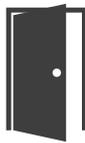


STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR/PERIOD ENDED 31 AUGUST 2020

	Note	Group	Company	
		1.09.2019 to 31.08.2020 RM	Unaudited 1.09.2018 to 31.08.2019 RM (Note 31)	27.11.2019 to 31.08.2020 RM
Cash flows from operating activities				
Profit before tax		7,242,411	10,607,505	(925,135)
Adjustments for:				
Depreciation of property, plant and equipment		539,417	500,790	–
Bad debts recovered		–	(4,930)	–
Reversal of impairment loss on property, plant and equipment		(10,000)	–	–
Reversal of impairment loss on trade receivables		(30,672)	–	–
Impairment loss on trade receivables		–	30,672	–
Impairment loss on property, plant and equipment		–	10,000	–
Bad debts written off		–	2,597	–
Fair value loss/(gain) on investment property		23,674	(400,000)	–
Finance costs		60,431	125,794	–
Finance income		(72,296)	(20,691)	–
Operating profit before changes in working capital		7,752,965	10,851,737	(925,135)
Changes in working capital:				
Inventories		(729,466)	(151,651)	–
Trade and other receivables		1,442,731	(2,603,894)	(700,143)
Trade and other payables		(64,022)	(55,747)	105,000
Net cash generated from operations		8,402,208	8,040,445	(1,520,278)
Income tax paid		(2,695,962)	(2,546,787)	–
Interest paid		–	(1,837)	–
Net cash flows from/(used in) operating activities		5,706,246	5,491,821	(1,520,278)
Cash flows from investing activities				
Purchase of property, plant and equipment	(a)	(381,508)	(369,284)	–
Proceeds from disposal of property, plant and equipment		10,000	–	–
Change in pledged deposits		(989,994)	(1,140,691)	–
Interest income		72,296	20,691	–
Net cash flows used in investing activities		(1,289,206)	(1,489,284)	–



Statements of Cash Flows (cont'd)

	Note	Group		Company
		1.09.2019 to 31.08.2020 RM	Unaudited 1.09.2018 to 31.08.2019 RM (Note 31)	27.11.2019 to 31.08.2020 RM
Cash flows from financing activities	(b)			
Interest paid		(60,431)	(123,957)	–
Repayment of term loans		(125,067)	(47,077)	–
Repayment of lease liabilities/finance lease liabilities		(128,449)	(344,617)	–
Net repayment of bankers' acceptance		(1,265,000)	(483,000)	–
Net change in amount owing to a director		–	1,295,920	–
Net change in amount owing to a subsidiary		–	–	1,520,278
Dividend paid	(c)	–	(1,800,000)	–
Proceeds from issuance of ordinary shares		100	–	99
Net cash flows (used in)/from financing activities		(1,578,847)	(1,502,731)	1,520,377
Net increase in cash and cash equivalents		2,838,193	2,499,806	99
Cash and cash equivalents at the beginning of the financial year/period		3,176,862	677,056	1
Cash and cash equivalents at the end of the financial year/period	10	6,015,055	3,176,862	100

(a) Purchase of property, plant and equipment:

	Note	Group	
		1.09.2019 to 31.08.2020 RM	Unaudited 1.09.2018 to 31.08.2019 RM (Note 31)
Purchase of property, plant and equipment	5	423,356	469,284
Financed by way of finance lease arrangements		–	(100,000)
Operating lease recognised as right-of-use assets		(41,848)	–
Cash payments on purchase of property, plant and equipment		381,508	369,284