STATEMENTS OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2026

		Group		Company	
		2026	2025	2026	2025
	Note	RM	RM	RM	RM
CASH FLOWS FROM OPERATING ACTIVITIES					
Profit before taxation		6,113,634	6,810,757	1,859,236	630,396
Adjustments for:					
Bad debts recovered	25	(1,000)	-	-	-
Bad debts written off	25	7,051	-	-	-
Depreciation of property, plant and equipment	6	1,540,735	1,513,324	-	-
Depreciation of right-of-use assets	7	886,484	806,556	-	-
Dividend income		-	-	(2,200,000)	(1,000,000)
(Gain)/loss on disposal of property, plant and equipment	25	(68,073)	2,204	-	-
Gain on revaluation of investment properties	8	-	(200,000)	-	-
Impairment loss on trade receivables	33	818,384	41,190	-	-
Interest expenses	24	511,340	777,304	-	-
Interest income	25	(310,273)	(257,326)	(12,239)	(31,379)
Inventories written down	25	308,000	-	-	-
Inventories written off	25	1,082,894	956,141	-	-
Property, plant and equipment written off	25	76,888	173,295	-	-
Reversal of impairment loss on trade receivables	33	(30,662)	(38,888)	-	-
Share of results of an associate	10	(536,590)	(333,863)	-	-
Operating profit/(loss) before working capital changes		10,398,812	10,250,694	(353,003)	(400,983)
Movement in inventories		(503,275)	(1,649,895)	-	-
Movement in trade and other receivables		2,178,645	(1,203,679)	500	-
Movement in prepayments		520,449	(349,644)	5,839	7,204
Movement in trade and other payables		(1,918,144)	(1,900,319)	15,954	(7,347)
Cash generated from/(used in) operating activities		10,676,487	5,147,157	(330,710)	(401,126)
Income tax paid		(2,087,910)	(1,509,645)	(8,304)	(14,664)
Income tax refunded		208,037	-	21,328	-
Interest paid		(40)	(2,479)	-	-
Interest received		310,273	257,326	12,239	31,379
Net cash generated from/(used in) operating activities		9,106,847	3,892,359	(305,447)	(384,411)

STATEMENTS OF CASH FLOWS
(cont'd)

	Note	Group 2026 RM	Group 2025 RM	Company 2026 RM	Company 2025 RM
CASH FLOWS FROM INVESTING ACTIVITIES					
Capital injection in an associate	(a)	-	(2,115,000)	-	-
Advances to a subsidiary		-	-	(650,000)	(293,000)
Dividends received		-	-	700,000	1,000,000
Proceeds from disposal of property, plant and equipment		96,058	2,980	-	-
Purchase of property, plant and equipment		(1,269,195)	(297,647)	-	-
Change in pledged deposits	(b)	(39,009)	(59,141)	-	-
Net cash (used in)/generated from investing activities		(1,212,146)	(2,468,808)	50,000	707,000
CASH FLOWS FROM FINANCING ACTIVITIES					
Dividends paid	30	(694,743)	(694,743)	(694,743)	(694,743)
Repayment of term loans		(895,611)	(607,269)	-	-
Proceeds from bankers' acceptances		14,434,000	14,871,000	-	-
Repayment of bankers' acceptances		(17,650,000)	(16,899,000)	-	-
Proceeds from trust receipts		19,829,405	21,677,898	-	-
Repayment of trust receipts		(16,682,616)	(20,211,784)	-	-
Payment of lease liabilities		(544,037)	(414,688)	-	-
Interest paid		(511,300)	(774,825)	-	-
Net cash used in financing activities		(2,714,902)	(3,053,411)	(694,743)	(694,743)
NET CHANGES IN CASH AND CASH EQUIVALENTS		5,179,799	(1,629,860)	(950,190)	(372,154)
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR		15,275,253	16,905,113	1,496,736	1,868,890
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR	(b)	20,455,052	15,275,253	546,546	1,496,736