

STATEMENTS OF CASH FLOWS

FOR THE YEAR ENDED AUGUST 31, 2012

	The Group		The Company	
	2012 RM	2011 RM	2012 RM	2011 RM
CASH FLOWS FROM/ (USED IN)				
OPERATING ACTIVITIES				
Profit/(Loss) for the year	1,740,814	7,197,705	1,429,363	(203,997)
Adjustments for:				
Tax expense/(income) recognised in profit or loss	1,825,455	2,533,660	463,989	(71,333)
Depreciation of property, plant and equipment	6,944,108	7,016,704	-	-
Impairment of investment in associated company	360,774	-	-	-
Interest expense	1,411,376	1,566,005	-	274,013
Share of results of associated company	660,928	(685,918)	-	-
Allowance for doubtful debts	-	391,974	-	-
Quoted investment written off	-	1,700	-	-
Goodwill on consolidation written off	-	1,896,549	-	-
Property, plant and equipment written off	3,003	29,156	-	-
Interest income	(433,474)	(137,884)	-	(37,116)
Allowance for doubtful debts no longer required - net	(187,378)	-	-	-
Unrealised (gain)/loss on foreign exchange - net	(253,219)	162,425	(205,847)	211,469
Gain on disposal of property, plant and equipment	(181,901)	(18,821)	-	-
Dividend income	-	-	(1,500,000)	-
Interest receivable from subsidiary companies	-	-	(691,683)	(688,389)
Operating Profit/(Loss) Before Working Capital Changes	11,890,486	19,953,255	(504,178)	(515,353)

(Forward)

STATEMENTS OF CASH FLOWS

FOR THE YEAR ENDED AUGUST 31, 2012

	The Group		The Company	
	2012 RM	2011 RM	2012 RM	2011 RM
Decrease/(Increase) in:				
Inventories	1,572,151	2,327,690	-	-
Trade receivables	8,476,552	908,985	-	-
Other receivables, deposits and prepaid expenses	(724,738)	1,636,479	1,400	(1,400)
Amount owing by subsidiary companies	-	-	694,999	1,721,002
(Decrease)/Increase in:				
Trade payables	(5,192,072)	3,123,505	-	-
Other payables and accrued expenses	(1,986,460)	822,833	13,391	(144,151)
Amount owing to subsidiary company	-	-	-	2,699,927
Cash Generated From Operations	14,035,919	28,772,747	205,612	3,760,025
Income tax refunded	10,115	60,415	-	-
Income tax paid	(2,476,295)	(1,771,311)	(78,989)	-
Net Cash From Operating Activities	11,569,739	27,061,851	126,623	3,760,025
CASH FLOWS FROM/ (USED IN)				
INVESTING ACTIVITIES				
Dividend received	-	-	1,125,000	-
Proceeds from disposal of property, plant and equipment	190,388	38,960	-	-
Proceeds from disposal of leasehold land in prior year	-	2,970,000	-	-
Proceeds from profit guarantee received	-	2,489,297	-	-
Interest received	433,474	137,884	-	37,116
Deposits and incidental costs paid for acquisition of land and plant and machinery	(510,870)	-	-	-
Additions to property, plant and equipment (Note)	(10,249,252)	(7,233,840)	-	-
Net Cash (Used In)/From Investing Activities	(10,136,260)	(1,597,699)	1,125,000	37,116
(Forward)				

STATEMENTS OF CASH FLOWS

FOR THE YEAR ENDED AUGUST 31, 2012 (CONT'D)

	The Group		The Company	
	2012 RM	2011 RM	2012 RM	2011 RM
CASH FLOWS FROM/ (USED IN)				
FINANCING ACTIVITIES				
Proceeds from term loans	7,647,763	3,870,000	-	-
Repayment of hire-purchase payables	(2,466,193)	(4,230,902)	-	-
Repayment of bank borrowings	(1,565,963)	(217,264)	-	-
Interest paid	(1,356,896)	(1,566,005)	-	(274,013)
Repayment of term loans	(1,467,000)	(7,509,366)	-	(5,600,000)
Short-term deposits pledged with licensed banks	(22,526)	(20,069)	-	-
Purchase of treasury shares	-	(249,173)	-	(249,173)
Net Cash From/(Used In) Financing Activities	769,185	(9,922,779)	-	(6,123,186)
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS				
Effect of changes in foreign currency translation reserves	(169,290)	249,126	-	-
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	28,355,295	12,564,796	308,199	2,634,244
CASH AND CASH EQUIVALENTS AT END OF YEAR	29 30,388,669	28,355,295	1,559,822	308,199

Note: During the financial year, the Group acquired property, plant and equipment through the following arrangements:

	The Group	
	2012 RM	2011 RM
Total cost of property, plant and equipment acquired	10,744,252	11,504,215
Less: Purchase consideration satisfied by hire-purchase arrangements	(495,000)	(4,270,375)
Cash payments	10,249,252	7,233,840

The accompanying Notes form an integral part of the Financial Statements.