



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

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2018**

	As at end of Current Quarter 31/12/2018 (unaudited) RM'000	As at Preceding Financial Year End 31/03/2018  RM'000
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, plant and equipment	99,421	104,470
Prepaid lease payments	1,416	1,445
Investment properties	1,315	1,346
Investment in an associate	159,745	148,901
Intangible assets	30,849	31,114
Deferred tax assets	8	7
	<u>292,754</u>	<u>287,283</u>
<b>Current Assets</b>		
Trade and other receivables	66,360	71,341
Contract Assets	6,646	-
Derivative financial assets	-	12
Inventories	110,761	114,672
Current tax assets	407	796
Other Investments	79,846	84,558
Cash and cash equivalents	123,716	116,587
	<u>387,736</u>	<u>387,966</u>
<b>TOTAL ASSETS</b>	<u>680,490</u>	<u>675,249</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the parent</b>		
Share capital	202,331	202,331
Treasury shares	(2)	(2)
Reserves	394,821	383,185
	<u>597,150</u>	<u>585,514</u>
Non-controlling interests	543	500
<b>Total Equity</b>	<u>597,693</u>	<u>586,014</u>
<b>Non-Current Liabilities</b>		
Deferred tax liabilities	9,948	10,351
	<u>9,948</u>	<u>10,351</u>
<b>Current Liabilities</b>		
Trade and other payables	31,272	37,974
Bank borrowings	33,042	30,118
Current tax liabilities	2,692	3,002
Dividend payable	5,843	7,790
	<u>72,849</u>	<u>78,884</u>
<b>Total Liabilities</b>	<u>82,797</u>	<u>89,235</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>680,490</u>	<u>675,249</u>
	-	
Net Assets Per Share ( sen ) (refer Note A17)	306.61	300.63

**The condensed financial statement should be read in conjunction with the most recent audited financial statements for the financial year ended 31 March 2018.**



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

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR NINE MONTHS PERIOD ENDED 31 DECEMBER 2018

	Individual Quarter			Cumulative Quarter		
	Current Quarter 31/12/2018 RM'000	Preceding year Corresponding Quarter 31/12/2017 RM'000	Changes %	Current Year to Date 31/12/2018 RM'000	Preceding year Corresponding Period 31/12/2017 RM'000	Changes %
Revenue	79,488	89,376	(11.06)	247,130	267,978	(7.78)
Operating Expenses	(77,600)	(79,118)	(1.92)	(221,735)	(225,827)	(1.81)
Other Operating Income	297	787	(62.26)	1,118	1,084	3.14
Profit from Operations	2,185	11,045	(80.22)	26,513	43,235	(38.68)
Finance cost	(246)	(156)	57.69	(696)	(415)	67.71
Investing Results	1,229	1,882	(34.70)	209	5,539	(96.23)
Shares of profit of associate	5,875	7,425	(20.88)	13,427	8,602	56.09
Profit before tax	9,043	20,196	(55.22)	39,453	56,961	(30.74)
Taxation	1,659	(1,204)	(237.79)	(4,986)	(8,818)	(43.46)
Profit for the period	10,702	18,992	(43.65)	34,467	48,143	(28.41)
<b>Other comprehensive income/(expense), net of tax</b>						
<b>Items that may be reclassified subsequently to profit or loss</b>						
Foreign currency translation differences for foreign operations	(3,056)	(4,728)		(2,293)	1,719	
	(3,056)	(4,728)		(2,293)	1,719	
<b>Items that will not be reclassified subsequently to profit or loss</b>						
Share of other comprehensive income / (expenses) of equity-accounted associate	(243)	(858)		162	(1,340)	
<b>Other Comprehensive income/(expense) for the period, net of tax</b>	(3,299)	(5,586)		(2,131)	379	
<b>Total comprehensive income for the period</b>	7,403	13,406		32,336	48,522	

The condensed financial statement should be read in conjunction with the most recent audited financial statements for the financial year ended 31 March 2018.



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

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)**  
**FOR NINE MONTHS PERIOD ENDED 31 DECEMBER 2018**

	Individual Quarter			Cumulative Quarter		
	Current Quarter 31/12/2018 RM'000	Preceding year Corresponding Quarter 31/12/2017 RM'000	Changes %	Current Year to Date 31/12/2018 RM'000	Preceding year Corresponding Period 31/12/2017 RM'000	Changes %
<b>Profit attributable to:</b>						
Equity holders of the Company	10,675	18,894	(43.50)	34,398	48,008	(28.35)
Non-controlling interests	27	98	(72.45)	69	135	(48.89)
<b>Profit for the period</b>	<b>10,702</b>	<b>18,992</b>	<b>(43.65)</b>	<b>34,467</b>	<b>48,143</b>	<b>(28.41)</b>
<b>Total comprehensive income attributable to:</b>						
Equity holders of the Company	7,399	13,336	(44.52)	32,293	48,396	(33.27)
Non-controlling interests	4	70	(94.29)	43	126	(65.87)
<b>Total comprehensive income for the period</b>	<b>7,403</b>	<b>13,406</b>	<b>(44.78)</b>	<b>32,336</b>	<b>48,522</b>	<b>(33.36)</b>
<b>Earnings per share attributable to equity holders of the Company:</b>	<b>5.48</b>	<b>9.70</b>		<b>17.66</b>	<b>24.65</b>	

The condensed financial statement should be read in conjunction with the most recent audited financial statements for the financial year ended 31 March 2018.



**ASIA FILE CORPORATION BHD. ( 313192-P)**  
**( Incorporated in Malaysia )**  
**CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE NINE MONTHS PERIOD ENDED 31 DECEMBER 2018**

	← 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	Non-distributable Share Option Reserve RM'000	Translation Reserve RM'000				
<b>Quarter ended 31 December 2018</b>								
At 1 April 2018,	202,331	(2)	-	13,799	369,386	585,514	500	586,014
Profit for the period	-	-	-	-	34,398	34,398	69	34,467
Other comprehensive income/(loss) for the period	-	-	-	(2,105)	-	(2,105)	(26)	(2,131)
<b>Total comprehensive income/(loss) for the period</b>	-	-	-	(2,105)	34,398	32,293	43	32,336
Effect of adopting MFRS 15	-	-	-	-	1,373	1,373	-	1,373
Effect of adopting MFRS 9 by Associate	-	-	-	-	(607)	(607)	-	(607)
Dividend	-	-	-	-	(21,423)	(21,423)	-	(21,423)
<b>At 31 Dec 2018</b>	<b>202,331</b>	<b>(2)</b>	<b>-</b>	<b>11,694</b>	<b>383,127</b>	<b>597,150</b>	<b>543</b>	<b>597,693</b>
<b>Quarter ended 31 December 2017</b>								
At 1 April 2017,	199,334	(2)	862	16,064	341,285	557,543	365	557,908
Profit for the period	-	-	-	-	48,008	48,008	135	48,143
Other comprehensive income/(loss) for the period	-	-	-	388	-	388	(9)	379
<b>Total comprehensive income/(loss) for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>388</b>	<b>48,008</b>	<b>48,396</b>	<b>126</b>	<b>48,522</b>
Transfer from share option reserve for option lapsed	-	-	(114)	-	114	-	-	-
Issue of shares pursuant to ESOS	2,997	-	(748)	-	-	2,249	-	2,249
Reclass of share premium - associate	-	-	-	-	(352)	(352)	-	(352)
Bonus Issue to NCI of Associate's subsidiary	-	-	-	-	(32)	(32)	-	(32)
Dividend	-	-	-	-	(23,372)	(23,372)	-	(23,372)
<b>At 31 Dec 2017</b>	<b>202,331</b>	<b>(2)</b>	<b>-</b>	<b>16,452</b>	<b>365,651</b>	<b>584,432</b>	<b>491</b>	<b>584,923</b>



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

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR NINE MONTHS PERIOD ENDED 31 DECEMBER 2018**

	<b>31-Dec-18</b>	<b>31-Dec-17</b>
	<b>RM'000</b>	<b>RM'000</b>
Profit before tax	39,453	56,961
Adjustment for:		
Non-cash items	(6,659)	(901)
Non-operating items	304	(5,476)
Operating profit before changes in working capital	33,098	50,584
Changes in working capital		
Net Change in current assets	1,636	(7,183)
Net Change in current liabilities	(11,294)	(17,930)
Net cash from operating activities	23,440	25,471
Investing activities		
Equity Investments	2,138	1,833
Other investments	3,257	68,834
Net cash from investing activities	5,395	70,667
Financing activities		
Dividend paid	(23,371)	(25,319)
Proceed from issue of shares	-	2,249
Bank borrowings, net	2,924	4,195
Interest paid	(696)	(415)
Net cash used in financing activities	(21,143)	(19,290)
Net Change in Cash & Cash Equivalents	7,692	76,848
Cash & Cash Equivalents at beginning of year	116,587	72,438
Effects of exchange rates on Cash & Cash Equivalents	(563)	855
Cash & Cash Equivalent at end of period	123,716	150,141

**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	123,716	150,141
------------------------	---------	---------



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

**NOTES TO THE INTERIM FINANCIAL REPORT FOR NINE MONTHS PERIOD ENDED 31 DECEMBER 2018**

**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 2018. 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 2018.

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 2018 except for the followings:

- 1) *MFRS 9 Financial Instruments*
- 2) *MFRS 15 Revenue from Contracts with Customers*

**MFRS 9 Financial Instruments**

The Group has undertaken an evaluation of the above standard and based on the assessment, the initial application of MFRS 9 does not have significant financial impact on its consolidated financial statements except for the impact arising from adjustment made by its associate as showed below:

	Opening Balance as at 1-Apr-18 under MFRS 139 RM'000	Changes RM'000	Opening Balance as at 1-Apr-18 under MFRS 9 RM'000
Retained Earnings	96,398	(610)	95,788

**MFRS 15 Revenue from Contracts with Customers**

The group has assessed the impact from the first adoption of MFRS 15 to the opening balance of its consolidated financial statement as at 1 April 2018 as follows:-

Group	Opening Balance as at 1-Apr-18 under previous revenue guidance RM'000	Changes RM'000	Opening Balance as at 1-Apr-18 under MFRS 15 RM'000
Inventories	114,672	(4,820)	109,852
Contract Assets	-	6,193	6,193
Retained Earnings	369,386	1,373	370,759

**A2 Significant Accounting Policies**

At the date of authorisation of these Condensed Report, the following MFRSs, Amendment to MFRSs and IC Interpretation have been issued but are not yet effective and have not been adopted by the Group.

**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*

*Amendments to MFRS 3, Business Combinations (Annual Improvements to MFRS Standards 2015-2017 Cycle)*

*Amendments to MFRS 9, Financial Instruments Prepayment Features with Negative Compensation*

*Amendments to MFRS 11, Joint Arrangements ( Annual Improvements to MFRS Standards 2015-2017 Cycle)*

*Amendments to MFRS 112, Income Taxes (Annual Improvements to MFRS Standards 2015-2017 Cycle)*

*Amendments to MFRS 119, Employee Benefits - Plan Amendment, Curtailment or settlement*

*Amendments to MFRS 123, Borrowing Costs (Annual Improvements to MFRS Standards 2015-2017 Cycle)*

*Amendments to MFRS 128, Investment in Associates and Joint Ventures - Long Term Interests in Associates and Joint Ventures*



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

**NOTES TO THE INTERIM FINANCIAL REPORT FOR NINE MONTHS PERIOD ENDED 31 DECEMBER 2018**

**MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2020**

*Amendments to MFRS 2, Share-based Payment*

*Amendments to MFRS 3, Business Combinations*

*Amendments to MFRS 14, Regulatory Deferral Accounts*

*Amendments to MFRS 101, Presentation of Financial Statements*

*Amendments to MFRS 108, Accounting Policies, Changes in Accounting Estimates and Errors*

*Amendments to MFRS 134, Interim Financial Reporting*

*Amendments to MFRS 137, Provisions, Contingent Liabilities and Contingent Assets*

*Amendments to MFRS 138, Intangible Assets*

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

*MFRS 17, Insurance Contracts*

**A3 Audit report of preceding annual financial statements**

The audit report of the Group's annual financial statements for the year ended 31 March 2018 was not subject to any qualification.

**A4 Seasonal or cyclical factors**

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

**A5 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.

**A6 Material changes in accounting estimates**

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

**A7 Issuance or repayment of debts and equity securities**

No ordinary shares of Asia File Corporation Bhd was issued or purchased and retained as treasury shares pursuant to the Shares Buy Back Scheme during the financial quarter. A total of 500 shares were retained as treasury shares as at 31 December 2018

There was no shares purchased and retained as treasury shares subsequent to the financial quarter ended 31 December 2018

**A8 Dividends Paid**

A second interim single-tier dividend of RM0.04 per share on 194,759,060 ordinary shares totalling RM 7,790,362.40 for the financial year ended 31 March 2018 was paid on 24 May 2018.

A final single tier dividend of RM0.08 per share on 194,759,060 ordinary shares of RM1 each totalling RM 15,580,724.80 for the financial year ended 31 March 2018 was paid on 1 November 2018.

An interim single-tier dividend of RM0.03 per share on 194,759,060 ordinary shares of RM1 each totalling RM 5,842,771.80 for the financial year ending 31 March 2019 was paid on 14 Feb 2019.

**A9 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.

**A10 Valuations of property, plant and equipment**

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

**A11 Material events subsequent to the end of the quarter**

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

**A12 Changes in composition of the Group**

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



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

**NOTES TO THE INTERIM FINANCIAL REPORT FOR NINE MONTHS PERIOD ENDED 31 DECEMBER 2018**

**A13 Changes in contingent liabilities/assets**

The total contingent liabilities as at 31 December 2018 for the Company are corporate guarantees for banking facilities granted to subsidiaries of RM 141.76 million (31 March 2018: RM 118.54 million). There was also a corporate guarantee of RM 10.54 million provided to a supplier of a subsidiary in UK.

**A14 Capital commitments approved and contracted for**

	<b>31-Dec-2018</b>
	<b>RM'000</b>
Machinery & equipments	4,806
Office Equipment	284
	5,090

**A15 Lease commitments**

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

	<b>31-Dec-2018</b>
	<b>RM'000</b>
Less than one year	1,390
One to five years	463

**A16 Intangible assets**

	<b>31-Dec-2018</b>	<b>31-Mar-2018</b>
	<b>RM'000</b>	<b>RM'000</b>
Goodwill	30,235	30,235
Other intangible assets with finite life *	614	879
	30,849	31,114

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

**A17 Net assets per share (sen)**

	<b>31-Dec-2018</b>	<b>31-Mar-2018</b>
Shareholders' Fund (RM'000)	597,150	585,514
Share Capital (Unit 000)	194,760	194,760
Net assets per share (sen)	306.61	300.63

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

**B1 Review of performance**

**Current Quarter**

Revenue for the quarter ended December 2018 dropped from RM 89.4 million to RM 79.4 million. The above decline was mainly from sales generated from Germany and United Kingdom. A weaker GBP and EURO against the local currency in this quarter has impacted the sales revenue as the currencies weakened by 3.5% and 2.1% respectively against the rates recorded in the same quarter ended 31 Dec 2017.

Profit before tax for the quarter dropped to RM 9.04 million from RM 20.2 million achieved in the same quarter last year. The weakening of GBP and EURO against USD has an adverse impact on the bottom line of the Group. This was further compounded by the higher paper and plastic costs incurred during the quarter. The machine downtime experienced at one of its plants has affected the operation efficiency and as a result a higher production cost was incurred. In addition, there was a drop in share of profit associate of RM 1.6 million during the quarter.

**Year To Date**

Cumulative sales for the nine months' period decreased by 7.8% with total sales recorded of RM 247.1 million against RM 268.0 million achieved in the corresponding period last year. Profit before tax for the period dropped from RM 57 million to RM 39.5 million. During the period, foreign exchange loss of RM 4.3 million was recorded as compared to foreign exchange gain of RM 512,000 recognised in the corresponding period last year. The lower sales achieved to date has also affected the utilization of the operational resources





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

**NOTES TO THE INTERIM FINANCIAL REPORT FOR NINE MONTHS PERIOD ENDED 31 DECEMBER 2018**

**B2 Comparison of profit before taxation with preceding quarter**

	Current Quarter 31-Dec-2018 RM'000	Preceding Quarter 30-Sep-2018 RM'000	Changes %
Revenue	79,488	83,508	-4.81
Profit Before Tax	9,043	19,932	-54.63

Profit before tax dropped from RM 19.9 million to RM 9.04 million as a result of lower sales revenue and also higher production cost incurred during the quarter. In addition, a total foreign exchange loss of RM 2.96 million was incurred during the quarter as compared to RM 1 million gain in foreign exchange movement reported in the preceding quarter.

**B3 Current year prospects**

The Group has taken several proactive steps to ensure the sustainability of its operation by diversifying its products within and outside the filing category. In addition, several measures have been taken to optimize its labour and energy costs in order to become leaner and more efficient.

The Group is confident that the above measures will buffer it well in weathering its future challenges. Based on its performance to date, the Group expects the operating result for the last quarter for the current financial year to remain positive.

**B4 Profit forecast or profit guarantee**

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

**B5 Tax expense**

	Year to date 31-Dec	
	2018 RM'000	2017 RM'000
Current year tax expense		
- Based on results for the year	7,751	10,017
- Over provision in respect of prior year	(2,396)	(520)
	5,355	9,497
Withholding tax	-	1
Deferred tax expense		
- Current year	(369)	(680)
	4,986	8,818

**B6 Sale of unquoted investments and properties**

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

**B7 Status of corporate proposal announced**

No corporate proposal was announced by the Group.

**B8 Group borrowings and debt securities**

Group borrowings denominated in foreign currency:

	As at 31-Dec-18		As at 31-Mar-18	
	USD'000	RM'000	USD'000	RM'000
Unsecured Current Borrowing	7,981	33,042	7,803	30,118

**B9 Other Investments**

	As at 31-Dec-18 RM'000	As at 31-Mar-18 RM'000
Available-for-sale financial assets:		
Short term funds	2	2
Fair value through profit or loss:		
Investment in dual currency structured products	65,584	52,332
Equity-Linked Investment	14,260	32,224
	79,846	84,558



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

**NOTES TO THE INTERIM FINANCIAL REPORT FOR NINE MONTHS PERIOD ENDED 31 DECEMBER 2018**

**B10 Changes in material litigation**

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

**B11 Dividends Proposed**

After taking into consideration its financial position, the Group proposed to recommend an second single tier dividend of RM0.04 per share for the quarter under review. The payment date for the recommended interim dividend shall be determined by the Directors and to be announced at a later date.

**B12 Earnings per share**

	<b>Current Quarter Ended 31-Dec-2018</b>	<b>Current Year To Date 31-Dec-2018</b>
Profit attributable to equity holders of the Company (RM'000)	10,675	34,398
Weighted average number of ordinary shares (Unit 000)	194,760	194,760
Earnings per share (sen)	5.48	17.66

**B13 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 differents level 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.

	<b>Fair value hierarchy</b>			<b>Carrying amount RM'000</b>
	<b>Level 1 RM'000</b>	<b>Level 2 RM'000</b>	<b>Level 3 RM'000</b>	
<b>31 December 2018</b>				
<b><u>Financial assets</u></b>				
Available-for-sale financial assets	-	2	-	2
Financial assets at fair value through profit or loss	-	79,844	-	79,844
	-	79,846	-	79,846
<b>31 March 2018</b>				
<b><u>Financial assets</u></b>				
Available-for-sale financial assets	-	2	-	2
Financial assets at fair value through profit or loss	-	84,556	-	84,556
	-	84,558	-	84,558



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

**NOTES TO THE INTERIM FINANCIAL REPORT FOR NINE MONTHS PERIOD ENDED 31 DECEMBER 2018**

**B14 Notes to the Condensed Consolidated Statement of Comprehensive Income**

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

	<b>Current Quarter Ended 31-Dec-18 RM'000</b>	<b>Current Year To Date 31-Dec-18 RM'000</b>
a) interest income	2,444	5,835
b) other expenses including investment income	(919)	(4,509)
c) interest expense	(246)	(696)
d) depreciation and amortisation	(2,263)	(6,756)
e) reversal of impairment loss on trade receivables	(63)	(37)
f) foreign exchange loss	(2,964)	(4,340)

**B15** The condensed consolidated interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors.

---