

# Cash Flow Statements

## for the Year Ended August 31, 2009

	The Group		The Company	
	2009 RM	2008 RM	2009 RM	2008 RM
<b>Cash Flows From/(Used In)</b>				
<b>Operating Activities</b>				
(Loss)/Profit for the year	(1,584,444)	5,440,954	365,170	982,709
Income tax expense/(credit) recognised in the income statements	321,851	2,715,940	(29,155)	1,605,771
Adjustments for:				
Depreciation of property, plant and equipment	6,300,067	5,256,344	-	-
Interest expense	1,973,691	2,188,855	877,500	879,904
Allowance for doubtful receivables	1,073,994	99,604	-	-
Share of losses of associated company	1,052,745	468,432	-	-
Unrealised loss/(gain) on foreign exchange	103,615	56,034	(283,787)	181,687
Allowance for diminution in value of other investment	750,000	750,000	750,000	750,000
Amortisation of prepaid lease payments on leasehold land	72,561	72,561	-	-
Gain on partial disposal of associated company	(968,528)	-	-	-
Gain on disposal of property, plant and equipment - net	(389,298)	(295,122)	-	-
Interest income	(100,158)	(159,650)	(37,659)	(111,898)
Allowance for diminution in value of quoted investment	-	3,900	-	-
Property, plant and equipment written off	-	36	-	-
Dividend income	-	-	(1,464,000)	(4,268,000)
Interest receivable from subsidiary companies	-	-	(552,126)	(483,334)
	<u>8,606,096</u>	<u>16,597,888</u>	<u>(374,057)</u>	<u>(463,161)</u>
Operating Profit/(Loss) Before Working Capital Changes	8,606,096	16,597,888	(374,057)	(463,161)

(Forward)

# Cash Flow Statements

## for the Year Ended August 31, 2009 (cont'd)

	The Group		The Company	
	2009 RM	2008 RM	2009 RM	2008 RM
(Increase)/Decrease in:				
Inventories	5,015,237	(4,206,947)	-	-
Trade receivables	(2,567,887)	(4,268,312)	-	-
Other receivables, deposits and prepaid expenses	(410,837)	2,615,162	15,000	(621,513)
Amount owing by subsidiary companies	-	-	3,077,160	3,583,992
Increase/(Decrease) in:				
Trade payables	4,335,267	2,405,308	-	-
Other payables and accrued expenses	316,779	2,253,240	(68,317)	29,721
Amount owing to subsidiary company	-	-	661,503	(513,018)
Cash Generated From Operations	15,297,655	15,396,339	3,311,289	2,016,021
Income tax refund	508,595	1,011,048	-	-
Income tax paid	(1,350,457)	(1,233,537)	-	(9,000)
Net Cash From Operating Activities	<u>14,455,793</u>	<u>15,173,850</u>	<u>3,311,289</u>	<u>2,007,021</u>
<b>Cash Flows From/(Used In)</b>				
<b>Investing Activities</b>				
Proceeds from partial disposal of associated company	6,138,130	-	-	-
Proceeds from disposal of property, plant and equipment	389,300	478,133	-	-
Interest received	100,158	159,650	37,659	111,898
Refund received on difference on leasehold land price	38,336	-	-	-
Additions to property, plant and equipment (Note)	(4,609,801)	(6,285,624)	-	-
Net Cash From/(Used In) Investing Activities	<u>2,056,123</u>	<u>(5,647,841)</u>	<u>37,659</u>	<u>111,898</u>
(Forward)				

# Cash Flow Statements

## for the Year Ended August 31, 2009 (cont'd)

	Note	The Group		The Company	
		2009 RM	2008 RM	2009 RM	2008 RM
<b>Cash Flows (Used In)/From Financing Activities</b>					
Repayment of hire-purchase payables		(4,507,095)	(2,209,789)	-	-
Repayment of bank borrowings		(4,281,598)	(768,550)	-	-
Interest paid		(1,973,691)	(2,188,855)	(877,500)	(879,904)
Dividend paid		(977,553)	(993,529)	(977,553)	(993,529)
Repayment of term loan		(701,717)	(991,706)	-	-
Short-term deposits pledged with licensed banks		(50,593)	(137,815)	-	-
Purchase of treasury shares		(1,899)	-	(1,899)	-
Proceed from profit guarantee received		-	825,227	-	-
<b>Net Cash Used In Financing Activities</b>		<u>(12,494,146)</u>	<u>(6,465,017)</u>	<u>(1,856,952)</u>	<u>(1,873,433)</u>
<b>Net Increase In Cash And Cash Equivalents</b>		4,017,770	3,060,992	1,491,996	245,486
Effect of changes in exchange rates		(138,624)	(35,046)	-	-
<b>Cash and Cash Equivalents At Beginning Of Year</b>		<u>12,316,671</u>	<u>9,290,725</u>	<u>2,678,011</u>	<u>2,432,525</u>
<b>Cash and Cash Equivalents At End Of Year</b>	29	<u>16,195,817</u>	<u>12,316,671</u>	<u>4,170,007</u>	<u>2,678,011</u>

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

	The Group	
	2009 RM	2008 RM
Total cost of property, plant and equipment acquired	7,476,195	12,769,748
Less: Purchase consideration:		
Included in other payables and accrued expenses	(110,215)	-
Satisfied by hire-purchase arrangements	<u>(2,756,179)</u>	<u>(6,484,124)</u>
Cash payments	<u>4,609,801</u>	<u>6,285,624</u>

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