

KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 APRIL 2022 (UNAUDITED)

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	3 MONTHS ENDED		6 MONTHS ENDED	
	30-Apr-2022 RM' 000	30-Apr-2021 RM' 000	30-Apr-2022 RM' 000	30-Apr-2021 RM' 000
	Unaudited	Unaudited	Unaudited	Unaudited
Revenue	6,163	5,537	13,480	11,231
Operating Expenses	(4,546)	(4,160)	(9,798)	(8,091)
Other Income	221	1,668	574	2,191
FV Loss on derivative financial instrument	-	-	-	(1)
Investing Income	23	23	29	23
Finance costs	(245)	(162)	(435)	(328)
Pofit before tax	1,616	2,906	3,850	5,025
Tax expense	(282)	(251)	(643)	(654)
Profit after tax	1,334	2,655	3,207	4,372
Other Comprehensive Income:				
Exchange translation reserve	-	-	-	-
Fair value reserve	-	-	-	-
Other Comprehensive Income net of tax	-	-	-	-
Total Comprehensive Income	1,334	2,655	3,207	4,372
Profit/(Loss) attributable to:				
Equity holders of the Company	1,334	2,655	3,207	4,372
Non-Controlling Interest	-	-	-	-
	1,334	2,655	3,207	4,372
Total comprehensive income attributable to:				
Equity holders of the Company	1,334	2,655	3,207	4,372
Non-Controlling Interest	-	-	-	-
	1,334	2,655	3,207	4,372
Earnings per share attributable to equity holders of the Company:				
-Basic EPS (sen) *	1.10	7.07	2.64	11.81
-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.)

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Registration No. 199401032123 (317805-V)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE QUARTER ENDED 30 APRIL 2022 (UNAUDITED)**

	AS AT 30-Apr-2022 (Unaudited) RM' 000	AS AT 31-Oct-2021 (Audited) RM' 000
ASSETS		
NON-CURRENT ASSETS		
Property, Plant & Equipment	8,404	8,275
Right-of-use Assets	25,165	25,492
Investment Properties	70,330	55,850
Land Held for Development	221	237
Other investment	51	51
	104,171	89,905
CURRENT ASSETS		
Inventories	4,160	3,055
Bearer Biological Assets	279	279
Trade Receivables	2,603	3,089
Other Receivables, Deposit & Prepayments	451	1,712
Other Investments	984	1,218
Tax Recoverable	-	165
Cash & Cash Equivalents	41,782	44,304
	50,259	53,822
TOTAL ASSETS	154,430	143,727
EQUITY AND LIABILITIES		
EQUITY ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT		
Share Capital	40,612	40,612
Treasury Share, At Cost	(127)	(45)
Revaluation Reserves	8,781	8,781
Retained Earnings	B13 68,648	66,659
TOTAL EQUITY	117,914	116,007
NON-CURRENT LIABILITIES		
Long Term Borrowings	B7 14,928	7,690
Lease Liabilities	9,289	9,392
Deferred Tax	6,711	6,711
	30,928	23,793
CURRENT LIABILITIES		
Trade Payables	1,016	569
Other Payables, Deposits & Accruals	2,933	1,685
Contract Liabilities	-	7
Short Term Borrowings	B7 1,282	1,185
Lease Liabilities	222	228
Derivative financial liabilities	-	-
Tax Payable	135	253
	5,588	3,927
TOTAL EQUITY AND LIABILITIES	154,430	143,727
NET ASSETS PER SHARE(RM)	0.9697	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).

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 30 APRIL 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)		
6 months ended									
30 April 2022									
Balance as 01 November 2021	Audited	40,612	8,781	0	(45)	66,659	116,007	0	116,007
Share buy-back as treasury shares					(82)		(82)		(82)
<i>Total comprehensive income:-</i>									
Profit for the year						3,206	3,206	0	3,206
Revaluation Reserve						0	0		0
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	(1,217)	(1,217)	0	(1,217)
Balance as 30 April 2022	Unaudited	<u>40,612</u>	<u>8,781</u>	<u>0</u>	<u>(127)</u>	<u>68,648</u>	<u>117,914</u>	<u>0</u>	<u>117,914</u>
		-	-	-	-	-	-	-	-
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	0	810
<i>Total comprehensive income:-</i>									
Profit/(Loss) for the year			0			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>
		-	-	-	-	-	-	-	-

(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 30 APRIL 2022 (UNAUDITED)

	2022 6 MONTHS ENDED 30-Apr-2022 (RM'000) Unaudited	2021 6 MONTHS ENDED 30-Apr-2021 (RM'000) Unaudited
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
PROFIT BEFORE TAXATION	3,849	5,025
<i>ADJUSTMENTS:-</i>		
Non Cash Items	170	39
Non Operating Items (Investing/Financing)	240	(354)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	4,259	4,710
<u>CHANGES IN WORKING CAPITAL</u>		
Inventories	(1,129)	(250)
Receivables	1,748	(473)
Property Development Cost	41	(28)
Payables	1,694	555
CASH GENERATED FROM OPERATIONS	6,613	4,514
Tax Refund	(104)	
Tax Paid	(492)	(270)
NET CASH GENERATED FROM OPERATING ACTIVITIES	6,017	4,244
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Dividend Received From Quoted Investment	29	24
Interest Received	149	222
Proceed From Disposal Of Property, Plant And Machineries	(26)	9
Proceed From Disposal Of Quoted Shares	276	402
Purchase Of Investment Property	(14,480)	
Purchase Of Property, Plant And Equipment	-	-
Purchase Of Quoted Shares	-	-
Purchase Of Right-of-use assets	-	-
NET CASH USED IN INVESTING ACTIVITIES	(14,052)	657
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Dividend Paid	(1,217)	(750)
Interest Paid	(435)	(328)
Net Drawdown/(Repayment) Of Bank Borrowing	7,247	(58)
Placement of deposits with licensed financial institutions	-	-
Resale Treasury Share	-	811
Share Buy-Back	(82)	-
NET CASH USED IN FINANCING ACTIVITIES	5,513	(325)
Net (Decrease) / Increased In Cash And Cash Equivalents	(2,522)	4,576
Currency Translation Difference	-	
Cash And Cash Equivalents At Beginning Of Period	44,304	26,785
Cash And Cash Equivalents At End Of Period	41,782	31,361

(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.)