STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED 31 AUGUST 2016

		Group	Company	
	2016 RM	2015 RM	2016 RM	2015 RM
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit/(loss) before tax	5,182,208	(2,674,885)	2,989,415	635,208
Adjustments for:				
Depreciation of property, plant and equipment Impairment of:	4,711,620	5,808,445	-	-
 Property, plant and equipment 	-	2,200,000	-	-
- Investment in subsidiary company	-	-	6,000,000	552,999
- Goodwill	38,739	-	-	-
Interest expense	999,700	1,253,666	-	-
Share of results of joint venture	121,479	345,524	-	-
Net inventory written down	13,449	11,406	-	-
(Reversal)/Increase in allowance for doubtful debts:				
- Trade receivables	(38,947)	6,050	-	-
 Amount owing from subsidiary company 	-	-	-	1,350,000
Property, plant and equipment written off	107,078	1,055	-	-
Gain on fair value of interest rate swap	(11,075)	-	-	-
Gain on disposal of property, plant and equipment Deposit forfeited from proposed disposal of property,	(4,476,082)	(166,489)	-	-
plant and equipment	(3,000)	-	-	-
Gain on initial recognition of other investment	(2,240,521)	-	-	-
Interest income from short-term deposits	(290,884)	(282,701)	(901)	-
Net unrealised loss/(gain) on foreign exchange	707,220	(2,970,000)	442,839	(2,582,911)
Dividend income	-	-	(9,700,000)	-
Interest receivable from subsidiary companies		-	(390,576)	(450,530)
Operating profit/(loss) before working capital changes	4,820,984	3,532,071	(659,223)	(495,234)
Changes in inventories	(2,634,442)	41,403	-	-
Changes in receivables	(5,538,869)	(5,018,201)	(3,025)	(17,808)
Changes in payables	1,697,200	5,080,230	(29,566)	68,396
Cash (used in)/generated from operations Income tax refunded	(1,655,127)	3,635,503 30,420	(691,814)	(444,646)
Income tax paid	(169,328)	(599,441)	(81,250)	(93,750)
Net cash (used in)/generated from operating activities	(1,824,455)	3,066,482	(773,064)	(538,396)

STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED 31 AUGUST 2016 (CONT'D)

Investment in subsidiary companies - - (2,512,499) -			Group		Company	
Investment in subsidiary companies - - (2,512,499) -			2015	2016	2015	
Investment in subsidiary companies						
Dividend received	CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from disposal of property, plant and equipment 9,921,130 275,482 - -	Investment in subsidiary companies	-	-	(2,512,499)	-	
equipment Interest received 29,821,130 275,482	Dividend received	-	-	9,700,000	-	
Interest received	Proceeds from disposal of property, plant and					
Additions to property, plant and equipment (note) (Advances to)/Repayment from subsidiaries companies Increase in investment in direct/indirect subsidiary by non-controlling interest Acquisition of additional equity interest in subsidiary company Net cash outflow arising from the acquisitions Increase in investment in joint venture Payment for buy-back of shares CASH FLOWS FROM FINANCING ACTIVITIES Repayment of bire purchase liabilities Repayment of bank borrowings Repayment of term loans Decrease in short-term deposits pledged with licensed banks (2,579,409) (2,573,044) (1,537,360) (5,356,601) 63,844 489,999 144,000	equipment	9,921,130	275,482	-	-	
(Advances to)/Repayment from subsidiaries companies - - (5,356,601) 63,844 Increase in investment in direct/indirect subsidiary by non-controlling interest 489,999 144,000 - - Acquisition of additional equity interest in subsidiary company (2,000,000) - - - Net cash outflow arising from the acquisitions increase in investment in joint venture (1,631) - - - - Payment for buy-back of shares (2,208) (15,063) (2,208) (15,063) (2,208) (15,063) Net cash generated from/(used in) investing activities 6,288,483 (850,240) 2,220,169 48,781 CASH FLOWS FROM FINANCING ACTIVITIES Repayment of hire purchase liabilities (1,075,711) (778,999) - - - Repayment of bank borrowings (2,744,926) (936,872) - - - Interest paid (986,393) (1,189,381) - - - Repayment of term loans (2,579,409) (2,573,044) - - - Decrease in	Interest received	290,884	282,701	391,477	-	
Companies	Additions to property, plant and equipment (note)	(1,409,691)	(1,537,360)	-	-	
Increase in investment in direct/indirect subsidiary by non-controlling interest 489,999 144,000	(Advances to)/Repayment from subsidiaries					
by non-controlling interest Acquisition of additional equity interest in subsidiary company Net cash outflow arising from the acquisitions Increase in investment in joint venture Payment for buy-back of shares (2,208) (1,000,000) (1,000,00) (1,000,	companies	-	-	(5,356,601)	63,844	
by non-controlling interest Acquisition of additional equity interest in subsidiary company Net cash outflow arising from the acquisitions Increase in investment in joint venture Payment for buy-back of shares (2,208) (1,000,000) (1,000,00) (1,000,	Increase in investment in direct/indirect subsidiary					
Acquisition of additional equity interest in subsidiary company Net cash outflow arising from the acquisitions (1,631)		489,999	144,000	-	-	
Company						
Net cash outflow arising from the acquisitions (1,631) - - - - - - - - -		(2.000.000)	_	-	-	
Increase in investment in joint venture			_	-	-	
Net cash generated from/(used in) investing activities 6,288,483 (850,240) 2,220,169 48,781		* '	_	_	_	
CASH FLOWS FROM FINANCING ACTIVITIES Repayment of hire purchase liabilities (1,075,711) (778,999) - - - Repayment of bank borrowings (2,744,926) (936,872) - - - Interest paid (986,393) (1,189,381) - - - Repayment of term loans (2,579,409) (2,573,044) - - - Decrease in short-term deposits pledged with licensed banks (160,666) (121,301) - - - Net cash used in financing activities (7,547,105) (5,599,597) - - - NET CHANGES IN CASH AND CASH EQUIVALENTS (3,083,077) (3,383,355) 1,447,105 (489,615) Effect of changes in foreign currency translation reserves (212,462) 329,814 - - CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR 17,400,519 20,454,060 122,093 611,708 CASH AND CASH EQUIVALENTS AT END 10,400,519 20,454,060 122,093 611,708			(15,063)	(2,208)	(15,063)	
Repayment of hire purchase liabilities	Net cash generated from/(used in) investing activities	6,288,483	(850,240)	2,220,169	48,781	
Repayment of bank borrowings	CASH FLOWS FROM FINANCING ACTIVITIES					
Interest paid	Repayment of hire purchase liabilities	(1,075,711)	(778,999)	-	-	
Repayment of term loans (2,579,409) (2,573,044) - - -	Repayment of bank borrowings	(2,744,926)	(936,872)	-	-	
Repayment of term loans (2,579,409) (2,573,044) - - -	Interest paid	(986,393)	(1,189,381)	-	-	
Decrease in short-term deposits pledged with licensed banks (160,666) (121,301) Net cash used in financing activities (7,547,105) (5,599,597) NET CHANGES IN CASH AND CASH EQUIVALENTS (3,083,077) (3,383,355) 1,447,105 (489,615) Effect of changes in foreign currency translation reserves (212,462) 329,814 CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR 17,400,519 20,454,060 122,093 611,708 CASH AND CASH EQUIVALENTS AT END	Repayment of term loans			-	-	
Iicensed banks		,	,			
NET CHANGES IN CASH AND CASH EQUIVALENTS (3,083,077) (3,383,355) 1,447,105 (489,615) Effect of changes in foreign currency translation reserves (212,462) 329,814 CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR 17,400,519 20,454,060 122,093 611,708 CASH AND CASH EQUIVALENTS AT END		(160,666)	(121,301)	-	-	
EQUIVALENTS (3,083,077) (3,383,355) 1,447,105 (489,615) Effect of changes in foreign currency translation reserves (212,462) 329,814 - - CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR 17,400,519 20,454,060 122,093 611,708 CASH AND CASH EQUIVALENTS AT END	Net cash used in financing activities	(7,547,105)	(5,599,597)	-	-	
EQUIVALENTS (3,083,077) (3,383,355) 1,447,105 (489,615) Effect of changes in foreign currency translation reserves (212,462) 329,814 - - CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR 17,400,519 20,454,060 122,093 611,708 CASH AND CASH EQUIVALENTS AT END	NET CHANGES IN CASH AND CASH					
reserves (212,462) 329,814 CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR 17,400,519 20,454,060 122,093 611,708 CASH AND CASH EQUIVALENTS AT END	EQUIVALENTS	(3,083,077)	(3,383,355)	1,447,105	(489,615)	
reserves (212,462) 329,814 CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR 17,400,519 20,454,060 122,093 611,708 CASH AND CASH EQUIVALENTS AT END	Effect of changes in foreign currency translation					
BEGINNING OF YEAR 17,400,519 20,454,060 122,093 611,708 CASH AND CASH EQUIVALENTS AT END	reserves	(212,462)	329,814	-	-	
CASH AND CASH EQUIVALENTS AT END	CASH AND CASH EQUIVALENTS AT					
	BEGINNING OF YEAR	17,400,519	20,454,060	122,093	611,708	
OF YEAR (Note 13) 14,104,980 17,400,519 1,569,198 122,093	CASH AND CASH EQUIVALENTS AT END					
	OF YEAR (Note 13)	14,104,980	17,400,519	1,569,198	122,093	