

Aging Report — worked example

A small Malaysian retailer with eight unpaid invoices, aged at 30 September 2026.

Customer name	Invoice no.	Invoice date	Terms	Due date	Amount (RM)	Days overdue	0-30	31-60	61-90	90+
Kedai Runcit Delima	INV-1042	20/08/2026	30	19/09/2026	1,450.00	11	1,450.00			
Restoran Sri Melur	INV-1038	12/08/2026	30	11/09/2026	2,380.00	19	2,380.00			
Kedai Runcit Delima	INV-1021	18/07/2026	30	17/08/2026	960.00	44		960.00		
Hardware Sejahtera	INV-1015	04/07/2026	30	03/08/2026	4,120.00	58		4,120.00		
Salon Aisyah	INV-0998	22/06/2026	14	06/07/2026	540.00	86			540.00	
Restoran Sri Melur	INV-0981	05/06/2026	30	05/07/2026	1,875.00	87			1,875.00	
Bengkel Motor Hafiz	INV-0955	11/05/2026	30	10/06/2026	3,260.00	112				3,260.00
Pasaraya Mini Tunas	INV-0912	02/04/2026	30	02/05/2026	2,740.00	151				2,740.00
TOTAL					17,325.00		3,830.00	5,080.00	2,415.00	6,000.00

Reference date 30/09/2026. Total outstanding RM17,325.00. RM8,415.00 — 48.6% — is already more than 60 days old.

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