

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021

	Note	Group		Company	
		2021 RM'000	2020 RM'000	2021 RM'000	2020 RM'000
CASH FLOWS FROM/(FOR) OPERATING ACTIVITIES					
Profit before taxation		11,089	63,395	38,029	39,977
Adjustments for:-					
Allowance for impairment losses on:					
- inventories		49	168	-	-
- trade receivables		297	1,059	-	-
Amortisation of development expenditure		3,273	7,497	-	-
Depreciation of property, plant and equipment		9,725	14,136	1,004	836
Depreciation of right-of-use assets		975	2,933	339	339
Property, plant and equipment written off		#	11	-	11
Fair value loss on trade receivable		114	-	-	-
Interest expense:					
- interest expense on lease liabilities		284	921	12	17
- other interest expense		2,779	5,369	179	293
Inventories written off		-	114	-	-
Loss on disposal of investment in associate		-	-	90	-
Share of net loss of equity accounted associate		-	#	-	-
Unrealised (gain)/loss on foreign exchange		(830)	1,174	3	#
Dividend income		-	-	(40,000)	(41,000)
Gain on disposal of plant and equipment		(63)	(8)	(1)	(6)
Interest income		(1,091)	(1,303)	(398)	(285)
Writeback of impairment losses on					
- inventories		(83)	(3)	-	-
- trade receivables		(3)	-	-	-
Operating profit/(loss) before working capital changes		26,515	95,463	(743)	182
(Increase)/Decrease in projects-in-progress		(33)	991	-	-
Decrease in inventories		7,400	8,913	-	-
Decrease/(Increase) in trade and other receivables		50,753	40,299	264	(100)
Increase/(Decrease) in trade and other payables		27	(9,210)	18	(233)
(Increase)/Decrease in amount owing by subsidiaries		-	-	(4,957)	32,149
(Decrease)/Increase in amount owing to subsidiaries		-	-	(5,058)	882
CASH FROM/(FOR) OPERATING ACTIVITIES		84,662	136,456	(10,476)	32,880
Income tax paid		(2,928)	(3,813)	(135)	(287)
Income tax refund		1,019	3,279	-	611
Interest paid		(3,063)	(6,290)	(191)	(310)
NET CASH FROM/(FOR) OPERATING ACTIVITIES		79,690	129,632	(10,802)	32,894

Note:-

- Amount less than RM1,000.

The annexed notes form an integral part of these financial statements.

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021 (CONT'D)

	Note	Group		Company	
		2021 RM'000	2020 RM'000	2021 RM'000	2020 RM'000
CASH FLOWS (FOR)/FROM					
INVESTING ACTIVITIES					
Acquisition of subsidiary, net of cash and cash equivalents		-	3	-	-
Additional investment in subsidiaries	40	-	-	-	(201)
Additional investment in an associate		-	(#)	-	-
Interest received		1,091	1,303	398	285
Dividend received		-	-	43,000	35,000
Proceeds from disposal of plant and equipment		103	14	1	12
Purchase of property, plant and equipment	41(a)	(2,255)	(10,992)	(546)	(918)
Withdrawal of deposits pledged to licensed banks		15	345	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
NET CASH (FOR)/FROM INVESTING ACTIVITIES		(1,046)	(9,327)	42,853	34,178

Note:-

- Amount less than RM1,000.

The annexed notes form an integral part of these financial statements.

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021 (CONT'D)

	Note	Group		Company	
		2021 RM'000	2020 RM'000	2021 RM'000	2020 RM'000
CASH FLOWS FOR FINANCING ACTIVITIES					
Acquisition of non-controlling interests		-	(#)	-	(#)
Net proceeds from issuance of ordinary shares in subsidiaries to non-controlling interest	40	-	316	-	-
Dividends paid		(26,325)	(47,091)	(26,325)	47,091
Purchase of treasury shares	20	(11,446)	(26,134)	(11,446)	(26,134)
Repayment of lease liabilities	41(b)	(3,843)	(7,524)	(81)	(96)
Drawdown of trade financing	41(b)	24,278	56,336	-	-
Repayment of trade financing	41(b)	(47,355)	(69,888)	-	-
Drawdown of term loans	41(b)	-	472	-	-
Repayment of term loans	41(b)	(10,751)	(15,928)	-	-
Repayment of term financing	41(b)	(1,304)	(1,226)	(1,304)	(1,226)
NET CASH FOR FINANCING ACTIVITIES		(76,746)	(110,667)	(39,156)	(74,547)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		1,898	9,638	(7,105)	(7,475)
EFFECTS OF FOREIGN EXCHANGE TRANSLATION		30	(26)	(3)	-
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR		40,263	30,651	8,915	16,390
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR	18	42,191	40,263	1,807	8,915

Note:-

- Amount less than RM1,000.

The annexed notes form an integral part of these financial statements.