

# KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE QUARTER ENDED 31 JULY 2020 (UNAUDITED)

	INDIVIDUAL PERIOD 3 MONTHS ENDED		CUMULATIVE PERIOD 9 MONTHS ENDED	
	31-Jul-2020 RM' 000	31-Jul-2019 RM' 000	31-Jul-2020 RM' 000	31-Jul-2019 RM' 000
<b>Revenue</b>	<b>4,808</b>	<b>6,172</b>	<b>13,148</b>	<b>16,859</b>
Operating Expenses	(4,079)	(4,884)	(12,784)	(13,867)
Other Income	784	350	1,353	726
Investing Income	14	13	32	32
Finance costs	(95)	(92)	(323)	(219)
<b>Profit before tax</b>	<b>1,432</b>	<b>1,559</b>	<b>1,426</b>	<b>3,531</b>
Tax expense	15	(572)	(313)	(837)
<b>Profit after tax</b>	<b>1,447</b>	<b>987</b>	<b>1,113</b>	<b>2,694</b>
<b>Other Comprehensive Income net of tax</b>	-	-	-	-
<b>Total Comprehensive Income</b>	<b>1,447</b>	<b>987</b>	<b>1,113</b>	<b>2,694</b>
<b>Profit/(Loss) attributable to:</b>				
Equity holders of the Company	1,447	987	1,113	2,694
Non-Controlling Interest	-	-	-	-
	1,447	987	1,113	2,694
<b>Total comprehensive income attributable to:</b>				
Equity holders of the Company	1,447	987	1,113	1,707
Non-Controlling Interest	-	-	-	-
	1,447	987	1,113	1,707
<b>Earnings per share attributable to equity holders of the Company:</b>				
-Basic EPS (sen)	3.96	2.70	3.04	7.37
-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 31 JULY 2020 (UNAUDITED)

	AS AT 31-Jul-2020 (Unaudited) RM' 000	AS AT 31-Oct-2019 (Audited)/Restated RM' 000
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, Plant & Equipment	22,344	22,510
Right-of-use assets	6,462	-
Prepaid Lease Payments	2,315	2,365
Investment Properties	55,840	55,840
Land Held for Development	294	294
Other investment	70	70
	<u>87,325</u>	<u>81,079</u>
<b>CURRENT ASSETS</b>		
Inventories	2,760	4,159
Bearer Biological Assets	88	88
Trade Receivables	2,834	2,851
Other Receivables, Deposit & Prepayments	623	332
Other Investments	915	821
Tax Recoverable	-	52
Cash & Cash Equivalents	26,347	25,902
	<u>33,567</u>	<u>34,205</u>
<b>TOTAL ASSETS</b>	<u><b>120,892</b></u>	<u><b>115,284</b></u>
<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	8,368	8,368
Retained Earnings	49,879	49,498
<b>TOTAL EQUITY</b>	<u>95,305</u>	<u>94,924</u>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	9,303	10,057
Deferred Tax	6,064	6,064
	<u>15,367</u>	<u>16,121</u>
<b>CURRENT LIABILITIES</b>		
Trade Payables	686	459
Other Payables, Deposits & Accruals	2,006	2,359
Contract Liabilities	-	84
Short Term Borrowings	979	988
Lease Liabilities	6,534	-
Derivative financial liabilities	-	2
Provision For Taxation	15	347
	<u>10,220</u>	<u>4,239</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><b>120,892</b></u>	<u><b>115,284</b></u>
<b>NET ASSETS PER SHARE( RM)</b>	2.6056	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 31 JULY 2020 (UNAUDITED)**

	-----Attributable to Equity Holders of the Company----->					Minority Interest	Total Equity	
	Share Capital	<-----Non distributable----->		<-----Distributable----->				
		Revaluation Reserve	Exchange translation reserve	Treasury Share	Retained Earnings			Total
(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	
<b>9 months ended</b>								
<b>31 July 2020</b>								
<b>Balance as 01 November 2019</b>	40,612	8,368	0	-3,554	49,498	94,924	0	94,924
<i>Total comprehensive income:-</i>								
Profit for the year					1,113	1,113	0	1,113
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 2020</b>	<u>40,612</u>	<u>8,368</u>	<u>0</u>	<u>-3,554</u>	<u>49,879</u>	<u>95,305</u>	<u>0</u>	<u>95,305</u>
<b>9 months ended</b>								
<b>31 July 2019</b>								
<b>Balance as 01 November 2018</b>	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			2,694	2,694	0	2,694
Revaluation Reserve		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>

(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.)

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## CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED 31 JULY 2020 (UNAUDITED)

	2020 9 MONTHS ENDED 31-Jul-2020 (RM'000 ) (Unaudited)	2019 9 MONTHS ENDED 31-Jul-2019 (RM'000 ) (Unaudited)
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
<b>PROFIT BEFORE TAXATION</b>	<b>1,425</b>	<b>3,532</b>
<i>ADJUSTMENTS:-</i>		
NON CASH ITEMS	833	850
NON OPERATING ITEMS (INVESTING/FINANCING)	(199)	(213)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>2,059</b>	<b>4,169</b>
<b><u>CHANGES IN WORKING CAPITAL</u></b>		
INVENTORIES	1,478	(485)
RECEIVABLES	(222)	(510)
PROPERTY DEVELOPMENT COST	(80)	77
PAYABLES	(126)	(439)
<b>CASH GENERATED FROM OPERATIONS</b>	<b>3,109</b>	<b>2,812</b>
TAX REFUND	-	-
TAX PAID	(645)	(1,205)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>2,464</b>	<b>1,607</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
INTEREST RECEIVED	485	415
PURCHASE OF PROPERTY, PLANT AND EQUIPMENT	(630)	(739)
PROCEED FROM DISPOSAL OF PROPERTY, PLANT AND MACHINERIES	5	-
DIVIDEND RECEIVED FROM QUOTED INVESTMENT	32	32
PURCHASE OF QUOTED SHARES	(94)	52
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(202)</b>	<b>(240)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
NET DRAWDOWN/(REPAYMENT) OF BANK BORROWING	(763)	4,230
PLACEMENT OF DEPOSIT WITH LICENSED FINANCIAL INSTITUTIONS	-	-
INTEREST PAID	(322)	(219)
DIVIDEND PAID	(732)	(732)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(1,817)</b>	<b>3,279</b>
<b>CURRENCY TRANSLATION DIFFERENCE</b>	<b>-</b>	<b>-</b>
<b>NET (DECREASE) / INCREASED IN CASH AND CASH EQUIVALENTS</b>	<b>445</b>	<b>4,646</b>
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	25,902	17,616
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>26,347</b>	<b>22,262</b>

(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.)