

KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

FOR THE QUARTER ENDED 31 JANUARY 2025 (UNAUDITED)

	INDIVIDUAL PERIOD 3 MONTHS ENDED		CUMULATIVE PERIOD 3 MONTHS ENDED	
	31-Jan-2025 RM' 000	31-Jan-2024 RM' 000	31-Jan-2025 RM' 000	31-Jan-2024 RM' 000
Revenue				
<i>Operating Expenses</i>	Unaudited 7,069	Unaudited 5,243	Unaudited 7,069	Unaudited 5,243
<i>Other Income</i>	(6,393)	(5,040)	(6,393)	(5,040)
<i>FV Gain/(Loss) on derivative financial instrument</i>	325	578	325	578
<i>Investing Income</i>	-	-	-	-
<i>Finance costs</i>	7	-	7	-
<i>(255)</i>	(261)	(255)	(261)	(261)
Pofit before tax	753	520	753	520
<i>Tax expense</i>	<u>B5</u> (343)	<u>B5</u> (321)	<u>B5</u> (343)	<u>B5</u> (321)
Profit after tax	410	199	410	199
Other Comprehensive Income:				
<i>Exchange translation reserve</i>	-	-	-	-
<i>Fair value reserve</i>	-	-	-	-
Other Comprehensive Income net of tax	-	-	-	-
Total Comprehensive Income	410	199	410	199
 Profit/(Loss) attributable to:				
<i>Equity holders of the Company</i>	258	199	258	199
<i>Non-Controlling Interest</i>	152	-	152	-
	410	199	410	199
 Total comprehensive income attributable to:				-
<i>Equity holders of the Company</i>	258	199	258	199
<i>Non-Controlling Interest</i>	152	-	152	-
	410	199	410	199
 Earnings per share attributable to equity holders of the Company:				
-Basic EPS (sen) *	-	0.22	0.17	0.22
-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.)				

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KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

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

	AS AT 31-Jan-2025 (Unaudited) RM' 000	AS AT 31-Oct-2024 (Audited) RM' 000
ASSETS		
NON-CURRENT ASSETS		
Property, Plant & Equipment	8,774	7,944
Right-of-use Assets	41,228	38,862
Investment Properties	83,820	83,820
Land Held for Development	9	31
Other investment	51	51
	<u>133,882</u>	<u>130,707</u>
CURRENT ASSETS		
Inventories	3,625	3,209
Bearer Biological Assets	304	304
Trade Receivables	2,486	2,343
Other Receivables, Deposit & Prepayments	428	452
Other Investments	2,598	2,505
Tax Recoverable	318	541
Cash & Cash Equivalents	33,087	35,063
	<u>42,846</u>	<u>44,416</u>
TOTAL ASSETS	<u>176,728</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	(4,607)	(4,354)
Revaluation Reserves	20,195	20,195
Retained Earnings	B13 80,671	82,749
	<u>136,871</u>	<u>139,202</u>
Non-Controlling interest	1,397	-
TOTAL EQUITY	<u>138,268</u>	<u>139,202</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	B7 9,945	10,223
Lease Liabilities	11,911	9,373
Deferred Tax	11,771	11,771
	<u>33,627</u>	<u>31,367</u>
CURRENT LIABILITIES		
Trade Payables	747	459
Other Payables, Deposits & Accruals	2,463	2,090
Short Term Borrowings	B7 1,573	1,716
Lease Liabilities	50	51
Tax Payable	-	238
	<u>4,833</u>	<u>4,554</u>
TOTAL EQUITY AND LIABILITIES	<u>176,728</u>	<u>175,123</u>
NET ASSETS PER SHARE(RM)	1.1865	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 JANUARY 2025 (UNAUDITED)

	<-----Attributable to Equity Holders of the Company ----->						Minority Interest	Total Equity (RM '000)		
	Share Capital (RM '000)	<----Non distributable---->		<----Distributable---->		Total (RM '000)				
		Revaluation Reserve (RM '000)	Exchange translation reserve (RM '000)	Treasury Share (RM '000)	Retained Earnings (RM '000)					
3 months ended 31 January 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					(253)		(253)	(253)		
Allotment of shares							1,245	1,245		
<i>Total comprehensive income:-</i>										
Profit for the year						258	258	410		
Revaluation Reserve		0				0	152	0		
<i>Transaction with owner:-</i>										
Dividend paid		0	0	0	0	(2,336)	(2,336)	0		
Balance as 31 January 2025	Unaudited	<u>40,612</u>	<u>20,195</u>	<u>0</u>	<u>(4,607)</u>	<u>80,671</u>	<u>136,871</u>	<u>1,397</u> <u>138,268</u>		
 3 months ended 31 January 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						199	199	199		
Revaluation Reserve		0				0	0	-		
<i>Transaction with owner:-</i>										
Dividend paid		0	0	0	0	-	-	0 -		
Balance as 31 January 2024	Unaudited	<u>40,612</u>	<u>19,436</u>	<u>0</u>	<u>(3,393)</u>	<u>79,043</u>	<u>135,698</u>	<u>0</u> <u>135,698</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 JANUARY 2025 (UNAUDITED)

	2025 3 MONTHS ENDED 31-Jan-2025 (RM'000) Unaudited	2024 3 MONTHS ENDED 31-Jan-2024 (RM'000) Unaudited
CASH FLOW FROM OPERATING ACTIVITIES		
PROFIT BEFORE TAXATION	752	520
ADJUSTMENTS:-		
Non Cash Items	204	(55)
Non Operating Items (Investing/Financing)	229	59
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,185	524
CHANGES IN WORKING CAPITAL		
Inventories	(405)	213
Receivables	(120)	161
Property Development Cost	10	7
Payables	720	882
CASH GENERATED FROM OPERATIONS	1,390	1,787
Tax Refund	-	-
Tax Paid	(358)	(320)
NET CASH GENERATED FROM OPERATING ACTIVITIES	1,032	1,467
CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Received From Quoted Investment	7	-
Interest Received	20	20
Proceed From Disposal Of Property, Plant And Machineries	-	90
Proceed From Disposal Of / (Investment in) Quoted Shares	(145)	-
Share Buy-Back as Treasury Shares	(252)	(127)
Proceeds From Minority Interest	374	-
NET CASH USED IN INVESTING ACTIVITIES	4	(17)
CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	(2,336)	-
Interest Paid	(255)	(261)
Repayment of Lease Liabilities	-	-
Net Repayment of Borrowings	(421)	(395)
NET CASH USED IN FINANCING ACTIVITIES	(3,012)	(656)
Net (Decrease) / Increased In Cash And Cash Equivalents	(1,976)	794
Currency Translation Difference	-	-
Cash And Cash Equivalents At Beginning Of Period	35,063	39,832
Cash And Cash Equivalents At End Of Period	33,087	40,626

(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.)