Notes to the consolidated statement of CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST

Cash flow information Profit before working capital changes Profit before taxation from continuing operations 2 641 825 2 638 558 Loss before taxation from discontinued operations (106 214) (54 564) Adjustment for: 1 295 463 1 125 179 Depreciation and amortisation 1 280 421 1 177 144 Impairment of and loss on disposal of property, plant and equipment and right-of-use assets 102 351 8 337 Release of cash flow hedge to profit or loss (66 841) (67 779) (Increase)/decrease in financial assets at fair value through profit or loss (5 931) 3 252 Loss on disposal of subsidiary - 1 196 4 19 Net loss of associates 5 463 29 Net loss of associates 5 463 29 Net financing expense 1 86 111 1 75 450 Increase in inventories (529 644) (215 715) Increase in trade and other receivables (905 859) (7 730) Increase/(decrease) in employee benefits 4 619 (46 991) Increase/(decrease) in employee benefits 4 619 (46 991) <		2021 R'000	2020 R'000
Profit before taxation from continuing operations 2 641 825 2 638 585 Loss before taxation from discontinued operations (106 214) (54 584) Adjustment for: 1 295 463 1 125 179 Depreciation and amortisation 1 260 421 1 177 144 Impairment of and loss on disposal of property, plant and equipment and right-of-use assets 102 351 8 337 Release of cash flow hedge to profit or loss (66 641) (64 779) (Increase)/decrease in financial assets at fair value through profit or loss (5 931) 3 252 Loss on disposal of subsidiary - 1 196 Net loss of associates 5 463 2.9 Net financing expense 186 111 175 450 Net loss of associates (5 931) 3 824 623 Working capital changes (529 644) (215 715) Increase in inventories (529 644) (215 715) Increase in trade and other payables 9 78 730 197 2693 (550 848) Increase (/decrease) in trade and other payables 1 97 2693 (550 848) Increase in inventories (5 20 41) (46 591) <t< td=""><td>Cash flow information</td><td></td><td></td></t<>	Cash flow information		
Loss before taxation from discontinued operations (106 214) (54 564) Adjustment for: 1 295 463 1 125 179 Depreciation and amortisation 1 280 421 1 177 144 Impairment of and loss on disposal of property, plant and equipment and right-of-use assets 102 351 8 337 Release of cash flow hedge to profit or loss (66 841) (64 779) (Increase)/docrease in financial assets at fair value through profit or loss (5931) 3 252 Loss on disposal of subsidiary - 1 196 5 463 29 Net loss of associates 5 463 2 9 Net financing expense 186 111 175 450 Lores as in inventories (599 644) (215 715) Increase in trade and other receivables (905 859) (7 730) Increase/(decrease) in trade and other payables 1 972 693 (550 948) Increase/(decrease) in employee benefits 4 619 (46 591) Increase/(decrease) in investment in subsidiary company 9 787 The group disposed of its interest in Kalahari Medical Distributors Proprietary Limited during the previous financial year. 1 9 787 Net asset value of subsidiary	Profit before working capital changes		
Adjustment for: Depreciation and amortisation Department of and loss on disposal of property, plant and equipment and right-of-use assets Department of and loss on disposal of property plant and equipment and right-of-use assets Department of and loss on disposal of subsidiary Department of and loss on disposal of subsidiary Department of and other payables and other payables Department of and other payables Department of a payable and other payables Department of a payable and other payables Department of a payable and payables Department of a payable and payables Department of a payable and payables Department of payables Depart	Profit before taxation from continuing operations	2 641 825	2 638 558
Depreciation and amortisation	Loss before taxation from discontinued operations	(106 214)	(54 564)
Impairment of and loss on disposal of property, plant and equipment and right-of-use assets 102 351 8 37 8 37 8 37 8 37	Adjustment for:	1 295 463	1 125 179
Release of cash flow hedge to profit or loss (66 841) (64 779) (Increase)/decrease in financial assets at fair value through profit or loss (5 931) 3 252 Loss on disposal of subsidiary - 1 196 Net loss of associates 5 463 29 Net financing expense 186 111 175 450 4 017 185 3 884 623 Working capital changes	Depreciation and amortisation	1 260 421	1 177 144
Increase decrease in financial assets at fair value through profit or loss 1 93 25 2	Impairment of and loss on disposal of property, plant and equipment and right-of-use assets	102 351	8 337
Loss on disposal of subsidiary - 1 196 Net loss of associates 5 463 29 Net financing expense 186 111 175 450 4 017 185 3 884 623 Working capital changes Increase in inventories (529 644) (215 715) Increase in trade and other receivables (905 859) (7 700) Increase/(decrease) in trade and other payables 1 972 693 (550 848) Increase/(decrease) in employee benefits 4 619 (46 591) Increase/(decrease) in employee benefits 541 809 (820 884) Disposal of investment in subsidiary company 541 809 (820 884) Proceeds on disposal of subsidiary 9 787 9 787 Net asset value of subsidiary 9 787 9 787 Net asset value of subsidiary 1 198 83 1 198 83 Loss on disposal of subsidiary 1 (10 983) 1 198 83 Los on disposal of subsidiary 1 (126 045) (41 418) Normal tax charged to profit or loss (690 039) (718 827) Income tax payable at the end of the year (470 81)	Release of cash flow hedge to profit or loss	(66 841)	(64 779)
Net loss of associates 5 463 29 Net financing expense 186 111 175 450 Working capital changes 4 017 185 3 884 623 Working capital changes 5 629 644 (215 715) Increase in inventories (529 644) (215 715) Increase in trade and other receivables (905 859) (7 730) Increase//decrease) in trade and other payables 1 972 693 (550 848) Increase//decrease) in employee benefits 4 619 (46 591) Disposal of investment in subsidiary company 541 809 (820 884) Proceeds on disposal of subsidiary 2 9 787 Net asset value of subsidiary 2 9 787 Let asset value of subsidiary 2 (10 983) Loss on disposal of subsidiary 2 (1 196) Taxation paid 1 1 45 270 (41 418) Income tax payable at the beginning of the year (126 045) (41 418) Normal tax charged to profit or loss (690 039) (7 18 827) Income tax payable at the end of the year (670 814) (634 200) <t< td=""><td>(Increase)/decrease in financial assets at fair value through profit or loss</td><td>(5 931)</td><td>3 252</td></t<>	(Increase)/decrease in financial assets at fair value through profit or loss	(5 931)	3 252
Net financing expense 186 111 175 450 Working capital changes 4 017 185 3 884 623 Working capital changes (529 644) (215 715) Increase in inventories (905 859) (7 730) Increase in trade and other receivables (905 859) (7 730) Increase/(decrease) in trade and other payables 1 972 693 (550 848) Increase/(decrease) in employee benefits 4 619 (46 591) Disposal of investment in subsidiary company 4 619 (46 591) Proceeds on disposal of subsidiary company - 9 787 Proceeds on disposal of subsidiary - 9 787 Net asset value of subsidiary - 9 787 Lass on disposal of subsidiary - 9 787 Taxation paid 1 1 1 0 983 Income tax payable at the beginning of the year (126 045) (41 418) Normal tax charged to profit or loss (690 039) (718 827) Income tax payable at the end of the year (670 814) (634 200) Cash and cash equivalents at the end of the year (670 814) (634 200)	Loss on disposal of subsidiary	_	1 196
Working capital changes Increase in inventories (529 644) (215 715) Increase in inventories (905 859) (7 730) Increase in trade and other receivables (905 859) (7 730) Increase/(decrease) in trade and other payables 1 972 693 (550 848) Increase/(decrease) in employee benefits 4 619 (46 591) (46 591) (46 591) (46 591) (46 591) (46 591) (46 591) (46 591) (46 591) (46 591) (46 591) (46 591) (47 801) (48 591) (48	Net loss of associates	5 463	29
Working capital changes (529 644) (215 715) Increase in inventories (905 859) (7 730) Increase in trade and other receivables (905 859) (7 730) Increase/(decrease) in trade and other payables 1 972 693 (550 848) Increase/(decrease) in employee benefits 4 619 (46 591) 541 809 (820 884) Disposal of investment in subsidiary company The group disposed of its interest in Kalahari Medical Distributors Proprietary Limited during the previous financial year. 9 787 Proceeds on disposal of subsidiary - (10 983) Loss on disposal of subsidiary - (1 1 96) Taxation paid (126 045) (41 418) Income tax payable at the beginning of the year (126 045) (41 418) Normal tax charged to profit or loss (690 039) (718 827) Income tax payable at the end of the year (670 814) (634 200) Cash and cash equivalents at the end of the year 250 369 184 157 Current accounts 250 369 184 157 Short-term deposits 23 558 20 126	Net financing expense	186 111	175 450
Increase in inventories (529 644) (215 715) Increase in trade and other receivables (905 859) (7 730) Increase in trade and other payables 1 972 693 (550 848) Increase/(decrease) in employee benefits 4 619 (46 591) (46 591) (46 591) (46 591) (46 591) (46 591) (46 591) (46 591) (47 809) (820 884) (4 017 185	3 884 623
Increase in inventories (529 644) (215 715) Increase in trade and other receivables (905 859) (7 730) Increase in trade and other payables 1 972 693 (550 848) Increase/(decrease) in employee benefits 4 619 (46 591) (46 591) (46 591) (46 591) (46 591) (46 591) (46 591) (46 591) (47 809) (820 884) (Working capital changes		
Increase in trade and other receivables		(529 644)	(215 715)
Increase/(decrease) in trade and other payables 1 972 693 (550 848) Increase/(decrease) in employee benefits 4 619 (46 591) 541 809 (820 884) Increase/(decrease) in employee benefits 541 809 (820 84) Increase/(d		,	,
Increase/(decrease) in employee benefits			` '
541 809 (820 884) Disposal of investment in subsidiary company The group disposed of its interest in Kalahari Medical Distributors Proprietary Limited during the previous financial year. Proceeds on disposal of subsidiary – 9 787 Net asset value of subsidiary – (10 983) Loss on disposal of subsidiary – (1 196) Taxation paid Income tax payable at the beginning of the year (126 045) (41 418) Normal tax charged to profit or loss (690 039) (718 827) Income tax payable at the end of the year 145 270 126 045 (670 814) (634 200) (634 200) Cash and cash equivalents at the end of the year 250 369 184 157 Short-term deposits 23 558 20 126 Money market fund¹ 1 932 700 1 948 200			,
The group disposed of its interest in Kalahari Medical Distributors Proprietary Limited during the previous financial year. 9 787 Proceeds on disposal of subsidiary - (10 983) Loss on disposal of subsidiary - (1 196) Taxation paid - (126 045) (41 418) Income tax payable at the beginning of the year (690 039) (718 827) Income tax payable at the end of the year 145 270 126 045 Income tax payable at the end of the year 145 270 126 045 Cash and cash equivalents at the end of the year 250 369 184 157 Short-term deposits 23 558 20 126 Money market fund¹ 1 932 700 1 948 200	increase/(decrease) in employee benefits		
The group disposed of its interest in Kalahari Medical Distributors Proprietary Limited during the previous financial year. 9 787 Proceeds on disposal of subsidiary - (10 983) Loss on disposal of subsidiary - (1 196) Taxation paid - (126 045) (41 418) Income tax payable at the beginning of the year (690 039) (718 827) Income tax payable at the end of the year 145 270 126 045 Income tax payable at the end of the year 145 270 126 045 Cash and cash equivalents at the end of the year 250 369 184 157 Short-term deposits 23 558 20 126 Money market fund¹ 1 932 700 1 948 200	Disposal of investment in subsidiary company		
Net asset value of subsidiary - (10 983) Loss on disposal of subsidiary - (1 196) Taxation paid Income tax payable at the beginning of the year (126 045) (41 418) Normal tax charged to profit or loss (690 039) (718 827) Income tax payable at the end of the year 145 270 126 045 Cash and cash equivalents at the end of the year (670 814) (634 200) Current accounts 250 369 184 157 Short-term deposits 23 558 20 126 Money market fund¹ 1 932 700 1 948 200	The group disposed of its interest in Kalahari Medical Distributors Proprietary Limited during the		
Net asset value of subsidiary - (10 983) Loss on disposal of subsidiary - (1 196) Taxation paid Income tax payable at the beginning of the year (126 045) (41 418) Normal tax charged to profit or loss (690 039) (718 827) Income tax payable at the end of the year 145 270 126 045 Cash and cash equivalents at the end of the year (670 814) (634 200) Current accounts 250 369 184 157 Short-term deposits 23 558 20 126 Money market fund¹ 1 932 700 1 948 200	Proceeds on disposal of subsidiary	_	9 787
Loss on disposal of subsidiary — (1 196) Taxation paid Income tax payable at the beginning of the year (126 045) (41 418) Normal tax charged to profit or loss (690 039) (718 827) Income tax payable at the end of the year 145 270 126 045 Cash and cash equivalents at the end of the year Current accounts 250 369 184 157 Short-term deposits 23 558 20 126 Money market fund¹ 1932 700 1 948 200		_	(10 983)
Income tax payable at the beginning of the year Normal tax charged to profit or loss (690 039) (718 827) Income tax payable at the end of the year 145 270 126 045 (670 814) (634 200) Cash and cash equivalents at the end of the year Current accounts Short-term deposits Money market fund¹ 1932 700 141 418) (41 418) (614 218) (670 814) (630 039) (718 827) 126 045 126 045 126 045 126 045 126 045 126 045 127 031 128 045 129 045 120 04		_	, ,
Income tax payable at the beginning of the year Normal tax charged to profit or loss (690 039) (718 827) Income tax payable at the end of the year 145 270 126 045 (670 814) (634 200) Cash and cash equivalents at the end of the year Current accounts Short-term deposits Money market fund¹ 1932 700 141 418) (41 418) (614 218) (670 814) (630 039) (718 827) 126 045 126 045 126 045 126 045 126 045 126 045 127 031 128 045 129 045 120 04	Taxation paid		, ,
Normal tax charged to profit or loss (690 039) (718 827) Income tax payable at the end of the year 145 270 126 045 Cash and cash equivalents at the end of the year Current accounts 250 369 184 157 Short-term deposits 23 558 20 126 Money market fund¹ 1 932 700 1 948 200	·	(126 045)	(41 418)
Income tax payable at the end of the year 145 270 126 045 Cash and cash equivalents at the end of the year 250 369 184 157 Current accounts 23 558 20 126 Money market fund¹ 1 932 700 1 948 200		,	,
Cash and cash equivalents at the end of the year Current accounts 250 369 184 157 Short-term deposits 23 558 20 126 Money market fund¹ 1 932 700 1 948 200			,
Current accounts 250 369 184 157 Short-term deposits 23 558 20 126 Money market fund¹ 1 932 700 1 948 200			
Short-term deposits 23 558 20 126 Money market fund¹ 1 932 700 1 948 200	Cash and cash equivalents at the end of the year		
Money market fund ¹ 1 932 700 1 948 200	Current accounts	250 369	184 157
	Short-term deposits	23 558	20 126
2 206 627 2 152 483	Money market fund ¹	1 932 700	1 948 200
		2 206 627	2 152 483

¹ Low-risk corporate money market fund convertible into cash within one business day and held for short-term requirements.