

NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS – continued
for the year ended 30 June 2014

	2014 Rm	2013 Rm
28. DEPRECIATION, AMORTISATION, IMPAIRMENTS AND RECOUPMENTS		
Depreciation and amortisation		
Intangible assets	76	65
Total amortisation of intangible assets	412	319
Less: amortisation of intangible assets arising on business combinations	(336)	(254)
Property, plant and equipment	691	634
Transport fleet	796	704
Vehicles for hire	654	673
	2 217	2 076
Impairments		
Intangible assets	7	3
Plant and equipment	1	6
Transport fleet	1	4
	2 226	2 089
Recoupments		
Intangible assets	1	(3)
Plant and equipment	(1)	(3)
Transport fleet	(39)	(20)
Vehicles for hire	(2)	7
	2 185	2 070
Recoupments from sale of properties, net of impairments		
Recoupments from sale of properties	150	22
Impairment of properties	(37)	(14)
	113	8
Certain properties have been impaired based on the location and condition of the properties.		
29. EXCEPTIONAL ITEMS		
Impairment of goodwill (IAS 36) (refer to note 4)	(38)	(139)
Loss on disposal of investments in associates and joint ventures (IAS 28)	(7)	(7)
Profit (loss) on disposal of subsidiaries and businesses (IFRS 10)	81	(32)
Gross exceptional items	36	(178)
Tax expense	(6)	(8)
Net exceptional items attributable to owners at Imperial	30	(186)
30. FINANCING COST		
Interest paid on financial liabilities not at fair value through profit or loss	1 052	769
Interest paid on financial liabilities designated as fair value through profit or loss		71
Foreign exchange loss on monetary items		254
Fair value gains arising from interest-bearing borrowings and interest-rate swap instruments		(254)
Finance cost including fair value gains and losses	1 052	840
Finance income on financial assets not fair valued through profit or loss	(126)	(96)
	926	744