

Particulars	As atl December 31, 2017	1 December 31, 2016	As at January 1, 2016
Considered good	5,360.31	4,376.04	4,405.78
Considered doubtful	102.71	74.81	103.29
Less: Allowance for doubtful receivables	(102.71)	(74.81)	(103.29)