

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 Statement of Comprehensive Income
For the year ended 31 March 2018 (cont'd.)**

Group (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	Reported under MFRS RM '000
Total comprehensive income attributable to:					
Equity holders of the					
Company	9,983	-	(1,547)	(638)	7,798
Non-controlling interest	11,712	-	-	(235)	11,477
Total comprehensive income for the year	21,695	-	(1,547)	(873)	19,275

**Reconciliation of Statement of Cash Flows
For the year ended 31 March 2018**

Group	Previously reported under FRS RM '000	Effects from adoption of MFRS 9 RM '000	Effects from adoption of MFRS 141 RM '000	Reported under MFRS RM '000
Profit before tax	80,484	(1,547)	(802)	78,135
Depreciation for property, plant and equipment	19,113	-	3,893	23,006
Amortisation of biological assets	3,893	-	(3,893)	-
Fair value changes on biological assets	-	-	802	802
Allowance for impairment on trade receivables	55	1,547	-	1,602
Purchase of property, plant and equipment	(13,805)	-	(18,690)	(32,495)
Additions to biological assets	(18,690)	-	18,690	-

45. AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements for the year ended 31 March 2019 were authorised for issue in accordance with resolution of the directors on 26 June 2019.