

Cash Flow Statements

for the Year Ended August 31, 2008

	The Group		The Company	
	2008 RM	2007 RM	2008 RM	2007 RM
Cash Flows From/(Used In)				
Operating Activities				
Profit for the year	5,440,954	4,694,863	982,709	1,373,592
Adjustments for :				
Depreciation of property, plant and equipment	5,256,344	5,194,952	-	-
Income tax expense/(credit) recognised in the income statements	2,715,940	(326,981)	1,605,771	23,789
Interest expense	2,188,855	2,083,372	879,904	804,375
Allowance for diminution in value of other investment	750,000	-	750,000	-
Share of losses of associated company	468,432	-	-	-
Allowance for doubtful receivables	99,604	-	-	-
Amortisation of prepaid lease payments on leasehold land	72,561	72,561	-	-
Unrealised loss on foreign exchange	56,034	73,358	181,687	73,358
Allowance for diminution in value of quoted investment	3,900	2,100	-	-
Property, plant and equipment written off	36	-	-	-
Gain on disposal of property, plant and equipment - net	(295,122)	(67,524)	-	-
Interest income	(159,650)	(417,826)	(111,898)	(393,061)
Dividend income	-	-	(4,268,000)	(2,250,000)
Interest receivable from subsidiary companies	-	-	(483,334)	(437,221)
Operating Profit/(Loss) Before Working Capital Changes	16,597,888	11,308,875	(463,161)	(805,168)

(Forward)

Cash Flow Statements

for the Year Ended August 31, 2008 (cont'd)

	The Group		The Company	
	2008 RM	2007 RM	2008 RM	2007 RM
(Increase)/Decrease in :				
Inventories	(4,206,947)	(1,655,058)	-	-
Trade receivables	(4,268,312)	1,830,805	-	-
Other receivables, deposits and prepaid expenses	2,615,162	(3,984,138)	(621,513)	25,201
Amount owing by subsidiary companies	-	-	3,583,992	(10,565,675)
Increase/(Decrease) in :				
Trade payables	2,405,308	(505,606)	-	-
Other payables and accrued expenses	2,253,240	123,324	29,721	367,017
Amount owing to subsidiary company	-	-	(513,018)	646,030
Cash From/(Used In) Operations	15,396,339	7,118,202	2,016,021	(10,332,595)
Income tax refund	1,011,048	-	-	-
Income tax paid	(1,233,537)	(2,226,114)	(9,000)	(32,789)
Net Cash From/(Used In) Operating Activities	15,173,850	4,892,088	2,007,021	(10,365,384)
Cash Flows (Used In)/ From Investing Activities				
Proceeds from disposal of property, plant and equipment	478,133	110,600	-	-
Interest received	159,650	417,826	111,898	393,061
Additions to property, plant and equipment (Note)	(6,285,624)	(3,177,417)	-	-
Acquisition of interest in an associated company	-	(10,339,205)	-	-
Increase in other investment	-	(1,500,000)	-	(1,500,000)
Incorporation of a subsidiary company	-	-	-	(1)
Net Cash (Used In)/From Investing Activities	(5,647,841)	(14,488,196)	111,898	(1,106,940)

(Forward)

Cash Flow Statements

for the Year Ended August 31, 2008 (cont'd)

	Note	The Group		The Company	
		2008 RM	2007 RM	2008 RM	2007 RM
Cash Flows From/(Used In) Financing Activities					
Proceed from profit guarantee received		825,227	-	-	-
Repayment of hire-purchase payables	(2,209,789)	(2,288,049)		-	-
Interest paid	(2,188,855)	(2,083,372)		(879,904)	(804,375)
Dividend paid	(993,529)	(3,675,000)		(993,529)	(3,675,000)
Repayment of term loan	(991,706)	(1,623,192)		-	-
(Repayment)/Drawdown of bank borrowings	(768,550)	5,227,431		-	-
Short-term deposits pledged with licensed banks	(137,815)	(349,663)		-	-
Drawdown of term loan	-	15,000,000		-	15,000,000
Net Cash (Used In)/From Financing Activities		(6,465,017)	10,208,155	(1,873,433)	10,520,625
Net Increase/(Decrease) In Cash And Cash Equivalents		3,060,992	612,047	245,486	(951,699)
Effect of changes in exchange rates		(35,046)	-	-	-
Cash and Cash Equivalents At Beginning Of Year		9,290,725	8,678,678	2,432,525	3,384,224
Cash and Cash Equivalents At End Of Year	28	12,316,671	9,290,725	2,678,011	2,432,525

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

	The Group	
	2008 RM	2007 RM
Total cost of property, plant and equipment acquired	12,769,748	7,728,288
Less: Purchase consideration satisfied by hire-purchase arrangements	(6,484,124)	(4,550,871)
Cash payments	6,285,624	3,177,417

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