

Notes to the **Financial Statements**

As at 31 March 2019

44. EXPLANATION OF TRANSITION OF MFRSS (CONT'D.)

The effects of transitioning from FRSs to MFRSS, adoptions of MFRS 9 and MFRS 141 are as follows: (cont'd.)

Reconciliation of Statements of Financial Position (cont'd.)

	Previously reported under FRS RM '000	Effects from transition to MFRS RM '000	Effects from adoption of MFRS 9 RM '000	Effects from adoption of MFRS 141 RM '000	New carrying amount under MFRS RM '000
Group (cont'd.)					
As at 31 March 2018					
Non-current assets					
Property, plant and equipment	330,965	-	-	177,794	508,759
Biological assets	177,794	-	-	(177,794)	-
Current assets					
Biological assets	-	-	-	5,102	5,102
Trade and other receivables	162,448	-	(1,547)	-	160,901
Equity					
Other reserves	119,616	(74,758)	-	-	44,858
Retained earnings	322,333	74,758	(1,547)	3,449	398,993
Non-controlling interests	244,415	-	-	429	244,844
Non-current liability					
Deferred tax liabilities	37,140	-	-	1,224	38,364
Company					
As at 1 April 2017					
Equity					
Other reserves	21,065	(21,065)	-	-	-
Retained earnings	87,563	21,065	-	-	108,628
As at 31 March 2018					
Equity					
Other reserves	21,065	(21,065)	-	-	-
Retained earnings	103,141	21,065	-	-	124,206