

KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 APRIL 2020 (UNAUDITED)

	INDIVIDUAL PERIOD 3 MONTHS ENDED		CUMULATIVE PERIOD 6 MONTHS ENDED	
	30-Apr-2020 RM' 000	30-Apr-2019 RM' 000	30-Apr-2020 RM' 000	30-Apr-2019 RM' 000
Revenue	3,208	5,574	8,340	10,687
Operating Expenses	(3,875)	(4,534)	(8,705)	(8,983)
Other Income	269	137	569	376
Investing Income	17	13	18	19
Finance costs	(104)	(83)	(228)	(127)
Pofit before tax	(485)	1,107	(6)	1,972
Tax expense	(171)	74	(328)	(265)
Profit after tax	(656)	1,181	(334)	1,707
Other Comprehensive Income net of tax	-	-	-	-
Total Comprehensive Income	(656)	1,181	(334)	1,707
Profit/(Loss) attributable to:				
Equity holders of the Company	(656)	1,181	(334)	1,707
Non-Controlling Interest	-	-	-	-
	(656)	1,181	(334)	1,707
Total comprehensive income attributable to:				
Equity holders of the Company	(656)	1,181	(334)	1,707
Non-Controlling Interest	-	-	-	-
	(656)	1,181	(334)	1,707
Earnings per share attributable to equity holders of the Company:				
-Basic EPS (sen)	(1.79)	3.23	(0.91)	4.67
-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 2019 and the accompanying explanatory notes attached to the interim financial statement.)

KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION FOR THE QUARTER ENDED 30 APRIL 2020 (UNAUDITED)

	AS AT 30-Apr-2020 (Unaudited) RM' 000	AS AT 31-Oct-2019 (Audited)/Restated RM' 000
ASSETS		
NON-CURRENT ASSETS		
Property, Plant & Equipment	22,197	22,510
Prepaid Lease Payments	2,324	2,365
Investment Properties	55,840	55,840
Land Held for Development	294	294
Other investment	70	70
	<u>80,725</u>	<u>81,079</u>
CURRENT ASSETS		
Inventories	3,148	4,159
Bearer Biological Assets	88	88
Trade Receivables	2,779	2,851
Other Receivables, Deposit & Prepayments	507	332
Other Investments	797	821
Tax Recoverable	-	52
Cash & Cash Equivalents	25,059	25,902
	<u>32,378</u>	<u>34,205</u>
TOTAL ASSETS	<u>113,103</u>	<u>115,284</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	8,368	8,368
Retained Earnings	48,432	49,498
TOTAL EQUITY	<u>93,858</u>	<u>94,924</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	9,561	10,057
Deferred Tax	6,064	6,064
	<u>15,625</u>	<u>16,121</u>
CURRENT LIABILITIES		
Trade Payables	733	459
Other Payables, Deposits & Accruals	1,812	2,359
Contract Liabilities		84
Short Term Borrowings	988	988
Derivative financial liabilities	-	2
Provision For Taxation	87	347
	<u>3,620</u>	<u>4,239</u>
TOTAL EQUITY AND LIABILITIES	<u>113,103</u>	<u>115,284</u>
NET ASSETS PER SHARE(RM)	2.5661	2.5952

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statement for the financial year ended 31 October 2019 and the accompanying explanatory notes attached to the interim financial statements).

KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 30 APRIL 2020 (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)	
6 months ended 30 April 2020								
Balance as 01 November 2019	40,612	8,368	0	-3,554	49,498	94,924	0	94,924
<i>Total comprehensive income:-</i>								
Profit for the year					-334	-334	0	-334
Revaluation Reserve		0				0		0
<i>Transaction with owner:-</i>								
Dividend paid	0	0	0	0	-732	-732	0	-732
Balance as 30 April 2020	<u>40,612</u>	<u>8,368</u>	<u>0</u>	<u>-3,554</u>	<u>48,432</u>	<u>93,858</u>	<u>0</u>	<u>93,858</u>
	-	-	-	-	-	-	-	-
6 months ended 30 April 2019								
Balance as 01 November 2018	40,612	8,310	0	-3,554	46,730	92,098	0	92,098
<i>Total comprehensive income:-</i>								
Profit/(Loss) for the year		0			1,707	1,707	0	1,707
Revaluation Reserve								
<i>Transaction with owner:-</i>								
Dividend paid	0	0	0	0	-732	-732	0	-732
Balance as 30 April 2019	<u>40,612</u>	<u>8,310</u>	<u>0</u>	<u>-3,554</u>	<u>47,705</u>	<u>93,073</u>	<u>0</u>	<u>93,073</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 2019 and the accompanying explanatory notes attached to the interim financial statement.)

KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED 30 APRIL 2020 (UNAUDITED)

	2020 6 MONTHS ENDED 30-Apr-2020 (RM'000) (Unaudited)	2019 6 MONTHS ENDED 30-Apr-2019 (RM'000) (Unaudited)
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
PROFIT BEFORE TAXATION	(6)	1,972
ADJUSTMENTS:-		
NON CASH ITEMS	494	582
NON OPERATING ITEMS (INVESTING/FINANCING)	(146)	(121)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	342	2,433
<u>CHANGES IN WORKING CAPITAL</u>		
INVENTORIES	1,126	(492)
RECEIVABLES	(51)	(659)
PROPERTY DEVELOPMENT COST	(116)	38
PAYABLES	(272)	(443)
CASH GENERATED FROM OPERATIONS	1,029	877
TAX REFUND	-	-
TAX PAID	(588)	(653)
NET CASH GENERATED FROM OPERATING ACTIVITIES	441	224
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
INTEREST RECEIVED	349	265
PURCHASE OF PROPERTY, PLANT AND EQUIPMENT	(225)	(585)
PROCEED FROM DISPOSAL OF PROPERTY, PLANT AND MACHINERIES	7	-
DIVIDEND RECEIVED FROM QUOTED INVESTMENT	18	19
PURCHASE OF QUOTED SHARES	23	(494)
NET CASH USED IN INVESTING ACTIVITIES	172	(795)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
NET DRAWDOWN/(REPAYMENT) OF BANK BORROWING	(496)	4,500
PLACEMENT OF DEPOSIT WITH LICENSED FINANCIAL INSTITUTIONS	-	-
INTEREST PAID	(228)	(127)
DIVIDEND PAID	(732)	(732)
NET CASH USED IN FINANCING ACTIVITIES	(1,456)	3,641
CURRENCY TRANSLATION DIFFERENCE	-	-
NET (DECREASE) / INCREASED IN CASH AND CASH EQUIVALENTS	(843)	3,070
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	25,902	17,616
CASH AND CASH EQUIVALENTS AT END OF PERIOD	25,059	20,686

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statement for the financial year ended 31 October 2019 and the accompanying explanatory notes attached to the interim financial statement.)