



ASIA FILE CORPORATION BHD. (313192-P)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2017

	As at end of Current Quarter 30/09/2017 (unaudited) RM'000	As at Preceding Financial Year End 31/03/2017 RM'000
ASSETS		
Non-current Assets		
Property, plant and equipment	108,772	102,486
Prepaid lease payments	1,465	1,484
Investment properties	1,367	1,387
Investment in associate	139,578	140,747
Intangible assets	31,336	31,455
Deferred tax assets	14	14
	<u>282,532</u>	<u>277,573</u>
Current Assets		
Trade receivables	61,809	59,981
Other receivables	9,342	9,301
Inventories	116,127	105,940
Current tax assets	198	200
Other Investments	80,014	125,155
Cash and cash equivalents	139,157	72,438
	<u>406,647</u>	<u>373,015</u>
TOTAL ASSETS	<u>689,179</u>	<u>650,588</u>
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	202,331	199,334
Treasury shares	(2)	(2)
Reserves	374,963	358,211
	<u>577,292</u>	<u>557,543</u>
Non-controlling interests	421	365
Total Equity	<u>577,713</u>	<u>557,908</u>
Non-Current Liabilities		
Deferred tax liabilities	10,348	9,609
	<u>10,348</u>	<u>9,609</u>
Current Liabilities		
Trade and other payables	45,192	41,910
Bank borrowings	33,612	29,159
Current tax liabilities	4,786	4,212
Dividend payable	17,528	7,790
	<u>101,118</u>	<u>83,071</u>
Total Liabilities	<u>111,466</u>	<u>92,680</u>
TOTAL EQUITY AND LIABILITIES	<u>689,179</u>	<u>650,588</u>
Net Assets Per Share (sen) (refer Note A15)	296.63	288.01

The condensed financial statement should be read in conjunction with the most recent audited financial statements for the financial year ended 31 March 2017.



ASIA FILE CORPORATION BHD. (313192-P)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR SIX MONTHS PERIOD ENDED 30 SEPTEMBER 2017

	Individual Quarter			Cumulative Quarter		
	Current Quarter 30/09/2017 RM'000	Preceding year Corresponding Quarter 30/09/2016 RM'000	Changes %	Current Year to Date 30/09/2017 RM'000	Preceding year Corresponding Period 30/09/2016 RM'000	Changes %
Revenue	87,687	81,454	7.65	178,602	171,931	3.88
Operating Expenses	(70,867)	(67,744)	4.61	(146,709)	(142,588)	2.89
Other Operating Income	153	112	36.61	297	359	(17.27)
Profit from Operations	16,973	13,822	22.80	32,190	29,702	8.38
Finance cost	(136)	(81)	67.90	(259)	(163)	58.90
Investing Results	1,684	1,967	(14.39)	3,657	3,040	20.30
Shares of profit of associate	235	(3,156)	(107.45)	1,177	(2,040)	(157.70)
Profit before tax	18,756	12,552	49.43	36,765	30,539	20.39
Taxation	(3,800)	(3,685)	3.12	(7,614)	(7,637)	(0.30)
Profit for the period	14,956	8,867	68.67	29,151	22,902	27.29
Other comprehensive income/(expense), net of tax						
Items that may be reclassified subsequently to profit or loss						
Foreign currency translation differences for foreign operations	2,531	2,738		6,447	1,411	
Fair value of available-for-sale financial assets	-	74		-	822	
	2,531	2,812		6,447	2,233	
Items that will not be reclassified subsequently to profit or loss						
Share of other comprehensive income of equity-accounted associates	(737)	1,171		(482)	1,473	
Other Comprehensive income/(expense) for the period, net of tax	1,794	3,983		5,965	3,706	
Total comprehensive income/(loss) for the period	16,750	12,850		35,116	26,608	

The condensed financial statement should be read in conjunction with the most recent audited financial statements for the financial year ended 31 March 2017.



ASIA FILE CORPORATION BHD. (313192-P)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)
FOR SIX MONTHS PERIOD ENDED 30 SEPTEMBER 2017

	Individual Quarter			Cumulative Quarter		
	Current	Preceding year	Changes	Current	Preceding year	Changes
	Quarter	Corresponding		Year to	Corresponding	
30/09/2017	30/09/2016	%	Date	Period	%	
	RM'000	RM'000	%	30/09/2017	30/09/2016	%
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Profit attributable to:						
Equity holders of the Company	14,930	8,825	69.18	29,114	22,814	27.61
Non-controlling interests	26	42	(38.10)	37	88	(57.95)
Profit for the period	14,956	8,867	68.67	29,151	22,902	27.29
Total comprehensive income / (loss) attributable to:						
Equity holders of the Company	16,712	12,812	30.44	35,060	26,548	32.06
Non-controlling interests	38	38	-	56	60	(6.67)
Total comprehensive income / (loss) for the period	16,750	12,850	30.35	35,116	26,608	31.98
Earnings per share attributable to equity holders of the Company:						
	7.67	4.60		14.95	11.88	

The condensed financial statement should be read in conjunction with the most recent audited financial statements for the financial year ended 31 March 2017.



ASIA FILE CORPORATION BHD. (313192-P)
(Incorporated in Malaysia)
CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 30 SEPTEMBER 2017

	← Attributable to owners of the Company →						Distributable Retained Earnings RM'000	Total RM'000	Non-Controlling Interests RM'000	Total Equity RM'000
	Share Capital RM'000	Treasury Shares RM'000	Share Premium RM'000	Non-distributable Share Option Reserve RM'000	Translation Reserve RM'000	Fair Value Reserve RM'000				
<u>Year ended 30 September 2017</u>										
At 1 April 2017,	199,334	(2)	-	862	16,064	-	341,285	557,543	365	557,908
Profit for the period	-	-	-	-	-	-	29,114	29,114	37	29,151
Other comprehensive income/(loss) for the period	-	-	-	-	5,946	-	-	5,946	19	5,965
Total comprehensive income/(loss) for the period	-	-	-	-	5,946	-	29,114	35,060	56	35,116
Transfer from share option reserve for option lapsed	-	-	-	(114)	-	-	114	-	-	-
Issue of shares pursuant to ESOS	2,997	-	-	(748)	-	-	-	2,249	-	2,249
Bonus Issue to NCI of Associate's subsidiary	-	-	-	-	-	-	(31)	(31)	-	(31)
Dividend	-	-	-	-	-	-	(17,529)	(17,529)	-	(17,529)
At 30 September 2017	202,331	(2)	-	-	22,010	-	352,953	577,292	421	577,713
<u>Year ended 30 September 2016</u>										
At 1 April 2016,	191,318	(1)	2,372	2,136	10,390	783	314,594	521,592	232	521,824
Profit for the period	-	-	-	-	-	-	22,814	22,814	88	22,902
Other comprehensive income/(loss) for the period	-	-	-	-	2,019	822	893	3,734	(28)	3,706
Total comprehensive income/(loss) for the period	-	-	-	-	2,019	822	23,707	26,548	60	26,608
Transfer to share premium for share options exercised	-	-	599	(599)	-	-	-	-	-	-
Share-based payments under ESOS	-	-	-	41	-	-	-	41	-	41
Issue of shares pursuant to ESOS	931	-	935	-	-	-	-	1,866	-	1,866
Dividend	-	-	-	-	-	-	(17,289)	(17,289)	-	(17,289)
At 30 September 2016	192,249	(1)	3,906	1,578	12,409	1,605	321,012	532,758	292	533,050

The condensed financial statement should be read in conjunction with the most recent audited financial statements for the financial year ended 31 March 2017.



ASIA FILE CORPORATION BHD. (313192-P)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR SIX MONTHS PERIOD ENDED 30 SEPTEMBER 2017

	30-Sep-17	30-Sep-16
	RM'000	RM'000
Profit before tax	36,765	30,539
Adjustment for:		
Non-cash items	3,914	11,124
Non-operating items	(3,421)	(2,908)
Operating profit before changes in working capital	37,258	38,755
Changes in working capital		
Net Change in current assets	(7,999)	23,322
Net Change in current liabilities	(4,927)	(26,919)
Net cash flows from operating activities	24,332	35,158
Investing activities		
Equity Investments	1,833	1,833
Other investments	39,578	13,929
	41,411	15,762
Financing activities		
Dividend paid	(7,790)	(30,681)
Purchase of own shares	-	(1)
Proceed from issue of shares	2,249	1,866
Bank borrowings, net	4,452	5,294
Interest paid	(259)	(163)
	(1,348)	(23,685)
Net Change in Cash & Cash Equivalents	64,395	27,235
Cash & Cash Equivalents at beginning of year	72,438	75,577
Effects of exchange rates on Cash & Cash Equivalents	2,324	430
Cash & Cash Equivalent at end of year	139,157	103,242

Note

Cash and cash equivalents

Cash and cash equivalents included in the condensed consolidated cash flow statements comprise the following condensed consolidated balance sheets amounts:

Cash and bank balances	139,157	103,242
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The condensed financial statement should be read in conjunction with the most recent audited financial statements for the financial year ended 31 March 2017.



ASIA FILE CORPORATION BHD. (313192-P)
(Incorporated in Malaysia)

NOTES TO THE INTERIM FINANCIAL REPORT FOR SIX MONTHS PERIOD ENDED 30 SEPTEMBER 2017

A EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT - MFRS 134

A1 Basis of preparation

This condensed consolidated interim financial statements ("Condensed Report") has been prepared in accordance with MFRS 134: Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. This Condensed Reports also complies with IAS 34: Interim Financial Reporting issued by the International Accounting Standards Board (IASB).

The Condensed Report should be read in conjunction with the audited financial statements for the year ended 31 March 2017. The explanatory notes attached to these Condensed Report provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the year ended 31 March 2017.

The accounting policies and methods of computation adopted by the Group in this Condensed Report are consistent with the most recent annual audited financial statements for the year ended 31 March 2017 except for the adoption of the following new/revised MFRSs.

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2017

Amendments to MFRS 12, Disclosure of Interests in Other Entities (Annual Improvements to MFRS Standards 2014-2016 Cycle)

Amendments to MFRS 107, Statement of Cash Flows – Disclosure Initiative

Amendments to MFRS 112, Income Taxes – Recognition of Deferred Tax Assets for Unrealised Losses

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2018

MFRS 9, Financial Instruments (2014)

MFRS 15, Revenue from Contracts with Customers

Clarifications to MFRS 15, Revenue from Contracts with Customers

IC Interpretation 22, Foreign Currency Transactions and Advance Consideration

Amendments to MFRS 1, First time Adoption of Malaysian Financial Reporting Standards (Annual Improvements to MFRS Standards 2014-2016 Cycle)

Amendments to MFRS 2, Share-based Payment - Classification and Measurement of Share-based Payment Transactions

Amendments to MFRS 128, Investments in Associates and Joint Ventures (Annual Improvements to MFRS Standards 2014-2016 Cycle)

Amendments to MFRS 140, Investment Property - Transfers of Investment Property

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2019

MFRS 16, Leases

IC Interpretation 23, Uncertainty Over Income Tax Treatments

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2021

MFRS 17, Insurance Contracts

MFRSs, Interpretations and amendments effective for a date yet to be confirmed

Amendments to MFRS 10, Consolidated Financial Statements and MFRS 128, Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

A2 Audit report of preceding annual financial statements

The audit report of the Group's annual financial statements for the year ended 31 March 2017 was not subject to any qualification.

A3 Seasonal or cyclical factors

The operation of the Group is not subject to any major effects of seasonality or cyclicity.

A4 Unusual items due to their Nature, Size or Incidence

There were no unusual items that have a material effect on the assets, liabilities, equity, net income or cash flow reported in the interim financial report.

A5 Material changes in accounting estimates

There were no material changes in accounting estimates of amounts reported in prior financial years.



ASIA FILE CORPORATION BHD. (313192-P)
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NOTES TO THE INTERIM FINANCIAL REPORT FOR SIX MONTHS PERIOD ENDED 30 SEPTEMBER 2017

A6 Issuance or repayment of debts and equity securities

1,048,600 ordinary shares were issued pursuant to the Employee Share Option Scheme during the financial year to date. No ordinary share was issued during the quarter pursuant to the Employee Share Option Scheme as the Scheme has expired on 21 April 2017.

100 ordinary shares of Asia File Corporation Bhd was purchased and retained as treasury shares pursuant to the Shares Buy Back Scheme during the financial year to date. Accordingly, a total of 500 shares was retained as treasury shares as at 30 September 2017.

There was no shares purchased and retained as treasury shares subsequent to the financial quarter ended 30 September 2017.

Other than the above, there were no issuances or repayment of debts and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares for the current financial quarter and financial year to date.

A7 Dividends Paid

A second interim single-tier dividend of RM0.04 per share on 194,759,160 ordinary shares totalling RM 7,790,366.40 for the financial year ended 31 March 2017 was paid on 25 May 2017.

A final single tier dividend of RM0.09 per share on 194,759,060 ordinary shares of RM 1 each totalling RM 17,528,315.40 for the financial year ended 31 March 2017 was paid on 26 October 2017.

A8 Segment information

Business segment

The Group is principally involved in the manufacture and trading of stationery and paper products. Business segmental information has therefore not been prepared as the Group's revenue, operating profit, assets employed, liabilities, capital expenditure, depreciation and amortization as well as non-cash expenses are mainly confined to one business segment.

A9 Valuations of property, plant and equipment

The valuations of land and buildings have been brought forward without amendment from the previous annual report.

A10 Material events subsequent to the end of the quarter

There were no material events subsequent to the end of the quarter.

A11 Changes in composition of the Group

There were no changes in the composition of the Group for the quarter.

A12 Changes in contingent liabilities/assets

The total contingent liabilities as at 30 September 2017 for the Company are corporate guarantees for banking facilities granted to subsidiaries of RM 101.68 million (31 March 2017: RM 125.60 million). There was also a corporate guarantee of RM 11.34 million provided to a supplier of a subsidiary in UK.

A13 Lease commitments

The Group's subsidiaries have entered into the following lease commitment:-

	30-Sep-2017
	RM'000
Less than one year	1,495
One to five years	2,243

A14 Intangible assets

	30-Sep-2017	31-Mar-2017
	RM'000	RM'000
Goodwill	30,235	30,235
Other intangible assets with finite life *	1,101	1,220
	<u>31,336</u>	<u>31,455</u>

* This was in relation to securing of manufacturing contract from customer. Amortisation will be charged to profit or loss over the contract period.



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NOTES TO THE INTERIM FINANCIAL REPORT FOR SIX MONTHS PERIOD ENDED 30 SEPTEMBER 2017

A15 Net assets per share (sen)

	30-Sep-2017	31-Mar-2017
Shareholders' Fund (RM'000)	577,713	557,908
Share Capital (Unit 000)	194,760	193,711
Net assets per share (sen)	296.63	288.01

B Additional information required by the Bursa Malaysia Securities Berhad's Listing Requirements

B1 Review of performance

Current Quarter

Sales for the quarter increased by 7.7 % to RM 87.69 million during the quarter when compared with RM 81.45 million recorded in the corresponding quarter in the preceding year. Sales to Malaysia market improved by 12.9% while sales outside the country registered an increase of 7.2% when compared with the figures attained a year ago.

The Group posted an operating profit before tax of RM 16.97 million during the quarter which represented an improvement of 22.8% over RM 13.82 million achieved in the corresponding quarter last year. The improvement in the pre tax operating margin was mainly derived from the overall improvement in operation efficiency as well as foreign exchange gain recorded during the quarter.

Share of profit of associate contributed a total of RM 235k during the quarter as compared to share of loss of RM 3.16 million suffered in the corresponding quarter last year.

Taking into consideration the share of result of associate and also other non operating income/ expenses, total pre tax profit for the quarter went up by 49.4% from RM 12.55 million to RM RM 18.76 million.

Year to Date

On the year to date basis, pre tax earnings for the six-month period rose 20.4% from RM 30.54 million achieved a year ago to RM 36.76 million on the back of a modest increase in revenue of 3.9% from RM 171.93 million to RM 178.60 million.

The significant increase was mainly due to share of profits of associate of RM 1.2 million during the period as opposed to sharing of loss of RM 2.0 million last year. In addition, the operating margin has also improved from 17.3% to 18% despite the increase in certain production costs such as labour and freight costs. The margin expansion was mainly derived from the overall improvement in production efficiency and also the strengthening of EURO and GBP against the local currency.

B2 Comparison of profit before taxation with preceding quarter

	Current Quarter	Preceding Quarter	Changes
	30-Sep-2017	30-Jun-2017	%
	RM'000	RM'000	
Revenue	87,687	90,915	-3.55
Operating Profit	16,973	15,217	11.54
Profit Before Tax	18,756	18,009	4.15

Revenue dropped by 3.5% from RM 90.9 million in the preceding quarter to RM 87.7 million due to weaker sales during the summer holidays in the second quarter .

Despite the drop in revenue, operating profits improved from RM 15.22 million in the preceding quarter to RM 16.97 million in the current quarter. This was due mainly to the sales of product mix with higher margin during the quarter.

Shares of profit of associate has dropped from RM 942k in the preceding quarter to RM 235 k in the current quarter. After incorporating the share of profit of associate and other non operating income / expenses, profit before tax for the quarter increased marginally from RM 18.01 million to RM 18.75 million.

B3 Current year prospects

Recognizing the increasing trend of raw material costs, the Group has taken proactive steps to gradually pass some of the increased costs to its customers in order to mitigate the adverse impact on its operating margin.

As at to-date, the Group's results are mainly derived from its filing products. As announced previously, the Group has embarked on another new business which is in relation to disposable food ware, the results of which are expected to be incorporated into the Group's financial performance for the period ending March 2018.

Based on the current result achieved to date, the Group is confident of a satisfactory performance for the financial year ending 31 March 2018.



ASIA FILE CORPORATION BHD. (313192-P)
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NOTES TO THE INTERIM FINANCIAL REPORT FOR SIX MONTHS PERIOD ENDED 30 SEPTEMBER 2017

B4 Profit forecast or profit guarantee

No profit forecast or profit guarantee was published by the Group.

B5 Tax expense

	Year ended	
	30-Sep	
	2017	2016
	RM'000	RM'000
Current year tax expense		
- Based on results for the year	7,179	7,659
- (Over)/under provision in respect of prior year	71	(2)
	7,250	7,657
Withholding tax	1	7
Deferred tax expense		
- Current year	363	(27)
	7,614	7,637

B6 Realised and Unrealised Profit or Losses Disclosure

	As at	As at
	30-Sep-2017	31-Mar-2017
	RM'000	RM'000
Total retained profits of the Company and its subsidiaries:		
- Realised	300,414	289,310
- Unrealised	(9,966)	(11,626)
	290,448	277,684
Total share of retained profits from associates:		
- Realised	42,602	42,815
- Unrealised	496	970
	43,098	43,785
Add: Consolidation adjustment	19,407	19,815
Total Group retained profits as per consolidated accounts	352,953	341,284

B7 Sale of unquoted investments and properties

There were no sales of unquoted investments for the current quarter and financial year to date.

B8 Status of corporate proposal announced

No corporate proposal was announced by the Group.

B9 Group borrowings and debt securities

Group borrowings denominated in foreign currency:

	As at 30-Sep-17		As at 31-Mar-17	
	USD'000	RM'000	USD'000	RM'000
Unsecured Current Borrowing	7,965	33,612	6,597	29,159
	7,965 33,612		6,597 29,159	

B10 Trade Receivables

The age analysis of trade receivables is as follow:

	Current	Corresponding
	Quarter ended	Quarter ended
	30-Sep-2017	30-Sep-2016
	RM'000	RM'000
Not Past Due	46,966	40,775
Past due 1-30 days	12,919	13,454
Past due 31-60 days	1,714	1,639
Past due 61-90 days	210	1,058
Past due more than 90 days	-	209
	61,809	57,135



ASIA FILE CORPORATION BHD. (313192-P)
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NOTES TO THE INTERIM FINANCIAL REPORT FOR SIX MONTHS PERIOD ENDED 30 SEPTEMBER 2017

B11 Other Investments

	As at 30-Sep-17 RM'000	As at 31-Mar-17 RM'000
Available-for-sale financial assets:		
Short term funds	25,474	32,521
Fair value through profit or loss:		
Investment in dual currency structured products	-	38,401
Equity-Linked Investment	54,540	54,233
	80,014	125,155

B12 Changes in material litigation

There was no material litigation involving the Group as at to date.

B13 Dividends Proposed

After taking into consideration its financial position, the Group proposed to recommend an interim single tier dividend of RM0.03 per share for the quarter under review and financial year to date. The payment date for the recommended interim dividend shall be determined by the Directors and to be announced at a later date.

B14 Earnings per share

	Current Quarter ended 30-Sep-2017	Current Year to Date 30-Sep-2017
Profit attributable to equity holders of the Company (RM'000)	14,930	29,114
Weighted average number of ordinary shares (Unit 000)	194,760	194,760
Earnings per share (sen)	7.67	14.95

B15 Fair value of financial instruments

The carrying amounts of cash and cash equivalents, short term receivables and payables and short term borrowings reasonably approximate their fair values due to the relatively short term nature of these financial instruments.

The table below analyses financial instruments carried at fair value for which fair value is disclosed, together with their fair values and carrying amounts shown in the statement of financial position. The different levels have been defined as follows:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1).
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (Level 2).
- Inputs for the asset or liability that are not based on observable market data (that is, Unobservable inputs) (Level 3).

The table below presents the financial instruments of the Group, which are measured at fair value, classified by level of the fair value hierarchy.

	Fair value hierarchy			Carrying amount RM'000
	Level 1 RM'000	Level 2 RM'000	Level 3 RM'000	
30 September 2017				
<u>Financial assets</u>				
Available-for-sale financial assets	-	25,474	-	25,474
Financial assets at fair value through profit or loss	-	54,540	-	54,540
	-	80,014	-	80,014



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NOTES TO THE INTERIM FINANCIAL REPORT FOR SIX MONTHS PERIOD ENDED 30 SEPTEMBER 2017

	Fair value hierarchy			Carrying amount RM'000
	Level 1 RM'000	Level 2 RM'000	Level 3 RM'000	
31 March 2017				
<u>Financial assets</u>				
Available-for-sale financial assets	-	32,521	-	32,521
Financial assets at fair value through profit or loss	-	92,634	-	92,634
	-	125,155	-	125,155

B16 Notes to the Condensed Consolidated Statement of Comprehensive Income

Profit before tax is arrived at after (charging) / crediting the following items:

	Current Quarter Ended 30-Sep-17 RM'000	Cumulative Year To Date 30-Sep-17 RM'000
a) interest income	1,296	3,095
b) other income including investment income	541	858
c) interest expense	(136)	(259)
d) depreciation and amortisation	(2,678)	(5,090)
e) provision for and write off of receivables	(5)	(8)
f) foreign exchange gains	1,870	3,314

B17 The condensed consolidated interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors.
