

KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

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

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	3 MONTHS ENDED		9 MONTHS ENDED	
	31-Jul-2022	31-Jul-2021	31-Jul-2022	31-Jul-2021
	RM' 000	RM' 000	RM' 000	RM' 000
	Unaudited	Unaudited	Unaudited	Unaudited
Revenue	6,423	4,707	19,903	15,938
Operating Expenses	(4,125)	(3,693)	(13,923)	(11,784)
Other Income	232	8,014	806	10,204
FV Loss on derivative financial instrument	-	-	-	(1)
Investing Income	-	-	29	24
Finance costs	(204)	(170)	(639)	(498)
Pofit before tax	2,326	8,858	6,176	13,883
Tax expense	(261)	(327)	(904)	(981)
Profit after tax	2,065	8,531	5,272	12,902
Other Comprehensive Income:				
Exchange translation reserve	-	-	-	-
Fair value reserve	-	-	-	-
Other Comprehensive Income net of tax	-	-	-	-
Total Comprehensive Income	2,065	8,531	5,272	12,902
Profit/(Loss) attributable to:				
Equity holders of the Company	2,065	8,531	5,272	12,902
Non-Controlling Interest	-	-	-	-
	2,065	8,531	5,272	12,902
Total comprehensive income attributable to:				
Equity holders of the Company	2,065	8,531	5,272	12,902
Non-Controlling Interest	-	-	-	-
	2,065	8,531	5,272	12,902
Earnings per share attributable to equity holders of the Company:				
-Basic EPS (sen) *	1.71	22.39	4.34	34.52
-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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**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE QUARTER ENDED 31 JULY 2022 (UNAUDITED)**

	AS AT 31-Jul-2022 (Unaudited) RM' 000	AS AT 31-Oct-2021 (Audited) RM' 000
ASSETS		
NON-CURRENT ASSETS		
Property, Plant & Equipment	8,616	8,275
Right-of-use Assets	25,001	25,492
Investment Properties	70,330	55,850
Land Held for Development	221	237
Other investment	51	51
	<u>104,219</u>	<u>89,905</u>
CURRENT ASSETS		
Inventories	4,049	3,055
Bearer Biological Assets	279	279
Trade Receivables	2,906	3,089
Other Receivables, Deposit & Prepayments	595	1,712
Other Investments	934	1,218
Tax Recoverable	-	165
Cash & Cash Equivalents	41,206	44,304
	<u>49,969</u>	<u>53,822</u>
TOTAL ASSETS	<u>154,188</u>	<u>143,727</u>
EQUITY AND LIABILITIES		
EQUITY ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT		
Share Capital	40,612	40,612
Treasury Share, At Cost	(1,326)	(45)
Revaluation Reserves	8,781	8,781
Retained Earnings	B13 70,713	66,659
TOTAL EQUITY	<u>118,780</u>	<u>116,007</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	B7 14,435	7,690
Lease Liabilities	9,238	9,392
Deferred Tax	6,711	6,711
	<u>30,384</u>	<u>23,793</u>
CURRENT LIABILITIES		
Trade Payables	1,332	569
Other Payables, Deposits & Accruals	2,345	1,685
Contract Liabilities	-	7
Short Term Borrowings	B7 1,068	1,185
Lease Liabilities	215	228
Derivative financial liabilities	-	-
Tax Payable	64	253
	<u>5,024</u>	<u>3,927</u>
TOTAL EQUITY AND LIABILITIES	<u>154,188</u>	<u>143,727</u>
NET ASSETS PER SHARE(RM)	0.9877	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 31 JULY 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)		
9 months ended									
31 July 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					-1,281		-1,281		-1,281
<i>Total comprehensive income:-</i>									
Profit for the year						5,271	5,271	0	5,271
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 31 July 2022	Unaudited	40,612	8,781	0	-1,326	70,713	118,780	0	118,780
		-	-	-	-	-	-	-	-
9 months ended									
31 July 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					2,834		2,834	0	2,834
<i>Total comprehensive income:-</i>									
Profit/(Loss) for the year			0			12,903	12,903	0	12,903
Revaluation Reserve						0	0		0
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	-750	-750	0	-750
Balance as 31 July 2021	Unaudited	40,612	8,575	0	-720	62,984	111,451	0	111,451
		-	-	-	-	-	-	-	-

(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 JULY 2022 (UNAUDITED)

	2022 9 MONTHS ENDED 31-Jul-2022 (RM'000) Unaudited	2021 9 MONTHS ENDED 31-Jul-2021 (RM'000) Unaudited
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
PROFIT BEFORE TAXATION	6,175	13,883
<i>ADJUSTMENTS:-</i>		
Non Cash Items	115	471
Non Operating Items (Investing/Financing)	482	(9,317)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	6,772	5,037
<u>CHANGES IN WORKING CAPITAL</u>		
Inventories	(1,018)	(670)
Receivables	1,298	53
Property Development Cost	41	(25)
Payables	1,422	558
CASH GENERATED FROM OPERATIONS	8,515	4,953
Tax Refund	33	-
Tax Paid	(960)	(628)
NET CASH GENERATED FROM OPERATING ACTIVITIES	7,588	4,325
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Dividend Received From Quoted Investment	29	24
Interest Received	151	348
Proceed From Disposal Of Property, Plant And Machineries	(14)	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	(14,038)	783
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Dividend Paid	(1,217)	(750)
Interest Paid	(639)	(498)
Net Drawdown/(Repayment) Of Bank Borrowing	6,489	(393)
Resale Treasury Share	-	11,893
Share Buy-Back	(1,281)	-
NET CASH USED IN FINANCING ACTIVITIES	3,352	10,252
Net (Decrease) / Increased In Cash And Cash Equivalents	(3,098)	15,360
Currency Translation Difference	-	-
Cash And Cash Equivalents At Beginning Of Period	44,304	26,785
Cash And Cash Equivalents At End Of Period	41,206	42,145

(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.)