14. NON-CURRENT ASSETS HELD FOR SALE

Non-current assets held for sale relate to non-productive land and buildings, which are in the process of being sold.

During the year, properties classified as held for sale with a value of R90 million were reclassified back into property, plant and equipment as the sale transactions did not materialise. Properties worth R41 million were sold and a further R33 million, relating to non-productive land and buildings, was classified to non-current assets held for sale.

No impairment loss was recognised on the fair value adjustment on these assets during the year (2024: 15 million).

	Property, plant and equipment Rm	**Total Rm**
2025		
Beginning of year	**133**	**133**
Current year movements		
– reclassified from property, plant and equipment	**33**	**33**
– reclassified to property, plant and equipment	**(90)**	**(90)**
– disposals*	**(41)**	**(41)**
Balance at the end of the year	**35**	**35**

* *A profit on disposal of R14 million was recognised during the current financial year on disposal of non-current assets held for sale.*

	Property, plant and equipment Rm	Total Rm
2024		
Beginning of year	–	–
Current year movements		
– reclassified from property, plant and equipment	133	133
Balance at the end of the year	133	133

15. RIGHT-OF-USE ASSETS

	Land and buildings Rm	**Vehicles Rm**	**Total Rm**
Beginning of year 2025			
– assets at cost	**588**	**65**	**653**
– accumulated depreciation	**(184)**	**(27)**	**(211)**
– net book value	**404**	**38**	**442**
Current year movements			
– additions	**34**	**–**	**34**
– disposals	**–**	**–**	**–**
cost	**(29)**	**(11)**	**(40)**
accumulated depreciation	**29**	**11**	**40**
– depreciation	**(71)**	**(18)**	**(89)**
Balance at the end of the year	**367**	**20**	**387**
Made up as follows:			
– assets at cost	**591**	**55**	**646**
– accumulated depreciation	**(224)**	**(35)**	**(259)**
Net book value	**367**	**20**	**387**
Beginning of year 2024			
– assets at cost	505	58	563
– accumulated depreciation	(133)	(25)	(158)
– net book value	372	33	405
Current year movements			
– additions	114	25	139
– disposals	(18)	–	(18)
cost	(31)	(18)	(49)
accumulated depreciation	13	18	31
– depreciation	(64)	(20)	(84)
Balance at the end of the year	404	38	442
Made up as follows:			
– assets at cost	588	65	653
– accumulated depreciation	(184)	(27)	(211)
Net book value	404	38	442