

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014

	NOTE	GROUP		COMPANY	
		2014 RM	2013 RM	2014 RM	2013 RM
CASH FLOWS FROM OPERATING ACTIVITIES					
(Loss)/profit before taxation		(6,798,763)	(2,924,438)	3,085,770	883,539
Adjustments for:-					
Amortisation of development costs		4,350,241	2,372,005	-	-
Depreciation of property, plant and equipment		2,137,909	2,095,675	202,241	197,517
ESOS granted to employees		-	464,321	-	227,191
Impairment loss on:-					
- other investment		-	70,000	-	70,000
- investment in subsidiaries		-	-	234,819	465,463
- trade receivables		371,586	38,031	-	-
- amount owing by a subsidiary		-	-	3,775	-
Property, plant and equipment written off		334,749	26,141	5,759	19
Net loss/(gain) on disposal of property, plant and equipment		216,726	90,163	(39)	(3,597)
Bad debts recovered		(55,816)	(20,907)	-	-
Impairment on receivables no longer required		(204,066)	-	-	-
Gain on disposal of a subsidiary's shares without loss control		-	-	-	(200,000)
Gain on disposal of a subsidiary		(3,514,114)	-	(2,628,870)	-
Interest income		(275,118)	(485,083)	(233,517)	(449,169)
Interest expenses		61,974	19,815	8,970	6,638
Dividend received from a subsidiary		-	-	(561,816)	-
Currency realignment		(873,759)	(254,226)	-	-
Unrealised loss/(gain) on foreign exchange differences		138,761	(245,130)	(1,293,474)	(915,186)
Operating cash flows before changes in working capital		(4,109,690)	1,246,367	(1,176,382)	282,415
Changes in working capital:-					
Inventories		469,966	(241,089)	-	-
Trade and other receivables		(6,716,157)	(4,832,093)	53,238	(55,356)
Trade and other payables		6,931,781	(3,875,040)	(614,014)	130,254
Balances with subsidiaries		-	-	(2,246,392)	(5,021,523)
Net cash flows from operations		(3,424,100)	(7,701,855)	(3,983,550)	(4,664,210)
Interest paid		(61,974)	(19,815)	(8,970)	(6,638)
Net taxes refund/(paid)		(949,592)	165,363	(112,292)	(32,679)
Net cash used in operating activities		(4,435,666)	(7,556,307)	(4,104,812)	(4,703,527)

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014 (CONTINUED)

		GROUP		COMPANY	
	NOTE	2014 RM	2013 RM	2014 RM	2013 RM
CASH FLOWS FROM INVESTING ACTIVITIES					
Fixed deposit held as security value		(539,971)	(617,532)	(21,570)	
Development costs paid		(8,268,470)	(9,047,013)	-	-
Purchase of property, plant and equipment	(a)	(1,962,689)	(2,095,699)	(40,216)	(249,656)
Proceeds from disposal of property, plant and equipment		2,133	273,608	43	5,945
Net cash inflow arising from the disposal of a subsidiary	6(ii)	1,601,639	-	3,438,182	-
Net advances from subsidiaries		-	-	(15,008,500)	(12,732,716)
Proceeds from disposal of shares in subsidiary		-	400,000	-	400,000
Dividend received from a subsidiary		-	-	561,816	-
Interest received		275,118	485,083	233,517	449,169
Net cash used in investing activities		(8,892,240)	(10,601,553)	(10,836,728)	(12,127,258)
CASH FLOWS FROM FINANCING ACTIVITIES					
Dividends paid		-	(2,771,020)	-	(2,771,020)
Proceeds from issuance of share capital		-	29,452,743	-	29,452,743
Proceeds from exercise of ESOS		464,269	-	464,269	-
Net repayment of finance lease liabilities		(95,908)	(95,409)	(82,122)	(78,418)
Net (Repayment)/Drawdown of trade loan		(1,453,563)	1,610,879	-	-
Net cash (used in)/generated from financing activities		(1,085,202)	28,197,193	382,147	26,603,305
NET CHANGE IN CASH AND CASH EQUIVALENTS		(14,413,108)	10,039,333	(14,559,393)	9,772,520
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR		21,677,955	11,663,112	14,955,960	5,183,146
Effect of the exchange rate fluctuations on cash held		(3,426)	(24,490)	-	294
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR	(b)	7,261,421	21,677,955	396,567	14,955,960