STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2022

Cash flows from operating activities Profit before changes in working capital: Inventories in working and other receivables Trade and other receivables Trade and other payables Contract asset Cash flows from/(used in) operating activities Cash flows from/(used in) operating activities Cash flows from investing activities Cash flows flows (used in)/from investing activities Cash flows (used in)/fro			Group		(Company	
Profit before tax		Note					
Profit before tax	Cash flows from operating						
Adjustments for: Depreciation of property, plant and equipment (42,817) — — — — — — — — — — — — — — — — — — —	activities						
Depreciation of property, plant and equipment	Profit before tax		15,015,668	7,184,088	1,598,709	183,931	
and equipment	•						
Gain on disposal of property, plant and equipment (42,817) —							
plant and equipment			457,064	437,329	-	_	
Gain on lease modification (49) (334) - - - - - Bad debts written off 61,650 36,394 - <td></td> <td></td> <td>(40.047)</td> <td></td> <td></td> <td></td>			(40.047)				
Bad debts written off				(00.4)	_	_	
Finance costs				, ,	_	_	
Interest income (310,878) (265,255) (243,724) (89,719) Net unrealised foreign exchange gain (15,914) (8,142) - - Operating profit before changes in working capital 15,185,985 7,414,990 1,354,985 94,212 Changes in working capital:			,		_	_	
Net unrealised foreign exchange gain (15,914) (8,142) - - -			,	,	(2/2 72/)	(90.710)	
Exchange gain Cash Cash			(310,676)	(200,200)	(243,724)	(09,719)	
Operating profit before changes in working capital 15,185,985 7,414,990 1,354,985 94,212 Changes in working capital: Inventories (6,186,258) (4,870,244) – – Trade and other receivables (6,766,681) (3,263,990) 8,876 (191,065) Trade and other payables 5,392,706 397,714 7,633 (17,100) Contract asset (24,518) – – – Contract liability (130,542) 130,542 – – Net cash generated from/ (used in) operations 7,470,692 (190,988) 1,371,494 (113,953) Income tax paid (3,036,580) (2,150,354) (52,138) – Income tax refunded – 63,565 – – Net cash flows from/(used in) operating activities 4,434,112 (2,277,777) 1,319,356 (113,953) Cash flows from investing activities 4,434,112 (2,277,777) 1,319,356 (113,953) Change in pledged deposits (120,000) (167,421) – – Change in pledged deposits </td <td></td> <td></td> <td>(15 014)</td> <td>(8 1/12)</td> <td>_</td> <td>_</td>			(15 014)	(8 1/12)	_	_	
changes in working capital 15,185,985 7,414,990 1,354,985 94,212 Changes in working capital: (6,186,258) (4,870,244) — — Inventories (6,766,681) (3,263,990) 8,876 (191,065) Trade and other receivables (5,766,681) (3,263,990) 8,876 (191,065) Trade and other payables 5,392,706 397,714 7,633 (17,100) Contract asset (24,518) — — — Contract liability (130,542) 130,542 — — Net cash generated from/ (used in) operations (190,988) 1,371,494 (113,953) Income tax paid (3,036,580) (2,150,354) (52,138) — Income tax refunded — — 63,565 — — Net cash flows from/(used in) operating activities 4,434,112 (2,277,777) 1,319,356 (113,953) Cash flows from investing activities 4,434,112 (2,277,777) 1,319,356 (113,953) Change in pledged deposits (120,000)<	——————————————————————————————————————		(10,014)	(0,142)			
Changes in working capital:							
Inventories			15,185,985	7,414,990	1,354,985	94,212	
Trade and other receivables (6,766,681) (3,263,990) 8,876 (191,065) Trade and other payables 5,392,706 397,714 7,633 (17,100) Contract asset (24,518) — — — Contract liability (130,542) 130,542 — — Net cash generated from/ (used in) operations 7,470,692 (190,988) 1,371,494 (113,953) Income tax paid (3,036,580) (2,150,354) (52,138) — Income tax refunded — 63,565 — — Net cash flows from/(used in) operating activities 4,434,112 (2,277,777) 1,319,356 (113,953) Cash flows from investing activities 4,434,112 (2,277,777) 1,319,356 (113,953) Cash flows from investing activities 1,4434,112 (2,277,777) 1,319,356 (113,953) Cash flows from investing activities 2,4434,112 (2,277,777) 1,319,356 (113,953) Cash flows from investing activities 2,272,256 265,255 243,724 89,719 In			(- ()	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Trade and other payables 5,392,706 397,714 7,633 (17,100) Contract asset (24,518) - - - Contract liability (130,542) 130,542 - - Net cash generated from/ (used in) operations 7,470,692 (190,988) 1,371,494 (113,953) Income tax paid (3,036,580) (2,150,354) (52,138) - Income tax refunded - 63,565 - - Net cash flows from/(used in) operating activities 4,434,112 (2,277,777) 1,319,356 (113,953) Cash flows from investing activities 4,434,112 (2,277,777) 1,319,356 (113,953) Cash flows from investing activities (4,434,112 (2,277,777) 1,319,356 (113,953) Cash flows from investing activities (4,434,112 (2,277,777) 1,319,356 (113,953) Cash flows from investing activities (4,53,600) (167,421) - - - Purchase of property, plant and equipment (2,277,777) (1,53,181) - - - </td <td></td> <td></td> <td></td> <td>(, , ,</td> <td>-</td> <td>- (404.005)</td>				(, , ,	-	- (404.005)	
Contract liability (24,518) — — — — — — — — — — — — — — — — — — —			. , , ,	, , , ,	,		
Contract liability	, ,			397,714	7,633	(17,100)	
Net cash generated from/ (used in) operations			, , ,	120 540	_	_	
(used in) operations 7,470,692 (190,988) 1,371,494 (113,953) Income tax paid (3,036,580) (2,150,354) (52,138) – Income tax refunded – 63,565 – – Net cash flows from/(used in) operating activities 4,434,112 (2,277,777) 1,319,356 (113,953) Cash flows from investing activities Purchase of property, plant and equipment (a) (453,600) (167,421) – – – Change in pledged deposits (120,000) (153,181) – – – – Interest income 272,256 265,255 243,724 89,719 Investments in subsidiaries – – – – – (6,100)	Contract liability		(130,342)	130,342			
Income tax paid (3,036,580) (2,150,354) (52,138) -	Net cash generated from/						
Income tax refunded	` '.					(113,953)	
Net cash flows from/(used in) operating activities 4,434,112 (2,277,777) 1,319,356 (113,953) Cash flows from investing activities Purchase of property, plant and equipment (a) (453,600) (167,421) - - - Change in pledged deposits (120,000) (153,181) - <td rowsp<="" td=""><td>·</td><td></td><td>(3,036,580)</td><td></td><td>(52,138)</td><td>_</td></td>	<td>·</td> <td></td> <td>(3,036,580)</td> <td></td> <td>(52,138)</td> <td>_</td>	·		(3,036,580)		(52,138)	_
operating activities 4,434,112 (2,277,777) 1,319,356 (113,953) Cash flows from investing activities Purchase of property, plant and equipment (a) (453,600) (167,421) - - Change in pledged deposits Interest income (120,000) (153,181) - - Interest income 272,256 265,255 243,724 89,719 89,719 Investments in subsidiaries - - - - (6,100) Net cash flows (used in)/from	Income tax refunded		_	63,565	_		
operating activities 4,434,112 (2,277,777) 1,319,356 (113,953) Cash flows from investing activities Purchase of property, plant and equipment (a) (453,600) (167,421) - - Change in pledged deposits Interest income (120,000) (153,181) - - Interest income 272,256 265,255 243,724 89,719 89,719 Investments in subsidiaries - - - - (6,100) Net cash flows (used in)/from	Net cash flows from/(used in)						
activities Purchase of property, plant and equipment (a) (453,600) (167,421) Change in pledged deposits (120,000) (153,181) Interest income 272,256 265,255 243,724 89,719 Investments in subsidiaries (6,100) Net cash flows (used in)/from			4,434,112	(2,277,777)	1,319,356	(113,953)	
activities Purchase of property, plant and equipment (a) (453,600) (167,421) Change in pledged deposits (120,000) (153,181) Interest income 272,256 265,255 243,724 89,719 Investments in subsidiaries (6,100) Net cash flows (used in)/from	Cash flows from investing						
equipment (a) (453,600) (167,421) Change in pledged deposits (120,000) (153,181) Interest income 272,256 265,255 243,724 89,719 Investments in subsidiaries (6,100)	•						
equipment (a) (453,600) (167,421) Change in pledged deposits (120,000) (153,181) Interest income 272,256 265,255 243,724 89,719 Investments in subsidiaries (6,100)	Purchase of property, plant and						
Interest income 272,256 265,255 243,724 89,719		(a)	(453,600)	(167,421)	_	_	
Interest income 272,256 265,255 243,724 89,719					_	_	
Net cash flows (used in)/from			272,256	265,255	243,724	89,719	
	Investments in subsidiaries		-	_	_	(6,100)	
	Net cash flows (used in)/from						
			(301,344)	(55,347)	243,724	83,619	

STATEMENTS OF CASH FLOWS

(CONT'D)

			Group	Company	
	Note	2022 RM	2021 RM	2022 RM	2021 RM
Cash flows from financing					
activities	(b)				
Repayment of term loans		(239,074)	(252,912)	_	_
Repayment of lease liabilities		(87,545)	(59,710)	-	_
Dividend paid		(1,625,000)	_	(1,625,000)	_
Net change in amount owing by					
subsidiaries		_	_	(3,000,000)	(1,559,976)
Proceeds from issuance of					
ordinary shares		_	18,200,000	_	18,200,000
Proceeds from non-controlling					
interests arising from					
incorporation of a subsidiary		_	4,000	-	_
Net cash flows (used in)/from					
financing activities		(1,951,619)	17,891,378	(4,625,000)	16,640,024
Net increase/(decrease) in cash					
and cash equivalents		2,181,149	15,558,254	(3,061,920)	16,609,690
Cash and cash equivalents at th	ie			, , ,	
beginning of the financial yea		21,573,309	6,015,055	16,609,790	100
Cash and cash equivalents					
at the end of the financial year	r 10	23,754,458	21,573,309	13,547,870	16,609,790

(a) Purchase of property, plant and equipment:

		Group		
	Note	2022 RM	2021 RM	
Purchase of property, plant and equipment - Deferred payment	5	710,497 –	310,182 (31,411)	
 Operating lease recognised as right-of-use assets Financed by way of lease arrangements 		(89,080) (125,000)	(111,350)	
- Financed by way of proceeds from disposal of		(123,000)		
property, plant and equipment		(42,817)		
Cash payments on purchase of property, plant and				
equipment		453,600	167,421	