

Content changes – South Africa v18 – March 2026

Description of change: The name and external name were updated to include "and gains" after "losses," reflecting the terminology used in the model accounts. This change covers impairment losses and gains, including reversals of impairment losses, on financial and contract assets.
DC locations impacted:

* CFDF > Primary > PL > PL.IMPAIRMENTREVERSAL > Impairment losses (including reversals of impairment losses) on financial assets and contract assets

Description of change: The paragraph is now conditioned to display only when restatement is enabled under Entity Summary > Report Options > Entity and Period Settings > Have the values in this period been restated?
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Statement of profit or loss > Paragraph (1st)

Description of change: Please provide the technical description you would like me to rewrite and improve.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Statement of profit or loss > Paragraph (1st)

Description of change: The term "company" has been replaced with "entity" throughout the model accounts, so the accounts now display "entity" instead of "company."
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Statement of comprehensive income - 2 Statement approach > Statement of comprehensive income - net of tax > Profit for the year attributable to: > Owners of the parent company

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Statement of profit or loss > Statement of comprehensive income - Turn on for Function > Profit for the year attributable to: > Owners of the parent company

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Statement of profit or loss > Profit attributable - Turn on for nature > Profit for the year attributable to: > Owners of the parent company

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* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Statement of comprehensive income - before tax > Statement of comprehensive income - before tax > Profit for the year attributable to: > Owners of the parent company

DC locations impacted:

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* Disclosures - Financial Statements - Statement of comprehensive income - Comprehensive income attributable - Row1: Comprehensive income, attributable to the owners of the company/entity

Description of change: A new commentary section has been added, appearing at the end of the commentary section in the model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Statement of comprehensive income - 2 Statement approach > Paragraph (1st)

Description of change: An additional line has been added to the report to align it more closely with Model accounts, reflecting its importance as identified by the content provider. While customers can still customise the grid by adding or removing rows, this inclusion ensures better consistency by default.

DC locations impacted:

* Disclosures - Financial Statements - Statement of cash flows - Cash flows from financing activities - Repayments to a financial institution under supplier finance arrangements

Description of change: The row text has been updated; it previously read "Cash received from the settlements of the derivative financial instruments used to hedge interest rate risk."

DC locations impacted:

* Disclosures - Financial Statements - Statement of cash flows - Cash flows from financing activities - Cash received from the settlements of the derivative financial instruments used to hedge liabilities arising from financing activities

Description of change: The row text has been updated; it previously read, "Cash paid from the settlements of the derivative financial instruments used to hedge interest rate risk."

DC locations impacted:

* Disclosures - Financial Statements - Statement of cash flows - Cash flows from financing activities - Cash paid due to the settlements of the derivative financial instruments used to hedge liabilities arising from financing activities

Description of change: A new commentary paragraph has been added.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Statement of profit or loss > Paragraph (2nd)

Description of change: A paragraph has been added and configured to display only when the

restatement option is enabled under Entity Summary > Report Options > Entity and Period Settings > "Have the values in this period been restated?". This feature, part of the model accounts, was previously not available for every table. Although the restatement flag is managed centrally, customers can still enable or disable it as needed.

Report locations impacted:

- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Statement of comprehensive income - 2 Statement approach > Paragraph (2nd)
- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Statement of comprehensive income - before tax > Paragraph (1st)
- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Statement of financial position > Paragraph (1st)

Description of change: The column header has been updated to include the word "entity" at the end, now displaying as "parent entity," consistent with its appearance in Model accounts.

Report locations impacted:

- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Statement of changes in equities > Consolidated > Non-Standard Table - Consolidated Prior > Column > Attributable to owners of the parent
- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Statement of changes in equities > Consolidated > Non-Standard Table - Consolidated Current > Column > Attributable to owners of the parent

Description of change: The phrase "Equity attributable to owners of the parent" has been updated to "Equity attributable to owners of the parent entity" by adding the word "entity."

Report locations impacted:

- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Statement of financial position > Balance sheet
- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Statement of financial position > Balance sheet OL
- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Statement of financial position > Balance sheet C/N

Description of change: The term "held" has been replaced with "designated" to align with the wording used in the Model Accounts.

DC locations impacted:

- * Disclosures - Financial Statements - Statement of cash flows - Cash flows from investing activities - Proceeds on disposal of equity instruments designated at FVTOCI

Description of change: The folder previously titled "Adoption of new and revised International Financial Reporting Standards (IFRSs)" has been renamed to match the label shown in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Changes in accounting policies and prior period errors

Description of change: The folder structure has been rearranged to the following order: (1) New and amended IFRS Accounting Standards effective for the current year, (2) New and revised IFRS Standards issued but not yet effective, (3) Change in accounting policy, and (4) Prior period errors. Previously, the order was 3, 4, 1, 2.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Changes in accounting policies and prior period errors

Description of change: A new paragraph has been added to the Model Accounts section.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Changes in accounting policies and prior period errors > New and amended IFRS Accounting Standards that are effective for the current year > Paragraph (1st)

Description of change: All previously implemented IFRS folders have been consolidated and moved into this folder.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Changes in accounting policies and prior period errors > New and amended IFRS Accounting Standards that are effective for the current year > Amended IFRS Standards that were effective before the Current Period therefore they are assumed to be adopted

Description of change: The folder has been relocated from "New and revised IFRSs Standards in issue but not yet effective" to the current folder.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Changes in accounting policies and prior period errors > New and amended IFRS Accounting Standards that are effective for the current year > Amendments to IAS 1 - Classification of Liabilities as Current or Non-current

Description of change: The folder paragraphs have been updated to align with the current year Model Accounts, resulting in shorter text content.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial

statements > Notes to the financial statements > Changes in accounting policies and prior period errors > New and amended IFRS Accounting Standards that are effective for the current year > Amendments to IAS 1 - Classification of Liabilities as Current or Non-current

Description of change: The folder content has been updated to match the Model Accounts exactly, with only a few exceptions. Please review the folder in the report template and compare it to the Model Accounts to verify that they are identical.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Changes in accounting policies and prior period errors > New and revised IFRSs Standards in issue but not yet effective

Description of change: The paragraph text has been updated to match the content shown in the Model Accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Changes in accounting policies and prior period errors > Change in accounting policy > Paragraph (1st, Commentary)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Changes in accounting policies and prior period errors > Change in accounting policy > Paragraph (2nd)

Description of change: The folder previously named "Accounting policy" has been renamed.

DC locations impacted:

* Disclosures - Application of new and revised IFRS - Impact of changes in accounting policy

Description of change: A new disclosure tab featuring grids has been added.

DC locations impacted:

* Disclosures - Application of new and revised IFRS - Impact of changes in accounting policy - Impact on profit for the year from continuing and discontinued operations

* Disclosures - Application of new and revised IFRS - Impact of prior period errors - Impact of prior period errors - Impact on profit for the year from continuing and discontinued operations

Description of change: The folder previously named "Prior period errors" has been renamed.

DC locations impacted:

* Disclosures - Application of new and revised IFRS - Impact of prior period errors

Description of change: A new report table has been added that retrieves data from the new disclosure tab grids, reflecting the display format used in the model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Changes in accounting policies and prior period errors > Change in accounting policy > Table (3rd) > Impact on profit for the year from continuing operations

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Changes in accounting policies and prior period errors > Change in accounting policy > Table (4th) > Impact on profit for the year from continuing and discontinued operations

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Changes in accounting policies and prior period errors > Prior period errors > Table (3rd) > Impact on profit for the year from continuing operations

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Changes in accounting policies and prior period errors > Prior period errors > Table (4th) > Impact on profit for the year from continuing and discontinued operations

Description of change: The paragraph text in the Model Accounts has been updated by replacing "which's" with "that's."

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Paragraph (1st)

Description of change: The term "company" has been replaced with "entity" in the model accounts, so that "entity" now appears instead of "company" following the word "parent".

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Basis of consolidation > Paragraph (1st)

Description of change: The variable 'EntityDescription' has been replaced with the parent entity to align with the display format used in Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Basis of consolidation > Text > Paragraph (5th)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Basis of consolidation > Text > Paragraph (6th)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Foreign currencies > Text > Paragraph (2nd)

Description of change: The text has been updated to include the phrase "that is an associate or a joint venture, or a joint operation that constitutes a business, is," aligning it with the wording used in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Business combinations > Text > Paragraph (5th)

Description of change: The sentence "Discounts are not considered as they are only given in rare circumstances and are never material." has been removed, as it appears (or does not appear) in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Revenue recognition > Maintenance relating to electronic equipment > Paragraph (2nd)

Description of change: The name 'International GAAP Holdings Limited' has been replaced with the parent entity, reflecting the presentation used in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Retirement and termination benefit costs > Text > Paragraph (5th, Commentary)

Description of change: The term "fair value through profit or loss" has been replaced with the abbreviation "FVTPL" to align with the terminology used in Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Financial instruments > Paragraph 2nd)

Description of change: The wording "fair value through other comprehensive income" and the brackets around "FVTOCI" have been removed.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Financial assets > Classification of financial assets > Paragraph (2nd)

Description of change: The wording "fair value through profit and loss" and the brackets around "FVTPL" have been removed.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Financial assets > Classification of financial assets > Paragraph (3rd)

Description of change: No changes were made as the existing text is accurate, and the typo in the Model accounts has already been corrected.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Financial assets > Classification of financial assets > Equity instruments designated as at FVTOCI > Paragraph (4th)

Description of change: The text has been updated to include the phrase "on the hedging instrument" as shown in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Financial assets > Hedge accounting > Fair value hedges > Paragraph (2nd)

Description of change: The text was updated to include "on the hedging instrument" and the fourth paragraph was merged as shown in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Financial assets > Hedge accounting > Fair value hedges > Paragraph (3rd)

Description of change: The paragraph has been unticked (deselected).

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Financial assets > Hedge accounting > Fair value hedges > Paragraph (4th)

Description of change: The text has been updated to match the display in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Own shares > Paragraph (1st)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Joint ventures > Details of material joint venture > Paragraph (4th)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial

statements > Notes to the financial statements > Borrowings > Summary of borrowing arrangements > Bullet set 1 > List item - bullet (5th)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Borrowings > Covenants > Paragraph (4th)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Notes to the statement of cash flows > Supplier finance arrangements > Paragraph (4th, ultimate)

Description of change: The text has been updated by replacing "Company" with "parent entity" to align with the terminology used in the Model Accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Own shares > Share-based payment arrangements > Share based payment transactions of the parent entity > Header

Description of change: The paragraph was removed from the Model Accounts by unticking it.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Own shares > Share-based payment arrangements > Paragraph (1st, the only in the folder)

Description of change: No changes were made to the folder, as the existing text is accurate and the dates are already managed using variables.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Critical accounting judgements and key sources of estimation uncertainty > Critical judgements in applying accounting policies > Judgements in determining the timing of satisfaction of performance obligations

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Critical accounting judgements and key sources of estimation uncertainty > Critical judgements in applying accounting policies > Capitalisation of borrowing costs

Description of change: The text "fair value through other comprehensive income" has been replaced with the abbreviation "FVTOCI" to align with the terminology used in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Critical accounting judgements and key sources of estimation uncertainty > Critical judgements in applying accounting policies > Business model assessment > Paragraph

Description of change: The variable 'EntityDescriptio' has been replaced with the parent entity as displayed in the Model Accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements >Critical accounting judgements and key sources of estimation uncertainty > Critical judgements in applying accounting policies > Control over Subsidiary B Limited > Paragraph (2nd)

Description of change: The variable 'EntityDescription' has been replaced with the parent entity as displayed in the Model Accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements >Critical accounting judgements and key sources of estimation uncertainty > Critical judgements in applying accounting policies > Judgement in identifying whether a contract includes a lease – Contract for the supply of sports shoes > Paragraph (3rd)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Goodwill > Allocation of goodwill to cash-generating units > Electronic equipment - internet sales > Cash conversion > Paragraph (3rd)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Contract assets > Paragraph (4th)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Contract assets > Paragraph (7th)

Description of change: No changes were made to the folder; only date variables have been added.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements >Critical accounting judgements and key sources of estimation uncertainty > Key sources of estimation uncertainty > Impairment testing

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements >Critical accounting judgements and key sources of estimation uncertainty > Key sources of estimation uncertainty > Calculation of loss allowance

Description of change: The 'EntityDescription' variable has been replaced with 'parent entity' to align with the terminology used in the Model Accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements >Critical accounting judgements and key sources of estimation uncertainty > Key sources of estimation uncertainty >Fair value measurements and valuation processes > Paragraph (1st)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial

statements > Notes to the financial statements >Critical accounting judgements and key sources of estimation uncertainty > Key sources of estimation uncertainty >Fair value measurements and valuation processes > Paragraph (2nd)

Description of change: The paragraph text was amended by removing a comma and adding the word "and" to align with the format used in the Model Accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements >Critical accounting judgements and key sources of estimation uncertainty > Key sources of estimation uncertainty >Fair value measurements and valuation processes > Paragraph (3rd)

Description of change: The date was not modified because it has already been included as a wildcard.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements >Critical accounting judgements and key sources of estimation uncertainty > Key sources of estimation uncertainty >Provision for restoration of contaminated land > Paragraph (1st)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements >Critical accounting judgements and key sources of estimation uncertainty > Key sources of estimation uncertainty >Assessment as to whether the right-of-use assets is impaired > Paragraph (1st)

Description of change: The fixed current period year-end date of 31 December 2018 has been replaced with a variable to allow dynamic date setting.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements >Critical accounting judgements and key sources of estimation uncertainty > Key sources of estimation uncertainty >Assessment as to whether the right-of-use assets is impaired > Paragraph (2nd)

Description of change: The fixed prior year value of 2018 has been replaced with a variable to allow dynamic referencing.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements >Critical accounting judgements and key sources of estimation uncertainty > Key sources of estimation uncertainty >Assessment as to whether the right-of-use assets is impaired > Paragraph (2nd)

Description of change: A new folder has been added.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Revenue > Unsatisfied or partially unsatisfied obligations - pre 2025

Description of change: The old paragraph titled "Revenue > Paragraph (3rd)" has been relocated to a newly created folder.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Revenue > Unsatisfied or partially unsatisfied obligations - pre 2025 > Paragraph (1st)

Description of change: The previous table has been relocated to a newly created folder.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Revenue > Unsatisfied or partially unsatisfied obligations - pre 2025 > Table

Description of change: The old paragraph located under Revenue (4th paragraph) has been moved to a newly created folder.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Revenue > Unsatisfied or partially unsatisfied obligations - pre 2025 > Paragraph (2nd)

Description of change: The existing paragraph has been relocated to a newly created folder.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Revenue > Paragraph (3rd)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Revenue > Paragraph (4th, Commentary)

Description of change: The term "list" has been replaced with "describe" in the phrase "describe operations."
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Segment information > Products and services from which reportable segments derive their revenues > Text > Paragraph (3rd)

Description of change: No changes were made since the system was already using the

appropriate variable.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Segment information > Segment revenues and profits > Analysis of Parent Revenue > Paragraph (2nd)

Description of change: A new commentary paragraph has been added, as shown in the model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Segment information > Segment revenues and profits > Paragraph (3rd)

Description of change: A new line has been added to the table, ensuring it now appears in the report table as it does in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Segment information > Segment assets and liabilities > Tables > Segment assets - Standard Table

DC locations impacted:

* Disclosures > Revenue and segment information > Segment information > B-Non-segment Assets > Non-current assets held for sale

Description of change: An asterisk was added to the end of the heading row, matching the model accounts, to link the explanation text below the table to this column.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Segment information > Other segment information > Tables > Depreciation and amortisation - Non-Standard Table - Group > Additions to non-current assets*

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Segment information > Other segment information > Tables > Depreciation and amortisation - Non-Standard Table - Parent > Additions to non-current assets*

Description of change: An asterisk was added at the beginning of the paragraph, and it is now linked to the corresponding column.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Segment information > Other segment information > Paragraph (1st)

Description of change: Prior period values have been updated to match the current period values instead of displaying 'nil'. The HeadingColumn variable is displayed first, followed by a placeholder.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Segment information > Other segment information > Paragraph (3rd)

Description of change: No changes were made to the text as it was already up to date.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Profit for the year > Paragraph (1st)

Description of change: The table row previously labelled "Amortisation of internally-generated intangible assets included in other operating expenses" has been updated to "Amortisation of intangible assets."

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Profit for the year > Table (1st) > Amortisation of internally-generated intangible assets included in other operating expenses

Description of change: A new paragraph has been added in accordance with the model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Profit for the year > Paragraph (4th)

Description of change: A new category item has been added.

DC locations impacted:

* Period Configuration > Primary > PL > PL.INCOME > PL.INCOME.FAIRVALUEHEDGINGINSTRUMENTS > Loss/(gain) arising on derivatives designated as hedging instruments in fair value hedges

* Period Configuration > Primary > PL > PL.INCOME > PL.INCOME.ADJFORFAIRVALUEHEDGES > (Gain)/loss arising on adjustment for the hedged item attributable to the hedged risk in a designated fair value hedge accounting relationship

* Period Configuration > Primary > PL > PL.INCOME > PL.INCOME.FROMFWDFXCONTRACTS > (Gain)/loss arising on forward foreign exchange contracts designated as hedging instruments in cash flow hedges of forecast transactions that are no longer expected to occur reclassified from equity to profit or loss

Description of change: The three specified categories have been added to the table.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Other gains and losses > Other Gains and Losses Table

Description of change: A new bullet point has been added, and a previously separate paragraph has been moved and adjusted within this section to align with its display in the Model accounts.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Other gains and losses > Other Gains and Losses > Bullet set > (iv)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Other gains and losses > Other Gains and Losses > Bullet set > (v)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Other gains and losses > Other Gains and Losses > Bullet set > (vi)

Description of change: The display condition has been set to "Never" and the item has been removed from its original location and relocated to the bullet list as previously indicated.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Other gains and losses > Other Gains and Losses > Paragraph (2nd)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Other gains and losses > Other Gains and Losses > Paragraph (3rd)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Other gains and losses > Other Gains and Losses > Paragraph (4th)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Other gains and losses > Other Gains and Losses > Paragraph (5th)

Description of change: The line items were not removed from the table to ensure they continue to appear in the Model accounts; removing them would cause unassigned items to be excluded from the table.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Finance costs > Finance Cost Table

Description of change: The "Current year" label was not changed to "Current tax income/(expense)" because the report uses a different category structure. Clients retain the option to customise the wording as they prefer.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Income tax > Income tax recognised in profit or loss > Income tax recognised in profit/loss Table > Current tax

Description of change: The variable 'EntityDescription' has been replaced with the parent entity name as displayed in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Income tax > Income tax recognised in profit or loss > Paragraph (7th)

Description of change: The phrase ", some of which became effective 1 January 2024, and it is anticipated that many more will follow suit throughout 2024" has been removed from the commentary paragraph in the Model Accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Income tax > Income tax recognised in profit or loss > Paragraph (9th, Commentary)

Description of change: No changes were made to the Model accounts as an effective solution is already in place.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Discontinued operations > Paragraph (1st)

Description of change: The EntityDescription variable has been replaced with the phrase "parent entity" to align with the terminology used in the Model Accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Dividends > Paragraph (2nd)

Description of change: The term "Company" has been replaced with "parent entity" to align with the terminology used in the Model accounts.

DC locations impacted:

* Disclosures > Other Notes > Earnings per share > Basic and diluted earnings per share > Earnings > Earnings for the purposes of basic earnings per share being net profit attributable to

owners of the parent entity

Description of change: The folder was unticked to reflect its removal from the Model Accounts as well.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Earnings per share (EPS) > Impact of changes in accounting policies

Description of change: The word "operations" has been removed from the heading.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Goodwill > Allocation of goodwill to cash-generating units > Construction - Alpha Construction

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Goodwill > Allocation of goodwill to cash-generating units > Construction - other

Description of change: The word "operations" has been removed from the label "Construction - other."

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Goodwill > Allocation of goodwill to cash-generating units > Sensitivity analysis > Paragraph (1st)

Description of change: The term "Acquisition of subsidiary" was updated to its plural form to align with the terminology used in the Model accounts.

DC locations impacted:

* Disclosures > Assets > Property, plant and equipment > Cost or valuation > Cost or valuation > Acquisition of subsidiaries

Description of change: The valuation techniques and the inputs used to determine the fair value have been described.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Property, plant and equipment > Fair value measurement of the Group's freehold land and buildings > Text > Paragraph (3rd)

Description of change: The paragraph in the Model Accounts has been updated to include the term "parent entity."

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Property, plant and equipment > Impairment losses recognised in the year > Paragraph (1st)

Description of change: The first paragraph has been split into two to match the format used in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Property, plant and equipment > Impairment losses recognised in the year > Paragraph (2nd)

Description of change: The first two paragraphs were converted to commentary style to match the format used in Model Accounts, and the word "shall" was updated to "should" in the second section.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Investment property > Fair value measurement of the Group's investment properties > Paragraph (7th)

Description of change: The EntityDescription variable has been replaced with 'parent entity' to align with the display in Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Associates > Details of material associates > Bullet set > List Item - Roman (1st)

Description of change: A new total labelled "Non-controlling interest" has been added to the table.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Associates > Details of material associates > Financial Information Associate 1 > Balance Sheet Table

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Associates > Details of material associates > Financial Information Associate 2 > Balance Sheet Table

Description of change: A new row titled "Equity attributable to owners of the parent entity" has been added, and the grid height has been increased from 150 to 300.

DC locations impacted:

- * Disclosure > Assets > Associates > Financial Information Associate 1 > Balance Sheet
- * Disclosure > Assets > Associates > Financial Information Associate 2 > Balance Sheet

Description of change: No changes were made as the existing text is already accurate.
Report locations impacted:

- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Joint ventures > Details of material joint venture > Paragraph (2nd, Commentary)

Description of change: The text displayed in the Model Accounts has been updated to use the plural form instead of the singular.
Report locations impacted:

- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Joint ventures > Details of material joint venture > Paragraph (3rd)

Description of change: The 'PL' section has been updated to retrieve all its rows directly from the grid.
Report locations impacted:

- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Joint ventures > Details of material joint venture > Financial information Joint venture 1 > Section 'PL'
- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Joint ventures > Details of material joint venture > Financial information Joint venture 2 > Section 'PL'

Description of change: A new row titled "Other comprehensive income attributable to the owners of the parent entity" has been added to the 'PL' section.
DC locations impacted:

- * Disclosures > Assets > Joint venture > Financial information Joint Venture 1 > Profit/(Loss)
- * Disclosures > Assets > Joint venture > Financial information Joint Venture 2 > Profit/(Loss)

Description of change: A new row has been added and is now included in the table.
Report locations impacted:

- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Investments > Other financial assets Table - Consolidated
 - * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Investments > Other financial assets Table - Parent
- DC locations impacted:

* Disclosures > Assets > Financial assets > Financial assets mandatorily measured at FVTPL > Green bonds

Description of change: A new bullet set has been created by moving all paragraphs from this folder and the 'Investments in equity instruments designated as at FVTOCI' folder into it. These paragraphs are now correctly displayed as bullet points according to the Model Accounts, replacing the previous setting where they were all set to "Display Never."

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Investments > Investments in debt instruments classified as at FVTOCI > Bullet set

Description of change: The 'EntityDescription' variable, which previously resolved to Group, has been replaced with 'parent entity' as displayed in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Investments > Impairment of financial assets > Paragraph (2nd)

Description of change: New rows are now imported from the grid as they appear in the Model accounts, while the original rows remain in the grid to accommodate clients who may still be using them.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Investments > Impairment of financial assets > Consolidated > Non-Standard Table - Consolidated

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Investments > Impairment of financial assets > Parent > Non-Standard Table - Parent

Description of change: Three new rows have been added to the 'B-ADJUSTMENT' section: Transfer to lifetime ECL, Transfer to 12-month ECL, and Financial assets derecognised in the year. Additionally, the 'C-MOVEMENTS' section now includes rows for New financial assets recognised in the year, Foreign exchange gains and losses, Changes in estimation techniques, and Changes in credit risk parameters.

DC locations impacted:

* Disclosures > Assets > Financial assets > Impairment of financial assets (including IFRS 9)

Description of change: The text has been updated to use "recognises revenue," aligning it with the terminology used in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Contract assets > Paragraph (1st)

Description of change: The phrase "based on past due status" has been removed to align with the changes made in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Contract assets > Paragraph (6th)

Description of change: The commentary paragraph in the Model accounts has been updated by changing "is required to" to "should."

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Leases (Group as a lessee) > Right of use assets > Paragraph (1st)

Description of change: The label previously displayed as "Net remeasurement of loss allowance" has been expanded to match the format shown in the Model accounts.

DC locations impacted:

* Disclosures > Assets > Trade and other receivables > Movements in lifetime ECL > Net remeasurement of loss allowance due to transfers

Description of change: A new row has been added.

DC locations impacted:

* Disclosures > Assets > Trade and other receivables > Movements in lifetime ECL > Changes in estimation techniques

Description of change: The row was retained as per the Model Accounts guidance because it will remain hidden if it contains no data.

DC locations impacted:

* Disclosures > Assets > Trade and other receivables > Movements in lifetime ECL > Amounts recovered

Description of change: The tables have been updated to display the revised texts, reflecting the changes outlined above and in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Trade and other receivables > Trade

receivables > Lifetime ECL movements (Including IAS 39 and IFRS 9) > Parent > Non-Standard Table - Lifetime ECL Movement Table - Parent

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Trade and other receivables > Trade receivables > Lifetime ECL movements (Including IAS 39 and IFRS 9) > Consolidated > Non-Standard Table - Lifetime ECL Movement Table - Consolidated

Description of change: A new row has been added to the grid.

DC locations impacted:

* Disclosures > Liabilities > Borrowings > Borrowings by currency > Loans from government

Description of change: A new row has been added that retrieves data directly from the grid, reflecting the display in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Borrowings > Currency analysis Table - current > Loans from government

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Borrowings > Currency analysis Table - prior > Loans from government

Description of change: The last sentence referencing Note 62 at the end of the paragraph, as it appears in the Model accounts, has been removed.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Borrowings > Summary of borrowing arrangements > Bullet set 1 > List item - bullet (2nd)

Description of change: The variable 'EntityDescription', which previously resolved to 'Group or Company', has been replaced with the parent entity as displayed in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Convertible loan notes > Text > Paragraph (1st

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Convertible loan notes > Text > Paragraph (3rd)

Description of change: The term "subsidiary" has been updated to "subsidiaries" to align with the terminology used in the Model Accounts.

DC locations impacted:

* Disclosures > Liabilities > Income tax > Deferred tax assets and liabilities > C-MOVEMENTS >

Acquisition of subsidiaries

Description of change: The term "subsidiary" has been updated to "subsidiaries" to align with the preceding changes, although this differs from the current terminology in the Model Accounts and may be adjusted in future revisions.

DC locations impacted:

* Disclosures > Liabilities > Income tax > Deferred tax assets and liabilities > C-MOVEMENTS > Disposal of subsidiaries

Description of change: The tables for "Acquisition of subsidiaries" and "Disposal of subsidiaries" have been updated to pull data correctly, and their text content has been revised.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Deferred tax > Deferred tax assets and liabilities > Deferred tax assets and liabilities Table - Consolidated

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Deferred tax > Deferred tax assets and liabilities > Deferred tax assets and liabilities Table - Parent

Description of change: The "Less: unearned interest" label has been updated to match the new text displayed in the Model accounts.

DC locations impacted:

* Disclosures > Liabilities > B-DEDUCTIONS > lease Liabilities > Lease liabilities by year of maturity > Less: finance charges allocated to future periods >

Description of change: The phrase "Of which amounts" has been replaced with new text.

DC locations impacted:

* Disclosures > Liabilities > Trade and other payables > Trade payables that are subject to supplier finance arrangements

Description of change: The row has been updated to pull data from the grid above into this table, with the text displayed as it appears in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Trade and other payables > Trade and other payables table

Description of change: The variable 'EntityDescription' in the first sentence has been replaced with the parent entity, matching the display in Model accounts, while the rest of the paragraph remains unchanged.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Other financial liabilities > Paragraph (2nd)

Description of change: The phrase "loss allowance was" has been replaced with "impairment charge has been."

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Other financial liabilities > Paragraph (4th)

Description of change: The terms "companies" and "Company" have been replaced with "entity" and "parent entity," respectively, as reflected in the Model Accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Provisions > Restoration > Paragraph

Description of change: The text has been updated to match the wording used in the model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Share capital > Bullet set > List item (1st)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Share capital > Bullet set > List item (2nd)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Share capital > Bullet set > List item (3rd)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Share capital > Bullet set > List item (4th)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Own shares > Paragraph

Description of change: The variable 'EntityDescription', which resolved to Group/Company, has been replaced with 'parent entity' as displayed in the Model Accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Share capital > Paragraph (2nd)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Share capital > Redeemable cumulative preference shares > Paragraph

Description of change: The Revaluation Reserve folder has been swapped with the Own Shares folder to match their order as displayed in the Model Accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Revaluation reserve

Description of change: The variable 'EntityDescription' has been replaced with 'parent entity' to align with the terminology used in the model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Revaluation reserve > Paragraph (2nd)

Description of change: The paragraph was not deleted as recommended in the Model Accounts because it was already set to Conditional=false, allowing customers to choose whether to include it.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Retained earnings > Paragraph (1st)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Contract liabilities > Paragraph (2nd)

Description of change: The equity attributable to the owners of the company has been updated to the new text ending with "parent entity."

DC locations impacted:

* Disclosures > Equity > Non-controlling interest > Material non-controlling interests > Enter summarised statement of financial position values for the subsidiary, before intra group transactions, if there is a material non-controlling interest > Equity attributable to owners of the parent entity

Description of change: The table displays the updated text from the Model accounts, sourced from the revised grid shown above.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Non-controlling interests > Subsidiary A > Table (1st)

Description of change: The term "the company" has been replaced with "parent entity."

DC locations impacted:

* Disclosures > Equity > Non-controlling interest > Material non-controlling interests > Enter profit or loss values if the subsidiary has a material non-controlling interest > Profit / loss attributable to owners of the parent entity

* Disclosures > Equity > Non-controlling interest > Material non-controlling interests > Enter

other comprehensive income values for the subsidiary, if there is a material non-controlling interest > Other comprehensive income attributable to owners of the parent entity

* Disclosures > Equity > Non-controlling interest > Material non-controlling interests > Enter total comprehensive income values for the subsidiary, if there is a material non-controlling interest > Total comprehensive income attributable to owners of the parent entity

Description of change: The term "the company" has been updated to "parent entity" to align with changes made in the grids above, reflecting how it appears in the Model accounts. The updated text is automatically pulled from the grid.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Non-controlling interests > Subsidiary A > Table (2nd)

Description of change: The 'parent company' section of the former row has been updated to reflect the new text as displayed in the Model Accounts.

DC locations impacted:

* Disclosures > Other Notes > Acquisition of a subsidiary and business combinations > Consideration transferred > Subsidiary A > Equity instruments (xx ordinary shares of the parent entity)

* Disclosures > Other Notes > Acquisition of a subsidiary and business combinations > Consideration transferred > Subsidiary B > Equity instruments (xx ordinary shares of the parent entity)

Description of change: The row above has been updated to display text exactly as it appears in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Acquisition of subsidiaries > Subsidiary A > Consideration transferred > Table

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Acquisition of subsidiaries > Subsidiary B > Consideration transferred > Table

Description of change: The text has been updated to display "parent entity" as it appears in the Model Accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Acquisition of subsidiaries > Subsidiary A > Paragraph (8th)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Acquisition of subsidiaries > Subsidiary B > Paragraph (10th)

Description of change: The heading "Equity component of convertible loan notes" was removed from the Model accounts and replaced with "Effect of changes in foreign exchange rates."

Report locations impacted:

- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Notes to the statement of cash flows > Changes in liabilities arising from financing activities > Tables > Consolidated > Table - Consolidated Prior

- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Notes to the statement of cash flows > Changes in liabilities arising from financing activities > Tables > Consolidated > Table - Consolidated Current

- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Notes to the statement of cash flows > Changes in liabilities arising from financing activities > Tables > Parent > Table - Parent Prior

- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Notes to the statement of cash flows > Changes in liabilities arising from financing activities > Tables > Parent > Table - Parent Current

Description of change: The list item text in the Model accounts has been updated from "(ii) Other changes include interest accruals and payments" to "(ii) Other changes include interest expense, the non-cash increase in borrowings in exchange for the finance provider taking on trade payable liability, and movements in the equity component of convertible loan notes."

Report locations impacted:

- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Notes to the statement of cash flows > Changes in liabilities arising from financing activities > Tables > Consolidated > List Item - Roman (2nd)

- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Notes to the statement of cash flows > Changes in liabilities arising from financing activities > Tables > Parent > List Item - Roman (2nd)

Description of change: Contingent consideration (note 38) (iii) was not added to the table as it had already been included.

Report locations impacted:

- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Notes to the statement of cash flows > Changes in liabilities arising from financing activities > Tables > Parent > Table - Parent Prior

Description of change: The lines displayed in the Model accounts have been updated by replacing the term "Group" with the variable equivalent "EntityDescription."

DC locations impacted:

* Disclosures > Other Notes > Contingent liabilities and contingent assets > Contingent liabilities

Description of change: The 'CorporateDescription' variable has been replaced with the parent entity, and in the Model Accounts, the 'group' text has been renamed to 'EntityDescription'.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Share-based payments > Equity-settled share option plan > Details of the employee share option plan of the Company > Text > Paragraph (1st)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Share-based payments > Equity-settled share option plan > Details of the employee share option plan of the Company > Text > Paragraph (2nd)

Description of change: The 'EntityDescription' variable, which previously resolved to Group, has been replaced with 'parent entity' to align with the terminology used in the Model accounts.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Share-based payments > Equity-settled share option plan > Details of the employee share option plan of the Company > Paragraph (1st)

Description of change: The text has been updated to include the phrase "of the SARs," aligning it with the wording used in the Model Accounts.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Share-based payments > Cash-settled share-based payments > Paragraph > 'of the SARs'

Description of change: The term "parent entity" has been added to align with the wording used in the Model Accounts.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Retirement benefit plans > Defined benefit plans > Text > Paragraph (1st)

Description of change: The variable 'EntityDescription', previously resolved as 'Group', has been replaced with 'parent entity' to align with the terminology used in Model accounts.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Retirement benefit plans > Defined benefit plans > Text > Paragraph (4th)

Description of change: The term "" has been replaced with "parent entity" to align with the terminology used in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Retirement benefit plans > Defined benefit plans > Fair value of the plan assets for each category > Text > Paragraph (2nd)

Description of change: The list items were removed from the Model accounts but retained for client use; they are now conditionally rendered and will only display if explicitly made visible.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Contract liabilities > List Item - Roman (1-4)

Description of change: The phrase "and investment in green bonds" has been added to align with the information displayed in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Classes and categories of financial instruments and their fair values > Fair value of the Group's financial assets/ financial liabilities that are measured at fair value on a recurring basis > Manual Table - Fair Values > 5. Listed corporate bond and investment in green bonds

Description of change: The folder name and corresponding report heading have been updated to include the phrase "of financial instruments."

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Classes and categories of financial instruments and their fair values > Reconciliation of Level 3 fair value measurements of financial instruments >

Description of change: A new paragraph, previously missing from the report, has been added and updated in the Model Accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Classes and categories of financial instruments and their fair values > Reconciliation of Level 3 fair value measurements of financial instruments > Paragraph (1st)

Description of change: The phrase "listed corporate bond and" has been removed from the

paragraph to align with the Model Accounts.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Classes and categories of financial instruments and their fair values > Reconciliation of Level 3 fair value measurements of financial instruments > Paragraph (2nd)

Description of change: The word "shall" has been replaced with "should" to align with the terminology used in the Model Accounts.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Classes and categories of financial instruments and their fair values > Financial liabilities designated as at FVTPL > Paragraph (3rd)

Description of change: New tables were added and existing ones restructured in the Model accounts. Previously, rows and columns were transposed, placing client currencies in rows, which can vary in number and type, while columns remained constant. To improve clarity and accuracy of totals—especially with new columns introduced in the update—the prior and current period tables have been separated, aligning with standard content practices.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Foreign currency risk management > Tables > Consolidated > Table - Consolidated Prior

Description of change: The provided technical description "See c213" lacks sufficient detail to rewrite or clarify. Please provide more information or a complete description for me to assist you effectively.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Foreign currency risk management > Tables > Parent > Table - Parent Prior

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Foreign currency risk management > Tables > Consolidated > Table - Consolidated Current

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Foreign currency risk management > Tables > Parent > Table - Parent Current

Description of change: The phrase "denominated in the principal currencies" has been added to align with the display in Model accounts.
Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Foreign currency risk management > Paragraph (2nd)

Description of change: A new tab containing grids has been added to support the newly introduced report tables listed below.

DC locations impacted:

* Disclosures > Other Notes > Financial Instruments > Interest rate risk management >

Description of change: New tables have been added following the same concept and logic as described in c213 and the foreign exchange risk management tables. These tables source data from the newly introduced Interest Rate Risk Management tab and grids.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Interest rate risk management > Interest rate risk management general > Consolidated > Table - Consolidated Prior

Description of change: A new table has been added, referenced as c219.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Interest rate risk management > Interest rate risk management general > Consolidated > Table - Consolidated Prior

Description of change: The column headers have been updated to match those in the Model Accounts, with "(liability)" removed from the first column and the wording revised for gains and losses on hedging instruments.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Interest rate risk management > Interest rate risk management general > Fair value hedges > Tables > Consolidated > Table - Hedged items - consolidated

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Interest rate risk management > Interest rate risk management general > Fair value hedges > Tables > Parent > Table - Hedged items - parent

Description of change: The variable 'CorporateDescription', previously resolved as 'Company', has been replaced with 'parent entity' to align with the terminology used in the model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Credit risk management > Text > Paragraph (4th)

Description of change: The original row has been divided into two separate rows: 'Trade receivables' and 'Other receivables', both of which are now reflected in the corresponding report tables below.

DC locations impacted:

* Disclosures > Other Notes > Financial Instruments > Credit risk management > Trade and other receivables

Description of change: The table has been updated to include a new row that displays the split as shown in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Credit risk management > Overview of the Group's exposure to credit risk > Tables > Consolidated > Table - current

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Credit risk management > Overview of the Group's exposure to credit risk > Tables > Consolidated > Table - prior

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Credit risk management > Overview of the Group's exposure to credit risk > Tables > Parent > Table - current

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Credit risk management > Overview of the Group's exposure to credit risk > Tables > Parent > Table - prior

Description of change: The phrase ", and the net carrying amount represents the loss allowance recognised for the contracts" has been removed from the end, as the table now displays the split consistent with the Model Accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Credit risk management > Overview of the Group's exposure to credit risk > Tables > List Item - Roman (1st)

Description of change: The phrase "and joint venture" was added to the sentence to align it with the wording used in the Model Accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial

statements > Notes to the financial statements > Related party disclosures > Paragraph (2nd)

Description of change: The variable 'CorporateDescription', previously resolved as 'Company', has been replaced with the term 'parent entity' in two instances within the description to align with the wording used in Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Appendix 1 - Areas of the model financial statements affected by climate change > Climate change > Manual Table - Fair Values > 4. Critical accounting judgements and key sources of estimation uncertainty

Description of change: The Section has been extended to include '59. Deferred income - government grant' as presented in the Model accounts.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Appendix 1 - Areas of the model financial statements affected by climate change > Climate change > Manual Table - Fair Values > 7. Profit for the year 59. Deferred income—government grant

Description of change: The status panel text has been updated to include instructions on how to calculate the Public Interest Score (PIS).

DC locations impacted:

* Disclosures > Entity Summary > Document Information - XBRL > Entity Information > Public interest score

Description of change: A new validation has been added to this tab that calculates PIS based on user inputs and issues a warning if the calculated PIS differs from the entered value.

DC locations impacted:

* Disclosures > Entity Summary > Document Information - XBRL > Entity Information > Public interest score

Description of change: A new paragraph has been added to the report to address a previously missing section.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Financial assets > Classification of financial assets > Equity instruments designated as at FVTOCI > Paragraph (2nd)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Financial assets > Classification of financial assets > Equity instruments designated as at FVTOCI > Paragraph

(3rd)

Description of change: The paragraph has been removed from the model accounts and is now rendered invisible.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Financial assets > Classification of financial assets > Equity instruments designated as at FVTOCI > Paragraph (5th)

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Accounting policies > Financial assets > Classification of financial assets > Equity instruments designated as at FVTOCI > Paragraph (6th)

Description of change: A new category has been added.

DC locations impacted:

* Period Configuration > Primary > PL > PL.FIN.EXPENSES > PL.FIN.EXPENSES.OTHER > PL.FIN.EXPENSES.OTHER.DEFINEDBENEFITNETINTEREST

Description of change: The item "Net interest expense on defined benefit obligation" has been added to the Other Expenses section.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Finance costs > Finance Cost Table

Description of change: A new table has been created, or an existing table has been reworked.

Report locations impacted:

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Investments > Impairment of financial assets > Consolidated > Non-Standard Table - Consolidated - Prior Period

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Investments > Impairment of financial assets > Consolidated > Non-Standard Table - Consolidated - Current Period

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Investments > Impairment of financial assets > Parent > Non-Standard Table - Parent - Prior Period

* Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Investments > Impairment of financial assets > Parent > Non-Standard Table - Parent - Current Period

Description of change: The filtering method was updated to use expressions on the Expressions tab, and the Period and Reported as Entity settings were removed.

Report locations impacted:

- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Foreign currency risk management > Tables > Consolidated > Table - Consolidated Prior
- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Foreign currency risk management > Tables > Parent > Table - Parent Prior
- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Foreign currency risk management > Tables > Consolidated > Table - Consolidated Current
- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Foreign currency risk management > Tables > Parent > Table - Parent Current
- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Interest rate risk management > Interest rate risk management general > Consolidated > Table - Consolidated Prior
- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Interest rate risk management > Interest rate risk management general > Consolidated > Table - Consolidated Current
- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Interest rate risk management > Interest rate risk management general > Parent > Table - Parent Prior
- * Reports > 1. South Africa Corporate Report - Annual > Annual financial statements > Financial statements > Notes to the financial statements > Financial instruments > Market risk > Interest rate risk management > Interest rate risk management general > Parent > Table - Parent Current