

	2020 R'000	2019 Restated R'000
2. Profit before finance charges and associate income		
<i>Determined after charging (crediting)</i>		
Auditor's remuneration (PricewaterhouseCoopers Inc.)	101 933	66 857
Audit fees	97 043	62 964
Audit related expenses	659	86
Consulting fees	1 569	2 346
Taxation services	1 457	817
Other attest services	1 205	644
Accounting services (other audit firms)	21 750	15 478
Audit fees	5 231	11 728
Audit related expenses	64	273
Consulting fees	11 906	698
Taxation services	2 726	1 814
Other attest services	1 823	965
Depreciation of property, plant and equipment	1 550 837	1 368 418
Buildings	20 955	4 354
Leasehold improvements	100 745	87 514
Plant and equipment	390 721	321 498
Office equipment, furniture and fittings	364 359	301 235
Vehicles, vessels and craft	246 196	256 798
Dispensing and cleaning equipment	261 788	219 636
Capitalised leased assets	245	1 546
Full maintenance lease assets	165 828	175 837
Depreciation right-of-use assets	1 225 089	–
Land and buildings	1 061 435	–
Vehicles and equipment	163 654	–
Amortisation of intangible assets	171 770	145 282
Patents, trademarks, tradenames and other intangibles	77 704	53 779
Computer software	94 066	91 503
Impairment of assets	1 431 982	65 668
Property, plant and equipment #	222 463	9 580
Right-of-use assets – land and buildings #	115 801	–
Right-of-use assets – equipment and vehicles #	29 343	–
Intangible assets #	322 124	1 648
Goodwill #	496 850	–
Investments	1 583	–
Banking and other advances	3 837	3 273
Trade receivables	239 981	51 167
Compensation received on scrapping, loss or impairment of property plant and equipment #	(15 648)	(16 835)
Impairment of associates #	523 279	623 941
Executive directors *	28 293	71 598
Basic remuneration	24 480	26 006
Retirement and medical benefits	1 975	2 078
Other benefits and costs	1 838	1 882
Cash incentives	–	41 632

Notes to the consolidated financial statements (continued)

2. Profit before finance charges and associate income (continued)

	2020 R'000	2019 Restated R'000
Non-executive directors*	10 522	10 827
Fees – Company	8 079	8 127
– subsidiaries	2 443	2 700
Employer contributions to	1 363 768	1 168 801
Defined contribution pension funds	116 592	93 009
Provident funds	774 657	668 139
Retirement funds	70 691	70 296
Social securities	40 777	14 114
Medical aids	361 051	323 243
Net expense related to post-retirement obligations for current service costs	3 129	3 806
Defined benefit pension plans	2 760	4 018
Post-retirement medical aid obligations	369	(212)
Share-based payment expense cash settled	(13 854)	–
Share-based payment expense equity settled	216 348	188 840
Staff	201 341	152 852
Executive directors	15 007	35 988
Fees for administrative, managerial and technical services	4 850	4 390
Research and development expenditure	1 919	1 407
Foreign exchange gains hedging activities	(95 898)	(30 179)
Forward exchange contracts	(88 199)	(32 284)
Foreign bank accounts	(7 699)	2 105
Other foreign exchange (gains) losses	(8 019)	36 209
Realised	(36 038)	15 695
Unrealised	28 019	20 514
Income from investments	43 482	(368 258)
Dividends received from listed investments	(16 994)	(20 881)
Dividends received from unlisted investments	(22 172)	(50 512)
Profit on disposal	(25 950)	(66 930)
Fair value through profit or loss	108 598	(229 935)
Net capital loss on disposal [#]	278 937	168 768
Net loss (profit) on disposal of property, plant and equipment	29 981	(28 192)
Net loss on disposal of interests in subsidiaries and associates, and disposal and closure of businesses	279 637	201 209
Net profit on disposal of intangible assets	(30 681)	(4 249)
Low value, short-term leases and variable expense not included in lease liability	316 442	–
Land and buildings	202 497	–
Equipment and vehicles	113 945	–
IAS 17 operating lease charges	–	1 613 989
Land and buildings	–	1 298 481
Equipment and vehicles	–	315 508
[#] Items above included as capital items on consolidated income statement	1 973 149	787 102

* Refer Annexure B for detailed disclosure