

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
for the year ended 30 JUNE 2020

12. INVENTORY

	Group		Company	
	2020 R'000	Restated** 2019 R'000	2020 R'000	2019 R'000
Finished goods*	200 261	185 384	–	–
Merchandise	99 590	98 348	–	–
Merchandise provision	(2 000)	–	–	–
Inventory on hand at year-end	297 851	283 732	–	–

* The finished goods balance consists of the inventory at hand net of the unearned fees relating to Single Exit Price (SEP) applied.

** Refer to Note 35.5 for the details of the restatement.

Merchandise refers to pharmaceutical products that are on hand at year-end.

The finished goods on hand at year-end relate to specialised equipment that will be sold in the next financial period.

13. OTHER INVESTMENTS

Other investments comprise the following balances

	Group		Company	
	2020 R'000	2019 R'000	2020 R'000	2019 R'000
Unlisted investment	3 711	–	–	–

The unlisted equity investment relates to an investment in a venture capital fund and is measured at FVTPL. The investment vehicle has the mandate of reinvesting capital funds. The objective is to generate returns for the holder of shares in the form of dividends.

The total shareholding percentage is less than 20% and as such, no significant influence is exercised over the venture capital fund.

The investment is classified as a financial asset and is measured at FVTPL due to it being an equity investment.

Fair value hierarchy

Details of the fair value hierarchy used by the Group to classify financial and non-financial instruments for fair value measurement purposes is set out in Note 6.3.

	Level 3 R'000
Year ended 30 June 2020 – Group	
Unlisted investment	3 711
Year ended 30 June 2019 – Group	
Unlisted investment	–