

# 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
		Unaudited	Unaudited	Unaudited	Unaudited
<b>Revenue</b>	B1	<b>7,471</b>	<b>5,246</b>	<b>20,874</b>	<b>15,695</b>
Operating Expenses		(6,063)	(4,596)	(18,462)	(14,497)
Other Income		403	357	1,169	1,306
FV Gain/(Loss) on derivative financial instrument		-	-	-	-
Investing Income		-	-	81	36
Finance costs		(274)	(255)	(788)	(759)
<b>Pofit before tax</b>	B2	<b>1,537</b>	<b>752</b>	<b>2,874</b>	<b>1,781</b>
Tax expense	B5	(330)	(360)	(1,079)	(1,105)
<b>Profit after tax</b>		<b>1,207</b>	<b>392</b>	<b>1,795</b>	<b>676</b>
<b>Other Comprehensive Income:</b>					
Exchange translation reserve		-	-	-	-
Fair value reserve		-	-	-	-
<b>Other Comprehensive Income net of tax</b>		-	-	-	-
<b>Total Comprehensive Income</b>		<b>1,207</b>	<b>392</b>	<b>1,795</b>	<b>676</b>
<b>Profit/(Loss) attributable to:</b>					
Equity holders of the Company		1,088	392	1,437	<b>676</b>
Non-Controlling Interest		119	-	358	-
		<b>1,207</b>	<b>392</b>	<b>1,795</b>	<b>676</b>
<b>Total comprehensive income attributable to:</b>					-
Equity holders of the Company		1,088	392	1,437	<b>676</b>
Non-Controlling Interest		119	-	358	-
		<b>1,207</b>	<b>392</b>	<b>1,795</b>	<b>676</b>
<b>Earnings per share attributable to equity holders of the Company:</b>	B10				
-Basic EPS (sen) *		0.94	0.33	1.25	0.57
-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 2024 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 2025 (UNAUDITED)

	AS AT 31-Jul-2025 (Unaudited) RM' 000	AS AT 31-Oct-2024 (Audited) RM' 000
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
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>
<b>CURRENT ASSETS</b>		
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>
<b>TOTAL ASSETS</b>	<u><b>176,654</b></u>	<u><b>175,123</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	(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	-
<b>TOTAL EQUITY</b>	<u><b>138,302</b></u>	<u><b>139,202</b></u>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	B7 9,015	10,223
Lease Liabilities	12,184	9,373
Deferred Tax	11,771	11,771
	<u>32,970</u>	<u>31,367</u>
<b>CURRENT LIABILITIES</b>		
Trade Payables	1,335	459
Other Payables, Deposits & Accruals	2,326	2,090
Short Term Borrowings	B7 1,659	1,716
Lease Liabilities	62	51
Tax Payable	-	238
	<u>5,382</u>	<u>4,554</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><b>176,654</b></u>	<u><b>175,123</b></u>
<b>NET ASSETS PER SHARE( RM)</b>	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
		Share Capital	<-----Non distributable-----> Revaluation Reserve	Exchange translation reserve	<-----Distributable-----> Treasury Share	Retained Earnings	Total		
		(RM '000 )	(RM '000 )	(RM '000 )	(RM '000 )	(RM '000 )	(RM '000 )	(RM '000 )	(RM '000 )
<b>9 months ended</b>									
<b>31 July 2025</b>									
<b>Balance as 01 November 2024</b>	Audited	40,612	20,195	0	(4,354)	82,749	<b>139,202</b>	0	<b>139,202</b>
Share buy-back as treasury shares					(1,605)		(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	1,795
Revaluation Reserve			0				0		0
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	(2,335)	(2,335)	0	(2,335)
<b>Balance as 31 July 2025</b>	Unaudited	40,612	20,195	0	(5,959)	81,851	136,699	1,603	138,302
		-	-	-	-	-	-	-	-
<b>9 months ended</b>									
<b>31 July 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					(651)		(651)	0	(651)
<i>Total comprehensive income:-</i>									
Profit/(Loss) for the year						676	676	0	676
Revaluation Reserve			0				0		
<i>Transaction with owner:-</i>									
Dividend paid		0	0	0	0	(1,180)	(1,180)	0	(1,180)
<b>Balance as 31 July 2024</b>	Unaudited	40,612	19,436	0	(3,917)	78,340	<b>134,471</b>	0	134,471
		-	-	-	-	-	-	-	-

(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
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
<b>PROFIT BEFORE TAXATION</b>	<b>2,873</b>	<b>1,781</b>
<b>ADJUSTMENTS:-</b>		
Non Cash Items	(129)	494
Non Operating Items (Investing/Financing)	512	489
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>3,256</b>	<b>2,764</b>
<b><u>CHANGES IN WORKING CAPITAL</u></b>		
Inventories	(171)	361
Receivables	(1,241)	545
Property Development Cost	26	9
Payables	1,172	614
<b>CASH GENERATED FROM OPERATIONS</b>	<b>3,042</b>	<b>4,293</b>
Tax Refund	-	-
Tax Paid	(1,151)	(1,374)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>1,891</b>	<b>2,919</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
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	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(70)</b>	<b>(1,042)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Dividend Paid	(2,336)	(1,180)
Interest Paid	(788)	(759)
Repayment of Lease Liabilities	151	-
Net Repayment of Borrowings	(1,265)	(1,209)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(4,238)</b>	<b>(3,148)</b>
<b>Net (Decrease) / Increased In Cash And Cash Equivalents</b>	<b>(2,417)</b>	<b>(1,271)</b>
Currency Translation Difference	-	-
Cash And Cash Equivalents At Beginning Of Period	35,063	39,832
<b>Cash And Cash Equivalents At End Of Period</b>	<b>32,646</b>	<b>38,561</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 2024 and the accompanying explanatory notes attached to the interim financial statement.)