Notes to the financial statements continued

for the year ended 30 JUNE 2021

22. Cost of pharmaceutical products and finished goods

	Group		Company	
	2021 R'000	2020 R'000	2021 R'000	2020 R'000
Opening inventory	**297 851**	283 732	**–**	–
Purchases	**1 933 318**	1 431 326	**–**	–
Closing inventory	**(421 563)**	(297 851)	**–**	–
	1 809 606	1 417 207	**–**	–
Cost of distribution of pharmaceutical products	**95 991**	72 561	**–**	–
	1 905 597	1 489 768	**–**	–

23. Profit before taxation

Profit before taxation is stated after charging the following items:

	Group		Company	
	2021 R'000	2020 R'000	2021 R'000	2020 R'000
Auditors' remuneration (included in other expenses)	**18 817**	15 967	**2 365**	2 301
Audit fees	**18 062**	15 028	**2 045**	1 583
Prior period under provision	**755**	939	**320**	718
Depreciation of property, plant and equipment	**78 202**	62 179	**–**	–
Motor vehicles	**4 534**	3 615	**–**	–
Computer equipment	**42 446**	31 177	**–**	–
Buildings	**5 587**	4 601	**–**	–
Furniture and fittings	**15 560**	14 258	**–**	–
Property and equipment	**10 075**	8 528	**–**	–
Amortisation of development costs and other intangible assets	**195 027**	164 091	**–**	–
Right of use asset depreciation	**66 564**	71 026	**–**	–
Share-based payment expense	**10 694**	8 876	**2 028**	226
Bad debt write-off	**8 705**	2 453	**–**	–
Expected credit loss allowance	**2 009**	3 219	**–**	–
Rent and property costs	**77 857**	79 481	**–**	–
Property costs	**76 329**	73 593	**–**	–
Motor vehicles	**200**	319	**–**	–
Office equipment and furniture	**1 328**	5 569	**–**	–
Repairs and maintenance (included in rent and property costs)	**13 057**	6 013	**–**	–