

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	B1	6,334	5,206	13,403	10,449
Operating Expenses		(6,006)	(4,861)	(12,399)	(9,901)
Other Income		441	371	766	949
FV Gain/(Loss) on derivative financial instrument		-	-	-	-
Investing Income		74	36	81	36
Finance costs		(259)	(243)	(514)	(504)
Pofit before tax	B2	584	509	1,337	1,029
Tax expense	B5	(406)	(424)	(749)	(745)
Profit after tax		178	85	588	284
Other Comprehensive Income:					
Exchange translation reserve		-	-	-	-
Fair value reserve		-	-	-	-
Other Comprehensive Income net of tax		-	-	-	-
Total Comprehensive Income		178	85	588	284
Profit/(Loss) attributable to:					
Equity holders of the Company		91	85	349	284
Non-Controlling Interest		87	-	239	-
		178	85	588	284
Total comprehensive income attributable to:					
Equity holders of the Company		91	85	349	284
Non-Controlling Interest		87	-	239	-
		178	85	588	284
Earnings per share attributable to equity holders of the Company:	B10				
Paid Up Share		121,836,255	121,836,255	121,836,255	121,836,255
<u>Treasury Share</u>		5,852,480	3,828,680	5,532,798	3,827,878
Net of Treasury Share		115,983,775	118,007,575	116,303,457	118,008,377
-Basic EPS (sen) *		0.08	0.07	0.30	0.24
-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 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	10,223
Lease Liabilities	12,077	9,373
Deferred Tax	11,771	11,771
	<u>33,342</u>	<u>31,367</u>
CURRENT LIABILITIES		
Trade Payables	727	459
Other Payables, Deposits & Accruals	2,454	2,090
Short Term Borrowings	B7 1,594	1,716
Lease Liabilities	34	51
Tax Payable	-	238
	<u>4,809</u>	<u>4,554</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).

KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

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
		Share Capital	<-----Non distributable-----> Revaluation Reserve	Exchange translation reserve	Treasury Share	Retained Earnings	Total		
		(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(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
Total comprehensive income:-									
Profit for the year						349	349	239	588
Revaluation Reserve			0				0		0
Transaction with owner:-									
Dividend paid		0	0	0	0	(2,336)	(2,336)	0	(2,336)
Balance as 30 April 2025	Unaudited	<u>40,612</u>	<u>20,195</u>	<u>0</u>	<u>(5,304)</u>	<u>80,762</u>	<u>136,265</u>	<u>1,484</u>	<u>137,749</u>
		-	-	-	-	-	-	-	-
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)
Total comprehensive income:-									
Profit/(Loss) for the year						284	284	0	284
Revaluation Reserve			0				0		
Transaction with owner:-									
Dividend paid		0	0	0	0	(1,180)	(1,180)	0	(1,180)
Balance as 30 April 2024	Unaudited	<u>40,612</u>	<u>19,436</u>	<u>0</u>	<u>(3,393)</u>	<u>77,948</u>	<u>134,603</u>	<u>0</u>	<u>134,603</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.)

KUMPULAN H & L HIGH-TECH BERHAD

Registration No. 199401032123 (317805-V)

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
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
PROFIT BEFORE TAXATION	1,337	1,028
ADJUSTMENTS:-		
Non Cash Items	(195)	330
Non Operating Items (Investing/Financing)	350	254
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,492	1,612
<u>CHANGES IN WORKING CAPITAL</u>		
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
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
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
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
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.)