		2021 R'm	2020 R'm
5.	**CASH GENERATED FROM OPERATIONS**		
	Reconciliation of profit before tax to cash generated from operations		
	Profit before tax	**2**	778
	Adjusted for:		
	Reversal of ECL provision	**(2)**	–
	Operating profit before working capital changes	**–**	778
	Trade and other payables	**–**	–
	Cash generated from operations	**–**	778
6.	**ACCOUNTING POLICIES**		
	The accounting policies are the same for the Group and Company.		
	– Presentation of annual financial statements – refer page 21		
	The following accounting policies are applicable to the Company – refer annexure A:		
	– Dividend income refer note 1.1.2		
	– Interest income refer note 1.1.2		
	– Group accounting refer note 1.3 (only section regarding Company financial statements)		
	– Financial instruments (excluding section regarding derivatives) refer note 1.11		
	– Capital and reserves refer note 1.13		
	– New accounting standards and IFRIC interpretations refer note 1.16		
7.	**EVENTS AFTER THE REPORTING PERIOD**		
	No event which is material to the understanding of this report has occurred between year-end and the date of the annual financial statements, other than:		
	Cash dividend declaration		
	The Board of Directors approved a final gross cash dividend of 25.0 cents per ordinary share for the year ended 30 September 2021. The dividend has been declared from income reserves. A dividend withholding tax of 20% will be applicable to all shareholders not exempt therefrom, after deduction of which the net cash dividend is 20.0 cents per share.		
8.	**COMMITMENTS AND CONTINGENCIES**		
	No commitments		
	Some of the Company's subsidiaries stand as guarantors in respect of the unsecured borrowings as per note 20 of the Group financial statements.		
9.	**RELATED PARTIES**		
	Relationships		
	Subsidiary company: Life Healthcare Group Proprietary Limited		
	Related-party balances		
	Refer to note 1 of the Company financial statements		
	Related-party transactions		
	Dividend received		
	Life Healthcare Group Proprietary Limited	**–**	778