

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

Note	The Group		The Company	
	2023 RM	2022 RM	2023 RM	2022 RM
Cash flows from operating activities				
Profit before taxation	24,663,190	24,183,856	8,855,617	6,793,042
Adjustments for:				
Bad debts written off	1,400	106	-	-
Depreciation of property, plant and equipment	12,731,298	12,748,564	-	-
Depreciation of investment properties	93,188	93,190	-	-
Depreciation of right-of-use assets	985,823	914,967	-	-
Effect of change on lease termination	(4,081)	-	-	-
Fair value gain on short-term investments	(1,864)	(30,483)	-	-
Interest expense	148,496	222,570	-	-
Interest expense on lease liabilities	37,786	44,620	-	-
Interest income	(77,279)	(8,316)	(103)	(80)
Inventories written down	-	599,292	-	-
Inventories written off	59,734	1,795,570	-	-
Gain on disposal of property, plant and equipment	(153,836)	(298,377)	-	-
(Reversal)/Allowance of impairment losses on trade receivables	(583,804)	346,999	-	-
Unrealised loss on foreign exchange	174,650	359,671	-	-
Operating profit before working capital changes	38,074,701	40,972,229	8,855,514	6,792,962
Increase in inventories and right of return assets	(7,558,794)	(10,296,505)	-	-
(Increase)/Decrease in receivables	(9,748,422)	(9,449,508)	2,386,961	(1,205,698)
(Decrease)/Increase in payables and refund liabilities	(903,518)	4,796,208	(2,376,290)	1,208,427
Cash from operations	19,863,967	26,022,424	8,866,185	6,795,691
Income tax paid	(7,022,687)	(3,302,435)	(120)	(210)
Income tax refunded	-	3,305,237	-	-
Net cash from operating activities	12,841,280	26,025,226	8,866,065	6,795,481
Cash flows (for)/from investing activities				
Additional investments on short-term investments	1,864	30,483	-	-
Purchase of property, plant and equipment	31(a) (7,219,749)	(3,067,700)	-	-
Advanced payments to suppliers of property, plant and equipment	(597,035)	(2,594,645)	-	-
Proceeds from disposal of property, plant and equipment	183,700	299,500	-	-
Interest received	77,279	8,316	103	80
Net cash (for)/from investing activities	(7,553,941)	(5,324,046)	103	80



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FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

		The Group		The Company	
	Note	2023 RM	2022 RM	2023 RM	2022 RM
Cash flows for financing activities					
Dividends paid		(8,880,000)	(6,720,000)	(8,880,000)	(6,720,000)
Interest paid		(186,281)	(267,190)	-	-
Repayment of loans and borrowings	31(b)	(2,046,928)	(3,986,381)	-	-
Repayment of lease liabilities	31(b)	(671,564)	(593,914)	-	-
Net cash for financing activities		(11,784,773)	(11,567,485)	(8,880,000)	(6,720,000)
Net (decrease)/increase in cash and cash equivalents		(6,497,434)	9,133,695	(13,832)	75,561
Cash and cash equivalents at beginning of the financial year		39,370,823	30,237,128	104,261	28,700
Cash and cash equivalents at end of the financial year	31(d)	32,873,389	39,370,823	90,429	104,261

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

