

# STATEMENTS OF CASH FLOWS

## FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2013

	Note	GROUP		COMPANY	
		2013 RM	2012 RM	2013 RM	2012 RM
<b>OPERATING ACTIVITIES</b>					
Profit before tax		3,157,620	3,889,006	598,771	1,239,204
<b>Adjustments for:-</b>					
Bad debts written off		45,605	180	-	-
Depreciation		840,772	823,621	-	-
Impairment loss on trade receivables		5,600	44	-	-
Interest expenses		267,152	235,353	-	-
Inventories written down		244,827	147,600	-	-
Gain on disposal of property, plant and equipment		-	(80,200)	-	-
Dividend income		-	-	(1,000,000)	(1,700,000)
Impairment loss on trade receivables no longer required		(45,649)	(4,000)	-	-
Interest income		(18,774)	(3,367)	-	-
Reversal of inventories written down		(58,593)	(78,455)	-	-
Unrealised gain on foreign exchange		(24,006)	-	-	-
Operating profit/(loss) before working capital changes		4,414,554	4,929,782	(401,229)	(460,796)
<b>Changes in working capital:-</b>					
Inventories		714,099	(694,210)	-	-
Receivables		(1,182,917)	(604,868)	10,300	104,200
Payables		(384,057)	(1,462,737)	1,253	(945,506)
Bills payable		553,000	(913,000)	-	-
Cash generated from/(used in) operations		4,114,679	1,254,967	(389,676)	(1,302,102)
Tax paid		(813,332)	(996,221)	-	-
Interest paid		(96,634)	(73,669)	-	-
Interest received		18,774	3,367	-	-
Net cash from/(used in) operating activities		3,223,487	188,444	(389,676)	(1,302,102)
<b>INVESTING ACTIVITIES</b>					
Purchase of property, plant and equipment	A	(166,729)	(285,174)	-	-
Proceeds from acquisition of equity interest in a subsidiary company by non-controlling interests		-	23,275	-	-
Proceeds from disposal of property, plant and equipment		-	103,000	-	-
Dividend received		-	-	1,000,000	2,500,000
Repayment of advance from/(advance to) subsidiary companies		-	-	2,081,000	(1,297,600)
Net cash (used in)/from investing activities		(166,729)	(158,899)	3,081,000	1,202,400

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## FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2013

	GROUP		COMPANY	
	2013 RM	2012 RM	2013 RM	2012 RM
<b>FINANCING ACTIVITIES</b>				
Interest paid	(170,518)	(161,684)	-	-
Repayment of finance lease liabilities	(92,455)	(62,682)	-	-
Repayment of term loan	(3,513,753)	(501,964)	-	-
Drawdown of term loan	3,497,000	-	-	-
Dividend paid	(1,316,000)	-	(1,316,000)	-
Net cash used in financing activities	(1,595,726)	(726,330)	(1,316,000)	-
<b>CASH AND CASH EQUIVALENTS</b>				
Net changes	1,461,032	(696,785)	1,375,324	(99,702)
Brought forward	1,657,745	2,354,530	3,414	103,116
Carried forward	3,118,777	1,657,745	1,378,738	3,414

### NOTE TO THE STATEMENTS OF CASH FLOWS

#### A. PURCHASE OF PROPERTY, PLANT AND EQUIPMENT

The Group acquired property, plant and equipment with an aggregate cost RM216,729 (2012: RM335,174) of which RM50,000 (2012: RM50,000) was acquired by means of finance lease. Cash payment of RM166,729 (2012: RM285,174) was made to purchase property, plant and equipment.

The accompanying notes form an integral part of the financial statements.