Notes to the financial statements continued

for the year ended 30 September 2014

	(R'million)	GROUP 2014	Restated* 2013
22	**Assets classified as held-for-sale**		
	Salt River factory held-for-sale	–	6,5
	Assets related to Dangote Agrosacks Limited held-for-sale	–	1 274,2
	Assets classified as held-for-sale	–	1 280,7
	The major classes of assets and liabilities of the Agrosacks business at the end of the reporting period are as follows:		
	Property, plant and equipment	–	561,1
	Deferred tax asset	–	36,7
	Inventory	–	243,6
	Trade and other receivables	–	412,4
	Cash and cash equivalents	–	20,4
		–	1 274,2
	Liabilities directly associated with the assets classified as held-for-sale		
	Short-term borrowings	–	(199,0)
	Trade payables	–	(491,3)
	Deferred tax liability	–	(8,3)
		–	(698,6)
	Foreign currency translation reserve related to assets classified as held-for-sale	–	(73,1)
	Non-controlling interest related to assets classified as held-for-sale	–	(129,4)
	Net assets of Dangote Agrosacks Limited classified as held-for-sale	–	373,1

* *The amounts have been restated due to the adoption of IAS 19R.*