

# KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

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

		INDIVIDUAL PERIOD 3 MONTHS ENDED		CUMULATIVE PERIOD 12 MONTHS ENDED	
		31-Oct-2024 RM' 000	31-Oct-2023 RM' 000	31-Oct-2024 RM' 000	31-Oct-2023 RM' 000
		Unaudited	Unaudited	Unaudited	Audited
<b>Revenue</b>	B1	<b>5,999</b>	<b>7,025</b>	<b>21,694</b>	<b>27,243</b>
<i>Operating Expenses</i>		(5,301)	(4,840)	(19,798)	(20,687)
<i>Other Income</i>		6,498	5,465	7,804	6,801
<i>FV Gain/(Loss) on derivative financial instrument</i>		-	-	-	13
<i>Investing Income</i>		51	29	87	76
<i>Finance costs</i>		(241)	(257)	(1,000)	(1,038)
<b>Pofit before tax</b>	B2	<b>7,006</b>	<b>7,422</b>	<b>8,787</b>	<b>12,408</b>
<i>Tax expense</i>	B5	(409)	(235)	(1,514)	(2,221)
<b>Profit after tax</b>		<b>6,597</b>	<b>7,187</b>	<b>7,273</b>	<b>10,187</b>
<b>Other Comprehensive Income:</b>					
<i>Exchange translation reserve</i>		-	-	-	-
<i>Fair value reserve</i>		759	-	759	<b>1,044</b>
<b>Other Comprehensive Income net of tax</b>		<b>759</b>	<b>-</b>	<b>759</b>	<b>1,044</b>
<b>Total Comprehensive Income</b>		<b>7,356</b>	<b>7,187</b>	<b>8,032</b>	<b>11,231</b>
<b>Profit/(Loss) attributable to:</b>					
<i>Equity holders of the Company</i>		6,597	7,187	7,273	<b>10,187</b>
<i>Non-Controlling Interest</i>		-	-	-	-
		<b>6,597</b>	<b>7,187</b>	<b>7,273</b>	<b>10,187</b>
<b>Total comprehensive income attributable to:</b>					
<i>Equity holders of the Company</i>		7,356	7,187	8,032	<b>11,231</b>
<i>Non-Controlling Interest</i>		-	-	-	-
		<b>7,356</b>	<b>7,187</b>	<b>8,032</b>	<b>11,231</b>
<b>Earnings per share attributable to equity holders of the Company:</b>	B10				
-Basic EPS (sen) *		5.64	6.07	6.18	8.55
-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 CHANGES IN EQUITY FOR THE QUARTER ENDED 31 OCTOBER 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)		
<b>12 months ended</b>									
<b>31 October 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					(1,088)		(1,088)		(1,088)
<i>Total comprehensive income:-</i>									
Profit for the year						7,273	7,273	0	7,273
Revaluation Reserve			759				759		759
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	(3,520)	(3,520)	0	(3,520)
<b>Balance as 31 October 2024</b>	Unaudited	<u>40,612</u>	<u>20,195</u>	<u>0</u>	<u>(4,354)</u>	<u>82,597</u>	<u>139,050</u>	<u>0</u>	<u>139,050</u>
		-	-	-	-	-	-	-	-
<b>12 months ended</b>									
<b>31 October 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					(1,365)		(1,365)	0	(1,365)
<i>Total comprehensive income:-</i>									
Profit/(Loss) for the year						10,187	10,187	0	10,187
Revaluation Reserve			1,044				1,044		1,044
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	(3,561)	(3,561)	0	(3,561)
<b>Balance as 31 October 2023</b>	Audited	<u>40,612</u>	<u>19,436</u>	<u>0</u>	<u>(3,266)</u>	<u>78,844</u>	<u>135,626</u>	<u>0</u>	<u>134,582</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 FINANCIAL POSITION FOR THE QUARTER ENDED 31 OCTOBER 2024 (UNAUDITED)

	AS AT 31-Oct-2024 (Unaudited) RM' 000	AS AT 31-Oct-2023 (Audited) RM' 000
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, Plant & Equipment	7,942	8,530
Right-of-use Assets	38,862	38,129
Investment Properties	83,820	77,800
Land Held for Development	31	49
Other investment	51	51
	<u>130,706</u>	<u>124,558</u>
<b>CURRENT ASSETS</b>		
Inventories	3,209	3,693
Bearer Biological Assets	304	227
Trade Receivables	2,342	2,956
Other Receivables, Deposit & Prepayments	452	414
Other Investments	2,505	1,013
Tax Recoverable	-	159
Cash & Cash Equivalents	35,062	39,832
	<u>43,874</u>	<u>48,294</u>
<b>TOTAL ASSETS</b>	<b><u>174,580</u></b>	<b><u>172,852</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	(4,354)	(3,266)
Revaluation Reserves	20,195	19,436
Retained Earnings	B13 82,597	78,844
	<u>139,050</u>	<u>135,626</u>
Non-Controlling interest	-	-
<b>TOTAL EQUITY</b>	<b><u>139,050</u></b>	<b><u>135,626</u></b>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	B7 10,384	11,919
Lease Liabilities	9,373	9,307
Deferred Tax	11,771	11,341
	<u>31,528</u>	<u>32,567</u>
<b>CURRENT LIABILITIES</b>		
Trade Payables	459	366
Other Payables, Deposits & Accruals	2,090	2,101
Short Term Borrowings	B7 1,555	1,644
Lease Liabilities	51	48
Tax Payable	(153)	500
	<u>4,002</u>	<u>4,659</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>174,580</u></b>	<b><u>172,852</u></b>
NET ASSETS PER SHARE( RM)	1.1900	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 CASH FLOWS FOR THE QUARTER ENDED 31 OCTOBER 2024 (UNAUDITED)

	2024 12 MONTHS ENDED 31-Oct-2024 (RM'000 ) Unaudited	2023 12 MONTHS ENDED 31-Oct-2023 (RM'000 ) Audited
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
<b>PROFIT BEFORE TAXATION</b>	<b>8,786</b>	<b>12,409</b>
<i>ADJUSTMENTS:-</i>		
Non Cash Items	(5,078)	(3,849)
Non Operating Items (Investing/Financing)	697	807
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>4,405</b>	<b>9,367</b>
<b><u>CHANGES IN WORKING CAPITAL</u></b>		
Inventories	490	7
Receivables	576	547
Property Development Cost	12	215
Payables	176	(485)
<b>CASH GENERATED FROM OPERATIONS</b>	<b>5,659</b>	<b>9,651</b>
Tax Refund	-	129
Tax Paid	(2,007)	(1,392)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>3,652</b>	<b>8,388</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Dividend Received From Quoted Investment	87	76
Interest Received	93	1,190
Proceed From Disposal Of Property, Plant And Machineries	124	(1,103)
Proceed From Disposal Of / (Investment in) Quoted Shares	(1,492)	(187)
Share Buy-Back as Treasury Shares	(1,088)	(1,365)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(2,276)</b>	<b>(1,389)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Dividend Paid	(3,520)	(3,561)
Interest Paid	(1,000)	(1,038)
Repayment of Lease Liabilities	-	(232)
Net Repayment of Borrowings	(1,626)	(1,554)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(6,146)</b>	<b>(6,385)</b>
<b>Net (Decrease) / Increased In Cash And Cash Equivalents</b>	<b>(4,770)</b>	<b>614</b>
Currency Translation Difference	-	14
Cash And Cash Equivalents At Beginning Of Period	39,832	39,101
<b>Cash And Cash Equivalents At End Of Period</b>	<b>35,062</b>	<b>39,729</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.)