

STATEMENTS OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2015

	Group		Company	
	2015 RM	2014 RM	2015 RM	2014 RM (Restated)
CASH FLOWS FROM OPERATING ACTIVITIES				
(Loss)/Profit before tax	(2,674,885)	(10,496,377)	635,208	(1,028,442)
Adjustments for:				
Depreciation of property, plant and equipment	5,808,445	6,546,213	-	-
Impairment of property, plant and equipment	2,200,000	1,681,430	-	-
Interest expense	1,253,666	1,361,727	-	-
Share of results of associated company	-	1,043,592	-	-
Share of results of joint venture	345,524	118,190	-	-
Inventory written down	11,406	749,045	-	-
Provision	-	200,000	-	-
Impairment of investment in associated company	-	101,317	-	-
Impairment of investment in subsidiary company	-	-	552,999	-
Allowance for doubtful debts:				
- Trade receivables	6,050	57,574	-	-
- Amount owing from subsidiary company	-	-	1,350,000	4,266,313
Property, plant and equipment written off	1,055	1,385	-	-
Gain on fair value of interest rate swap	-	(115,919)	-	-
Gain on disposal of property, plant and equipment	(166,489)	(419,304)	-	-
Interest income	(282,701)	(384,242)	-	-
Unrealised (gain)/loss on foreign exchange	(2,970,000)	(244,344)	(2,582,911)	186,266
Dividend income	-	-	-	(3,500,000)
Interest receivable from subsidiary companies	-	-	(450,530)	(443,996)
Operating profit/(loss) before working capital changes	3,532,071	200,287	(495,234)	(519,859)
Changes in inventories	41,403	(357,686)	-	-
Changes in receivables	(5,018,201)	2,463,725	(17,808)	-
Changes in payables	5,080,230	(744,885)	68,396	21,414
Cash generated from/(used in) operations	3,635,503	1,561,441	(444,646)	(498,445)
Income tax refunded	30,420	1,352,244	-	144,114
Income tax paid	(599,441)	(883,140)	(93,750)	(60,000)
Net cash generated from/(used in) operating activities	3,066,482	2,030,545	(538,396)	(414,331)

STATEMENTS OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2015 (CONT'D)

	Group		Company	
	2015 RM	2014 RM	2015 RM	2014 RM (Restated)
CASH FLOWS FROM INVESTING ACTIVITIES				
Dividend received	-	-	-	3,500,000
Proceeds from disposal of property, plant and equipment	275,482	486,927	-	-
Interest received	282,701	384,242	-	-
Additions to property, plant and equipment (note)	(1,537,360)	(2,329,770)	-	-
Repayment from/(Advances to) subsidiaries companies	-	-	63,844	(4,630,241)
Increase in investment in indirect subsidiary by non-controlling interest	144,000	-	-	-
Increase in investment in joint venture	-	(3,502,444)	-	-
Net cash (used in)/generated from investing activities	(835,177)	(4,961,045)	63,844	(1,130,241)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of hire purchase liabilities	(778,999)	(1,243,922)	-	-
Repayment of bank borrowings	(936,872)	(71,718)	-	-
Interest paid	(1,189,381)	(1,371,492)	-	-
Repayment of term loans	(2,573,044)	(2,565,746)	-	-
(Increase)/Decrease in short-term deposits pledged with licensed banks	(16,301)	86,196	-	-
Payment for buy-back of shares	(15,063)	(18,615)	(15,063)	(18,615)
Net cash used in financing activities	(5,509,660)	(5,185,297)	(15,063)	(18,615)
NET CHANGES IN CASH AND CASH EQUIVALENTS				
	(3,278,355)	(8,115,797)	(489,615)	(1,563,187)
Effect of changes in foreign currency translation reserves	329,814	422,682	-	-
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR				
	20,454,060	28,147,175	611,708	2,174,895
CASH AND CASH EQUIVALENTS AT END OF YEAR (Note 13)				
	17,505,519	20,454,060	122,093	611,708