

# KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

FOR THE QUARTER ENDED 31 JULY 2023 (UNAUDITED)

		INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
		3 MONTHS ENDED		9 MONTHS ENDED	
		31-Jul-2023	31-Jul-2022	31-Jul-2023	31-Jul-2022
		RM' 000	RM' 000	RM' 000	RM' 000
		Unaudited	Unaudited	Unaudited	Unaudited
<b>Revenue</b>	B1	<b>6,917</b>	<b>6,423</b>	<b>20,212</b>	<b>19,903</b>
Operating Expenses		(4,698)	(4,125)	(15,643)	(13,923)
Other Income		481	232	1,298	806
FV Gain/(Loss) on derivative financial instrument		-	-	13	-
Investing Income		3	-	47	29
Finance costs		(272)	(204)	(781)	(639)
<b>Pofit before tax</b>	B2	<b>2,431</b>	<b>2,326</b>	<b>5,146</b>	<b>6,176</b>
Tax expense	B5	(483)	(261)	(1,215)	(904)
<b>Profit after tax</b>		<b>1,948</b>	<b>2,065</b>	<b>3,931</b>	<b>5,272</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>1,948</b>	<b>2,065</b>	<b>3,931</b>	<b>5,272</b>
<b>Profit/(Loss) attributable to:</b>					
Equity holders of the Company		1,948	2,065	3,931	<b>5,272</b>
Non-Controlling Interest		-	-	-	-
		<b>1,948</b>	<b>2,065</b>	<b>3,931</b>	<b>5,272</b>
<b>Total comprehensive income attributable to:</b>					
Equity holders of the Company		1,948	2,065	3,931	<b>5,272</b>
Non-Controlling Interest		-	-	-	-
		<b>1,948</b>	<b>2,065</b>	<b>3,931</b>	<b>5,272</b>
<b>Earnings per share attributable to equity holders of the Company:</b>	B10				
-Basic EPS (sen) *		1.64	1.71	3.29	4.34
-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 2022 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 JULY 2023 (UNAUDITED)

	AS AT 31-Jul-2023 (Unaudited) RM' 000	AS AT 31-Oct-2022 (Audited) RM' 000
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, Plant & Equipment	8,521	8,365
Right-of-use Assets	36,852	37,484
Investment Properties	72,900	72,900
Land Held for Development	49	77
Other investment	51	51
	<u>118,373</u>	<u>118,876</u>
<b>CURRENT ASSETS</b>		
Land Held for Development	-	130
Inventories	4,622	3,756
Bearer Biological Assets	230	230
Trade Receivables	3,250	3,569
Other Receivables, Deposit & Prepayments	524	349
Other Investments	1,074	1,081
Tax Recoverable	-	136
Cash & Cash Equivalents	40,498	39,201
	<u>50,198</u>	<u>48,452</u>
<b>TOTAL ASSETS</b>	<b><u>168,571</u></b>	<b><u>167,328</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	(2,707)	(1,901)
Revaluation Reserves	18,392	18,392
Retained Earnings	B13 74,954	72,218
<b>TOTAL EQUITY</b>	<b><u>131,251</u></b>	<b><u>129,321</u></b>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	B7 12,506	13,517
Lease Liabilities	9,159	9,159
Deferred Tax	10,352	10,352
	<u>32,017</u>	<u>33,028</u>
<b>CURRENT LIABILITIES</b>		
Trade Payables	725	1,032
Other Payables, Deposits & Accruals	2,713	1,927
Short Term Borrowings	B7 1,455	1,600
Lease Liabilities	46	229
Derivative financial liabilities	-	13
Tax Payable	364	178
	<u>5,303</u>	<u>4,979</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>168,571</u></b>	<b><u>167,328</u></b>
NET ASSETS PER SHARE( RM)	1.1050	1.0807

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statement for the financial year ended 31 October 2022 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 JULY 2023 (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>9 months ended</b>									
<b>31 July 2023</b>									
<b>Balance as 01 November 2022</b>	Audited	40,612	18,392	0	-1,901	72,218	<b>129,321</b>	0	129,321
Share buy-back as treasury shares					-806		-806		-806
<i>Total comprehensive income:-</i>									
Profit for the year						3,931	3,931	0	3,931
Revaluation Reserve						0	0		0
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	-1,195	-1,195	0	-1,195
<b>Balance as 31 July 2023</b>	Unaudited	<u>40,612</u>	<u>18,392</u>	<u>0</u>	<u>-2,707</u>	<u>74,954</u>	<u>131,251</u>	<u>0</u>	<u>131,251</u>
		-	-	-	-	-	-	-	-
<b>9 months ended</b>									
<b>31 July 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					-1,281		-1,281	0	-1,281
<i>Total comprehensive income:-</i>									
Profit/(Loss) for the year			0		0	5,271	5,271	0	5,271
Revaluation Reserve						0	0		0
<i>Transaction with owner:-</i>									
Dividend paid						-1,217	-1,217	0	-1,217
<b>Balance as 31 July 2022</b>	Unaudited	<u>40,612</u>	<u>8,781</u>	<u>0</u>	<u>-1,326</u>	<u>70,713</u>	<u>118,780</u>	<u>0</u>	<u>118,780</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 2022 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 2023 (UNAUDITED)

	2023 9 MONTHS ENDED 31-Jul-2023 (RM'000 ) Unaudited	2022 9 MONTHS ENDED 31-Jul-2022 (RM'000 ) Unaudited
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
<b>PROFIT BEFORE TAXATION</b>	<b>5,146</b>	<b>6,175</b>
<i>ADJUSTMENTS:-</i>		
Non Cash Items	422	115
Non Operating Items (Investing/Financing)	565	482
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>6,133</b>	<b>6,772</b>
<b><u>CHANGES IN WORKING CAPITAL</u></b>		
Inventories	(922)	(1,018)
Receivables	144	1,298
Property Development Cost	215	41
Payables	486	1,422
<b>CASH GENERATED FROM OPERATIONS</b>	<b>6,056</b>	<b>8,515</b>
Tax Refund	69	33
Tax Paid	(963)	(960)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>5,162</b>	<b>7,588</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Dividend Received From Quoted Investment	47	29
Interest Received	28	151
Proceed From Disposal Of Property, Plant And Machineries	20	(14)
Proceed From Disposal Of Quoted Shares	127	276
Proceeds From Disposal Of Treasury Shares	-	-
Purchase Of Investment Property	-	(14,480)
Purchase Of Property, Plant And Equipment	-	-
Share Buy-Back as Treasury Shares	(806)	(1,281)
Purchase Of Quoted Shares	-	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(584)</b>	<b>(14,038)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Dividend Paid	(1,195)	(1,217)
Interest Paid	(781)	(639)
Repayment of Lease Liabilities	(150)	6,489
Placement of Deposits with Licensed Financial Institutions	-	-
Net Repayment of Borrowings	(1,155)	-
Net Drawdown of Borrowings	-	-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(3,281)</b>	<b>3,352</b>
<b>Net (Decrease) / Increased In Cash And Cash Equivalents</b>	<b>1,297</b>	<b>(3,098)</b>
Currency Translation Difference	-	-
Cash And Cash Equivalents At Beginning Of Period	39,201	44,304
<b>Cash And Cash Equivalents At End Of Period</b>	<b>40,498</b>	<b>41,206</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 2022 and the accompanying explanatory notes attached to the interim financial statement.)