

STATEMENTS OF CASH FLOWS

For the year ended 31 July 2014

	Note	The Group		The Company	
		2014 RM	2013 RM	2014 RM	2013 RM
CASH FLOWS (FOR)/FROM OPERATING ACTIVITIES					
Loss before taxation		(5,735,353)	(3,459,092)	(1,586,756)	(1,687,601)
Adjustments for:-					
Bad debts written off		11,868	-	-	-
Compensation for SIS		187,000	1,400,000	-	769,000
Depreciation of:					
- investment property		31,011	-	31,011	-
- property, plant and equipment		1,681,547	1,440,989	202	610
Impairment losses on:					
- goodwill		406,711	-	-	-
- investment in a subsidiary		-	-	638,000	-
- plant and equipment		1,000,000	-	-	-
- trade receivables		-	308,216	-	-
Interest expense		446,949	522,606	29,748	-
Inventories written off		132,417	-	-	-
Loss/(Gain) on disposal of plant and equipment		3,596	(24,682)	-	-
Plant and equipment written off		35,340	168,282	-	-
Unrealised loss on foreign exchange		1,520	-	43,114	-
Bad debts recovered		(21,155)	-	-	-
Interest income		(229,432)	(241,151)	(92,024)	(93,870)
Reversal of impairment loss on receivables		(17,465)	-	-	-
Operating (loss)/profit before working capital changes		(2,065,446)	115,168	(936,705)	(1,011,861)
Changes in working capital:-					
Inventories		(575,099)	287,330	-	-
Receivables		(512,740)	5,439,875	205,521	(272,375)
Payables		(446,446)	1,144,271	14,608	(2,066)
CASH (FOR)/FROM OPERATIONS		(3,599,731)	6,986,644	(716,576)	(1,286,302)
Net tax paid		(130,860)	(208,001)	-	-
NET CASH (FOR)/FROM OPERATING ACTIVITIES/CARRIED FORWARD		(3,730,591)	6,778,643	(716,576)	(1,286,302)

This annexed notes form an integral part of these financial statements.

STATEMENTS OF CASH FLOWS

For the year ended 31 July 2014

	Note	The Group		The Company	
		2014 RM	2013 RM	2014 RM	2013 RM
NET CASH (FOR)/FROM OPERATING ACTIVITIES/BROUGHT FORWARD		(3,730,591)	6,778,643	(716,576)	(1,286,302)
CASH FLOWS (FOR)/FROM INVESTING ACTIVITIES					
Additional investment in subsidiaries		-	-	(3,515,000)	(99,998)
Interest received		229,432	241,151	92,024	93,870
(Advances to)/Repayment from subsidiaries		-	-	(1,096,669)	807,165
Proceeds from disposal of plant and equipment		8,374	32,995	-	-
Purchase of:					
- investment property	27	(1,267,375)	-	(1,267,375)	-
- property, plant and equipment	28	(3,569,185)	(4,633,730)	-	-
NET CASH (FOR)/FROM INVESTING ACTIVITIES		(4,598,754)	(4,359,584)	(5,787,020)	801,037
CASH FLOWS (FOR)/FROM FINANCING ACTIVITIES					
Advances from/(Repayment to) directors		142,175	(43,700)	(6,300)	6,300
Interest paid		(446,949)	(522,606)	(29,748)	-
Proceeds from issuance of ordinary shares pursuant to SIS		3,001,000	-	3,001,000	-
Repayment of:					
- bankers' acceptances		(3,363,000)	(489,000)	-	-
- hire purchase		(162,383)	(104,374)	-	-
- term loans		(65,945)	(542,297)	(53,544)	-
NET CASH (FOR)/FROM FINANCING ACTIVITIES		(895,102)	(1,701,977)	2,911,408	6,300
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		(9,224,447)	717,082	(3,592,188)	(478,965)
EFFECTS OF FOREIGN EXCHANGE TRANSLATION		(1,958)	3,738	-	-
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR		13,506,641	12,785,821	4,248,686	4,727,651
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR	29	4,280,236	13,506,641	656,498	4,248,686

This annexed notes form an integral part of these financial statements.

