

STATEMENTS OF CASH FLOW

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	THE GROUP		THE COMPANY	
	2025 RM	(RESTATED) 2024 RM	2025 RM	2024 RM
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before taxation	18,127,663	25,885,886	5,632,165	18,842,254
Adjustments for:-				
Depreciation of property, plant and equipment	12,400,979	11,713,472	-	-
Depreciation of investment properties	40,000	13,333	-	-
Gain on disposal of property, plant and equipment	(1,000)	(1,400)	-	-
Reversal of impairment losses on receivables	-	(875,390)	-	-
Interest expenses	4,645,871	4,781,869	-	-
Interest income	(1,587,446)	(682,231)	(748)	(697)
Fair value gain on short-term investments	(1,016,167)	(304,765)	(431,681)	(279,586)
Dividend income from short-term investments	(74,397)	(68,939)	(31,696)	(63,318)
Operating profit before working capital changes	32,535,503	40,461,835	5,168,040	18,498,653
(Increase)/Decrease in inventories	(1,673,955)	370,844	-	-
Decrease in biological assets	8,379,776	3,626,619	-	-
(Increase)/Decrease in trade and other receivables	(1,963,539)	656,247	-	-
Increase/(Decrease) in trade and other payables	10,252,177	(3,276,166)	(14,769)	(4,671)
Increase in amounts owing by related companies	(10,471,671)	(8,861,937)	(30,000)	-
Increase/(Decrease) in amounts owing to related companies	578,192	(254,372)	-	-
CASH FROM OPERATIONS	37,636,483	32,723,070	5,123,271	18,493,982
Income tax paid	(6,363,776)	(2,557,919)	(81,794)	-
Income tax refunded	12,328	-	-	-
NET CASH FROM OPERATING ACTIVITIES	31,285,035	30,165,151	5,041,477	18,493,982

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FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

	NOTE	THE GROUP		THE COMPANY	
		2025 RM	(RESTATED) 2024 RM	2025 RM	2024 RM
CASH FLOWS (FOR)/FROM INVESTING ACTIVITIES					
Additional investment in an existing subsidiary		-	-	-	(3,000,000)
Decrease in short-term investments		908,738	2,625,600	536,623	2,656,400
Interest income received		1,587,446	682,231	748	697
Fair value gain on short-term investments		1,016,167	304,765	431,681	279,586
Withdrawal of pledged fixed deposit		-	525,000	-	-
Dividend received		74,397	68,939	31,696	63,318
Purchase of property, plant and equipment	35(a)	(24,391,820)	(647,062)	-	-
Proceeds from disposal of property, plant and equipment		1,000	1,400	-	-
Repayment from/(Advances to) related companies		289,704	(327,275)	-	370,770
Advances to a related party		(2,196)	-	-	-
NET CASH (FOR)/FROM INVESTING ACTIVITIES		(20,516,564)	3,233,598	1,000,748	370,771
CASH FLOWS FOR FINANCING ACTIVITIES					
Interest paid	35(b)	(4,645,871)	(4,781,869)	-	-
Dividends paid	34	(1,541,164)	(6,164,656)	(1,541,164)	(6,164,656)
Drawdown of term loans	35(b)	15,806,600	-	-	-
Advances from related companies	35(b)	122,899	31,122	-	-
Net (repayment)/drawdown of bankers' acceptances	35(b)	(5,706,000)	3,615,000	-	-
Repayment of hire purchase payables	35(b)	(4,952,892)	(3,700,933)	-	-
Repayment of term loans	35(b)	(5,235,855)	(4,069,752)	-	-
NET CASH FOR FINANCING ACTIVITIES		(6,152,283)	(15,071,088)	(1,541,164)	(6,164,656)
NET INCREASE IN CASH AND CASH EQUIVALENTS		4,616,188	18,327,661	4,501,061	12,700,097
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR		67,208,444	48,880,783	13,095,051	394,954
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR	35(d)	71,824,632	67,208,444	17,596,112	13,095,051