

# STATEMENTS OF CASH FLOWS

## FOR THE YEAR ENDED AUGUST 31, 2014

	The Group		The Company	
	2014 RM	2013 RM	2014 RM	2013 RM
<b>CASH FLOWS FROM/(USED IN)</b>				
<b>OPERATING ACTIVITIES</b>				
(Loss)/Profit for the year	(9,803,878)	(4,188,852)	(1,123,992)	907,370
Adjustments for:				
Tax (credit)/expense recognised in profit or loss	(692,499)	216,225	95,550	429,232
Depreciation of property, plant and equipment	6,546,213	7,052,717	-	-
Impairment of property, plant and equipment	1,681,430	375,122	-	-
Interest expense	1,361,727	1,098,097	-	-
Share of results of associated company	1,043,592	1,704,512	-	-
Inventory written down	749,045	-	-	-
Provision	200,000	-	-	-
Share of results of joint venture	118,190	-	-	-
Impairment of investment in associated company	101,317	-	-	-
Allowance for doubtful receivables:				
Trade receivables	57,574	(33,947)	-	-
Amount owing from subsidiary company	-	-	4,266,313	-
Property, plant and equipment written off	1,385	4	-	-
(Gain)/Loss on fair value of interest rate swap	(115,919)	127,081	-	-
(Gain)/Loss on disposal of property, plant and equipment	(419,304)	17,006	-	-
Interest income	(384,242)	(394,911)	-	-
Unrealised (gain)/loss on foreign exchange – net	(244,344)	(579,530)	186,266	(217,868)
Bad debts written off	-	4,595	-	-
Dividend income	-	-	(3,500,000)	(1,200,000)
Interest receivable from subsidiary companies	-	-	(443,996)	(439,667)
Operating Profit/(Loss) Before Working Capital Changes	200,287	5,398,119	(519,859)	(520,933)
Decrease/(Increase) in:				
Inventories	(357,686)	2,207,075	-	-
Trade receivables	2,194,727	3,157,302	-	-
Other receivables, deposits and prepaid expenses	266,747	2,121,953	-	-
Amount owing by related party	2,251	-	-	-
Amount owing by subsidiary companies	-	-	(3,150,241)	327,581
(Decrease)/Increase in:				
Trade payables	(153,677)	(4,877,100)	-	-
Other payables and accrued expenses	(857,167)	1,146,224	21,414	(21,810)
Amount owing to related party	265,959	89,691	-	-
Amount owing to subsidiary company	-	-	(1,480,000)	-
Cash Generated From/(Used In) Operations	1,561,441	9,243,264	(5,128,686)	(215,162)
Income tax refunded	1,352,244	425,477	144,114	-
Income tax paid	(883,140)	(1,295,945)	(60,000)	(49,563)
Net Cash From/(Used In) Operating Activities	2,030,545	8,372,796	(5,044,572)	(264,725)

# STATEMENTS OF CASH FLOWS

## FOR THE YEAR ENDED AUGUST 31, 2014 (CONT'D)

	Note	The Group		The Company	
		2014 RM	2013 RM	2014 RM	2013 RM
<b>CASH FLOWS FROM/(USED IN)</b>					
<b>INVESTING ACTIVITIES</b>					
Dividend received		-	-	3,500,000	900,000
Proceeds from disposal of property, plant and equipment		486,927	217,891	-	-
Interest received		384,242	394,911	-	-
Additions to property, plant and equipment (Note)		(2,329,770)	(9,093,517)	-	-
Increase in investment in indirect subsidiary by non-controlling interest		-	96,000	-	-
Increase in investment in joint venture		(3,502,444)	-	-	-
Net Cash (Used In)/From Investing Activities		(4,961,045)	(8,384,715)	3,500,000	900,000
<b>CASH FLOWS FROM/(USED IN)</b>					
<b>FINANCING ACTIVITIES</b>					
Proceeds from term loans		-	1,770,314	-	-
Repayment of hire-purchase payables		(1,243,922)	(540,008)	-	-
Repayment of bank borrowings (Net)		(71,718)	(715,563)	-	-
Interest paid		(1,371,492)	(1,532,418)	-	-
Repayment of term loans		(2,565,746)	(1,467,000)	-	-
Decrease in short-term deposits pledged with licensed banks		86,196	172,224	-	-
Payment for buy-back of shares		(18,615)	(20,202)	(18,615)	(20,202)
Net Cash Used In Financing Activities		(5,185,297)	(2,332,653)	(18,615)	(20,202)
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>		(8,115,797)	(2,344,572)	(1,563,187)	615,073
Effect of changes in foreign currency translation reserves		422,682	103,078	-	-
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>		28,147,175	30,388,669	2,174,895	1,559,822
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	27	20,454,060	28,147,175	611,708	2,174,895