

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	The Group		The Company	
	2025 RM	2024 RM	2025 RM	2024 RM
CASH FLOWS FROM/(FOR)OPERATING ACTIVITIES				
(Loss)/Profit before taxation	(3,007,286)	19,696,129	(4,114,901)	3,848,303
Adjustments for:-				
Bad debts written off	110,029	-	-	-
Deposit written off	-	1,540	-	-
Depreciation of investment properties	75,896	49,733	-	-
Depreciation of property, plant and equipment	21,365,781	14,269,306	-	-
Depreciation of right-of-use assets	99,933	119,821	-	-
Impairment losses on:				
- investments in subsidiaries	-	-	2,600,000	300,000
- goodwill	1,955,898	-	-	-
- other investments	2,000	3,400	-	-
- trade receivables	17,890,047	3,431,813	-	-
- other receivables	27,740	-	-	-
Interest expense	4,966,588	4,166,449	-	-
Property, plant and equipment written off	447,699	646,464	-	-
Loss on disposal of investment properties	40,800	-	-	-
Unrealised loss on foreign exchange	69,677	-	-	-
Dividend income	(19,125)	(1,120)	-	-
Fair value loss/(gain) on other investments	14,527	(206,875)	32,750	5,000
Loss/(Gain) on disposal of other investments	2,361	(44,992)	-	-
Gain on disposal of property, plant and equipment	(11,530)	(162,895)	-	-
Interest income	(98,136)	(602,868)	(39,069)	(252,756)
Reversal of impairment losses on trade receivables	(1,724,292)	(44,378)	-	-
Operating profit/(loss) before working capital changes	42,208,607	41,321,527	(1,521,220)	3,900,547
Decrease/(Increase) in inventories	2,293,480	(2,876,393)	-	-
Decrease/(Increase) in trade and other receivables	14,713,747	(25,747,985)	69,798	(95,446)
Increase in contract assets	(998,143)	-	-	-
Increase in amount owing by subsidiaries	-	-	(4,337,045)	(8,076,078)
Increase in trade and other payables	596,878	13,389,620	73,462	158,256
Increase in amount owing to subsidiaries	-	-	272,357	3,673,077
CASH FROM/(FOR) OPERATIONS	58,814,569	26,086,769	(5,442,648)	(439,644)
Interest paid	(600,074)	(417,567)	-	-
Income tax paid	(4,214,123)	(4,488,475)	(55,392)	-
Income tax refunded	313,438	-	-	-
Interest received	58,685	262,662	39,069	252,756
NET CASH FROM/(FOR) OPERATING ACTIVITIES	54,372,495	21,443,389	(5,458,971)	(186,888)

The annexed notes form an integral part of these financial statements.

STATEMENTS OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025 (CONT'D)

	Note	The Group		The Company	
		2025 RM	2024 RM	2025 RM	2024 RM
CASH FLOWS FOR INVESTING ACTIVITIES					
Acquisition of a subsidiary, net of cash and cash equivalents acquired	32	-	(172,012)	-	-
Additional investments in an existing subsidiary	5	-	-	(1,350,000)	-
Incorporation of subsidiaries	5	-	-	-	(901,000)
Dividend received		19,125	1,120	-	-
Increase in pledged fixed deposits with licensed banks		-	(170,000)	-	-
Interest income received		39,451	15,873	-	-
Withdrawal of pledged fixed deposits with licensed banks		8,133,251	13,269,957	-	-
Proceeds from disposal of property, plant and equipment		11,530	166,784	-	-
Proceeds from disposal of investment properties		600,000	-	-	-
Proceeds from disposal of other investments		489,612	106,612	40,250	-
Purchase of investment properties	34(a)	(188,059)	(168,440)	-	-
Purchase of property, plant and equipment	34(a)	(33,266,616)	(48,776,400)	-	-
NET CASH FOR INVESTING ACTIVITIES		(24,161,706)	(35,726,506)	(1,309,750)	(901,000)

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STATEMENTS OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025 (CONT'D)

	Note	The Group		The Company	
		2025 RM	2024 RM	2025 RM	2024 RM
CASH FLOWS (FOR)/FROM FINANCING ACTIVITIES					
Dividends paid	33	-	(3,030,303)	-	(3,030,303)
Drawdown of bankers' acceptances	34(b)	99,788,520	116,537,258	-	-
Drawdown of hire purchase payables	34(b)	6,135,005	1,530,962	-	-
Drawdown of revolving credits	34(b)	54,275,105	46,689,466	-	-
Drawdown of term loans	34(b)	14,812,332	9,385,491	-	-
Interest paid	34(b)	(4,909,478)	(3,748,882)	-	-
Proceeds from issuance of ordinary shares by a subsidiary		150,000	100,000	-	-
Repayment of bankers' acceptances	34(b)	(106,438,965)	(110,126,258)	-	-
Repayment of lease liabilities	34(b)	(72,570)	(79,542)	-	-
Repayment of hire purchase payables	34(b)	(19,797,799)	(13,621,445)	-	-
Repayment of revolving credits	34(b)	(55,140,375)	(39,365,509)	-	-
Repayment of term loans	34(b)	(2,837,859)	(3,523,862)	-	-
NET CASH (FOR)/FROM FINANCING ACTIVITIES		(14,036,084)	747,376	-	(3,030,303)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		16,174,705	(13,535,741)	(6,768,721)	(4,118,191)
EFFECTS OF FOREIGN EXCHANGE TRANSLATION		(25,162)	-	-	-
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR		482,450	14,018,191	7,381,138	11,499,329
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR	34(d)	16,631,993	482,450	612,417	7,381,138

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