

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2025

		2025 RM	Group 2024 RM	Company 2025 RM	2024 RM
	Note				
CASH FLOWS FROM OPERATING ACTIVITIES					
Profit before taxation		6,810,757	4,860,628	630,396	188,307
Adjustments for:					
Bad debts recovered	25	-	(10,800)	-	-
Bad debts written off	25	-	128,756	-	-
Depreciation of property, plant and equipment	6	1,513,324	1,512,141	-	-
Depreciation of right-of-use assets	7	806,556	758,692	-	-
Gain on revaluation of investment properties	8	(200,000)	-	-	-
Impairment loss on trade receivables	33	41,190	101,150	-	-
Interest expenses	24	777,304	667,465	-	-
Interest income	25	(257,326)	(250,514)	(31,379)	(64,640)
Inventories written off	25	956,141	22,813	-	-
Inventories written down	25	-	101,877	-	-
Loss/(Gain) on disposal of property, plant and equipment	25	2,204	(485,558)	-	-
Property, plant and equipment written off	25	173,295	275,000	-	-
Reversal of impairment loss on trade receivables	33	(38,888)	(50,556)	-	-
Share of results of an associate	10	(333,863)	(276,902)	-	-
Operating profit before working capital changes		10,250,694	7,354,192	599,017	123,667
Inventories		(1,649,895)	(2,157,676)	-	-
Trade and other receivables		(1,203,679)	(8,105,850)	-	-
Prepayments		(349,644)	19,795	7,204	911
Trade and other payables		(1,900,319)	4,934,548	(7,347)	3,123
Cash generated from operating activities		5,147,157	2,045,009	598,874	127,701
Income tax paid		(1,509,645)	(1,506,080)	(14,664)	(84,431)
Income tax refund		-	4,048	-	-
Interest paid		(2,479)	(5,826)	-	-
Interest received		257,326	250,514	31,379	64,640
Net cash from operating activities		3,892,359	787,665	615,589	107,910

STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2025 (Cont'd)

			Group		Company
	Note	2025 RM	2024 RM	2025 RM	2024 RM
CASH FLOWS FROM INVESTING ACTIVITIES					
Capital injection in an associate	(a)	(2,115,000)	(1,000,000)	-	-
Advances to a subsidiary		-	-	(293,000)	(543,000)
Proceeds from disposal of property, plant and equipment		2,980	3,367,000	-	-
Purchase of property, plant and equipment		(297,647)	(897,427)	-	-
Change in pledged deposits	(b)	(59,141)	277,500	-	-
Net cash (used in)/from investing activities		(2,468,808)	1,747,073	(293,000)	(543,000)
CASH FLOWS FROM FINANCING ACTIVITIES					
Dividend paid to owners of the Company	30	(694,743)	(694,743)	(694,743)	(694,743)
Repayment of term loans		(563,495)	(4,083,257)	-	-
Repayment of finance lease liabilities		(43,774)	(134,019)	-	-
Proceeds from bankers' acceptances		14,871,000	22,125,000	-	-
Repayment of bankers' acceptances		(16,899,000)	(17,026,000)	-	-
Proceeds from trust receipts		21,677,898	12,179,966	-	-
Repayment of trust receipts		(20,211,784)	(16,816,437)	-	-
Repayment of lease liabilities		(414,688)	(205,084)	-	-
Interest paid		(774,825)	(661,639)	-	-
Net cash used in financing activities		(3,053,411)	(5,316,213)	(694,743)	(694,743)
NET CHANGES IN CASH AND CASH EQUIVALENTS		(1,629,860)	(2,781,475)	(372,154)	(1,129,833)
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR		16,905,113	19,686,588	1,868,890	2,998,723
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR	(b)	15,275,253	16,905,113	1,496,736	1,868,890