Notes to the financial statements continued

for the year ended 30 September 2014

		GROUP 2014	Restated* 2013
9	**Calculation of weighted average number of shares for headline earnings per share and basic earnings per share purposes**		
9.1	Opening balance of number of ordinary shares	181 220 710	180 869 280
	Weighted number of ordinary shares – issued	245 093	236 769
	Weighted number of shares held for BEE deal	(21 338 575)	(21 351 327)
	Weighted average number of shares in issue	160 127 228	159 754 722
9.2	Weighted average number of shares in issue	160 127 228	159 754 722
	Share options dilution	4 023 409	4 072 813
	Adjusted number of ordinary shares for diluted earnings per share and diluted headline earnings per share purposes	164 150 637	163 827 535
9.3	Headline earnings (R'million)	2 907,4	2 601,7
	– Continuing operations	2 889,3	2 515,0
	– Discontinued operation	18,1	86,7
	Income attributable to shareholders of the parent	2 020,2	2 576,7
	– Continuing operations	1 990,3	2 516,0
	– Discontinued operation	29,9	60,7

9.4 Reconciliation between profit for the year and headline earnings

(R'million)	Gross	Taxation	Non-controlling interest	Net
2014				
Continuing operations				
Earnings/profit attributable to shareholders of the parent				1 990,3
Adjusted for:				
Profit on sale of property, plant and equipment	(13,6)	2,5	–	(11,1)
Impairment of intangible assets	916,4	(26,1)	(20,9)	869,4
Impairment of property, plant and equipment	145,3	(41,9)	(25,2)	78,2
Write-off of other related assets	3,1	(0,9)	(0,7)	1,5
Insurance claim income	(43,2)	12,1	–	(31,1)
Headline earnings adjustments – associates – Profit on sale of non-current assets	(9,3)	1,4	–	(7,9)
Headline earnings for the year	998,7	(52,9)	(46,8)	2 889,3

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

9 Calculation of weighted average number of shares for headline earnings per share and basic earnings per share purposes continued

9.4 Reconciliation between profit for the year and headline earnings continued

(R'million)	Gross	Taxation	Non-controlling interest	Net
2014				
Discontinued operation				
Earnings/profit attributable to shareholders of the parent				29,9
Adjusted for:				
Gain on remeasurement to fair value on transfer of net assets to held-for-sale	(18,6)	–	6,8	(11,8)
Headline earnings for the year	(18,6)	–	6,8	18,1
2013 (restated)*				
Continuing operations				
Earnings/profit attributable to shareholders of the parent				2 516,0
Adjusted for:				
Profit on sale of property, plant and equipment	(2,1)	2,0	(2,9)	(3,0)
Write-off of intangible assets	2,9	–	–	2,9
Headline earnings adjustments – associates – Profit on sale of intangible assets	(1,2)	0,3	–	(0,9)
Headline earnings for the year	(0,4)	2,3	(2,9)	2 515,0
Discontinued operation				
Earnings/profit attributable to shareholders of the parent				60,7
Adjusted for:				
Loss on sale of property, plant and equipment	15,5	–	(5,8)	9,7
Loss on remeasurement to fair value on transfer of net assets to held-for-sale	25,8	–	(9,5)	16,3
Headline earnings for the year	41,3	–	(15,3)	86,7

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

Notes to the financial statements continued

for the year ended 30 September 2014

(R'million)	GROUP 2014	GROUP Restated* 2013
9 Calculation of weighted average number of shares for headline earnings per share and basic earnings per share purposes continued		
9.5 Headline earnings per share		
Headline earnings per ordinary share (cents)	1 815,7	1 628,6
– Continuing operations	1 804,4	1 574,3
– Discontinued operation	11,3	54,3
Diluted headline earnings per ordinary share (cents)	1 771,2	1 588,1
– Continuing operations	1 760,2	1 535,2
– Discontinued operation	11,0	52,9

COMPANY 2014	COMPANY 2013		(R'million)	GROUP 2014	GROUP Restated* 2013
		10	**Dividends**		
1 658,7	1 621,0	10.1	Dividends on ordinary shares – paid	1 446,5	1 416,2
			Dividend to Empowerment Trusts	31,6	33,9
	1 039,9		Dividend No 136 of 555 cents per share		886,7
	581,1		Dividend No 137 of 310 cents per share		495,6
1 040,6			Dividend No 138 of 555 cents per share	887,5	
618,1			Dividend No 139 of 329 cents per share	527,4	
940,0	865,0	10.2	Dividends per ordinary share (cents)	940,0	865,0
	310,0		Dividend No 137 – paid		310,0
	555,0		Dividend No 138 – paid		555,0
329,0			Dividend No 139 – paid	329,0	
611,0			Dividend No 140 – declared 18 November 2014	611,0	

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