

STATEMENTS OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2019

Rmillion	Notes	GROUP			COMPANY		
		2019	2018 Restated*	2017 Restated*	2019	2018 Restated*	2017 Restated*
ASSETS							
Non-current assets		14 212.4	13 079.6	11 956.3	6 310.3	6 210.7	5 502.1
Property, plant and equipment	12	7 184.2	6 651.8	6 276.5	2 276.8	2 202.4	2 172.5
Goodwill and intangible assets	13	5 064.0	4 751.7	4 439.6	804.1	680.7	620.0
Investment in subsidiaries	14				1 561.2	1 941.6	1 682.5
Investment in associates and joint ventures	15	103.1	156.7	117.3	131.5	172.0	121.6
Other investments	16	19.8	57.9	57.7	7.4	3.2	4.8
Operating lease receivables	17	269.1	208.3	125.4	271.4	213.8	134.8
Loans and other receivables	18	1 131.8	696.4	406.2	834.1	454.6	243.9
Block discounting loan receivable	41	365.0	542.4	512.2	365.0	542.4	512.2
Deferred taxation asset	19	75.4	14.4	21.4	58.8		9.8
Current assets		19 766.9	18 166.3	16 879.5	11 979.8	11 000.0	10 314.3
Inventories	20	4 447.0	3 933.1	3 816.4	2 103.5	1 789.3	1 890.3
Trade and other receivables	21	13 122.7	12 134.4	10 814.3	9 258.2	8 523.0	7 626.3
Prepayments		256.8	109.8	78.1	174.6	59.7	43.9
Operating lease receivables	17	59.6	50.4	60.7	59.6	50.4	60.7
Loans	18	134.9	97.9	116.9	101.9	44.6	35.3
Current portion of block discounting loan receivable	41	258.1	225.8	248.3	258.1	225.8	248.3
Income tax recoverable	22	1.1	7.7	4.1			
Other current financial assets		0.4	0.3	0.2	0.4	0.3	0.2
Cash and cash equivalents – SPAR	23	1 250.9	1 377.6	1 565.6	23.5	306.9	409.3
Cash and cash equivalents – guilds and trusts	23	235.4	229.3	174.9			
Assets held for sale	24	73.6	9.6	141.0	25.5		3.7
Total assets		34 052.9	31 255.5	28 976.8	18 315.6	17 210.7	15 820.1
EQUITY AND LIABILITIES							
Capital and reserves		7 467.3	7 109.8	6 560.4	5 406.5	5 406.9	5 629.9
Stated capital	25	2 231.5	2 231.5	2 231.5	2 231.5	2 231.5	2 231.5
Treasury shares	26	(23.9)	(10.0)	(16.1)			
Currency translation reserve		257.8	181.8	49.9			
Share-based payment reserve		285.9	274.8	293.0	285.9	274.8	293.0
Equity reserve		(749.7)	(749.1)	(717.0)	(545.7)	(545.7)	(545.7)
Hedging reserve		(30.4)	(30.8)	(32.2)	(28.2)	(28.2)	(28.2)
Retained earnings		5 496.1	5 211.6	4 751.3	3 463.0	3 474.5	3 679.3
Non-current liabilities		8 405.1	8 037.3	7 875.2	1 488.8	2 169.6	1 785.3
Deferred taxation liability	19	297.3	413.1	361.2		5.7	
Post-employment benefit obligations	27	1 268.3	787.6	940.2	173.8	163.1	155.0
Financial liabilities	28	1 521.1	2 042.9	1 700.1	643.0	1 216.2	963.8
Long-term borrowings	29	4 635.3	3 976.5	4 160.4			
Block discounting loan payable	41	373.6	553.6	525.1	373.6	553.6	525.1
Operating lease payables	17	298.4	231.0	141.4	298.4	231.0	141.4
Other non-current financial liabilities		2.8	3.3	4.9			
Long-term provisions	31	8.3	29.3	41.9			
Current liabilities		18 180.5	16 108.4	14 541.2	11 420.3	9 634.2	8 404.9
Trade and other payables	30	14 912.8	15 236.0	13 452.7	8 660.2	9 316.6	8 065.6
Current portion of financial liabilities	28	683.3			683.3		
Current portion of long-term borrowings	29	529.5	433.6	364.4			
Current portion of block discounting loan payable	41	263.6	232.3	255.7	263.6	232.3	255.7
Operating lease payables	17	59.2	51.5	62.8	59.2	51.5	62.8
Provisions	31	35.1	43.2	45.3	19.1	9.7	5.4
Income tax liability	22	143.3	103.1	91.8	61.0	24.1	15.4
Bank overdrafts	23	1 553.7	8.7	268.5	1 673.9		
Total equity and liabilities		34 052.9	31 255.5	28 976.8	18 315.6	17 210.7	15 820.1

* Restated for the impact relating to the adoption of the new standards (refer to note 42), and prior period restatement (refer to note 43).