

# STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014

	Note	Group 2014 RM	2013 RM	Company 2014 RM	2013 RM
<b>OPERATING ACTIVITIES</b>					
Profit before tax		4,122,388	3,157,620	1,021,195	598,771
<b>Adjustments for:-</b>					
Bad debts written off		10,954	45,605	-	-
Depreciation		847,227	840,772	-	-
Dividend income		-	-	(1,400,000)	(1,000,000)
Gain on disposal of previous property, plant and equipment written off		(10,000)	-	-	-
Impairment loss on trade receivables		178,956	5,600	-	-
Impairment loss on trade receivables no longer required		(500)	(45,649)	-	-
Interest expenses		271,780	267,152	-	-
Interest income		(67,972)	(18,774)	(740)	-
Inventories written down		295,863	244,827	-	-
Property, plant and equipment written off		75,281	-	-	-
Reversal of inventories written down		(326,643)	(58,593)	-	-
Unrealised loss/(gain) on foreign exchange		33,714	(24,006)	-	-
Operating profit/(loss) before working capital changes		5,431,048	4,414,554	(379,545)	(401,229)
Changes in working capital:-					
Inventories		(1,944,379)	714,099	-	-
Receivables		(1,695,264)	(1,182,917)	41,200	10,300
Payables		960,700	(384,057)	11,998	1,253
Bills payable		657,000	553,000	-	-
Cash generated from/(used in) operations		3,409,105	4,114,679	(326,347)	(389,676)
Tax paid		(842,978)	(813,332)	-	-
Tax refund		18,618	-	-	-
Interest paid		(102,044)	(96,634)	-	-
Interest received		67,972	18,774	740	-
Net cash from/(used in) operating activities		2,550,673	3,223,487	(325,607)	(389,676)
<b>INVESTING ACTIVITIES</b>					
Purchase of property, plant and equipment	A	(222,229)	(166,729)	-	-
Proceeds from disposal of previous property, plant and equipment		10,000	-	-	-
Dividend received		-	-	1,400,000	1,000,000
(Advances to)/Repayment from subsidiary companies		-	-	(400,000)	2,081,000
Net cash (used in)/from investing activities		(212,229)	(166,729)	1,000,000	3,081,000

# STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014 (CONT'D)

	Note	Group		Company	
		2014 RM	2013 RM	2014 RM	2013 RM
<b>FINANCING ACTIVITIES</b>					
Dividend paid		(564,000)	(1,316,000)	(564,000)	(1,316,000)
Drawdown of term loan		-	3,497,000	-	-
Interest paid		(169,736)	(170,518)	-	-
Repayment of term loan		(401,422)	(3,513,753)	-	-
Repayment of finance lease liabilities		(107,763)	(92,455)	-	-
Net cash used in financing activities		(1,242,921)	(1,595,726)	(564,000)	(1,316,000)
<b>CASH AND CASH EQUIVALENTS</b>					
Net changes		1,095,523	1,461,032	110,393	1,375,324
Brought forward		3,118,777	1,657,745	1,378,738	3,414
Carried forward	10	4,214,300	3,118,777	1,489,131	1,378,738

## NOTE TO THE STATEMENTS OF CASH FLOWS

### A. PURCHASE OF PROPERTY, PLANT AND EQUIPMENT

The Group acquired property, plant and equipment with an aggregate cost of RM462,229 (2013: RM216,729) of which RM240,000 (2013: RM50,000) was acquired by means of finance lease. Cash payment of RM222,229 (2013: RM166,729) was made to the purchase property, plant and equipment.