

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 MFRSSs, adoptions of MFRS 9 and MFRS 141 are as follows: (cont'd.)

**Reconciliation of Statement of Comprehensive Income  
For the year ended 31 March 2018**

<b>Group</b>	<b>Previously reported under FRS RM '000</b>	<b>Effects from transition to MFRS RM '000</b>	<b>Effects from adoption of MFRS 9 RM '000</b>	<b>Effects from adoption of MFRS 141 RM '000</b>	<b>Reported under MFRS RM '000</b>
<b>Revenue</b>	482,460	-	-	-	482,460
Cost of sales	(294,065)	-	-	(802)	(294,867)
<b>Gross profit</b>	188,395	-	-	(802)	187,593
Other income	12,276	-	-	-	12,276
<b>Other items of expense</b>					
Administrative expenses	(86,244)	-	-	-	(86,244)
Selling and marketing expenses	(12,969)	-	-	-	(12,969)
Other operating expense	(18,999)	-	(1,547)	-	(20,546)
Finance cost	(1,500)	-	-	-	(1,500)
Share of results from associate	(475)	-	-	-	(475)
<b>Profit before tax</b>	80,484	-	(1,547)	(802)	78,135
Income tax expense	(31,717)	-	-	217	(31,500)
<b>Profit net of tax</b>	48,767	-	(1,547)	(585)	46,635
<b>Other comprehensive income/expense, net of tax</b>					
<i>Item that will not be subsequently reclassified to profit or loss</i>					
Remeasurement of defined benefit liability	(36)	-	-	-	(36)
<i>Item that will be subsequently reclassified to profit or loss</i>					
Foreign currency translation loss	(27,036)	-	-	(288)	(27,324)
<b>Total comprehensive income for the year</b>	21,695	-	(1,547)	(873)	19,275
<b>Profit attributable to:</b>					
Equity holders of the Company	32,057	-	(1,547)	(638)	29,872
Non-controlling interest	16,710	-	-	53	16,763
<b>Profit for the year</b>	48,767	-	(1,547)	(585)	46,635