3,565
Revaluation Reserve		269						
<i>Transaction with owner:-</i>								
Dividend paid	0	0	0	0	(1,280)	(1,280)	0	(1,280)
Balance at 31 October 2018	<u>40,612</u>	<u>8,310</u>	<u>0</u>	<u>(3,554)</u>	<u>47,278</u>	<u>92,377</u>	<u>0</u>	<u>92,377</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 OCTOBER 2019 (UNAUDITED)

	2019 12 MONTHS ENDED 31-Oct-2019 (RM'000) (Unaudited)	2018 12 MONTHS ENDED 31-Oct-2018 (RM'000) (Audited)
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
PROFIT BEFORE TAXATION	4,311	6,671
<i>ADJUSTMENTS:-</i>		
NON CASH ITEMS	1,407	585
NON OPERATING ITEMS (INVESTING/FINANCING)	(343)	(225)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	5,375	7,031
<u>CHANGES IN WORKING CAPITAL</u>		
INVENTORIES	(83)	73
RECEIVABLES	273	446
PROPERTY DEVELOPMENT COST	93	289
PAYABLES	(1,337)	522
CASH GENERATED FROM OPERATIONS	4,321	8,361
TAX REFUND	-	63
TAX PAID	(1,229)	(1,262)
NET CASH GENERATED FROM OPERATING ACTIVITIES	3,092	7,162
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
INTEREST RECEIVED	569	440
PURCHASE OF PROPERTY, PLANT AND EQUIPMENT	(904)	(2,753)
PROCEED FROM DISPOSAL OF PROPERTY, PLANT AND MACHINERIES	-	6
DIVIDEND RECEIVED FROM QUOTED INVESTMENT	42	45
PURCHASE OF QUOTED SHARES	(382)	-
OTHER INVESTMENT	-	-
PURCHASE OF INVESTMENT PROPERTY	-	(64)
NET CASH USED IN INVESTING ACTIVITIES	(675)	(2,326)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
NET DRAWDOWN/(REPAYMENT) OF BANK BORROWING	7,470	(1,172)
PLACEMENT OF DEPOSIT WITH LICENSED FINANCIAL INSTITUTIONS	-	(3)
INTEREST PAID	(321)	(211)
DIVIDEND PAID	(1,280)	(1,829)
NET CASH USED IN FINANCING ACTIVITIES	5,869	(3,215)
CURRENCY TRANSLATION DIFFERENCE	-	(7)
NET (DECREASE) / INCREASED IN CASH AND CASH EQUIVALENTS	8,286	1,620
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	17,616	16,003
CASH AND CASH EQUIVALENTS AT END OF PERIOD	25,902	17,616

(The Condensed Consolidated Statement of Cash Flows 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.)