

# Statement of Cash Flows

for the financial period ended 30 June 2023

	Group		Company	
	30.6.2023	31.12.2021	30.6.2023	31.12.2021
	RM	RM	RM	RM
<b>Cash flows from operating activities</b>				
Loss before tax	(7,716,838)	(4,771,210)	(6,897,399)	(666,477)
Adjustments for:				
Amortisation of intangible assets	1,509,089	2,142,044	-	-
Bad debt written off	-	15,064	-	-
Depreciation of investment properties	7,042	4,695	7,042	4,695
Depreciation of property, plant and equipment	666,078	185,065	139,614	94,040
Depreciation of right-of-use-assets	412,044	150,665	-	-
Dividend income	(1,601)	-	(1,601)	-
Fair value loss on other investments, quoted	-	3,200	-	3,200
Gain on disposal of investment, quoted	-	(165,510)	-	(165,510)
Gain on disposal of property, plant and equipment	(60,698)	(25,998)	(60,698)	(25,998)
Gain on remeasurement of fair value of investment in associate company	-	(728,505)	-	-
(Gain)/loss on disposal of investment in subsidiary companies	(662,256)	758,241	2,194,763	-
Impairment loss on:				
- trade receivables	21,543	183,592	21,543	175,349
- other receivables	-	150,478	-	150,478
Interest expenses	3,515,679	577,896	3,398,473	552,254
Interest income	(328,084)	(436)	(7,297)	(436)
Inventories written down	254,701	344,732	254,701	172,760
Loss/(gain) on unrealised foreign exchange	1,796,890	(201,614)	1,796,983	(201,585)
Property, plant and equipment written off	76,212	1,976	226	1,976
Reversal of impairment loss on:				
- inventories	(293,868)	-	(293,868)	-
- trade receivables	(175,349)	(143,603)	(175,349)	(92,463)
- subsidiary companies	(402,126)	-	-	-
Share of (profit)/loss of associate	(3,155,165)	734,172	-	-
<b>Operating (loss)/profit before changes in working capital</b>	<b>(4,536,707)</b>	<b>(785,056)</b>	<b>377,133</b>	<b>2,283</b>

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.