



# STATEMENTS OF CASH FLOWS

For the period ended 30 June 2025

	Note	Group		Company	
		1.1.2024 to 30.6.2025	Year ended 31.12.2023	1.1.2024 to 30.6.2025	Year ended 31.12.2023
		RM'000	RM'000	RM'000	RM'000
<b>Cash flows from operating activities</b>					
(Loss)/Profit before tax		(11,664)	(7,607)	(1,578)	2,273
<i>Adjustments for:</i>					
Depreciation of property, plant and equipment	2	5,105	2,951	-	-
Amortisation of intangible assets	4	169	74	-	-
Depreciation of right-of-use assets	3	1,276	277	-	-
Dividend income		(177)	(150)	(177)	(150)
Finance costs	17	836	322	345	220
Finance income		(28)	(8)	(7)	(16)
Gain on disposal of other investments	19	(7)	-	(7)	-
Gain on lease modification		(11)	-	-	-
Loss/(Gain) on unrealised foreign exchange	19	47	(76)	(4)	2
Loss/(Gain) on disposal of property, plant and equipment	19	91	(399)	-	-
Net loss in fair value of other investments measured at fair value	19	14	194	14	194
Net gain in fair value of fixed income trust funds measured at fair value	19	(141)	(259)	(141)	(259)
Property, plant and equipment written off	19	11	13	-	-
Inventories written off	10	387	32	-	-
Provision for slow moving inventories	10	588	-	-	-
Bad debts written off		4	-	-	-
Impairment loss on investment in subsidiaries	6	-	-	722	8,280
Impairment loss on investment in associate		-	-	-	450
Reversal of impairment on amount due from subsidiaries		-	-	-	(11,343)
Impairment loss on amount due from subsidiaries		-	-	410	-
Share of loss of equity-accounted associate, net of tax		-	153	-	-
<b>Operating loss before changes in working capital</b>		<b>(3,500)</b>	<b>(4,483)</b>	<b>(423)</b>	<b>(349)</b>

# STATEMENTS OF CASH FLOWS

For the period ended 30 June 2025

(CONT'D)

	Note	Group		Company	
		1.1.2024 to 30.6.2025	Year ended 31.12.2023	1.1.2024 to 30.6.2025	Year ended 31.12.2023
		RM'000	RM'000	RM'000	RM'000
<b>Cash flows from operating activities (continued)</b>					
Change in inventories		(6,258)	2,915	-	-
Change in trade and other receivables		(2,122)	2,148	(6,780)	(4,104)
Change in trade and other payables		6,801	(263)	(92)	124
<b>Cash (used in)/generated from operating activities</b>					
		(5,079)	317	(7,295)	(4,329)
Interest received		28	8	7	16
Income tax paid		(404)	(278)	(44)	(3)
Income tax refund		133	32	110	-
<b>Net cash (used in)/generated from operating activities</b>					
		(5,322)	79	(7,222)	(4,316)
<b>Cash flows from investing activities</b>					
Acquisition of property, plant and equipment		(5,123)	(2,679)	-	-
Dividend received		177	150	177	150
Proceeds from disposal of property, plant and equipment	(i)	258	3	-	-
Proceeds from disposal of other investments		1,436	-	1,436	-
Acquisition of subsidiary, net of cash and cash equivalents acquired	27.1	-	(1,985)	-	-
Acquisition of non-controlling interests	27.2, 27.3	-	(5)	-	-
<b>Net cash (used in)/generated from investing activities</b>					
		(3,252)	(4,516)	1,613	150



# STATEMENTS OF CASH FLOWS

For the period ended 30 June 2025

(CONT'D)

	Note	Group		Company	
		1.1.2024 to 30.6.2025	Year ended 31.12.2023	1.1.2024 to 30.6.2025	Year ended 31.12.2023
		RM'000	RM'000	RM'000	RM'000
<b>Cash flows from financing activities</b>					
Proceeds from/(Repayment of) bankers' acceptances	(iv)	1,435	(340)	-	-
Repayment of hire purchase liabilities	(iv)	(435)	(310)	-	-
Payment of lease liabilities	(iii)	(1,083)	(248)	-	-
Interest paid		(491)	(102)	-	-
Repurchase of treasury shares	13.2	-	(388)	-	(388)
<b>Net cash used in financing activities</b>		(574)	(1,388)	-	(388)
<b>Net decrease in cash and cash equivalents</b>		(9,148)	(5,825)	(5,609)	(4,554)
Effect of exchange rate fluctuations on cash held		(67)	102	-	-
Cash and cash equivalents at 1 January		15,143	20,866	8,980	13,534
<b>Cash and cash equivalents at 30 June/ 31 December</b>	(ii)	5,928	15,143	3,371	8,980

\* Denotes RM1

## Notes to statements of cash flows

### (i) Proceeds from disposal of property, plant and equipment

Proceeds from disposal of property, plant and equipment for 2025 is amounting to RM258,000 (2023: RM403,000), of which RM Nil (2023: RM400,000) is recorded as a receivable from third party (see Note 11.1).

### (ii) Cash and cash equivalents

Cash and cash equivalents included in the statements of cash flows comprise the following statements of financial position amounts:

	Note	Group		Company	
		1.1.2024 to 30.6.2025	Year ended 31.12.2023	1.1.2024 to 30.6.2025	Year ended 31.12.2023
		RM'000	RM'000	RM'000	RM'000
Cash and bank balances	12	7,903	15,143	3,371	8,980
Bank overdrafts	14	(1,975)	-	-	-
		5,928	15,143	3,371	8,980