(R'million)	GROUP 2019	2018
34 Assets classified as held for sale		
A detailed review of the Deli Foods Nigeria Limited (Deli Foods) (International operations – West Africa) business was conducted in the context of Tiger Brands' long-term growth strategy and core competencies. Deli Foods is currently loss-making and thus no longer meets the wider strategic plan of the company. Its inability to hold market share and compete with global brands resulted in a negative payback. Taking into account these factors, it was decided that Deli Foods would be reflected as held for sale at 30 September 2019 and suitable buyers for the business are being explored. Further, included in the assets held for sale is the remaining investment in Oceana which is in the process of being sold.		
Property, plant and equipment	**8,7**	–
Investments	**10,4**	–
Inventory	**3,2**	–
Cash and cash equivalents	**1,2**	–
	23,5	–
Liabilities directly associated with the assets classified as held for sale		
Short-term borrowings	**130,3**	–
Trade payables	**18,9**	–
	149,2	–
Net carrying value of Deli and Oceana	**(125,7)**	–

35 Subsequent events

Subsequent to 30 September 2019, no acceptable offers were made for Deli Foods and it was announced that the business would be closed down.

With the exception of the closure of Deli Foods, there are no other material subsequent events that occurred during the period subsequent to 30 September 2019, but prior to these consolidated financial statements being authorised for issue.