

Statements Of Cash Flows

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

	GROUP		COMPANY	
Note	2023 RM	2022 RM	2023 RM	2022 RM
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	33,366,724	14,846,751	24,061,469	6,484,604
Adjustments for:				
Allowance for expected credit losses				
- current year	75,615	378,093	-	-
- reversal	(747,127)	(710,131)	-	-
Amortisation of intangible assets				
- customer relationship	1,290,400	-	-	-
- trademarks	24,714	24,634	-	-
Depreciation of:				
- investment properties	524,613	-	-	-
- property, plant and equipment	6,643,508	3,658,262	116,762	72,422
- right-of-use assets	2,394,204	2,039,210	-	-
Fair value adjustment on derivative of financial instruments	22,468	-	-	-
Fair value gain on keyman insurance contracts	(30,312)	-	-	-
Gain on lease termination	(778)	(9,088)	-	-
Effects on rent concession	-	(127,410)	-	-
(Gain)/Loss on disposal of property, plant and equipment	(17,284)	(67,626)	10,142	-
Impairment loss on property, plant and equipment	1,210,092	1,180,357	-	-
Inventories written down				
- addition	274,957	274,278	-	-
- reversal	(61,320)	(353,326)	-	-
Inventories written off	-	140,309	-	-
Interest expense	1,885,672	905,318	160,037	102,825
Interest income	(256,656)	(40,838)	(123,498)	(87,831)
Property, plant and equipment written off	75,158	-	-	-
SIS expenses	-	7,644,478	-	3,181,256
Unrealised loss/(gain) on foreign exchange	262,860	(4,001)	-	-
Operating profit before working capital changes	46,937,508	29,779,270	24,224,912	9,753,276
Net changes in:				
Inventories	2,162,958	(8,515,666)	-	-
Receivables	4,387,116	(5,587,912)	39,487	(3,995,585)
Payables	(7,638,212)	6,492,585	(510,040)	48,114,879
Contract liabilities	(354,216)	68,140	-	-
Cash generated from operations	45,495,154	22,236,417	23,754,359	53,872,570
Income tax paid	(4,248,550)	(889,022)	(8,325)	(10,928)
Income tax refunded	65,754	886,175	34,972	-
Real property gain tax paid	(57,694)	-	-	-
Net cash from operating activities carried forward	41,254,664	22,233,570	23,781,006	53,861,642