

KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

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

		INDIVIDUAL PERIOD 3 MONTHS ENDED		CUMULATIVE PERIOD 9 MONTHS ENDED	
		31-Jul-2024 RM' 000	31-Jul-2023 RM' 000	31-Jul-2024 RM' 000	31-Jul-2023 RM' 000
		Unaudited	Unaudited	Unaudited	Unaudited
Revenue	B1	5,246	6,917	15,695	20,212
<i>Operating Expenses</i>		(4,596)	(4,698)	(14,497)	(15,643)
<i>Other Income</i>		357	481	1,306	1,298
<i>FV Gain/(Loss) on derivative financial instrument</i>		-	-	-	13
<i>Investing Income</i>		-	3	36	47
<i>Finance costs</i>		(255)	(272)	(759)	(781)
Pofit before tax	B2	752	2,431	1,781	5,146
<i>Tax expense</i>	B5	(360)	(483)	(1,105)	(1,215)
Profit after tax		392	1,948	676	3,931
Other Comprehensive Income:					
<i>Exchange translation reserve</i>		-	-	-	-
<i>Fair value reserve</i>		-	-	-	-
Other Comprehensive Income net of tax		-	-	-	-
Total Comprehensive Income		392	1,948	676	3,931
Profit/(Loss) attributable to:					
<i>Equity holders of the Company</i>		392	1,948	676	3,931
<i>Non-Controlling Interest</i>		-	-	-	-
		392	1,948	676	3,931
Total comprehensive income attributable to:					
<i>Equity holders of the Company</i>		392	1,948	676	3,931
<i>Non-Controlling Interest</i>		-	-	-	-
		392	1,948	676	3,931
Earnings per share attributable to equity holders of the Company:	B10				
-Basic EPS (sen) *		0.33	1.64	0.57	3.29
-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 31 JULY 2024 (UNAUDITED)

	AS AT 31-Jul-2024 (Unaudited) RM' 000	AS AT 31-Oct-2023 (Audited) RM' 000
ASSETS		
NON-CURRENT ASSETS		
Property, Plant & Equipment	8,114	8,530
Right-of-use Assets	37,919	38,129
Investment Properties	77,800	77,800
Land Held for Development	37	49
Other investment	51	51
	<u>123,921</u>	<u>124,558</u>
CURRENT ASSETS		
Inventories	3,335	3,693
Bearer Biological Assets	227	227
Trade Receivables	2,266	2,956
Other Receivables, Deposit & Prepayments	558	414
Other Investments	1,675	1,013
Tax Recoverable	-	159
Cash & Cash Equivalents	38,561	39,832
	<u>46,622</u>	<u>48,294</u>
TOTAL ASSETS	<u>170,543</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	(3,917)	(3,266)
Revaluation Reserves	19,436	19,436
Retained Earnings	B13 78,340	78,844
	<u>134,471</u>	<u>135,626</u>
Non-Controlling interest	-	-
TOTAL EQUITY	<u>134,471</u>	<u>135,626</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	B7 10,822	11,919
Lease Liabilities	9,307	9,307
Deferred Tax	11,341	11,341
	<u>31,470</u>	<u>32,567</u>
CURRENT LIABILITIES		
Trade Payables	547	366
Other Payables, Deposits & Accruals	2,438	2,101
Short Term Borrowings	B7 1,533	1,644
Lease Liabilities	12	48
Tax Payable	72	500
	<u>4,602</u>	<u>4,659</u>
TOTAL EQUITY AND LIABILITIES	<u>170,543</u>	<u>172,852</u>
NET ASSETS PER SHARE(RM)	1.1454	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 JULY 2024 (UNAUDITED)

		-----Attributable to Equity Holders of the Company ----->					Minority Interest	Total Equity	
		Share Capital	<-----Non distributable----->		<-----Distributable----->				Total
			Revaluation Reserve	Exchange translation reserve	Treasury Share	Retained Earnings			
(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)		
9 months ended									
31 July 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					(651)		(651)		(651)
<i>Total comprehensive income:-</i>									
Profit for the year						676	676	0	676
Revaluation Reserve			0				0		0
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	(1,180)	(1,180)	0	(1,180)
Balance as 31 July 2024	Unaudited	<u>40,612</u>	<u>19,436</u>	<u>0</u>	<u>(3,917)</u>	<u>78,340</u>	<u>134,471</u>	<u>0</u>	<u>134,471</u>
		-	-	-	-	-	-	-	-
9 months ended									
31 July 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					(806)		(806)	0	(806)
<i>Total comprehensive income:-</i>									
Profit/(Loss) 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)
Balance as 31 July 2023	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>
		-	-	-	-	-	-	-	-

(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 JULY 2024 (UNAUDITED)

	2024 9 MONTHS ENDED 31-Jul-2024 (RM'000) Unaudited	2023 9 MONTHS ENDED 31-Jul-2023 (RM'000) Unaudited
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
PROFIT BEFORE TAXATION	1,781	5,146
<i>ADJUSTMENTS:-</i>		
Non Cash Items	494	422
Non Operating Items (Investing/Financing)	489	565
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	2,764	6,133
<u>CHANGES IN WORKING CAPITAL</u>		
Inventories	361	(922)
Receivables	545	144
Property Development Cost	9	215
Payables	614	486
CASH GENERATED FROM OPERATIONS	4,293	6,056
Tax Refund	-	69
Tax Paid	(1,374)	(963)
NET CASH GENERATED FROM OPERATING ACTIVITIES	2,919	5,162
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Dividend Received From Quoted Investment	36	47
Interest Received	65	28
Proceed From Disposal Of Property, Plant And Machineries	124	20
Proceed From Disposal Of / (Investment in) Quoted Shares	(616)	127
Share Buy-Back as Treasury Shares	(651)	(806)
NET CASH USED IN INVESTING ACTIVITIES	(1,042)	(584)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Dividend Paid	(1,180)	(1,195)
Interest Paid	(759)	(781)
Repayment of Lease Liabilities	-	(150)
Net Repayment of Borrowings	(1,209)	(1,155)
NET CASH USED IN FINANCING ACTIVITIES	(3,148)	(3,281)
Net (Decrease) / Increased In Cash And Cash Equivalents	(1,271)	1,297
Currency Translation Difference	-	-
Cash And Cash Equivalents At Beginning Of Period	39,832	39,201
Cash And Cash Equivalents At End Of Period	38,561	40,498

(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.)