

KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 APRIL 2021 (UNAUDITED)

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	3 MONTHS ENDED		6 MONTHS ENDED	
	30-Apr-2021 RM' 000	30-Apr-2020 RM' 000	30-Apr-2021 RM' 000	30-Apr-2020 RM' 000
	Unaudited	Unaudited	Unaudited	Unaudited
Revenue	5,537	3,208	11,231	8,340
Operating Expenses	(4,160)	(3,875)	(8,091)	(8,705)
Other Income	1,668	269	2,190	569
FV Loss on derivative financial instrument	-	-	(1)	-
Investing Income	23	17	24	18
Finance costs	(162)	(104)	(328)	(228)
Pofit before tax	2,906	(485)	5,025	(6)
Tax expense	(250)	(171)	(653)	(328)
Profit after tax	2,656	(656)	4,372	(334)
Other Comprehensive Income:				
Exchange translation reserve	-	-	-	-
Fair value reserve	-	-	-	-
Other Comprehensive Income net of tax	-	-	-	-
Total Comprehensive Income	2,656	(656)	4,372	(334)
Profit/(Loss) attributable to:				
Equity holders of the Company	2,656	(656)	4,372	(334)
Non-Controlling Interest	-	-	-	-
	2,656	(656)	4,372	-
Total comprehensive income attributable to:				
Equity holders of the Company	2,656	(656)	4,372	(334)
Non-Controlling Interest	-	-	-	-
	2,656	(656)	4,372	(334)
Earnings per share attributable to equity holders of the Company:				
-Basic EPS (sen)	7.07	(1.79)	11.81	(0.91)
-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 30 APRIL 2021 (UNAUDITED)

	AS AT 30-Apr-2021 (Unaudited) RM' 000	AS AT 31-Oct-2020 (Audited) RM' 000
ASSETS		
NON-CURRENT ASSETS		
Property, Plant & Equipment	8,690	9,075
Right-of-use Assets	25,548	25,875
Investment Properties	55,850	55,850
Land Held for Development	294	293
Other investment	53	53
	<u>90,435</u>	<u>91,146</u>
CURRENT ASSETS		
Inventories	2,639	2,361
Bearer Biological Assets	143	143
Trade Receivables	3,104	2,719
Other Receivables, Deposit & Prepayments	343	256
Other Investments	1,094	1,069
Tax Recoverable	-	101
Cash & Cash Equivalents	31,361	26,785
	<u>38,684</u>	<u>33,434</u>
TOTAL ASSETS	<u>129,119</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	(2,744)	(3,554)
Revaluation Reserves	8,575	8,575
Retained Earnings	B13 54,453	50,831
TOTAL EQUITY	<u>100,896</u>	<u>96,464</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	B7 9,064	8,853
Lease Liabilities	9,241	9,619
Deferred Tax	6,055	6,055
	<u>24,360</u>	<u>24,527</u>
CURRENT LIABILITIES		
Trade Payables	886	192
Other Payables, Deposits & Accruals	1,628	1,765
Contract Liabilities	-	95
Short Term Borrowings	B7 881	1,149
Lease Liabilities	18	219
Derivative financial liabilities	-	1
Provision For Taxation	450	168
	<u>3,863</u>	<u>3,589</u>
TOTAL EQUITY AND LIABILITIES	<u>129,119</u>	<u>124,580</u>
NET ASSETS PER SHARE(RM)	2.7530	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 30 APRIL 2021 (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)		
6 months ended									
30 April 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					810		810		810
<i>Total comprehensive income:-</i>									
Profit for the year						4,372	4,372	0	4,372
Revaluation Reserve			0				0		0
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	-750	-750	0	-750
Balance as 30 April 2021	Unaudited	<u>40,612</u>	<u>8,575</u>	<u>0</u>	<u>-2,744</u>	<u>54,453</u>	<u>100,896</u>	<u>0</u>	<u>100,896</u>
“		-	-	-	-	-	-	-	-
6 months ended									
30 April 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			-334	-334	0	-334
Revaluation Reserve			0				0		
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	-732	-732	0	-732
Balance as 30 April 2020	Unaudited	<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>
		-	-	-	-	-	-	-	-

(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 30 APRIL 2021 (UNAUDITED)

	2021 6 MONTHS ENDED 30-Apr-2021 (RM'000) Unaudited	2020 6 MONTHS ENDED 30-Apr-2020 (RM'000) Unaudited
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
PROFIT BEFORE TAXATION	5,025	(6)
<i>ADJUSTMENTS:-</i>		
NON CASH ITEMS	39	494
NON OPERATING ITEMS (INVESTING/FINANCING)	(354)	(146)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	4,710	342
<u>CHANGES IN WORKING CAPITAL</u>		
INVENTORIES	(250)	1,126
RECEIVABLES	(473)	(51)
PROPERTY DEVELOPMENT COST	(28)	(116)
PAYABLES	555	(272)
CONTRACT LIABILITIES		
CASH GENERATED FROM OPERATIONS	4,514	1,029
TAX REFUND	-	-
TAX PAID	(270)	(588)
NET CASH GENERATED FROM OPERATING ACTIVITIES	4,244	441
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
INTEREST RECEIVED	222	349
PURCHASE OF PROPERTY, PLANT AND EQUIPMENT	-	(225)
PROCEED FROM DISPOSAL OF PROPERTY, PLANT AND MACHINERIES	9	7
DIVIDEND RECEIVED FROM QUOTED INVESTMENT	24	18
PURCHASE OF QUOTED SHARES	402	23
NET CASH USED IN INVESTING ACTIVITIES	657	172
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
INTEREST PAID	(328)	(228)
DIVIDEND PAID	(750)	(732)
NET DRAWDOWN/(REPAYMENT) OF BANK BORROWING	(58)	(496)
RESALE TREASURY SHARE	811	-
NET CASH USED IN FINANCING ACTIVITIES	(325)	(1,456)
NET (DECREASE) / INCREASED IN CASH AND CASH EQUIVALENTS	4,576	(843)
CURRENCY TRANSLATION DIFFERENCE	-	-
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	26,785	25,902
CASH AND CASH EQUIVALENTS AT END OF PERIOD	31,361	25,059

(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.)