

STATEMENTS OF CASH FLOWS

FOR THE YEAR ENDED AUGUST 31, 2013

	The Group		The Company	
	2013 RM	2012 RM	2013 RM	2012 RM
CASH FLOWS FROM/ (USED IN)				
OPERATING ACTIVITIES				
(Loss)/Profit for the year	(4,188,852)	1,740,814	907,370	1,429,363
Adjustments for:				
Tax expense recognised in profit or loss	216,225	1,825,455	429,232	463,989
Depreciation of property, plant and equipment	7,052,717	6,944,108	-	-
Impairment of investment in associated company	-	360,774	-	-
Interest expense	1,098,097	1,411,376	-	-
Share of results of associated company	1,704,512	660,928	-	-
Impairment of property, plant and equipment	375,122	-	-	-
Loss on fair value of interest rate swap	127,081	-	-	-
Loss/(Gain) on disposal of property, plant and equipment	17,006	(181,901)	-	-
Bad debts written off	4,595	-	-	-
Property, plant and equipment written off	4	3,003	-	-
Dividend income	-	-	(1,200,000)	(1,500,000)
Interest receivable from subsidiary companies	-	-	(439,667)	(691,683)
Unrealised gain on foreign exchange - net	(579,530)	(253,219)	(217,868)	(205,847)
Interest income	(394,911)	(433,474)	-	-
Allowance for doubtful debts no longer required - net	(33,947)	(187,378)	-	-
Operating Profit/(Loss) Before Working Capital Changes	5,398,119	11,890,486	(520,933)	(504,178)
Decrease/(Increase) in:				
Inventories	2,207,075	1,572,151	-	-
Trade receivables	3,157,302	8,476,552	-	-
Other receivables, deposits and prepaid expenses	2,121,953	(724,738)	-	1,400
Amount owing by subsidiary companies	-	-	327,581	694,999
(Decrease)/Increase in:				
Trade payables	(4,877,100)	(5,192,072)	-	-
Other payables and accrued expenses	1,146,224	(1,986,460)	(21,810)	13,391
Amount owing to related company	89,691	-	-	-
Cash Generated From Operations	9,243,264	14,035,919	(215,162)	205,612
Income tax refunded	425,477	10,115	-	-
Income tax paid	(1,295,945)	(2,476,295)	(49,563)	(78,989)
Net Cash From/(Used in) Operating Activities	8,372,796	11,569,739	(264,725)	126,623

STATEMENTS OF CASH FLOWS

FOR THE YEAR ENDED AUGUST 31, 2013 (CONT'D)

	Note	The Group		The Company	
		2013 RM	2012 RM	2013 RM	2012 RM
CASH FLOWS FROM/ (USED IN)					
INVESTING ACTIVITIES					
Dividend received		-	-	900,000	1,125,000
Proceeds from disposal of property, plant and equipment		217,891	190,388	-	-
Interest received		394,911	433,474	-	-
Deposits and incidental costs paid for acquisition of land and plant and machinery		-	(510,870)	-	-
Additions to property, plant and equipment (Note)		(9,093,517)	(10,249,252)	-	-
Increase in investment in indirect subsidiary by non-controlling interest		96,000	-	-	-
Net Cash (Used In)/From Investing Activities		(8,384,715)	(10,136,260)	900,000	1,125,000
CASH FLOWS FROM/ (USED IN)					
FINANCING ACTIVITIES					
Proceeds from term loans		1,770,314	7,647,763	-	-
Repayment of hire-purchase payables		(2,007,008)	(2,466,193)	-	-
Repayment of bank borrowings		(715,563)	(1,565,963)	-	-
Interest paid		(1,532,418)	(1,356,896)	-	-
Repayment of term loans		-	(1,467,000)	-	-
Short-term deposits drawdown/ (pledged) with licensed banks		172,224	(22,526)	-	-
Payment for buy-back of shares		(20,202)	-	(20,202)	-
Net Cash (Used In)/From Financing Activities		(2,332,653)	769,185	(20,202)	-
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS		(2,344,572)	2,202,664	615,073	1,251,623
Effect of changes in foreign currency translation reserves		103,078	(169,290)	-	-
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		30,388,669	28,355,295	1,559,822	308,199
CASH AND CASH EQUIVALENTS AT END OF YEAR	28	28,147,175	30,388,669	2,174,895	1,559,822