

## STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>Cash flows from operating activities</b>					
(Loss)/Profit before tax		(8,897,267)	(2,565,308)	(70,439)	258,568
Adjustments for:					
Allowance for expected credit losses on trade receivables		161,310	152,836	-	-
Depreciation of property, plant and equipment		2,531,619	2,658,119	952	953
Deposits received forfeited		(10,413)	-	-	-
Deposits written off		-	4,995	-	-
Discount on non-current financial liabilities		(218,223)	(4,184,360)	-	-
Loss on disposal of property, plant and equipment		350,249	-	-	-
Fair value gain on investment properties		(493,833)	-	-	-
Gain on early termination of lease contracts		-	(171)	-	-
Interest expenses		248,258	268,987	-	-
Interest income		(20,052)	(24,518)	(646)	(474)
Other receivables written off		-	427	-	-
Property, plant and equipment written off		125	-	-	-
Provision for obsolete inventories		373,969	-	-	-
Unwinding of discount on non-current financial liabilities		2,028,021	1,094,205	-	-
Operating (loss)/profit before working capital changes		(3,946,237)	(2,594,788)	(70,133)	259,047
Changes in working capital:					
Inventories		4,012,141	1,095,412	-	-
Receivables		3,662,008	3,457,629	4,497	(4,535)
Payables		(2,068,343)	(3,500,345)	43,871	907
Subsidiaries		-	-	102,831	(256,000)
Cash generated from/(used in) operations		1,659,569	(1,542,092)	81,066	(581)
Tax refunded		33,382	-	32,272	-
Tax paid		(130,510)	(155,774)	(55,890)	(23,166)
Net cash from/(used in) operating activities		1,562,441	(1,697,866)	57,448	(23,747)
<b>Cash flows from investing activities</b>					
Purchase of property, plant and equipment	A	(488,586)	(771,676)	-	-
Proceeds from disposal of property, plant and equipment		130,000	-	-	-
Interest received		20,052	24,518	646	474
(Advances to)/Repayment from subsidiaries		-	-	(9,487)	7,239
Net cash (used in)/from investing activities		(338,534)	(747,158)	(8,841)	7,713

# STATEMENTS OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025  
Cont'd

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>Cash flows from financing activities</b>					
Net advances from related parties		600,000	3,100,000	-	-
Interest paid		(216,548)	(235,809)	-	-
Net (repayment)/drawdown of bankers' acceptances		(435,000)	122,000	-	-
Net repayment of trust receipts		(221,400)	(64,463)	-	-
Repayment of hire purchase liabilities	<b>B</b>	(785,326)	(612,776)	-	-
Net cash (used in)/from financing activities		(1,058,274)	2,308,952	-	-
<b>Net changes in cash and cash equivalents</b>		165,633	(136,072)	48,607	(16,034)
<b>Cash and cash equivalents at the beginning of the financial year</b>		1,166,831	1,302,903	6,219	22,253
<b>Cash and cash equivalents at the end of the financial year</b>		1,332,464	1,166,831	54,826	6,219
<b>Cash and cash equivalents at the end of the financial year comprise:</b>					
Cash and bank balances		1,332,464	1,166,831	54,826	6,219

## A. Purchase of property, plant, and equipment

	Note	Group	
		2025 RM	2024 RM
Total additions	3	488,586	2,673,215
Less: Acquisition through lease arrangements	24	-	(1,901,539)
Total cash payment		488,586	771,676

## B. Cash outflows for leases as a lessee

	Note	Group	
		2025 RM	2024 RM
<u>Included in net cash from/(used in) operating activities:</u>			
Payment relating to short-term leases	20	113,353	283,389
<u>Included in net cash (used in)/from financing activities</u>			
Payment of hire purchase liabilities		785,326	612,776
Payment of interest on hire purchase liabilities	19	161,618	155,308
		946,944	768,084
		1,060,297	1,051,473

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