

STATEMENTS OF CASH FLOWS

For the Financial Year Ended 30 April 2015

	Note	The Group		The Company	
		2015 RM	2014 RM	2015 RM	2014 RM
CASH FLOWS FROM/(FOR) OPERATING ACTIVITIES					
Profit before tax		13,292,202	10,925,613	8,675,586	1,057,004
Adjustments for:-					
Allowance for impairment losses on trade receivables		579,785	90,116	-	-
Bad debts written off		-	1,105	-	-
Depreciation of investment properties		103,196	17,461	-	-
Depreciation of property, plant and equipment		2,039,064	1,582,074	-	-
Dividend income		-	-	(9,087,008)	(2,788,408)
Gain on disposal of property, plant and equipment		(42,166)	(71,654)	-	-
Interest expense		646,879	379,650	-	-
Interest income		(358,592)	(379,191)	(268,738)	(259,083)
Listing expenses	16.1	-	1,548,231	-	1,548,231
(Gain)/Loss on foreign exchange					
- unrealised		(29,178)	11,952	-	-
Property, plant and equipment written off		104	10,584	-	-
Provision for warranty		1,113,900	730,081	-	-
Rental income		-	(29,129)	-	-
Reversal of impairment losses on trade receivables		(132,308)	(311,152)	-	-
Utilisation of warranty		(826,000)	(158,148)	-	-
Operating profit/(loss) before working capital changes		16,386,886	14,347,593	(680,160)	(442,256)
Increase in inventories		(2,692,615)	(7,450,853)	-	-
(Increase)/Decrease in trade and other receivables		(1,419,763)	(4,841,969)	89,000	(92,000)
(Decrease)/Increase in trade and other payables		(1,896,750)	2,460,285	182,172	84,778
CASH FROM/(FOR) OPERATIONS		10,377,758	4,515,056	(408,988)	(449,478)
Income tax paid		(4,002,671)	(3,416,078)	(90,176)	(20,125)
Income tax refund		8,390	303,098	388	-
Interest paid		(646,879)	(379,650)	-	-
Interest received		98,450	120,108	8,596	-
NET CASH FROM/(FOR) OPERATING ACTIVITIES		5,835,048	1,142,534	(490,180)	(469,603)

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

STATEMENTS OF CASH FLOW

For the Financial Year Ended 30 April 2015
Cont'd

		The Group		The Company	
		2015	2014	2015	2014
	Note	RM	RM	RM	RM
CASH FLOWS FOR INVESTING ACTIVITIES					
Acquisition of a subsidiary	30	(19,023,925)	-	(19,050,000)	(250,303)
Repayment from/(Advances to) subsidiaries		-	-	6,941,814	(6,772,952)
Dividend received		-	-	3,081,119	2,788,408
Fixed deposit interest income received		260,142	259,083	260,142	259,083
Purchase of property, plant and equipment	29	(8,243,414)	(4,683,399)	-	-
Proceeds from disposal of property, plant and equipment		51,500	82,875	-	-
Rental received		-	29,129	-	-
Repayment from a subsidiary for the acquisition of a sub-subsidiary		-	-	-	159,939
NET CASH FOR INVESTING ACTIVITIES		(26,955,697)	(4,312,312)	(8,766,925)	(3,815,825)
CASH FLOWS FROM/(FOR) FINANCING ACTIVITIES					
Dividend paid		(3,018,908)	(2,215,318)	(3,000,000)	(900,000)
Payment of listing expenses		-	(1,285,545)	-	(1,285,545)
Proceeds from issuance of shares	15 & 16	-	19,815,040	-	19,815,040
Repayment of foreign currency loan		-	(5,721,094)	-	-
Net drawdown of term loans		8,699,821	2,353,365	-	-
Net drawdown of bankers' acceptance		8,049,000	946,000	-	-
Repayment to previous owners		-	(907,277)	-	-
Repayment of hire purchase obligations		(377,845)	(498,773)	-	-
Reimbursement of listing expenses paid on behalf by a subsidiary		-	-	-	(1,078,729)
NET CASH FROM/(FOR) FINANCING ACTIVITIES		13,352,068	12,486,398	(3,000,000)	16,550,766
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		(7,768,581)	9,316,620	(12,257,105)	12,265,338
EFFECTS OF FOREIGN EXCHANGE TRANSLATION		45,498	81,449	-	-
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR		16,786,871	7,388,802	12,265,339	1
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR	31	9,063,788	16,786,871	8,234	12,265,339

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