Notes to the financial statements continued

for the year ended 30 June 2026

Company 2026 Rm	Company 2025 Rm		Group 2026 Rm	Group 2025 Rm
		18. LONG-TERM FINANCIAL ASSETS		
55	86	Loan to trusts		
		Non-current portion of property development loans	**11**	21
		Non-current portion of B-BBEE-related advances	**52**	42
		Other	**56**	46
55	86		**119**	109

In order to raise funds necessary to purchase B-BBEE shares (refer to note 6), the Company has funded the trusts by way of a loan. The loans to the trusts are interest-free. The loan to the Foundation Trust is fully repayable by 2032. Given the underlying value of the trusts' assets (Company shares), credit risk is minimal and no expected credit loss is provided for.

The property development loan funding is the long-term portion of funding provided for property development of a store used by the Group with the loan fully repayable by June 2028. As the funding is repaid using rental proceeds received from the Group, and adequate security is in place, credit risk is minimal and no expected credit loss is provided for.

The B-BBEE-related advance is the long-term portion of supplier and enterprise development loans advanced to black-owned businesses. Repayment terms vary and interest is charged at preferential rates. Short-term portions of these loans are included under sundry debtors in note 23.1. B-BBEE-related advances are secured by a combination of holding title on assets, security over shares, or guarantee structures, with residual credit risk being insignificant.

Long-term financial assets are initially measured at fair value and subsequently measured at amortised cost. Carrying values approximate fair value.

Less than R1 million.