

Optimax Holdings Berhad

Registration No: 201801028697 (1290723-T)
(Incorporated in Malaysia)

Unaudited condensed consolidated statement of cash flows for the second quarter ended 30 June 2025

	Unaudited Cumulative quarter ended 30 June	
	2025 RM'000	2024 RM'000
Cash flows from operating activities		
Profit before tax	10,547	10,310
<i>Adjustments for:</i>		
Finance income	(41)	(30)
Finance costs	1,493	1,163
Depreciation of property, plant and equipment	6,547	4,685
Depreciation of right-of-use assets	1,659	1,694
Property, plant and equipment written off	4	-
Fair value gain on investment in financial assets	-	(19)
Operating profit before working capital changes	20,209	17,803
Changes in working capital:		
Inventories	(710)	(3,370)
Trade and other receivables	(2,696)	89
Prepayments	(445)	(1,250)
Trade and other payables	(985)	2,427
Cash generated from operations	15,373	15,699
Interest received	41	25
Interest paid	(428)	(533)
Tax paid	(3,049)	(2,665)
Net cash from operating activities	11,937	12,526
Cash flows from investing activities		
Acquisition of property, plant and equipment	(2,044)	(10,572)
Net redemption from investment in financial assets	(8)	3,052
Changes in pledged deposits	(12)	(11)
Others	-	(71)
Net cash used in investing activities	(2,064)	(7,602)

Unaudited condensed consolidated statement of cash flows for the second quarter ended 30 June 2025 (continued)

	Unaudited Cumulative quarter ended 30 June	
	2025 RM'000	2024 RM'000
Cash flows from financing activities		
Dividends paid to owners of the Company	(2,717)	(3,262)
Dividends paid to non-controlling interests	(520)	(670)
Interest paid	(1,065)	(630)
Repayment of hire purchase liabilities	(1,704)	(2,219)
Repayment of term loans	(1,810)	(540)
Payment of lease liabilities	(1,677)	(1,803)
Net cash used in financing activities	<u>(9,493)</u>	<u>(9,124)</u>
Net increase/(decrease) in cash and cash equivalents	380	(4,200)
Effect of exchange rate fluctuations on translation reserve	(88)	3
Cash and cash equivalents at the beginning of financial period	<u>16,778</u>	<u>16,156</u>
Cash and cash equivalents at the end of financial period	<u>17,070</u>	<u>11,959</u>

(i) Cash and cash equivalents

Cash and cash equivalents included in the consolidated statement of cash flows comprise the following consolidated statement of financial position amounts:

	Unaudited Cumulative quarter ended 30 June	
	2025 RM'000	2024 RM'000
Cash and cash equivalents	18,233	13,098
Pledged deposits	<u>(1,163)</u>	<u>(1,139)</u>
	<u>17,070</u>	<u>11,959</u>

Unaudited condensed consolidated statement of cash flows for the second quarter ended 30 June 2025 (continued)

(ii) Acquisition of property, plant and equipment

During the financial period, the Group acquired property, plant and equipment as follows:

	Unaudited Cumulative quarter ended 30 June	
	2025 RM'000	2024 RM'000
Paid in cash	2,044	5,886
Property, plant and equipment purchased using hire purchase arrangement/loan	-	19,461
	<u>2,044</u>	<u>25,347</u>

In the previous financial period, the Group paid the remaining outstanding amounts in relation to property, plant and equipment acquired in the previous financial year of RM4,686,000.

Unaudited condensed consolidated statement of cash flows for the second quarter ended 30 June 2025 (continued)

(iii) Reconciliation of movements of liabilities to cash flows arising from financing activities

	At 1.1.2024 RM'000	Payments RM'000	Unaudited Acquisition of new lease RM'000	Remeasure- ment	At 30.6.2024 RM'000
Term loans	7,383	(540)	12,090	-	18,933
Hire purchase liabilities	10,795	(2,219)	7,371	-	15,947
Lease liabilities	14,915	(1,803)	7,218	-	20,330
	33,093	(4,562)	26,679	-	55,210

	At 1.1.2025 RM'000	Payments RM'000	Unaudited Acquisition of new lease RM'000	Remeasure- ment	At 30.6.2025 RM'000
Term loans	23,057	(1,810)	-	-	21,247
Hire purchase liabilities	17,727	(1,704)	-	-	16,023
Lease liabilities	17,155	(1,677)	-	370	15,848
	57,939	(5,191)	-	370	53,118

The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to the condensed consolidated interim financial report.