

# KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

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

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	3 MONTHS ENDED		12 MONTHS ENDED	
	31-Oct-2022	31-Oct-2021	31-Oct-2022	31-Oct-2021
	RM' 000	RM' 000	RM' 000	RM' 000
	Unaudited	Unaudited	Unaudited	Audited
<b>Revenue</b>	<b>6,784</b>	<b>5,962</b>	<b>26,687</b>	<b>21,854</b>
<i>Operating Expenses</i>	(4,865)	(4,206)	(18,788)	(15,937)
<i>Other Income</i>	3,085	4,487	3,891	14,763
<i>FV Loss on derivative financial instrument</i>	(13)	-	(13)	-
<i>Investing Income</i>	23	14	52	38
<i>Finance costs</i>	(240)	(164)	(879)	(662)
<b>Profit before tax</b>	<b>4,774</b>	<b>6,093</b>	<b>10,950</b>	<b>20,056</b>
<i>Tax expense</i>	(1,271)	(246)	(2,175)	(1,653)
<b>Profit after tax</b>	<b>3,503</b>	<b>5,847</b>	<b>8,775</b>	<b>18,403</b>
<b>Other Comprehensive Income:</b>				
<i>Exchange translation reserve</i>	-	-	-	-
<i>Fair value reserve</i>	9,611	206	9,611	206
<b>Other Comprehensive Income net of tax</b>	<b>9,611</b>	<b>206</b>	<b>9,611</b>	<b>206</b>
<b>Total Comprehensive Income</b>	<b>13,114</b>	<b>6,053</b>	<b>18,386</b>	<b>18,609</b>
<b>Profit/(Loss) attributable to:</b>				
<i>Equity holders of the Company</i>	3,503	5,847	8,775	18,403
<i>Non-Controlling Interest</i>	-	-	-	-
	<b>3,503</b>	<b>5,847</b>	<b>8,775</b>	<b>18,403</b>
<b>Total comprehensive income attributable to:</b>				
<i>Equity holders of the Company</i>	13,114	6,053	18,386	18,609
<i>Non-Controlling Interest</i>	-	-	-	-
	<b>13,114</b>	<b>6,053</b>	<b>18,386</b>	<b>18,609</b>
<b>Earnings per share attributable to equity holders of the Company:</b>				
-Basic EPS (sen) *	2.92	4.84	7.25	15.12
-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 OCTOBER 2022 (UNAUDITED)

	AS AT 31-Oct-2022 (Unaudited) RM' 000	AS AT 31-Oct-2021 (Audited) RM' 000
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, Plant & Equipment	8,365	8,275
Right-of-use Assets	37,484	25,492
Investment Properties	72,900	55,850
Land Held for Development	77	237
Other investment	51	51
	<u>118,877</u>	<u>89,905</u>
<b>CURRENT ASSETS</b>		
Inventories	3,757	3,055
Land Held For Development	130	-
Bearer Biological Assets	230	279
Derivative financial assets	-	-
Trade Receivables	3,570	3,089
Other Receivables, Deposit & Prepayments	351	1,712
Other Investments	1,081	1,218
Tax Recoverable	-	165
Cash & Cash Equivalents	39,200	44,304
	<u>48,319</u>	<u>53,822</u>
<b>TOTAL ASSETS</b>	<b><u>167,196</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	(1,901)	(45)
Revaluation Reserves	18,392	8,781
Retained Earnings	B13 71,822	66,659
<b>TOTAL EQUITY</b>	<u>128,925</u>	<u>116,007</u>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	B7 14,036	7,690
Lease Liabilities	9,159	9,392
Deferred Tax	10,630	6,711
	<u>33,825</u>	<u>23,793</u>
<b>CURRENT LIABILITIES</b>		
Trade Payables	1,032	569
Other Payables, Deposits & Accruals	1,927	1,685
Contract Liabilities	-	7
Short Term Borrowings	B7 1,081	1,185
Lease Liabilities	233	228
Derivative financial liabilities	13	-
Tax Payable	160	253
	<u>4,446</u>	<u>3,927</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>167,196</u></b>	<b><u>143,727</u></b>
NET ASSETS PER SHARE( RM)	1.0720	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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Registration No. 199401032123 (317805-V)

## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 31 OCTOBER 2022 (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)	(RM '000)		
<b>12 months ended</b>									
<b>31 October 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
Share buy-back as treasury shares					-1,856		-1,856		-1,856
<i>Total comprehensive income:-</i>									
Profit for the year						8,775	8,775	0	8,775
Revaluation Reserve			9,611				9,611		9,611
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	-3,612	-3,612	0	-3,612
<b>Balance as 31 October 2022</b>	Unaudited	<u>40,612</u>	<u>18,392</u>	<u>0</u>	<u>-1,901</u>	<u>71,822</u>	<u>128,925</u>	<u>0</u>	<u>128,925</u>
		-	-	-	-	-	-	-	-
<b>12 months ended</b>									
<b>31 October 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					3,509		3,509	0	3,509
<i>Total comprehensive income:-</i>									
Profit/(Loss) for the year			0			18,403	18,403	0	18,403
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>	Audited	<u>40,612</u>	<u>8,781</u>	<u>0</u>	<u>-45</u>	<u>66,659</u>	<u>116,007</u>	<u>0</u>	<u>115,801</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 OCTOBER 2022 (UNAUDITED)

	2022 12 MONTHS ENDED 31-Oct-2022 (RM'000 ) Unaudited	2021 12 MONTHS ENDED 31-Oct-2021 (RM'000 ) Audited
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
<b>PROFIT BEFORE TAXATION</b>	<b>10,951</b>	<b>20,056</b>
<i>ADJUSTMENTS:-</i>		
<i>Non Cash Items</i>	(1,988)	1,725
Non Operating Items (Investing/Financing)	724	(13,589)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>9,687</b>	<b>8,192</b>
<b><u>CHANGES IN WORKING CAPITAL</u></b>		
Inventories	(726)	(638)
Receivables	878	(1,833)
Property Development Cost	55	-
Payables	704	208
<b>CASH GENERATED FROM OPERATIONS</b>	<b>10,598</b>	<b>5,929</b>
Tax Refund	153	-
Tax Paid	(1,372)	(1,041)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>9,379</b>	<b>4,888</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Dividend Received From Quoted Investment	52	24
Interest Received	162	519
Proceed From Disposal Of Property, Plant And Machineries	(10)	29
Proceed From Disposal Of Quoted Shares	88	609
Proceeds From Disposal Of Treasury Shares	-	16,580
Purchase Of Investment Property	(14,480)	-
Purchase Of Property, Plant And Equipment	-	(327)
Share Buy-Back as Treasury Shares	(1,856)	-
Purchase Of Quoted Shares	-	(207)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(16,044)</b>	<b>17,227</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Dividend Paid	(3,612)	(2,575)
Interest Paid	(879)	(662)
Repayment of Lease Liabilities	(190)	(220)
Placement of Deposits with Licensed Financial Institutions	-	(3)
Net Repayment of Borrowings	-	(1,125)
Net Drawdown of Borrowings	6,242	-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>1,561</b>	<b>(4,585)</b>
<b>Net (Decrease) / Increased In Cash And Cash Equivalents</b>	<b>(5,104)</b>	<b>17,530</b>
Currency Translation Difference	-	(13)
Cash And Cash Equivalents At Beginning Of Period	44,304	26,691
<b>Cash And Cash Equivalents At End Of Period</b>	<b>39,200</b>	<b>44,208</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.)