

# KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 APRIL 2024 (UNAUDITED)

		INDIVIDUAL PERIOD 3 MONTHS ENDED		CUMULATIVE PERIOD 6 MONTHS ENDED	
		30-Apr-2024 RM' 000	30-Apr-2023 RM' 000	30-Apr-2024 RM' 000	30-Apr-2023 RM' 000
		Unaudited	Unaudited	Unaudited	Unaudited
<b>Revenue</b>	B1	<b>5,206</b>	<b>6,103</b>	<b>10,449</b>	<b>13,295</b>
<i>Operating Expenses</i>		(4,861)	(5,295)	(9,901)	(10,945)
<i>Other Income</i>		371	404	949	817
<i>FV Gain/(Loss) on derivative financial instrument</i>		-	-	-	13
<i>Investing Income</i>		36	32	36	44
<i>Finance costs</i>		(243)	(252)	(504)	(509)
<b>Pofit before tax</b>	B2	<b>509</b>	<b>992</b>	<b>1,029</b>	<b>2,715</b>
<i>Tax expense</i>	B5	(424)	(303)	(745)	(732)
<b>Profit after tax</b>		<b>85</b>	<b>689</b>	<b>284</b>	<b>1,983</b>
<b>Other Comprehensive Income:</b>					
<i>Exchange translation reserve</i>		-	-	-	-
<i>Fair value reserve</i>		-	-	-	-
<b>Other Comprehensive Income net of tax</b>		-	-	-	-
<b>Total Comprehensive Income</b>		<b>85</b>	<b>689</b>	<b>284</b>	<b>1,983</b>
<b>Profit/(Loss) attributable to:</b>					
<i>Equity holders of the Company</i>		85	689	284	<b>1,983</b>
<i>Non-Controlling Interest</i>		-	-	-	-
		85	-	284	1,983
<b>Total comprehensive income attributable to:</b>					
<i>Equity holders of the Company</i>		85	689	284	<b>1,983</b>
<i>Non-Controlling Interest</i>		-	-	-	-
		85	-	284	1,983
<b>Earnings per share attributable to equity holders of the Company:</b>	B10				
-Basic EPS (sen) *		0.07	0.58	0.24	1.66
-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.)

# KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION FOR THE QUARTER ENDED 30 APRIL 2024 (UNAUDITED)

	AS AT 30-Apr-2024 (Unaudited) RM' 000	AS AT 31-Oct-2023 (Audited) RM' 000
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, Plant & Equipment	8,118	8,530
Right-of-use Assets	38,092	38,129
Investment Properties	77,800	77,800
Land Held for Development	37	49
Other investment	51	51
	<u>124,098</u>	<u>124,558</u>
<b>CURRENT ASSETS</b>		
Land Held for Development	-	-
Inventories	3,318	3,693
Bearer Biological Assets	227	227
Trade Receivables	2,349	2,956
Other Receivables, Deposit & Prepayments	387	414
Other Investments	1,079	1,013
Tax Recoverable	-	159
Cash & Cash Equivalents	40,177	39,832
	<u>47,537</u>	<u>48,294</u>
<b>TOTAL ASSETS</b>	<u><b>171,635</b></u>	<u><b>172,852</b></u>
<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	(3,393)	(3,266)
Revaluation Reserves	19,436	19,436
Retained Earnings	B13 77,948	78,844
<b>TOTAL EQUITY</b>	<u><b>134,603</b></u>	<u><b>135,626</b></u>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	B7 11,244	11,919
Lease Liabilities	9,307	9,307
Deferred Tax	11,341	11,341
	<u>31,892</u>	<u>32,567</u>
<b>CURRENT LIABILITIES</b>		
Trade Payables	1,016	366
Other Payables, Deposits & Accruals	2,630	2,101
Short Term Borrowings	B7 1,513	1,644
Lease Liabilities	25	48
Derivative financial liabilities	-	-
Tax Payable	(44)	500
	<u>5,140</u>	<u>4,659</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><b>171,635</b></u>	<u><b>172,852</b></u>
<b>NET ASSETS PER SHARE( RM)</b>	1.1406	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).

# KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 30 APRIL 2024 (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)	
<b>6 months ended 30 April 2024</b>									
<b>Balance as 01 November 2023</b>	Audited	40,612	19,436	0	-3,266	78,844	<b>135,626</b>	0	135,626
Share buy-back as treasury shares					-127		-127		-127
<i>Total comprehensive income:-</i>									
Profit for the year						284	284	0	284
Revaluation Reserve			0				0		0
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	-1,180	-1,180	0	-1,180
<b>Balance as 30 April 2024</b>	Unaudited	<u>40,612</u>	<u>19,436</u>	<u>0</u>	<u>-3,393</u>	<u>77,948</u>	<u>134,603</u>	<u>0</u>	<u>134,603</u>
		-	-	-	-	-	-	-	-
<b>6 months ended 30 April 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					-253		-253	0	-253
<i>Total comprehensive income:-</i>									
Profit/(Loss) for the year					0	1,983	1,983	0	1,983
Revaluation Reserve			0				0		0
<i>Transaction with owner:-</i>									
Dividend paid						-1,195	-1,195	0	-1,195
<b>Balance as 30 April 2023</b>	Unaudited	<u>40,612</u>	<u>18,392</u>	<u>0</u>	<u>-2,154</u>	<u>73,006</u>	<u>129,856</u>	<u>0</u>	<u>129,856</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 2023 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 CASH FLOWS FOR THE QUARTER ENDED 30 APRIL 2024 (UNAUDITED)

	2024 6 MONTHS ENDED 30-Apr-2024 (RM'000 ) Unaudited	2023 6 MONTHS ENDED 30-Apr-2023 (RM'000 ) Unaudited
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
<b>PROFIT BEFORE TAXATION</b>	<b>1,028</b>	<b>2,715</b>
<i>ADJUSTMENTS:-</i>		
Non Cash Items	330	(39)
Non Operating Items (Investing/Financing)	254	404
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>1,612</b>	<b>3,080</b>
<b><u>CHANGES IN WORKING CAPITAL</u></b>		
Inventories	380	(573)
Receivables	635	322
Property Development Cost	7	215
Payables	1,275	614
<b>CASH GENERATED FROM OPERATIONS</b>	<b>3,909</b>	<b>3,658</b>
Tax Refund	-	-
Tax Paid	(1,130)	(694)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>2,779</b>	<b>2,964</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Dividend Received From Quoted Investment	36	44
Interest Received	38	17
Proceed From Disposal Of Property, Plant And Machineries	110	10
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)	(253)
Purchase Of Quoted Shares	-	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>57</b>	<b>(183)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Dividend Paid	(1,180)	(1,195)
Interest Paid	(504)	(509)
Repayment of Lease Liabilities	-	(99)
Placement of Deposits with Licensed Financial Institutions	-	-
Net Repayment of Borrowings	(807)	(775)
Net Drawdown of Borrowings	-	-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(2,491)</b>	<b>(2,578)</b>
<b>Net (Decrease) / Increased In Cash And Cash Equivalents</b>	<b>345</b>	<b>203</b>
Currency Translation Difference	-	-
Cash And Cash Equivalents At Beginning Of Period	39,832	39,201
<b>Cash And Cash Equivalents At End Of Period</b>	<b>40,177</b>	<b>39,404</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 2023 and the accompanying explanatory notes attached to the interim financial statement.)