

# KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE QUARTER ENDED 31 JANUARY 2022 (UNAUDITED)

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	3 MONTHS ENDED		3 MONTHS ENDED	
	31-Jan-2022	31-Jan-2021	31-Jan-2022	31-Jan-2021
	RM' 000	RM' 000	RM' 000	RM' 000
	Unaudited	Unaudited	Unaudited	Audited
<b>Revenue</b>	<b>7,317</b>	<b>5,694</b>	<b>7,317</b>	<b>5,694</b>
Operating Expenses	(5,252)	(3,931)	(5,252)	(3,931)
Other Income	353	522	353	522
FV Loss on derivative financial instrument	-	(1)	-	(1)
Investing Income	6	1	6	1
Finance costs	(190)	(166)	(190)	(166)
<b>Pofit before tax</b>	<b>2,234</b>	<b>2,119</b>	<b>2,234</b>	<b>2,119</b>
Tax expense	(361)	(403)	(361)	(403)
<b>Profit after tax</b>	<b>1,873</b>	<b>1,716</b>	<b>1,873</b>	<b>1,716</b>
<b>Other Comprehensive Income:</b>				
Exchange translation reserve	-	-	-	-
Fair value reserve	-	-	-	-
<b>Other Comprehensive Income net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>	<b>1,873</b>	<b>1,716</b>	<b>1,873</b>	<b>1,716</b>
<b>Profit/(Loss) attributable to:</b>				
Equity holders of the Company	1,873	1,716	1,873	<b>1,716</b>
Non-Controlling Interest	-	-	-	-
	<b>1,873</b>	<b>1,716</b>	<b>1,873</b>	<b>1,716</b>
<b>Total comprehensive income attributable to:</b>				
Equity holders of the Company	1,873	1,716	1,873	<b>1,716</b>
Non-Controlling Interest	-	-	-	-
	<b>1,873</b>	<b>1,716</b>	<b>1,873</b>	<b>1,716</b>
<b>Earnings per share attributable to equity holders of the Company:</b>				
-Basic EPS (sen) *	1.54	4.69	1.54	4.69
-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 2021 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 JANUARY 2022 (UNAUDITED)

	AS AT 31-Jan-2022 (Unaudited) RM' 000	AS AT 31-Oct-2021 (Audited) RM' 000
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, Plant & Equipment	8,292	8,275
Right-of-use Assets	25,328	25,492
Investment Properties	70,326	55,850
Land Held for Development	221	237
Other investment	51	51
	<u>104,218</u>	<u>89,905</u>
<b>CURRENT ASSETS</b>		
Inventories	3,808	3,055
Bearer Biological Assets	279	279
Trade Receivables	2,844	3,089
Other Receivables, Deposit & Prepayments	514	1,712
Other Investments	1,081	1,218
Tax Recoverable	-	165
Cash & Cash Equivalents	42,215	44,304
	<u>50,741</u>	<u>53,822</u>
<b>TOTAL ASSETS</b>	<b><u>154,959</u></b>	<b><u>143,727</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)	(45)
Revaluation Reserves	8,781	8,781
Retained Earnings	B13 68,532	66,659
<b>TOTAL EQUITY</b>	<u>117,880</u>	<u>116,007</u>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	B7 15,386	7,690
Lease Liabilities	9,204	9,392
Deferred Tax	6,711	6,711
	<u>31,301</u>	<u>23,793</u>
<b>CURRENT LIABILITIES</b>		
Trade Payables	1,331	569
Other Payables, Deposits & Accruals	2,722	1,685
Contract Liabilities	-	7
Short Term Borrowings	B7 1,571	1,185
Lease Liabilities	29	228
Derivative financial liabilities	-	-
Tax Payable	125	253
	<u>5,778</u>	<u>3,927</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>154,959</u></b>	<b><u>143,727</u></b>
NET ASSETS PER SHARE( RM)	0.9687	0.9534

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statement for the financial year ended 31 October 2021 and the accompanying explanatory notes attached to the interim financial statements).

## KUMPULAN H & L HIGH-TECH BERHAD

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### CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 31 JANUARY 2022 (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>3 months ended</b>									
<b>31 January 2022</b>									
<b>Balance as 01 November 2021</b>	Audited	40,612	8,781	0	(45)	66,659	<b>116,007</b>	0	116,007
Re-sale Treasury Shares							0		0
<i>Total comprehensive income:-</i>									
Profit for the year						1,873	1,873	0	1,873
Revaluation Reserve							0		0
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	0	0	0	0
<b>Balance as 31 January 2022</b>	Unaudited	<u>40,612</u>	<u>8,781</u>	<u>0</u>	<u>(45)</u>	<u>68,532</u>	<u>117,880</u>	<u>0</u>	<u>117,880</u>
		-	-	-	-	-	-	-	-
<b>3 months ended</b>									
<b>31 January 2021</b>									
<b>Balance as 01 November 2020</b>	Audited	40,612	8,575	0	(3,554)	50,831	96,464	0	96,464
Re-sale Treasury Shares					63		63		
<i>Total comprehensive income:-</i>									
Profit/(Loss) for the year			0			1,716	1,716	0	1,716
Revaluation Reserve							0		
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	0	0	0	0
<b>Balance as 31 January 2021</b>	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>98,180</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 2021 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 2022 (UNAUDITED)

	2022 3 MONTHS ENDED 31-Jan-2022 (RM'000 ) Unaudited	2021 3 MONTHS ENDED 31-Jan-2021 (RM'000 ) Audited
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
<b>PROFIT BEFORE TAXATION</b>	<b>2,234</b>	<b>2,118</b>
<i>ADJUSTMENTS:-</i>		
Non Cash Items	347	(407)
Non Operating Items (Investing/Financing)	65	(162)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>2,646</b>	<b>1,549</b>
<b><u>CHANGES IN WORKING CAPITAL</u></b>		
Inventories	(776)	(64)
Receivables	1,443	(902)
Property Development Cost	41	(28)
Payables	1,799	731
<b>CASH GENERATED FROM OPERATIONS</b>	<b>5,153</b>	<b>1,286</b>
Tax Refund	-	
Tax Paid	(324)	(97)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>4,829</b>	<b>1,189</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Dividend Received From Quoted Investment	6	1
Interest Received	110	107
Proceed From Disposal Of Property, Plant And Machinerics	10	9
Proceed From Disposal Of Quoted Shares	136	-
Purchase Of Investment Property	(14,476)	
Purchase Of Property, Plant And Equipment	(217)	-
Purchase Of Quoted Shares	-	(185)
Purchase of right-of-use assets	-	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(14,431)</b>	<b>(68)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Dividend Paid	-	-
Interest Paid	(190)	(166)
Net Drawdown/(Repayment) Of Bank Borrowing	7,703	269
Placement of deposits with licensed financial institutions	-	
Resale Treasury Share	-	64
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>7,513</b>	<b>167</b>
<b>Net (Decrease) / Increased In Cash And Cash Equivalents</b>	<b>(2,089)</b>	<b>1,288</b>
Currency Translation Difference	-	
Cash And Cash Equivalents At Beginning Of Period	44,304	26,785
<b>Cash And Cash Equivalents At End Of Period</b>	<b>42,215</b>	<b>28,073</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 2021 and the accompanying explanatory notes attached to the interim financial statement.)