

# Statements of Cash Flows

for the year ended 31 December 2014

	Note	Group		Company	
		2014 RM'000	2013 RM'000	2014 RM'000	2013 RM'000
<b>Cash flows from operating activities</b>					
Profit before tax		46,501	40,175	23,312	25,203
<i>Adjustments for:</i>					
Depreciation of property, plant and equipment	3	8,268	7,785	–	–
Dividend income		–	–	(22,440)	(23,205)
Finance income	15	(165)	(295)	(2,453)	(2,542)
Finance cost	16	438	307	2	1
Net unrealised foreign exchange gain		(173)	(224)	–	–
Provision for warranty		348	69	–	–
Gain on revaluation of investment property		–	(3,882)	–	–
(Gain)/loss on disposal of property, plant and equipment		(7)	1	–	–
<b>Operating profit/(loss) before changes in working capital</b>					
		55,210	43,936	(1,579)	(543)
Change in inventories		(8,313)	5,052	–	–
Change in trade and other receivables		(4,929)	(1,880)	1,609	(4,854)
Change in trade and other payables		4,290	492	(335)	102
<b>Cash generated from/(used in) operations</b>					
		46,258	47,600	(305)	(5,295)
Interest paid		(438)	(307)	(2)	(1)
Tax paid		(9,847)	(7,815)	(629)	(572)
Tax refund		–	54	–	54
<b>Net cash from/(used in) operating activities</b>					
		35,973	39,532	(936)	(5,814)
<b>Cash flows from investing activities</b>					
Acquisition of property, plant and equipment	3	(12,427)	(8,842)	–	–
Costs associated to conversion of land to industrial status		–	(1,148)	–	–
Dividends received		–	–	22,440	23,205
Interest received		165	295	2,453	2,542
Proceeds from disposal of plant and equipment		7	32	–	–
<b>Net cash (used in)/from investing activities</b>					
		(12,255)	(9,663)	24,893	25,747
<b>Cash flows from financing activities</b>					
Dividends paid to owners of the Company	20	(24,294)	(20,129)	(24,294)	(20,129)
Repayment of loan and borrowing		–	(5,000)	–	–
<b>Net cash used in financing activities</b>					
		(24,294)	(25,129)	(24,294)	(20,129)
<b>Net (decrease)/increase in cash and cash equivalents</b>					
		(576)	4,740	(337)	(196)
Cash and cash equivalents at 1 January		18,879	14,139	467	663
<b>Cash and cash equivalents at 31 December</b>					
	9	18,303	18,879	130	467

The notes on pages 71 to 115 are an integral part of these financial statements.