

Notes to the **Financial Statements**

As at 31 March 2019

**10. INCOME TAX EXPENSE**Major components of income tax expense

The major components of income tax expense for the years ended 31 March 2019 and 2018 are:

	<b>Group</b>		<b>Company</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Current income tax:				
- Malaysian income tax	28,681	29,973	2,132	1,954
- Underprovision in prior years	(643)	(149)	(211)	(23)
	28,038	29,824	1,921	1,931
<b>Deferred tax (Note 30):</b>				
Relating to origination and reversal of temporary differences	843	1,277	(199)	-
Under/(over) provision in prior years	796	399	(10)	(213)
	1,639	1,676	(209)	(213)
<b>Total income tax expense</b>	<b>29,677</b>	<b>31,500</b>	<b>1,712</b>	<b>1,718</b>

Reconciliation between tax expense and accounting profit

A reconciliation of income tax expense applicable to profit before tax at the statutory income tax rate to income tax expense at the effective income tax rate of the Group and of the Company is as follows:

	<b>Group</b>		<b>Company</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Profit before tax	114,885	78,135	54,716	42,697
Taxation at statutory tax rate of 24% (2018: 24%)	27,572	18,752	13,132	10,248
Effect of income not subject to tax	(6,147)	(63)	(12,349)	(10,499)
Effect of tax rates in foreign jurisdiction	415	3,029	-	-
Effect of partial tax exemption	(17)	(41)	-	-
Effect of expenses not deductible for tax purposes	6,492	6,351	1,150	2,205
Effect of utilisation of previously unrecognised deferred tax	-	(244)	-	-