

# KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

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

		INDIVIDUAL PERIOD 3 MONTHS ENDED		CUMULATIVE PERIOD 12 MONTHS ENDED	
		31-Oct-2021 RM' 000	31-Oct-2020 RM' 000	31-Oct-2021 RM' 000	31-Oct-2020 RM' 000
		Unaudited	Unaudited	Unaudited	Audited
<b>Revenue</b>	B1	<b>5,962</b>	<b>5,359</b>	<b>21,900</b>	<b>18,507</b>
Operating Expenses		(4,206)	(4,084)	(15,989)	(16,824)
Other Income		4,487	463	14,691	1,745
FV Loss on derivative financial instrument		-	-	(1)	-
Investing Income		14	16	38	48
Finance costs		(164)	(387)	(662)	(710)
<b>Pofit before tax</b>	B2	<b>6,093</b>	<b>1,367</b>	<b>19,977</b>	<b>2,766</b>
Tax expense	B5	(246)	(374)	(1,227)	(335)
<b>Profit after tax</b>		<b>5,847</b>	<b>993</b>	<b>18,750</b>	<b>2,431</b>
<b>Other Comprehensive Income:</b>					
Exchange translation reserve		-	-	-	-
Fair value reserve		206	206	206	<b>206</b>
<b>Other Comprehensive Income net of tax</b>		<b>206</b>	<b>206</b>	<b>206</b>	<b>206</b>
<b>Total Comprehensive Income</b>		<b>6,053</b>	<b>1,199</b>	<b>18,956</b>	<b>2,637</b>
<b>Profit/(Loss) attributable to:</b>					
Equity holders of the Company		5,847	993	18,750	<b>2,431</b>
Non-Controlling Interest		-	-	-	-
		5,847	993	18,750	2,431
<b>Total comprehensive income attributable to:</b>					
Equity holders of the Company		6,053	1,200	18,956	<b>2,637</b>
Non-Controlling Interest		-	-	-	-
		6,053	1,200	18,956	2,637
<b>Earnings per share attributable to equity holders of the Company:</b>	B10				
<b>Paid Up Share</b>		121,836,255	40,612,085	121,836,255	40,612,085
<u>Treasury Share</u>		909,609	4,035,560	7,491,887	4,035,560
<b>Net of Treasury Share</b>		120,926,646	36,576,525	114,344,368	36,576,525
-Basic EPS (sen) *		4.84	2.71	16.40	6.65
-Diluted EPS (sen)		N/A	N/A	N/A	N/A

\* Based on weighted average number of shares during the period

(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.)

# KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

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

	AS AT 31-Oct-2021 (Unudited) RM' 000	AS AT 31-Oct-2020 (Audited) RM' 000
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, Plant & Equipment	8,250	9,075
Right-of-use Assets	25,492	25,875
Investment Properties	55,850	55,850
Land Held for Development	237	293
Other investment	53	53
	<u>89,882</u>	<u>91,146</u>
<b>CURRENT ASSETS</b>		
Inventories	3,055	2,361
Bearer Biological Assets	274	143
Trade Receivables	3,089	2,719
Other Receivables, Deposit & Prepayments	1,711	256
Other Investments	1,184	1,069
Tax Recoverable	-	101
Cash & Cash Equivalents	44,304	26,785
	<u>53,617</u>	<u>33,434</u>
<b>TOTAL ASSETS</b>	<b><u>143,499</u></b>	<b><u>124,580</u></b>
<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	(45)	(3,554)
Revaluation Reserves	8,781	8,575
Retained Earnings	B13 67,007	50,831
<b>TOTAL EQUITY</b>	<u>116,355</u>	<u>96,464</u>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	B7 8,565	8,853
Lease Liabilities	9,204	9,619
Deferred Tax	6,121	6,055
	<u>23,890</u>	<u>24,527</u>
<b>CURRENT LIABILITIES</b>		
Trade Payables	569	192
Other Payables, Deposits & Accruals	1,691	1,765
Contract Liabilities	-	95
Short Term Borrowings	B7 704	1,149
Lease Liabilities	38	219
Derivative financial liabilities	-	1
Provision For Taxation	252	168
	<u>3,254</u>	<u>3,589</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>143,499</u></b>	<b><u>124,580</u></b>

NET ASSETS PER SHARE( RM) \* 0.9562 2.6373

\* based on number of outstanding shares as at 31.10.2021 (after share split) and 31.10.2020 (before share spli

(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 OCTOBER 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)	
<b>12 months ended 31 October 2021</b>									
<b>Balance as 01 November 2020</b>	Audited	40,612	8,575	0	-3,554	50,831	<b>96,464</b>	0	96,464
Re-sale Treasury Shares					3,509		3,509		3,509
<i>Total comprehensive income:-</i>									
Profit for the year						18,751	18,751	0	18,751
Revaluation Reserve			206				206		206
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	-2,575	-2,575	0	-2,575
<b>Balance as 31 October 2021</b>	Unaudited	<u>40,612</u>	<u>8,781</u>	<u>0</u>	<u>-45</u>	<u>67,007</u>	<u>116,355</u>	<u>0</u>	<u>116,355</u>
		-	-	-	-	-	-	-	-
<b>12 months ended 31 October 2020</b>									
<b>Balance as 01 November 2019</b>	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			2,430	2,430	0	2,430
Revaluation Reserve			207				207		207
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	-1,097	-1,097	0	-1,097
<b>Balance as 31 October 2020</b>	Audited	<u>40,612</u>	<u>8,575</u>	<u>0</u>	<u>-3,554</u>	<u>50,831</u>	<u>96,464</u>	<u>0</u>	<u>96,257</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 OCTOBER 2021 (UNAUDITED)

	2021 12 MONTHS ENDED 31-Oct-2021 (RM'000 ) Unaudited	2020 12 MONTHS ENDED 31-Oct-2020 (RM'000 ) Audited
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
<b>PROFIT BEFORE TAXATION</b>	<b>19,978</b>	<b>2,766</b>
<i>ADJUSTMENTS:-</i>		
Non Cash Items	386	1,842
Non Operating Items (Investing/Financing)	(13,508)	82
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>6,856</b>	<b>4,690</b>
<b><u>CHANGES IN WORKING CAPITAL</u></b>		
Inventories	(613)	1,798
Receivables	(1,826)	205
Property Development Cost	(25)	-
Payables	303	(848)
<b>CASH GENERATED FROM OPERATIONS</b>	<b>4,695</b>	<b>5,845</b>
Tax Refund	(14)	121
Tax Paid	(962)	(759)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>3,719</b>	<b>5,207</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Dividend Received From Quoted Investment	38	26
Interest Received	519	592
Proceed From Disposal Of Property, Plant And Machineries	25	18
Proceed From Disposal Of Quoted Shares	402	192
Purchase Of Property, Plant And Equipment	206	(1,260)
Purchase Of Quoted Shares	-	(691)
Purchase of right-of-use assets	-	(312)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>1,190</b>	<b>(1,435)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Dividend Paid	(2,575)	(1,097)
Interest Paid	(662)	(710)
Net Drawdown/(Repayment) Of Bank Borrowing	(733)	(1,089)
Placement of deposits with licensed financial institutions	-	(3)
Resale Treasury Share	16,580	-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>12,610</b>	<b>(2,899)</b>
<b>Net (Decrease) / Increased In Cash And Cash Equivalents</b>	<b>17,519</b>	<b>873</b>
Currency Translation Difference	-	7
Cash And Cash Equivalents At Beginning Of Period	26,785	25,811
<b>Cash And Cash Equivalents At End Of Period</b>	<b>44,304</b>	<b>26,691</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 2020 and the accompanying explanatory notes attached to the interim financial statement.)