

KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE QUARTER ENDED 31 JANUARY 2021 (UNAUDITED)

		INDIVIDUAL PERIOD 3 MONTHS ENDED		CUMULATIVE PERIOD 3 MONTHS ENDED	
		31-Jan-2021 RM' 000	31-Jan-2020 RM' 000	31-Jan-2021 RM' 000	31-Jan-2020 RM' 000
		Unaudited	Unaudited	Unaudited	Unaudited
Revenue	B1	5,694	5,132	5,694	5,132
Operating Expenses		(3,931)	(4,830)	(3,931)	(4,830)
Other Income		522	300	522	300
FV Loss on derivative financial instrument		(1)	-	(1)	-
Investing Income		1	1	1	1
Finance costs		(166)	(124)	(166)	(124)
Profit before tax	B2	2,119	479	2,119	479
Tax expense	B5	(403)	(157)	(403)	(157)
Profit after tax		1,716	322	1,716	322
Other Comprehensive Income:		-	-	-	-
Exchange translation reserve		-	-	-	-
Fair value reserve		-	-	-	-
Other Comprehensive Income net of tax		-	-	-	-
Total Comprehensive Income		1,716	322	1,716	322
Profit/(Loss) attributable to:					
Equity holders of the Company		1,716	322	1,716	322
Non-Controlling Interest		-	-	-	-
		1,716	322	1,716	-
Total comprehensive income attributable to:					-
Equity holders of the Company		1,716	322	1,716	322
Non-Controlling Interest		-	-	-	-
		1,716	322	1,716	322
Earnings per share attributable to equity holders of the Company:	B10				
-Basic EPS (sen)		4.68	0.88	4.68	0.88
-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 2020 and the accompanying explanatory notes attached to the interim financial statement.)

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Registration No. 199401032123 (317805-V)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION FOR THE QUARTER ENDED 31 JANUARY 2021 (UNAUDITED)

	AS AT 31-Jan-2021 (Unaudited) RM' 000	AS AT 31-Oct-2020 (Audited) RM' 000
ASSETS		
NON-CURRENT ASSETS		
Property, Plant & Equipment	8,980	9,075
Right-of-use Assets	25,711	25,875
Investment Properties	55,850	55,850
Land Held for Development	294	293
Other investment	53	53
	<u>90,888</u>	<u>91,146</u>
CURRENT ASSETS		
Inventories	2,453	2,361
Bearer Biological Assets	143	143
Trade Receivables	3,401	2,719
Other Receivables, Deposit & Prepayments	475	256
Other Investments	1,465	1,069
Tax Recoverable	-	101
Cash & Cash Equivalents	28,073	26,785
	<u>36,010</u>	<u>33,434</u>
TOTAL ASSETS	<u>126,898</u>	<u>124,580</u>
EQUITY AND LIABILITIES		
EQUITY ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT		
Share Capital	40,612	40,612
Treasury Share, At Cost	(3,491)	(3,554)
Revaluation Reserves	8,575	8,575
Retained Earnings	B13 52,547	50,831
TOTAL EQUITY	<u>98,243</u>	<u>96,464</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	B7 9,618	8,853
Lease Liabilities	9,241	9,619
Deferred Tax	6,055	6,055
	<u>24,914</u>	<u>24,527</u>
CURRENT LIABILITIES		
Trade Payables	732	192
Other Payables, Deposits & Accruals	1,957	1,765
Contract Liabilities	-	95
Short Term Borrowings	B7 653	1,149
Lease Liabilities	27	219
Derivative financial liabilities	-	1
Provision For Taxation	372	168
	<u>3,741</u>	<u>3,589</u>
TOTAL EQUITY AND LIABILITIES	<u>126,898</u>	<u>124,580</u>
NET ASSETS PER SHARE(RM)	2.6807	2.6373

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statement for the financial year ended 31 October 2020 and the accompanying explanatory notes attached to the interim financial statements).

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 31 JANUARY 2021 (UNAUDITED)

		Attributable to Equity Holders of the Company						Minority Interest	Total Equity
		Non distributable			Distributable				
		Share Capital	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)
3 months ended									
31 January 2021									
Balance as 01 November 2020	Audited	40,612	8,575	0	-3,554	50,831	96,464	0	96,464
Re-sale Treasury Shares					63		63		63
<i>Total comprehensive income:-</i>									
Profit for the year						1,716	1,716	0	1,716
Revaluation Reserve			0				0		0
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	0	0	0	0
Balance as 31 January 2021	Unaudited	<u>40,612</u>	<u>8,575</u>	<u>0</u>	<u>-3,491</u>	<u>52,547</u>	<u>98,243</u>	<u>0</u>	<u>98,243</u>
		-	-	-	-	-	-	-	-
3 months ended									
31 January 2020									
Balance as 01 November 2019	Audited	40,612	8,368	0	-3,554	49,498	94,924	0	94,924
<i>Total comprehensive income:-</i>									
Profit/(Loss) for the year			0			322	322	0	322
Revaluation Reserve			0				0		
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	0	0	0	0
Balance as 31 January 2020	Unaudited	<u>40,612</u>	<u>8,368</u>	<u>0</u>	<u>-3,554</u>	<u>49,820</u>	<u>95,246</u>	<u>0</u>	<u>95,246</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 2020 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 JANUARY 2021 (UNAUDITED)

	2021 3 MONTHS ENDED 31-Jan-2021 (RM'000) Unaudited	2020 3 MONTHS ENDED 31-Jan-2020 (RM'000) Unaudited
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
PROFIT BEFORE TAXATION	2,118	478
<i>ADJUSTMENTS:-</i>		
NON CASH ITEMS	(407)	204
NON OPERATING ITEMS (INVESTING/FINANCING)	(162)	(72)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,549	610
<u>CHANGES IN WORKING CAPITAL</u>		
INVENTORIES	(64)	782
RECEIVABLES	(902)	8
PROPERTY DEVELOPMENT COST	(28)	-
PAYABLES	731	(274)
CONTRACT LIABILITIES		
CASH GENERATED FROM OPERATIONS	1,286	1,126
TAX REFUND	-	-
TAX PAID	(97)	(325)
NET CASH GENERATED FROM OPERATING ACTIVITIES	1,189	801
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
INTEREST RECEIVED	107	188
PURCHASE OF PROPERTY, PLANT AND EQUIPMENT	-	(25)
PROCEED FROM DISPOSAL OF PROPERTY, PLANT AND MACHINERIES	9	7
DIVIDEND RECEIVED FROM QUOTED INVESTMENT	1	1
PURCHASE OF QUOTED SHARES	(185)	-
NET CASH USED IN INVESTING ACTIVITIES	(68)	206
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
INTEREST PAID	(166)	(124)
DIVIDEND PAID	-	-
NET DRAWDOWN/(REPAYMENT) OF BANK BORROWING	269	(238)
RESALE TREASURY SHARE	64	-
NET CASH USED IN FINANCING ACTIVITIES	167	(362)
NET (DECREASE) / INCREASED IN CASH AND CASH EQUIVALENTS	1,288	645
CURRENCY TRANSLATION DIFFERENCE	-	
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	26,785	25,902
CASH AND CASH EQUIVALENTS AT END OF PERIOD	28,073	26,547

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statement for the financial year ended 31 October 2020 and the accompanying explanatory notes attached to the interim financial statement.)