

# STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2013

	Note	Group		Company	
		2013 RM	2012 RM	2013 RM	2012 RM
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
(Loss)/profit before taxation		(2,924,438)	6,798,479	883,539	3,688,323
Adjustments for:					
Amortisation of development costs		2,372,005	1,817,867	-	-
Depreciation for property, plant and equipment		1,785,049	1,753,637	197,517	205,023
ESOS granted to employees		464,321	414,863	227,191	172,727
Impairment loss on:					
- other investment		70,000	-	70,000	-
- investment in subsidiaries		-	-	465,463	-
- trade receivables		38,031	35,445	-	-
Interest expenses		19,815	9,883	6,638	7,410
Property, plant and equipment written off		26,141	76,653	19	-
Loss/(gain) on disposal of property, plant and equipment		90,163	(90)	(3,597)	-
Bad debts recovered		(20,907)	(86,310)	-	-
Gain on disposal of a subsidiary's shares without loss control		-	-	(200,000)	-
Interest income		(485,083)	(226,030)	(449,169)	(148,978)
Currency realignment		(206,199)	(534,772)	-	-
Unrealised (gain)/loss on foreign exchange		(245,130)	238,833	(915,186)	77,091
<b>Operating cash flows before changes in working capital</b>		983,768	10,298,458	282,415	4,001,596
Changes in working capital:					
Inventories		(241,089)	(404,520)	-	-
Trade and other receivables		(4,832,093)	7,465,432	(55,356)	659,338
Trade and other payables		(3,875,040)	1,056,775	130,254	26,018
Balances with subsidiaries		-	-	(5,021,523)	157,738
<b>Net cash flows from operations</b>		(7,964,454)	18,416,145	(4,664,210)	4,844,690
Interest paid		(19,815)	(9,883)	(6,638)	(7,410)
Net taxes refund/(paid)		165,363	(579,629)	(32,679)	8,118
<b>Net cash (used in)/generated from operating activities</b>		(7,818,906)	17,826,633	(4,703,527)	4,845,398

# STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2013 (Continued)

	Note	Group 2013 RM	2012 RM	Company 2013 RM	2012 RM
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Fixed deposit held as security value		(617,532)	(337,828)	-	(337,828)
Development costs paid		(9,047,013)	(5,944,648)	-	-
Purchase of property, plant and equipment	(a)	(1,672,562)	(3,637,200)	(249,656)	(268,089)
Proceeds from disposal of property, plant and equipment		113,070	20,000	5,945	-
Net cash outflow arising from the acquisition of a subsidiary		-	(8,350,676)	-	-
Net advances from subsidiaries		-	-	(12,732,716)	(3,934,138)
Proceeds from disposal of shares in subsidiary		400,000	-	400,000	-
Interest received		485,083	226,030	449,169	148,978
<b>Net cash used in investing activities</b>		<b>(10,338,954)</b>	<b>(18,024,322)</b>	<b>(12,127,258)</b>	<b>(4,391,077)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
Dividends paid		(2,771,020)	(2,756,631)	(2,771,020)	(2,756,631)
Proceeds from issuance of share capital		29,452,743	199,847	29,452,743	199,847
Net repayment of finance lease liabilities		(95,409)	(56,382)	(78,418)	(56,382)
Drawdown of trade loan		1,610,879	-	-	-
<b>Net cash generated from/(used in) financing activities</b>		<b>28,197,193</b>	<b>(2,613,166)</b>	<b>26,603,305</b>	<b>(2,613,166)</b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>		<b>10,039,333</b>	<b>(2,810,855)</b>	<b>9,772,520</b>	<b>(2,158,845)</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR</b>		<b>11,663,112</b>	<b>14,506,415</b>	<b>5,183,146</b>	<b>7,341,991</b>
Effect of the exchange rate changes		(24,490)	(32,448)	294	-
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR</b>	(b)	<b>21,677,955</b>	<b>11,663,112</b>	<b>14,955,960</b>	<b>5,183,146</b>