

KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

FOR THE QUARTER ENDED 31 JULY 2025 (UNAUDITED)

	INDIVIDUAL PERIOD 3 MONTHS ENDED		CUMULATIVE PERIOD 9 MONTHS ENDED	
	31-Jul-2025 RM' 000	31-Jul-2024 RM' 000	31-Jul-2025 RM' 000	31-Jul-2024 RM' 000
Revenue				
<i>Operating Expenses</i>	Unaudited 7,471	Unaudited 5,246	Unaudited 20,874	Unaudited 15,695
<i>Other Income</i>	(6,063)	(4,596)	(18,462)	(14,497)
<i>FV Gain/(Loss) on derivative financial instrument</i>	403	357	1,169	1,306
<i>Investing Income</i>	-	-	-	-
<i>Finance costs</i>	-	-	81	36
Pofit before tax	1,537	752	2,874	1,781
<i>Tax expense</i>	(330)	(360)	(1,079)	(1,105)
Profit after tax	1,207	392	1,795	676
Other Comprehensive Income:				
<i>Exchange translation reserve</i>	-	-	-	-
<i>Fair value reserve</i>	-	-	-	-
Other Comprehensive Income net of tax	-	-	-	-
Total Comprehensive Income	1,207	392	1,795	676
Profit/(Loss) attributable to:				
<i>Equity holders of the Company</i>	1,088	392	1,437	676
<i>Non-Controlling Interest</i>	119	-	358	-
	1,207	392	1,795	676
Total comprehensive income attributable to:				-
<i>Equity holders of the Company</i>	1,088	392	1,437	676
<i>Non-Controlling Interest</i>	119	-	358	-
	1,207	392	1,795	676
Earnings per share attributable to equity holders of the Company:				
-Basic EPS (sen)*	-		-	
-Diluted EPS (sen)	0.94	0.33	1.25	0.57
	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 2024 and the accompanying explanatory notes attached to the interim financial statement.)

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Registration No. 199401032123 (317805-V)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION FOR THE QUARTER ENDED 31 JULY 2025 (UNAUDITED)

	AS AT 31-Jul-2025 (Unaudited) RM' 000	AS AT 31-Oct-2024 (Audited) RM' 000
ASSETS		
NON-CURRENT ASSETS		
Property, Plant & Equipment	8,288	7,944
Right-of-use Assets	41,257	38,862
Investment Properties	83,820	83,820
Land Held for Development	9	31
Other investment	51	51
	<u>133,425</u>	<u>130,707</u>
CURRENT ASSETS		
Inventories	3,376	3,209
Bearer Biological Assets	304	304
Trade Receivables	3,293	2,343
Other Receivables, Deposit & Prepayments	744	452
Other Investments	2,491	2,505
Tax Recoverable	375	541
Cash & Cash Equivalents	32,646	35,063
	<u>43,229</u>	<u>44,416</u>
TOTAL ASSETS	<u>176,654</u>	<u>175,123</u>
EQUITY AND LIABILITIES		
EQUITY ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT		
Share Capital	40,612	40,612
Treasury Share, At Cost	(5,959)	(4,354)
Revaluation Reserves	20,195	20,195
Retained Earnings	81,851	82,749
	<u>136,699</u>	<u>139,202</u>
Non-Controlling interest	1,603	-
TOTAL EQUITY	<u>138,302</u>	<u>139,202</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	B7	9,015
Lease Liabilities		12,184
Deferred Tax		11,771
	<u>32,970</u>	<u>31,367</u>
CURRENT LIABILITIES		
Trade Payables		1,335
Other Payables, Deposits & Accruals		2,326
Short Term Borrowings	B7	1,659
Lease Liabilities		62
Tax Payable		-
	<u>5,382</u>	<u>4,554</u>
TOTAL EQUITY AND LIABILITIES	<u>176,654</u>	<u>175,123</u>
NET ASSETS PER SHARE(RM)	1.2052	1.1913

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statement for the financial year ended 31 October 2024 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 2025 (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)	
9 months ended 31 July 2025								
Balance as 01 November 2024	Audited	40,612	20,195	0	(4,354)	82,749	139,202	
Share buy-back as treasury shares					(1,605)		(1,605)	
Allotment of shares						1,245	1,245	
<i>Total comprehensive income:-</i>								
Profit for the year					1,437	1,437	358	
Revaluation Reserve		0				0	0	
<i>Transaction with owner:-</i>								
Dividend paid		0	0	0	(2,335)	(2,335)	0	
Balance as 31 July 2025	Unaudited	<u>40,612</u>	<u>20,195</u>	<u>0</u>	<u>(5,959)</u>	<u>81,851</u>	<u>136,699</u>	
		-	-	-	-	1,603	<u>138,302</u>	
 9 months ended 31 July 2024								
Balance as 01 November 2023	Audited	40,612	19,436	0	(3,266)	78,844	135,626	
Share buy-back as treasury shares					(651)		(651)	
<i>Total comprehensive income:-</i>								
Profit/(Loss) for the year					676	676	0	
Revaluation Reserve		0				0	676	
<i>Transaction with owner:-</i>								
Dividend paid		0	0	0	(1,180)	(1,180)	0	
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>	
		-	-	-	-	0	<u>134,471</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 2024 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 2025 (UNAUDITED)

	2025 9 MONTHS ENDED 31-Jul-2025 (RM'000) Unaudited	2024 9 MONTHS ENDED 31-Jul-2024 (RM'000) Unaudited
CASH FLOW FROM OPERATING ACTIVITIES		
PROFIT BEFORE TAXATION	2,873	1,781
ADJUSTMENTS:-		
Non Cash Items	(129)	494
Non Operating Items (Investing/Financing)	512	489
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	3,256	2,764
CHANGES IN WORKING CAPITAL		
Inventories	(171)	361
Receivables	(1,241)	545
Property Development Cost	26	9
Payables	1,172	614
CASH GENERATED FROM OPERATIONS	3,042	4,293
Tax Refund	-	-
Tax Paid	(1,151)	(1,374)
NET CASH GENERATED FROM OPERATING ACTIVITIES	1,891	2,919
CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Received From Quoted Investment	81	36
Interest Received	70	65
Proceed From Disposal Of Property, Plant And Machineries	1	124
Proceed From Disposal Of / (Investment in) Quoted Shares	138	(616)
Share Buy-Back as Treasury Shares	(1,605)	(651)
Proceeds From Minority Interest	1,245	-
NET CASH USED IN INVESTING ACTIVITIES	(70)	(1,042)
CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	(2,336)	(1,180)
Interest Paid	(788)	(759)
Repayment of Lease Liabilities	151	-
Net Repayment of Borrowings	(1,265)	(1,209)
NET CASH USED IN FINANCING ACTIVITIES	(4,238)	(3,148)
Net (Decrease) / Increased In Cash And Cash Equivalents	(2,417)	(1,271)
Currency Translation Difference	-	-
Cash And Cash Equivalents At Beginning Of Period	35,063	39,832
Cash And Cash Equivalents At End Of Period	32,646	38,561

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statement for the financial year ended 31 October 2024 and the accompanying explanatory notes attached to the interim financial statement.)