

Notes to the **Financial Statements**

As at 31 March 2019

17. INVESTMENT IN ASSOCIATES (CONT'D.)

- (iii) Reconciliation of the summarised financial information presented above to the carrying amount of the Group's interest in associates.

	Marushin		G&D	
	2019	2018	2019	2018
	RM'000	RM'000	RM'000	RM'000
Net assets at 1 April 2018/2017	15,184	22,162	204,226	205,309
Total comprehensive (loss)/ income	(7,374)	(5,478)	18,660	8,477
	7,810	16,684	222,886	213,786
Dividend paid (gross)	-	(1,500)	(66,515)	(9,560)
Net assets at 31 March	7,810	15,184	156,371	204,226
Interest in associates	38%	38%	20%	20%
Share of net assets	2,968	5,770	31,274	40,845
Negative goodwill	(2,968)	(2,968)	-	-
Carrying value of Group's interest in associates	-	2,802	31,274	40,845

18. GOODWILL ON CONSOLIDATION

	Group	
	2019	2018
	RM'000	RM'000
At 1 April 2018/2017 and 31 March 2019	12,710	12,710

(a) Impairment tests for goodwill

Goodwill has been allocated to the Group's cash generating units identified according to business segment as follows:

	Bulking	Plantation	Total
	RM'000	RM'000	RM'000
At 1 April 2018/2017 and at 31 March 2019/2018	12,200	510	12,710