

# STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

	The Group		The Company	
	2021	2020	2021	2020
	RM	RM	RM	RM
CASH FLOWS (FOR)/FROM OPERATING ACTIVITIES				
Profit before taxation	4,035,924	4,182,843	255,469	132,162
Adjustments for:-				
Bad debts written off	-	25,173	-	-
Depreciation of property, plant and equipment	884,295	692,112	36,018	12,347
Depreciation of right-of-use assets	874,782	796,615	167,297	203,309
Depreciation of investment properties	223,933	95,932	-	-
Gain on disposal of property, plant and equipment	(9,890)	(22,575)	-	-
Gain on disposal of right-of-use assets	(189,254)	-	-	-
Gain on foreign exchange – unrealised	(1,084)	(57,838)	-	-
Net impairment losses on trade receivables and contract assets	169,862	727,489	-	-
Interest expense on lease liabilities	521,056	486,008	339,335	400,968
Other interest expenses	120,566	160,444	-	-
Interest income	(454,493)	(997,839)	(549,292)	(870,384)
Operating profit/(loss) before working capital changes	6,175,697	6,088,364	248,827	(121,598)
Decrease/(Increase) in contract costs	2,413,185	(174,452)	-	-
(Increase)/Decrease in trade and other receivables	(9,259,480)	8,723,691	(498,240)	(625,760)
Increase/(Decrease) in trade and other payables	953,761	(4,214,296)	(1,051,001)	629,898
CASH FROM/(FOR) OPERATIONS	283,163	10,423,307	(1,300,414)	(117,460)
Interest paid	(189,141)	(245,484)	-	-
Interest received	454,493	997,839	384,909	870,384
Income tax paid	(2,962,494)	(3,096,026)	-	-
Income tax refunded	10,237	270,583	-	-
NET CASH (FOR)/FROM OPERATING ACTIVITIES	(2,403,742)	8,350,219	(915,505)	752,924

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

# STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

cont'd

	Note	The Group		The Company	
		2021 RM	2020 RM	2021 RM	2020 RM
CASH FLOWS FOR INVESTING ACTIVITIES					
Additional investments in an existing subsidiary		-	-	(14,807,542)	-
Additions to right-of-use assets	27(a)	-	(68,475)	-	-
Net (advances to)/ repayment from a subsidiary		-	-	(1,584,930)	484,974
Purchase of property, plant and equipment	27(a)	(9,880,314)	(12,053,468)	(3,731,190)	(8,525,141)
Proceeds from disposal of property, plant and equipment		9,890	22,800	-	-
Proceeds from disposal of right-of-use assets		219,254	-	-	-
NET CASH FOR INVESTING ACTIVITIES		(9,651,170)	(12,099,143)	(20,123,662)	(8,040,167)
CASH FLOWS FROM/(FOR) FINANCING ACTIVITIES					
Repayment to a subsidiary		-	-	-	(1,007,487)
Proceeds from issuance of shares	15	6,801,072	1,369,226	6,801,072	1,369,226
Proceeds from issuance of shares by a subsidiary to non-controlling shareholders		75,000	-	-	-
Repayment of lease liabilities	27(b)	(565,287)	(1,130,300)	-	(697,284)
Repayment of term loans	27(b)	(394,048)	(354,121)	-	-
NET CASH FROM/(FOR) FINANCING ACTIVITIES		5,916,737	(115,195)	6,801,072	(335,545)
NET DECREASE IN CASH AND CASH EQUIVALENTS		(6,138,175)	(3,864,119)	(14,238,095)	(7,622,788)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR		40,554,243	44,418,362	25,288,647	32,911,435
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR	27(d)	34,416,068	40,554,243	11,050,552	25,288,647

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