

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE

## 7. Basic, headline and normalised earnings per share (continued)

|                                                                                                             | 2021      | 2020      |
|-------------------------------------------------------------------------------------------------------------|-----------|-----------|
| <b>7.2 Attributable earnings</b>                                                                            |           |           |
| <i>Basic earnings per share and diluted earnings per share are based on:</i>                                |           |           |
| Profit attributable to Shareholders of the Company from continuing operations (R'000)                       | 3 840 933 | 168 981   |
| Profit attributable to Shareholders of the Company from discontinuing operations (R'000)                    | 3 789     | (632 267) |
| Profit attributable to Shareholders of the Company from Group operations (R'000)                            | 3 844 722 | (463 286) |
| <b>7.3 Basic earnings per share</b>                                                                         |           |           |
| Basic earnings per share – continuing operations (cents)                                                    | 1 130.2   | 49.8      |
| Basic earnings per share – discontinued operations (cents)                                                  | 1.1       | (186.4)   |
| Basic earnings per share – Group operations (cents)                                                         | 1 131.3   | (136.6)   |
| Diluted basic earnings per share – continuing operations (cents)                                            | 1 129.4   | 49.7      |
| Diluted basic earnings per share – discontinued operations (cents)                                          | 1.1       | (186.1)   |
| Diluted basic earnings per share – Group operations (cents)                                                 | 1 130.5   | (136.4)   |
| Dilution (%) – continuing operations                                                                        | 0.1       | 0.1       |
| Dilution (%) – discontinued operations                                                                      | 0.1       | 0.1       |
| Dilution (%) – Group operations                                                                             | 0.1       | 0.1       |
| <b>7.4 Headline earnings</b>                                                                                |           |           |
| Profit attributable to Shareholders of the Company from continuing operations                               | 3 840 933 | 168 981   |
| Impairment of property plant and equipment, right-of-use assets goodwill and intangible assets              | 71 872    | 990 164   |
| Property, plant and equipment                                                                               | 48 976    | 222 463   |
| Right-of-use assets                                                                                         | (12 950)  | 145 144   |
| Goodwill                                                                                                    | –         | 496 850   |
| Intangible assets                                                                                           | 44 395    | 322 124   |
| Taxation effect                                                                                             | (8 549)   | (141 865) |
| Non-controlling interest                                                                                    | –         | (54 552)  |
| Net loss on disposal of interests in subsidiaries and disposal and closure of businesses                    | 62 821    | 247 181   |
| Loss on disposal and closure                                                                                | 64 722    | 278 944   |
| Taxation effect                                                                                             | (1 901)   | (18 482)  |
| Non-controlling interest                                                                                    | –         | (13 281)  |
| Net loss on disposal and impairment of associates                                                           | 77 448    | 485 711   |
| Net change in shareholding in associates                                                                    | –         | 693       |
| Impairment of associates                                                                                    | 77 448    | 523 279   |
| Taxation effect                                                                                             | –         | (38 261)  |
| Net profit on disposal of property, plant and equipment and intangible assets                               | (2 270)   | (8 963)   |
| Property, plant and equipment                                                                               | (8 503)   | 29 981    |
| Intangible assets                                                                                           | 6 259     | (30 681)  |
| Taxation effect                                                                                             | 375       | (8 263)   |
| Non-controlling interest                                                                                    | (401)     | –         |
| Compensation received on loss or impairment of property plant and equipment                                 | (29 667)  | (11 267)  |
| Compensation received                                                                                       | (40 684)  | (15 648)  |
| Taxation effect                                                                                             | 11 017    | 4 381     |
| Non-headline earnings items included in equity accounted earnings of associated and joint venture companies | 113       | 5 121     |
| Headline earnings from continuing operations                                                                | 4 021 250 | 1 876 928 |