22. REVENUE

	Group June 2016 R'000	Group June 2015 R'000	Company June 2016 R'000	Company June 2015 R'000
Revenue from sale of goods*	**748 477**	–	**–**	–
Administration fees	**1 230 288**	1 163 579	**–**	–
Health risk management fees	**805 104**	703 370	**–**	–
Management fees	**1 222**	4 350	**–**	–
IT revenue and other	**363 055**	227 013	**50**	–
Revenue from performance of services	**2 399 669**	2 098 312	**50**	
Total revenue	**3 148 146**	2 098 312	**50**	–

* *This relates to sale of pharmaceutical products which resulted from the WAD acquisition effective 1 August 2015.*

23. COST OF SALES

	Group June 2016 R'000	Group June 2015 R'000	Company June 2016 R'000	Company June 2015 R'000
Sale of goods	**(588 204)**	–	**–**	–

* *This relates to sale of pharmaceutical products which resulted from the WAD acquisition effective 1 August 2015.*

24. PROFIT BEFORE TAXATION

Profit before taxation is stated after charging/(crediting) the following items:

	Group June 2016 R'000	Group June 2015 R'000	Company June 2016 R'000	Company June 2015 R'000
Auditors' remuneration (included in 'other expenses')	**9 625**	5 280	**1 077**	160
Audit fees	**9 591**	5 983	**1 060**	160
Prior period (over)/under provision	**34**	(703)	**17**	–
Amortisation of development costs and other intangible assets	**79 332**	48 734	**–**	–
Depreciation of property and equipment	**38 011**	35 727	**–**	–
Motor vehicles	**1 176**	779	**–**	–
Building Infrastructure and leasehold improvements	**95**	102	**–**	–
Computer equipment	**23 224**	23 681	**–**	–
Plant and machinery	**834**	–	**–**	–
Buildings	**67**	–	**–**	–
Furniture and fittings	**8 560**	8 293	**–**	–
Office equipment	**4 055**	2 872	**–**	–
Bad debt write-off	**581**	71	**–**	–
Operating lease rentals (included in 'rentals and property costs')	**134 836**	115 798	**359**	483
Buildings	**127 151**	113 890	**359**	483
Motor vehicles	**597**	794	**–**	–
Office equipment and furniture	**7 088**	1 114	**–**	–
Repairs and maintenance (included in 'rentals and property costs')	**3 762**	3 319	**–**	–

24. PROFIT BEFORE TAXATION continued

	Group June 2016 R'000	Group June 2015 R'000	Company June 2016 R'000	Company June 2015 R'000
Directors' emoluments (included in 'employee benefit costs')				
Executive				
WRC Holmes	**1 262**	3 914	–	95
– Basic salary	**212**	2 063	–	–
– Bonus	**1 050**	649	–	–
– Company contributions	**–**	249	–	–
– Share based payment (Note 31)	**–**	953	–	95
D Dempers	**27 727**	6 554	–	1 025
– Basic salary	**3 859**	4 459	–	–
– Bonus	**23 822**	–	–	–
– Company contributions	**46**	45	–	–
– Share based payment (Note 31)	**–**	2 050	–	1 025
Profit before taxation is stated after charging/(crediting) the following items:				
JW Boonzaaier	**3 408**	–	–	–
– Basic salary	**2 332**	–	–	–
– Bonus	**894**	–	–	–
– Company contributions	**182**	–	–	–
WH Britz	**3 235**	–	–	–
– Basic salary	**2 949**	–	–	–
– Bonus	**–**	–	–	–
– Company contributions	**286**	–	–	–
AV Van Buuren	**2 989**	–	–	–
– Basic salary	**2 788**	–	–	–
– Bonus	**–**	–	–	–
– Company contributions	**201**	–	–	–
Non-executive				
For Services as Directors (Basic Salary)	**3 405**	2 218	–	–
ATM Mokgokong	**833**	821	–	–
MJ Madungandaba	**861**	649	–	–
JG Appelgryn	**195**	187	–	–
NB Bam	**195**	187	–	–
GL Napier	**195**	187	–	–
LL Dhlamini	**100**	–	–	–
ND Munisi	**100**	–	–	–
A Banderker	**399**	–	–	–
IM Kirk	**332**	–	–	–
Y Masithela	**195**	187	–	–
Employee benefit costs	**1 480 560**	1 191 722	**27 263**	1 233
Salaries and wages	**1 269 160**	1 027 886	**9 389**	1 233
Termination benefits	**8 390**	3 914	–	–
Incentive bonus	**107 646**	83 053	**17 765**	–
Staff welfare	**36 378**	22 474	**109**	–
Movement in post-employment medical obligation	**(443)**	(226)	–	–
Pension costs-defined contribution plans	**59 429**	54 621	–	–

	Group		Company	
	June 2016 R'000	June 2015 R'000	**June 2016 R'000**	June 2015 R'000
Average number of persons employed by the Group during the period:				
South Africa	**4 267**	3 384	**–**	–
Full Time	**3 722**	2 826	**–**	–
Part Time	**545**	558	**–**	–
Outside of Africa	**604**	317	**–**	–
Full Time	**501**	310	**–**	–
Part Time	**103**	7	**–**	–
Dividends received				
Other	**–**	–	**73 120**	160 340
Loss on disposal of tangible assets	**(245)**	(129)	**–**	–
Loss on disposal of investments	**–**	(57)	**–**	–
Loss on disposal of AFA Botswana (1%)	**–**	(57)	**–**	–
Fair value adjustments	**27 085**	–	**27 085**	(17 705)
Fair value gains on financial assets	**27 085**	–	**27 085**	–
Fair value loss on Listed investment	**–**	–	**–**	(17 705)
Impairments	**(21 469)**	(36 697)	**(99 917)**	–
Impairment of intangible asset	**(4 858)**	–	**–**	–
Impairment of loans	**(11 252)**	–	**(99 917)**	–
Impairment of investment in associate	**(5 359)**	(36 697)	**–**	–
Other Expenses				
Included in 'other expenses' are the following:				
Donations	**634**	727	**–**	–
Legal and consulting fees	**173 744**	158 154	**13 653**	7 375
Management costs	**166 873**	105 748	**5 938**	7 757
Marketing and recruitment	**21 334**	18 813	**1 107**	–
Straight-lining of leases	**3 686**	6 466	**–**	–

25. NET FINANCE COSTS

Finance costs	**(4 547)**	(9 997)	**(4 836)**	(6 724)
Intercompany loans	**–**	–	**(4 836)**	(6 724)
Preference dividend paid	**(2 998)**	(9 551)	**–**	–
Other	**(1 549)**	(446)	**–**	–
Finance income	**32 386**	28 799	**12 415**	5 680
Cash and cash equivalents	**28 327**	20 747	**12 415**	1 200
Preference dividend received	**–**	4 480	**–**	4 480
Other	**4 059**	3 572	**–**	–

The effective interest approximates the interest on the cash flows for the period.