

Company			Group	
2017	2016	(R'million)	2017	2016 Restated*#
		4 Impairments		
		Impairment of intangible assets (refer to note 14)	(309,9)	(300,0)
(250,0)	–	Impairment of investment in associate (refer to note 15)	(250,0)	–
		Impairment of property, plant and equipment (refer to note 14)	–	(34,8)
(250,0)	–		(559,9)	(334,8)
		5 Abnormal items		
		Once-off consulting fees	(132,0)	–
		Restructuring provision	(78,5)	–
		Proceeds from insurance claim	85,7	–
		Profit on disposal of property	73,0	11,0
		Proceeds from warranty claim settlement	28,4	–
94,0	–	Profit on disposal of investment	–	–
5,0	1,2	Exchange rate translation of Mauritian loan	–	–
99,0	1,2	Abnormal (loss)/profit before taxation	(23,4)	11,0
(1,4)	(0,3)	Income tax expense	11,2	(2,5)
97,6	0,9	Attributable to shareholders in Tiger Brands Limited	(12,2)	8,5
		6 Early adoption of IFRS 15 Revenue from Contracts with Customers		
		The group has early adopted IFRS 15 <i>Revenue from Contracts with Customers</i> and therefore restated the comparatives applying the full retrospective transition method. The policies were changed in accordance with the transitional provisions, but without making use of any of the practical expedients available during the firsttime adoption of the standard. The impact of early adopting IFRS 15 resulted in a reallocation of costs in September 2016 from selling and distribution of R105,6 million, marketing of R41,3 million and cost of sales of R4,1 million to revenue, totalling R151,0 million. There has been no impact on the basic earnings per share or basic headline earnings per share. The reconciliation of the adjustments to the revenue comparatives are as follows:		
		As previously reported		31 697,5
		Reclassified to discontinued operations in terms of IFRS 5		(958,3)
		Reallocation of costs due to early adoption of IFRS 15		(151,0)
		Restated revenue after reclassification		30 588,2

* Restated for the early adoption of IFRS 15 Revenue from Contracts with Customers. Refer to note 6.

Restated as required by IFRS 5 in relation to the treatment of East Africa Tiger Brands Industries Plc. (EATBI) and Haco Tiger Brands (E.A.) Limited (Haco) as discontinued operations. Refer to note 34.