

Notes to the **Financial Statements**

As at 31 March 2019

**20. TRADE RECEIVABLES**

	<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>
		<b>(Restated)</b>		
Third parties	135,019	147,017	10	10
Less: Allowance for impairment	(5,860)	(7,057)	(10)	(10)
<b>Trade receivables, net</b>	<b>129,159</b>	<b>139,960</b>	<b>-</b>	<b>-</b>

The Group's normal trade credit term ranges from 30 to 90 days (2018: from 30 to 90 days). Other credit terms are assessed and approved on a case-by-case basis.

The Group has no significant concentration of credit risk that may arise from exposures to a single debtor or to group of debtors except for a balance of RM41,827,000 (2018: RM55,319,000) due from the Government of Malaysia.

Ageing analysis of trade receivables

The ageing analysis of the Group's and the Company's trade receivables 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>
Neither past due nor impaired	49,909	54,190	-	-
1 to 60 days past due but not impaired	27,185	35,496	-	-
61 to 120 days past due but not impaired	5,145	13,051	-	-
More than 121 days past due but not impaired	46,920	37,223	-	-
	79,250	85,770	-	-
	129,159	139,960	-	-
Impaired	5,860	7,057	10	10
	135,019	147,017	10	10

Trade receivables that are neither past due nor impaired

Trade and other receivables that are neither past due nor impaired are creditworthy debtors with good payment records with the Group.

None of the Group's trade receivables that are neither past due nor impaired have been renegotiated during the financial year.