

## Statements Of Cash Flows

### For The Financial Year Ended 31 December 2016

	Note	GROUP 2016 RM	2015 RM	COMPANY 2016 RM	2015 RM
<b>OPERATING ACTIVITIES</b>					
Profit before tax		5,212,501	5,160,141	1,501,618	1,536,186
<b>Adjustments for:-</b>					
Bad debts written off		205,772	181,886	-	-
Depreciation		1,211,769	884,700	-	-
Dividend income		-	-	(1,850,000)	(1,900,000)
Gain on disposal of property, plant and equipment		(142,752)	(43,019)	-	-
Impairment loss on trade receivables		452,342	125,769	-	-
Impairment loss on trade receivables no longer required		(205,772)	(178,956)	-	-
Interest expenses		414,076	368,486	-	-
Interest income		(114,529)	(84,372)	(19,850)	(22,170)
Inventories written down		28,080	229,530	-	-
Property, plant and equipment written off		-	27,638	-	-
Reversal of inventories written down		(264,692)	(158,096)	-	-
Unrealised gain on foreign exchange		(10,974)	(1,295)	-	-
Operating profit before working capital changes		6,785,821	6,512,412	(368,232)	(385,984)
Changes in working capital:-					
Inventories		(526,913)	(3,256,137)	-	-
Receivables		(2,645,893)	(3,531,289)	-	-
Payables		3,344,990	1,016,349	1,440,759	106,366
Bills payable		3,141,238	(402,000)	-	-
Cash generated from/(used in) operations		10,099,243	339,335	1,072,527	(279,618)
Tax paid		(1,707,192)	(1,273,206)	(5,118)	(4,279)
Interest paid		(197,282)	(208,921)	-	-
Interest received		114,529	84,372	19,850	22,170
Net cash from/(used in) operating activities		8,309,298	(1,058,420)	1,087,259	(261,727)
<b>INVESTING ACTIVITIES</b>					
Purchase of property, plant and equipment	A	(6,942,100)	(1,623,690)	-	-
Proceeds from disposal of property, plant and equipment		246,358	43,019	-	-
Dividend received		-	-	1,850,000	1,900,000
Net cash (used in)/from investing activities		(6,695,742)	(1,580,671)	1,850,000	1,900,000

The accompanying notes form an integral part of the financial statements.

## Statements Of Cash Flows

### For The Financial Year Ended 31 December 2016 (cont'd)

		GROUP		COMPANY	
	Note	2016 RM	2015 RM	2016 RM	2015 RM
<b>FINANCING ACTIVITIES</b>					
Advances to subsidiaries		-	-	(1,100,000)	(3,650,000)
Dividend paid	(2,895,200)		(940,000)	(2,895,200)	(940,000)
Drawdown of term loan	4,200,000		-	-	-
Interest paid	(216,794)		(159,565)	-	-
Proceeds from issuance of share capital	-		3,666,000	-	3,666,000
Repayment of term loan	(506,030)		(418,953)	-	-
Repayment of finance lease liabilities	(228,802)		(116,501)	-	-
Net cash from/(used in) financing activities		353,174	2,030,981	(3,995,200)	(924,000)
<b>CASH AND CASH EQUIVALENTS</b>					
Net changes		1,966,730	(608,110)	(1,057,941)	714,273
Effect of exchange rate changes		(32,151)	27,419	-	-
Brought forward		3,633,609	4,214,300	2,203,404	1,489,131
Carried forward	10	5,568,188	3,633,609	1,145,463	2,203,404

#### NOTE TO THE STATEMENTS OF CASH FLOWS

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

		GROUP		COMPANY	
		2016 RM	2015 RM	2016 RM	2015 RM
Total purchases		7,762,000	1,903,690	-	-
Purchase through finance lease arrangement		(819,900)	(280,000)	-	-
Cash payment		6,942,100	1,623,690	-	-

The accompanying notes form an integral part of the financial statements.