Notes to the consolidated annual financial statements continued

for the year ended 30 September

		2015 Rm	2014 Rm	2013 Rm
9.	**Inventories**			
	Work in progress	**598**	542	491
	Finished goods	**6 891**	5 921	5 696
	Merchandise	**6 218**	5 305	5 560
	Other inventories	**92**	46	44
		13 799	11 814	11 791
	Amounts classified as held for sale	**(32)**		(103)
	Total per statement of financial position	**13 767**	11 814	11 688
	The value of inventories has been determined on the following bases:			
	First-in first-out and specific identification	**12 304**	10 323	10 322
	Weighted average	**1 463**	1 491	1 366
		13 767	11 814	11 688
	Inventory pledged as security for liabilities			261
	The secured liabilities are included under trade and other payables (note 17)			
	Amount of write-down of inventory to net realisable value and losses of inventory	**166**	174	132
	Amount of reversals of inventory previously written down	**17**	6	2
10.	**Trade and other receivables**			
	Trade receivables	**7 853**	7 027	6 248
	Less: Allowance for doubtful receivables	**(638)**	(459)	(405)
	Finance lease receivables (note 6)	**258**	146	137
	Fair value of derivatives	**139**	94	50
	Unlisted debt instruments*	**41**		
	Other receivables and prepayments	**1 698**	1 549	1 737
		9 351	8 357	7 767
	Amounts classified as held for sale	**(20)**		(80)
	Total per statement of financial position	**9 331**	8 357	7 687
	Per category:			
	Financial assets at fair value through profit or loss			
	– Held-for-trading items	**59**	35	3
	Held to maturity*	**41**		
	Loans and receivables	**8 253**	7 391	6 435
	Derivative assets designated as effective hedging instruments	**77**	59	47
	Finance lease receivables	**258**	146	137
	Other non-financial assets	**663**	726	1 145
		9 351	8 357	7 767
	Amounts classified as held for sale	**(20)**		(80)
		9 331	8 357	7 687
	Allowance for doubtful receivables			
	At 1 October	**459**	405	374
	Additional allowance charged to profit or loss	**267**	125	68
	Allowance reversed to profit or loss	**(53)**	(24)	(30)
	Allowance utilised	**(60)**	(57)	(49)
	Acquisition of subsidiaries	**2**		
	Disposal of subsidiaries		(4)	(6)
	Translation	**23**	14	48
	At 30 September	**638**	459	405

**The group invested in Angolan government bonds.*

Receivables are reviewed for impairment on an individual basis and factors considered include the nature and credit quality of counterparties as well as disputes regarding price, delivery, quality and authorisation of work done.