

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS ⁽¹⁾

	Unaudited Current Year To Date 31.03.2023 RM'000	Unaudited Preceding Corresponding Year To Date 31.03.2022 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	1,440	4,881
Adjustments for:		
Depreciation of property, plant and equipment	752	595
Depreciation of right-of-use assets	-	3
Listing expenses	-	81
Gain on disposal of property, plant and equipment	(67)	-
Unrealised (gain)/loss on foreign exchange	68	(98)
Interest expenses	311	218
Interest income	(101)	(81)
Operating profit before working capital changes	<u>2,403</u>	<u>5,599</u>
Inventories	1,477	1,373
Trade receivables	711	1,833
Other receivables, deposits and prepayments	263	(4,808)
Trade payables	(278)	(196)
Other payables and accruals	<u>(2,087)</u>	<u>(3,394)</u>
CASH FROM OPERATIONS	<u>2,489</u>	<u>407</u>
Interest received	101	81
Tax paid	<u>(954)</u>	<u>(414)</u>
NET CASH FROM OPERATING ACTIVITIES	<u>1,636</u>	<u>74</u>
CASH FLOWS FOR INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(27)	(5,216)
Proceeds from disposal of property, plant and equipment	67	-
NET CASH FOR INVESTING ACTIVITIES	<u>40</u>	<u>(5,216)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdown of bankers' acceptances	2,088	6,655
Interest paid	(311)	(218)
Payment of listing expenses	-	(81)
Repayment of bankers' acceptances	(3,322)	(4,331)
Repayment of hire purchase payables	(228)	(191)
Repayment of lease liabilities	-	(4)
Repayment of term loans	(602)	(411)
Addition of hire purchase	-	70
NET CASH FROM FINANCING ACTIVITIES	<u>(2,375)</u>	<u>1,489</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(699)	(3,653)
EFFECTS OF FOREIGN EXCHANGE TRANSLATION	(68)	98
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR	20,758	23,110
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR	<u>19,991</u>	<u>19,555</u>
Cash and cash equivalents at end of the financial year comprises:		
Cash and bank balances	9,401	11,981
Fixed deposits with a licensed bank	7,672	8,216
Short-term investments	3,568	8
	<u>20,641</u>	<u>20,205</u>
Less: Fixed deposits pledged with licensed bank	<u>(650)</u>	<u>(650)</u>
	<u>19,991</u>	<u>19,555</u>

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Cash Flows are disclosed in Note A1 and should be read in conjunction with the accompanying explanatory notes attached to this interim report.