



# CASH FLOW STATEMENTS

## FOR THE YEAR ENDED AUGUST 31, 2006

	Note	The Group		The Company	
		2006 RM	2005 RM	2006 RM	2005 RM
<b>Cash Flows From Operating Activities</b>					
Profit before tax		12,937,799	4,999,872	3,884,245	47,767
Adjustments for:					
Depreciation of property, plant and equipment		4,645,708	1,460,106	–	–
Interest expense		827,532	395,811	–	–
Gain on disposal of property, plant and equipment – net		(271,737)	(61,600)	–	–
Interest income		(100,090)	(11,675)	(89,636)	–
Allowance for diminution in value of quoted investment		–	5,000	–	–
Dividend income		–	–	(4,200,000)	–
Operating Profit/(Loss) Before Working Capital Changes		18,039,212	6,787,514	(405,391)	47,767
(Increase)/Decrease in:					
Inventories		(4,267,751)	(824,127)	–	–
Trade receivables		(7,774,069)	2,496,780	–	–
Other receivables, deposits and prepaid expenses		(262,843)	7,129,877	712,397	(738,585)
Amount owing by subsidiary companies		–	–	(4,918,401)	(150,000)
Increase/(Decrease) in:					
Trade payables		2,966,474	(2,408,970)	–	–
Other payables and accrued expenses		(1,183,729)	(333,095)	(68,783)	104,543
Amount owing to subsidiary company		–	–	(1,237,564)	738,585
Amount owing to a director		–	–	–	(2,310)
Cash From/(Used In) Operations		7,517,294	12,847,979	(5,917,742)	–
Income tax paid		(3,076,774)	(674,102)	–	–
Net Cash From/(Used In) Operating Activities		4,440,520	12,173,877	(5,917,742)	–
<b>Cash Flows From Investing Activities</b>					
Proceeds from disposal of property, plant and equipment		278,300	70,000	–	–
Interest received		100,090	11,675	89,636	–
Acquisition of subsidiary companies	10	(4,493,666)	(3,111,634)	(4,590,000)	–
Additions to property, plant and equipment (Note)		(4,441,181)	(304,455)	–	–
Net Cash Used In Investing Activities		(8,556,457)	(3,334,414)	(4,500,364)	–

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



	Note	The Group		The Company	
		2006 RM	2005 RM	2006 RM	2005 RM
<b>Cash Flows From Financing Activities</b>					
Issue of shares		15,702,230	98	15,702,230	98
Repayment of bank borrowings		(3,055,185)	(2,905,170)	–	–
Payment of listing expenses		(1,900,000)	–	(1,900,000)	–
Repayment of hire-purchase payables		(1,861,877)	(625,020)	–	–
Interest paid		(827,532)	(395,811)	–	–
Short-term deposits pledged with licensed banks		(83,276)	(93,307)	–	–
Net Cash From/(Used In) Financing Activities		7,974,360	(4,019,210)	13,802,230	98
<b>Net Increase In Cash and Cash Equivalents</b>		<b>3,858,423</b>	<b>4,820,253</b>	<b>3,384,124</b>	<b>98</b>
<b>Cash and Cash Equivalents at Beginning of Year</b>		<b>4,820,255</b>	<b>2</b>	<b>100</b>	<b>2</b>
<b>Cash and Cash Equivalents at End of Year</b>	24	<b>8,678,678</b>	<b>4,820,255</b>	<b>3,384,224</b>	<b>100</b>

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

	The Group	
	2006 RM	2005 RM
Total cost of property, plant and equipment acquired	5,630,101	955,636
Less: Purchase consideration satisfied by:		
Term loans	(1,088,920)	(252,000)
Hire-purchase arrangements	(100,000)	(399,181)
Cash payments	4,441,181	304,455

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