STATEMENTS OF CASH FLOWS For the financial year ended 31 December 2019

Properting activities		Note	Group		Company	
Note Note RM RM RM RM RM RM RM R				_		
Note Note RM RM RM RM RM RM RM R				31.12.2018		31.12.2018
Profit before tax						
Adjustments for: Property, plant and equipment 21,437,279 27,959,650 10,728,269 12,604,905 - gain on disposal (48,599) (7,262,133) (48,599) (7,262,133) (48,599) (7,262,133) (48,599) (7,262,133) (48,599) (7,262,133) (48,599) (7,262,133) (7,262,133) (48,599) (7,262,133) (6,26,262) (7,262,133) (7,262,133) (6,26,262) (7,262,133) (6,26,262) (7,262,133) (6,26,262) (7,262,133) (6,26,262) (7,262,133) (1,264,554) (1,264,554) (1,264,554) (1,264,554) (1,264,554) (1,264,554) (1,	Operating activities					
Property, plant and equipment	Profit before tax		103,140,985	72,153,291	72,944,838	59,930,878
Property, plant and equipment	Adjustments for:					
- depreciation	· ·					
-gain on disposal -written off			21,437,279	27,959,650	10,728,269	12,604,905
-written off Depreciation for right-of-use assets Depreciation for right-of-use assets 4,742,462 4,742,462 5,273,61,89 6,645,554) Fair value loss/(gain) on biological assets Fair value gain on investment property 33,843 47,989 (1,527,397) 392,245 (645,554) Fair value gain on investment property 37,587,461) - 37,587,461) - 39,275,7461 - 30,7587,461) - 30,7587,461 - 30,7587,46	•		(48,599)	(7,262,133)		(7,262,133)
Depreciation for right-of-use assets 4,742,462 - 2,736,189 - Other receivables written off 33,843 15,548 19,703 5,677 Fair value pain on investment property (37,587,461) - (37,587,461) - - Share of profit after tax of associates (30,769,258) (15,181,119) - - - subsidiaries - - (10,790,705) (33,122,021) - associates - - (10,790,705) (33,122,021) - associates - - (10,790,705) (33,122,021) - associates - - (10,510,688) (30,000,000) Finance cost 5 771,875 4,442 896,996 (1,193,828) Finance income 5 (582,797) (1,790,687) (818,849) (1,703,614) Operating profit before working capital 61,200,576 74,371,653 27,976,170 27,927,720 Changes in working capital (33,682,657) 34,198,853 (12,587,114) 21,792,160 Chair paper associates	-					-
Other receivables written off 33,843 15,548 19,703 5,677 Fair value loss/(gain) on biological assets 47,989 (1,527,397) 392,245 (643,584) Fair value gain on investment property (37,587,461) - 37,587,461) Fair value gain on investment property (37,69,258) (15,181,119) Share of profit after tax of associates (10,790,705) (33,122,021) Subsidiaries (10,790,705) (33,122,021) - associates (10,790,675) (34,148,834) (1,103,614) (1,190,687) (1,190,687) (1,190,687) (1,190,687) (1,190,687) (1,190,687) (1,190,687) (1,190,687)	Depreciation for right-of-use assets		4,742,462	_		_
Fair value gain on investment property Share of profit after tax of associates Share of tax of the profit after tax of associates Share of the profit after tax of associate (Note 12(a)) Share of tax of the profit after tax of associate (Note 12(a)) Share of tax o	-		33,843	15,548		5,677
Fair value gain on investment property Share of profit after tax of associates Share of tax of the profit after tax of associates Share of the profit after tax of associate (Note 12(a)) Share of tax of the profit after tax of associate (Note 12(a)) Share of tax o	Fair value loss/(gain) on biological assets		47,989	(1,527,397)	392,245	(645,354)
Share of profit after tax of associates (30,769,258) (15,181,119) — — Dividend income from subsidiaries — — (10,790,705) (33,122,021) - associates — — (10,510,688) (3,000,000) Finance cost 5 771,875 4,442 896,996 1,119,382 Finance income 5 (582,797) (1,790,687) (818,849) (1,703,614) Operating profit before working capital 61,200,576 74,371,653 27,976,170 27,927,720 Changes in working capital: — (1,667) 1,336,672 407,672 (155,599) - receivables (23,682,657) 34,198,853 (12,587,114) 21,792,306 - receivables (23,682,657) 34,198,853 (12,587,114) 21,792,306 Cash from operations 47,463,564 106,480,191 18,268,674 46,918,335 Finance cost paid (771,875) (4,442) (70,065) - Finance income received 582,797 1,673,326 89,259 922,082	, - / -		(37,587,461)	-	(37,587,461)	-
Dividend income from subsidiaries - - - (10,790,705) (33,122,021) - associates - - - (10,510,688) (3,000,000) Finance cost 5 771,875 4,442 896,996 1,119,382 Finance income 5 (582,797) (1,790,687) (818,849) (1,703,614) Operating profit before working capital 61,200,576 74,371,653 27,976,170 27,927,720 Changes in working capital: - 4,701,677 1,336,672 407,672 (155,599) - receivables (23,682,657) 34,198,853 (12,587,114) 21,792,306 - payables 5,243,968 (3,426,987) 2,471,946 (2,646,092) Cash from operations 47,463,564 106,480,191 18,268,674 46,918,335 Finance income received 582,797 1,673,326 89,259 922,082 Tax paid (11,188,854) (36,579,440) (4,500,000) (16,885,730) Net cash flow from operating activities 37,608,136 71,569,635				(15,181,119)	-	_
- associates			, , , ,	, , , ,		
- associates	- subsidiaries		-	_	(10,790,705)	(33,122,021)
Finance cost 5 771,875 4,442 896,996 1,119,382 Finance income 5 (582,797) (1,790,687) (818,849) (1,703,614) Operating profit before working capital 61,200,576 74,371,653 27,976,170 27,927,720 Changes in working capital:	- associates		_	_		
Finance income 5 (582,797) (1,790,687) (818,849) (1,703,614) Operating profit before working capital 61,200,576 74,371,653 27,976,170 27,927,720 Changes in working capital: - inventories 4,701,677 1,336,672 407,672 (155,599) - receivables (23,682,657) 34,198,853 (12,587,114) 21,792,306 - payables 5,243,968 (3,426,987) 2,471,946 (2,646,092) Cash from operations 47,463,564 106,480,191 18,268,674 46,918,335 Finance cost paid (771,875) (4,442) (70,065) - Finance income received 582,797 1,673,326 89,259 922,082 Tax refunded 1,522,504 (4,500,000) (16,885,730) Net cash flow from operating activities 37,608,136 71,569,635 13,787,868 30,954,687 Investing activities Property, plant and equipment - purchase (13,988,696) (127,817,260) (7,290,163) (117,048,135) - proceed from disposal<	Finance cost	5	771,875	4,442		
Changes in working capital: 4,701,677 1,336,672 407,672 (155,599) - inventories (23,682,657) 34,198,853 (12,587,114) 21,792,306 - payables 5,243,968 (3,426,987) 2,471,946 (2,646,092) Cash from operations 47,463,564 106,480,191 18,268,674 46,918,335 Finance cost paid (771,875) (4,442) (70,065) - Finance income received 582,797 1,673,326 89,259 922,082 Tax refunded 1,522,504 - - - - Tax paid (11,188,854) (36,579,440) (4,500,000) (16,885,730) Net cash flow from operating activities 37,608,136 71,569,635 13,787,868 30,954,687 Investing activities Property, plant and equipment - purchase (13,988,696) (127,817,260) (7,290,163) (117,048,135) - proceed from disposal 48,600 14,264,993 48,600 14,264,993 Dividend from - -			· · · · · · · · · · · · · · · · · · ·	(1,790,687)		
- inventories 4,701,677 1,336,672 407,672 (155,599) - receivables (23,682,657) 34,198,853 (12,587,114) 21,792,306 - payables 5,243,968 (3,426,987) 2,471,946 (2,646,092) Cash from operations 47,463,564 106,480,191 18,268,674 46,918,335 Finance cost paid (771,875) (4,442) (70,065) - Finance income received 582,797 1,673,326 89,259 922,082 Tax refunded 1,522,504			61,200,576	74,371,653	27,976,170	27,927,720
- receivables			4.701.677	1.336.672	407.672	(155,599)
- payables 5,243,968 (3,426,987) 2,471,946 (2,646,092) Cash from operations 47,463,564 106,480,191 18,268,674 46,918,335 Finance cost paid (771,875) (4,442) (70,065) - Finance income received 582,797 1,673,326 89,259 922,082 Tax refunded 1,522,504 Tax paid (11,188,854) (36,579,440) (4,500,000) (16,885,730) Net cash flow from operating activities 37,608,136 71,569,635 13,787,868 30,954,687 Investing activities Property, plant and equipment - purchase (13,988,696) (127,817,260) (7,290,163) (117,048,135) - proceed from disposal 48,600 14,264,993 48,600 14,264,993 Dividend from - subsidiaries 10,790,705 33,122,021 - associates 11,418,430 4,170,000 10,510,930 3,000,000 Additions to biological assets (645,900) - (409,582) Additions to right-of-use assets (14,000) - (14,000) - C Subsidiary became associate (Note 12(a)) - (17,618,889)						
Finance cost paid (771,875) (4,442) (70,065) - Finance income received 582,797 1,673,326 89,259 922,082 Tax refunded 1,522,504 -						
Finance income received 582,797 1,673,326 89,259 922,082 Tax refunded 1,522,504	Cash from operations		47,463,564	106,480,191	18,268,674	46,918,335
Tax refunded 1,522,504 - - - - Tax paid (11,188,854) (36,579,440) (4,500,000) (16,885,730) Net cash flow from operating activities 37,608,136 71,569,635 13,787,868 30,954,687 Investing activities Property, plant and equipment (13,988,696) (127,817,260) (7,290,163) (117,048,135) - proceed from disposal 48,600 14,264,993 48,600 14,264,993 Dividend from - - - 10,790,705 33,122,021 - associates 11,418,430 4,170,000 10,510,930 3,000,000 Additions to biological assets (645,900) - (409,582) - Additions to right-of-use assets (14,000) - (14,000) - Withdrawal of short-term investment 3,466,767 - - - - Cash and cash equivalent arising from the effect of subsidiary became associate (Note 12(a)) - (17,618,889) - - - -	Finance cost paid		(771,875)	(4,442)	(70,065)	-
Tax paid (11,188,854) (36,579,440) (4,500,000) (16,885,730)	Finance income received		582,797	1,673,326	89,259	922,082
Net cash flow from operating activities 37,608,136 71,569,635 13,787,868 30,954,687	Tax refunded		1,522,504	-	-	-
Investing activities	Tax paid		(11,188,854)	(36,579,440)	(4,500,000)	(16,885,730)
Property, plant and equipment - purchase	Net cash flow from operating activities		37,608,136	71,569,635	13,787,868	30,954,687
- purchase (13,988,696) (127,817,260) (7,290,163) (117,048,135) - proceed from disposal 48,600 14,264,993 48,600 14,264,993 Dividend from - subsidiaries 10,790,705 33,122,021 - associates 11,418,430 4,170,000 10,510,930 3,000,000 Additions to biological assets (645,900) - (409,582) - Additions to right-of-use assets (14,000) - (14,000) - Withdrawal of short-term investment 3,466,767 Cash and cash equivalent arising from the effect of subsidiary became associate (Note 12(a)) - (17,618,889)	_					
- proceed from disposal 48,600 14,264,993 48,600 14,264,993 Dividend from - subsidiaries 10,790,705 33,122,021 - associates 11,418,430 4,170,000 10,510,930 3,000,000 Additions to biological assets (645,900) - (409,582) - Additions to right-of-use assets (14,000) - (14,000) - Withdrawal of short-term investment 3,466,767 Cash and cash equivalent arising from the effect of subsidiary became associate (Note 12(a)) - (17,618,889)			(13 988 696)	(127 817 260)	(7 290 163)	(117 048 135)
Dividend from - subsidiaries 10,790,705 33,122,021 - associates 11,418,430 4,170,000 10,510,930 3,000,000 Additions to biological assets (645,900) - (409,582) - Additions to right-of-use assets (14,000) - (14,000) - Withdrawal of short-term investment Cash and cash equivalent arising from the effect of subsidiary became associate (Note 12(a)) - (17,618,889)	•					
- subsidiaries - - 10,790,705 33,122,021 - associates 11,418,430 4,170,000 10,510,930 3,000,000 Additions to biological assets (645,900) - (409,582) - Additions to right-of-use assets (14,000) - (14,000) - Withdrawal of short-term investment 3,466,767 - - - Cash and cash equivalent arising from the effect of subsidiary became associate (Note 12(a)) - (17,618,889) - - -			10,000	1 1,20 1,773	10,000	1 1,20 1,223
- associates 11,418,430 4,170,000 10,510,930 3,000,000 Additions to biological assets (645,900) - (409,582) - Additions to right-of-use assets (14,000) - (14,000) - Withdrawal of short-term investment 3,466,767 - - - Cash and cash equivalent arising from the effect of subsidiary became associate (Note 12(a)) - (17,618,889) - -			_	_	10 790 705	33 122 021
Additions to biological assets (645,900) - (409,582) - Additions to right-of-use assets (14,000) - (14,000) - Withdrawal of short-term investment 3,466,767 Cash and cash equivalent arising from the effect of subsidiary became associate (Note 12(a)) - (17,618,889)			11 418 430	4 170 000		
Additions to right-of-use assets (14,000) - (14,000) - Withdrawal of short-term investment 3,466,767 Cash and cash equivalent arising from the effect of subsidiary became associate (Note 12(a)) - (17,618,889)				-		5,000,000
Withdrawal of short-term investment 3,466,767 Cash and cash equivalent arising from the effect of subsidiary became associate (Note 12(a)) - (17,618,889)				_	` ' '	_
Cash and cash equivalent arising from the effect of subsidiary became associate (Note 12(a)) - (17,618,889)				_	(11,000)	_
of subsidiary became associate (Note 12(a)) - (17,618,889)		f	5, 100,707			
Net cash flow from/(used in) investing activities 285,201 (127,001,156) 13,636,490 (66,661,121)		•	-	(17,618,889)	-	-
	Net cash flow from/(used in) investing activities	3	285,201	(127,001,156)	13,636,490	(66,661,121)





(3)

Statements of Cash Flows

For the financial year ended 31 December 2019

		Group		Company	
			Restated		Restated
		31.12.2019	31.12.2018	31.12.2019	31.12.2018
	Note	RM	RM	RM	RM
Financing activities					
Settlement of hire purchase creditor		-	(23,333)	-	-
Dividends paid to:					
- Owners of the Company		(23,753,520)	(35,347,500)	(23,753,520)	(35,347,500)
- non-controlling interests		(3,140,000)	(16,390,960)	-	-
Payment for the principal portion of lease lia	bilities	(217,308)	-	(36,579)	
Net cash flow used in financing activities		(27,110,828)	(51,761,793)	(23,790,099)	(35,347,500)
Net increase/(decrease) in cash					
and cash equivalents		10,782,509	(107,193,314)	3,634,259	(71,053,934)
Cash and cash equivalents at beginning					
of the financial year		34,622,112	141,815,426	9,652,486	80,706,420
Cash and cash equivalents at end					
of the financial year	20	45,404,621	34,622,112	13,286,745	9,652,486
(i) Cash outflows for lease liabilities as	leases are as follo	ows:		C	C
				Group 31.12.2019	Company 31.12.2019
				31.12.2019 RM	31.12.2019 RM
				KIVI	KIVI
Included in net cash from operating	~				
Finance cost paid in relation to lease				705,906	6,621
Net cash flow used in financing act					
Payment for the principal portion of	lease liabilities		_	217,308	36,579
Total cash outflows for lease liabili	ties			923,214	43,200

Statements of Cash Flows

For the financial year ended 31 December 2019

Reconciliation of movements of liabilities to cash flows used in financing activities: (ii)

		Net cash used			
	At	in financing cash flows RM	At 31.12.2018 RM	adoption of MFRS 16 RM	At 1.1.2019 RM
	1.1.2018				
	RM				
Group					
Hire purchase creditor	23,333	(23,333)	-	-	-
Lease liabilities		-	-	16,910,261	16,910,261
Total liabilities used in financing activities	23,333	(23,333)	-	16,910,261	16,910,261
				Net cash used	
			At	in financing	At
			1.1.2019	cash flows	31.12.2019
			RM	RM	RM
Group					
Lease liabilities, representing total liabili	ties used in f	financing activities	16,910,261	(217,308)	16,692,953
		Effect on		Net cash used	
	At	adoption of	At	in financing	At
3	1.12.2018	MFRS 16	1.1.2019	cash flows	31.12.2019
	RM	RM	RM	RM	RM
Company					
Lease liabilities		157,636	157,636	(36,579)	121,057