

KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 APRIL 2025 (UNAUDITED)

	INDIVIDUAL PERIOD 3 MONTHS ENDED		CUMULATIVE PERIOD 6 MONTHS ENDED	
	30-Apr-2025 RM' 000	30-Apr-2024 RM' 000	30-Apr-2025 RM' 000	30-Apr-2024 RM' 000
	Unaudited	Unaudited	Unaudited	Unaudited
Revenue				
<i>Operating Expenses</i>	6,334	5,206	13,403	10,449
<i>Other Income</i>	(6,006)	(4,861)	(12,399)	(9,901)
<i>FV Gain/(Loss) on derivative financial instrument</i>	441	371	766	949
<i>Investing Income</i>	-	-	-	-
<i>Finance costs</i>	74	36	81	36
Pofit before tax	584	509	1,337	1,029
<i>Tax expense</i>	(406)	(424)	(749)	(745)
Profit after tax	178	85	588	284
Other Comprehensive Income:				
<i>Exchange translation reserve</i>	-	-	-	-
<i>Fair value reserve</i>	-	-	-	-
Other Comprehensive Income net of tax	-	-	-	-
Total Comprehensive Income	178	85	588	284
 Profit/(Loss) attributable to:				
<i>Equity holders of the Company</i>	91	85	349	284
<i>Non-Controlling Interest</i>	87	-	239	-
	178	85	588	284
 Total comprehensive income attributable to:				
<i>Equity holders of the Company</i>	91	85	349	284
<i>Non-Controlling Interest</i>	87	-	239	-
	178	85	588	284
 Earnings per share attributable to equity holders of the Company:				
<i>Paid Up Share</i>	-	-	-	-
<i>Treasury Share</i>	121,836,255	121,836,255	121,836,255	121,836,255
<i>Net of Treasury Share</i>	5,852,480	3,828,680	5,532,798	3,827,878
- <i>Basic EPS (sen)*</i>	115,983,775	118,007,575	116,303,457	118,008,377
- <i>Diluted EPS (sen)</i>	0.08	0.07	0.30	0.24
	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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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION FOR THE QUARTER ENDED 30 APRIL 2025 (UNAUDITED)

	AS AT 30-Apr-2025 (Unaudited) RM' 000	AS AT 31-Oct-2024 (Audited) RM' 000
ASSETS		
NON-CURRENT ASSETS		
Property, Plant & Equipment	8,431	7,944
Right-of-use Assets	41,198	38,862
Investment Properties	83,820	83,820
Land Held for Development	9	31
Other investment	51	51
	<u>133,509</u>	<u>130,707</u>
CURRENT ASSETS		
Inventories	3,746	3,209
Bearer Biological Assets	304	304
Trade Receivables	2,399	2,343
Other Receivables, Deposit & Prepayments	521	452
Other Investments	2,842	2,505
Tax Recoverable	218	541
Cash & Cash Equivalents	32,361	35,063
	<u>42,391</u>	<u>44,416</u>
TOTAL ASSETS	<u>175,900</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	(5,304)	(4,354)
Revaluation Reserves	20,195	20,195
Retained Earnings	80,762	82,749
	<u>136,265</u>	<u>139,202</u>
Non-Controlling interest	1,484	-
TOTAL EQUITY	<u>137,749</u>	<u>139,202</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	B7	9,494
Lease Liabilities		12,077
Deferred Tax		11,771
		<u>33,342</u>
CURRENT LIABILITIES		
Trade Payables		727
Other Payables, Deposits & Accruals		2,454
Short Term Borrowings	B7	1,594
Lease Liabilities		34
Tax Payable		-
		<u>4,809</u>
TOTAL EQUITY AND LIABILITIES	<u>175,900</u>	<u>175,123</u>
NET ASSETS PER SHARE (RM)	1.1915	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 30 APRIL 2025 (UNAUDITED)

		<-----Attributable to Equity Holders of the Company ----->					Minority Interest	Total Equity (RM '000)	
		<-----Non distributable----->			<-----Distributable----->				
		Share Capital (RM '000)	Revaluation Reserve (RM '000)	Exchange translation reserve (RM '000)	Treasury Share (RM '000)	Retained Earnings (RM '000)	Total (RM '000)		
6 months ended 30 April 2025									
Balance as 01 November 2024	Audited	40,612	20,195	0	(4,354)	82,749	139,202	0 139,202	
Share buy-back as treasury shares					(950)		(950)	(950)	
Allotment of shares							1,245	1,245	
<i>Total comprehensive income:-</i>									
Profit for the year				0		349	349	239 588	
Revaluation Reserve						0	0	0 0	
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	(2,336)	(2,336)	0 (2,336)	
Balance as 30 April 2025	Unaudited	40,612	20,195	0	(5,304)	80,762	136,265	1,484 137,749	
 6 months ended 30 April 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)	0 (127)	
<i>Total comprehensive income:-</i>									
Profit/(Loss) for the year				0		284	284	0 284	
Revaluation Reserve						0	0	0 0	
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	(1,180)	(1,180)	0 (1,180)	
Balance as 30 April 2024	Unaudited	40,612	19,436	0	(3,393)	77,948	134,603	0 134,603	

(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 30 APRIL 2025 (UNAUDITED)

	2025 6 MONTHS ENDED 30-Apr-2025 (RM'000) Unaudited	2024 6 MONTHS ENDED 30-Apr-2024 (RM'000) Unaudited
CASH FLOW FROM OPERATING ACTIVITIES		
PROFIT BEFORE TAXATION	1,337	1,028
<i>ADJUSTMENTS:-</i>		
Non Cash Items	(195)	330
Non Operating Items (Investing/Financing)	350	254
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,492	1,612
CHANGES IN WORKING CAPITAL		
Inventories	(537)	380
Receivables	(126)	635
Property Development Cost	21	7
Payables	691	1,275
CASH GENERATED FROM OPERATIONS	1,541	3,909
Tax Refund	-	-
Tax Paid	(665)	(1,130)
NET CASH GENERATED FROM OPERATING ACTIVITIES	876	2,779
CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Received From Quoted Investment	81	36
Interest Received	45	38
Proceed From Disposal Of Property, Plant And Machineries	-	110
Proceed From Disposal Of / (Investment in) Quoted Shares	(299)	-
Share Buy-Back as Treasury Shares	(949)	(127)
Proceeds From Minority Interest	1,245	-
NET CASH USED IN INVESTING ACTIVITIES	123	57
CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	(2,336)	(1,180)
Interest Paid	(514)	(504)
Repayment of Lease Liabilities	-	-
Net Repayment of Borrowings	(851)	(807)
NET CASH USED IN FINANCING ACTIVITIES	(3,701)	(2,491)
Net (Decrease) / Increased In Cash And Cash Equivalents	(2,702)	345
Currency Translation Difference	-	-
Cash And Cash Equivalents At Beginning Of Period	35,063	39,832
Cash And Cash Equivalents At End Of Period	32,361	40,177

(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.)