

KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE QUARTER ENDED 31 JANUARY 2024 (UNAUDITED)

		INDIVIDUAL PERIOD 3 MONTHS ENDED		CUMULATIVE PERIOD 3 MONTHS ENDED	
		31-Jan-2024 RM' 000	31-Jan-2023 RM' 000	31-Jan-2024 RM' 000	31-Jan-2023 RM' 000
		Unaudited	Unaudited	Unaudited	Unaudited
Revenue	B1	5,243	7,192	5,243	7,192
Operating Expenses		(5,040)	(5,650)	(5,040)	(5,650)
Other Income		578	413	578	413
FV Gain/(Loss) on derivative financial instrument		-	13	-	13
Investing Income		-	12	-	12
Finance costs		(261)	(257)	(261)	(257)
Pofit before tax	B2	520	1,723	520	1,723
Tax expense	B5	(321)	(429)	(321)	(429)
Profit after tax		199	1,294	199	1,294
Other Comprehensive Income:					
Exchange translation reserve		-	-	-	-
Fair value reserve		-	-	-	-
Other Comprehensive Income net of tax		-	-	-	-
Total Comprehensive Income		199	1,294	199	1,294
Profit/(Loss) attributable to:					
Equity holders of the Company		199	1,294	199	1,294
Non-Controlling Interest		-	-	-	-
		199	-	199	-
Total comprehensive income attributable to:					
Equity holders of the Company		199	1,294	199	1,294
Non-Controlling Interest		-	-	-	-
		199	-	199	-
Earnings per share attributable to equity holders of the Company:	B10				
-Basic EPS (sen) *		0.17	1.08	0.17	1.08
-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 2023 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 JANUARY 2024 (UNAUDITED)

	AS AT 31-Jan-2024 (Unaudited) RM' 000	AS AT 31-Oct-2023 (Audited) RM' 000
ASSETS		
NON-CURRENT ASSETS		
Property, Plant & Equipment	8,340	8,530
Right-of-use Assets	38,266	38,129
Investment Properties	77,800	77,800
Land Held for Development	37	49
Other investment	51	51
	<u>124,494</u>	<u>124,558</u>
CURRENT ASSETS		
Land Held for Development	-	-
Inventories	3,485	3,693
Bearer Biological Assets	227	227
Trade Receivables	2,564	2,956
Other Receivables, Deposit & Prepayments	645	414
Other Investments	1,106	1,013
Tax Recoverable	-	159
Cash & Cash Equivalents	40,626	39,832
	<u>48,653</u>	<u>48,294</u>
TOTAL ASSETS	<u>173,147</u>	<u>172,852</u>
EQUITY AND LIABILITIES		
EQUITY ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT		
Share Capital	40,612	40,612
Treasury Share, At Cost	(3,393)	(3,266)
Revaluation Reserves	19,436	19,436
Retained Earnings	B13 79,043	78,844
TOTAL EQUITY	<u>135,698</u>	<u>135,626</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	B7 11,675	11,919
Lease Liabilities	9,307	9,307
Deferred Tax	11,341	11,341
	<u>32,323</u>	<u>32,567</u>
CURRENT LIABILITIES		
Trade Payables	642	366
Other Payables, Deposits & Accruals	2,611	2,101
Short Term Borrowings	B7 1,494	1,644
Lease Liabilities	37	48
Derivative financial liabilities	-	-
Tax Payable	342	500
	<u>5,126</u>	<u>4,659</u>
TOTAL EQUITY AND LIABILITIES	<u>173,147</u>	<u>172,852</u>
NET ASSETS PER SHARE(RM)	1.1499	1.1479

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statement for the financial year ended 31 October 2023 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 JANUARY 2024 (UNAUDITED)**

	Attributable to Equity Holders of the Company						Minority Interest	Total Equity	
	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)		
3 months ended 31 January 2024									
Balance as 01 November 2023	Audited	40,612	19,436	0	-3,266	78,844	135,626	0	135,626
Share buy-back as treasury shares					-127		-127		-127
<i>Total comprehensive income:-</i>						199	199	0	199
Profit for the year			0			0	0		0
Revaluation Reserve									
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	0	0	0	0
Balance as 31 January 2024	Unaudited	40,612	19,436	0	-3,393	79,043	135,698	0	135,698
3 months ended 31 January 2023									
Balance as 01 November 2022	Audited	40,612	18,392	0	-1,901	72,218	129,321	0	129,321
Share buy-back as treasury shares					-149		-149	0	-149
<i>Total comprehensive income:-</i>						1,294	1,294	0	1,294
Profit/(Loss) for the year			0		0	0	0		0
Revaluation Reserve									
<i>Transaction with owner:-</i>									
Dividend paid						0	0	0	0
Balance as 31 January 2023	Unaudited	40,612	18,392	0	-2,050	73,512	130,466	0	130,466

(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 2023 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 2024 (UNAUDITED)

	2024 3 MONTHS ENDED 31-Jan-2024 (RM'000) Unaudited	2023 3 MONTHS ENDED 31-Jan-2023 (RM'000) Unaudited
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
PROFIT BEFORE TAXATION	520	1,723
<i>ADJUSTMENTS:-</i>		
Non Cash Items	(55)	(525)
Non Operating Items (Investing/Financing)	59	204
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	524	1,402
<u>CHANGES IN WORKING CAPITAL</u>		
Inventories	213	49
Receivables	161	362
Property Development Cost	7	140
Payables	882	909
CASH GENERATED FROM OPERATIONS	1,787	2,862
Tax Refund	-	-
Tax Paid	(320)	(328)
NET CASH GENERATED FROM OPERATING ACTIVITIES	1,467	2,534
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Dividend Received From Quoted Investment	-	12
Interest Received	20	10
Proceed From Disposal Of Property, Plant And Machineries	90	11
Proceed From Disposal Of Quoted Shares	-	(1)
Proceeds From Disposal Of Treasury Shares	-	-
Purchase Of Investment Property	-	-
Purchase Of Property, Plant And Equipment	-	-
Share Buy-Back as Treasury Shares	(127)	(149)
Purchase Of Quoted Shares	-	-
NET CASH USED IN INVESTING ACTIVITIES	(17)	(117)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Dividend Paid	-	-
Interest Paid	(261)	(257)
Repayment of Lease Liabilities	-	(48)
Placement of Deposits with Licensed Financial Institutions	-	-
Net Repayment of Borrowings	(395)	(377)
Net Drawdown of Borrowings	-	-
NET CASH USED IN FINANCING ACTIVITIES	(656)	(682)
Net (Decrease) / Increased In Cash And Cash Equivalents	794	1,735
Currency Translation Difference	-	-
Cash And Cash Equivalents At Beginning Of Period	39,832	39,201
Cash And Cash Equivalents At End Of Period	40,626	40,936

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statement for the financial year ended 31 October 2023 and the accompanying explanatory notes attached to the interim financial statement.)