

1. Basis of preparation

The interim financial information for the six months ended 31 March 2007 has been prepared in compliance with International Financial Reporting Standards (IFRS) (in particular IAS 34, Interim Financial Reporting), the Listings Requirements of the JSE Limited and the South African Companies Act, 1973, as amended.

2. Accounting policies

The accounting policies applied in the presentation of the interim financial information are consistent with those of the annual financial statements for the year ended 30 September 2006.

This interim financial information has been prepared on the historical cost basis, except for certain financial instruments that are measured at fair value.

3. Restatement of comparative information

In accordance with IFRS 3, Business Combinations, adjustments to the provisional accounting for business combinations have been made. This has resulted in retrospective adjustments as follows:

| | As previously reported Rm | Adjustments Rm | As restated Rm |
|---------------------------|---------------------------------|-------------------|-------------------|
| Balance sheet | | | |
| 31 March 2006 | | | |
| Goodwill | 455,8 | (10,2) | 445,6 |
| Deferred taxation – asset | 18,7 | 10,2 | 28,9 |
| 30 September 2006 | | | |
| Goodwill | 16 906,7 | (172,1) | 16 734,6 |
| Deferred taxation – asset | 195,9 | 209,8 | 405,7 |
| Accounts receivable | 2 706,7 | (0,6) | 2 706,1 |
| Accounts payable | (2 587,1) | (37,1) | (2 624,2) |
| Income statement | | | |
| 31 March 2006 | | | |
| Financial expenses† | 110,6 | 7,5 | 118,1 |
| Taxation | 160,2 | (7,5) | 152,7 |
| 30 September 2006 | | | |
| Financial expenses† | 1 523,9 | 7,5 | 1 531,4 |
| Taxation | 234,2 | (7,5) | 226,7 |

The above restatements had no effect on profit and equity.

4. Reclassification of comparative information

The following reclassifications to the 31 March 2006 balance sheet have been made:

Joint venture loans

Loans to and from joint ventures previously included in associated companies, investments and loans have been reclassified to accounts receivable and accounts payable.

Post-retirement benefit obligations

The post-retirement benefit obligations previously shown as provisions under current liabilities on the face of the balance sheet, have been reclassified to non-current liabilities.

| | Unaudited 31 March 2007 Rm | Unaudited 31 March 2006 Rm | Audited 30 September 2006 Rm |
|---|-------------------------------------|-------------------------------------|---------------------------------------|
| 5. Associated companies, investments and loans | | | |
| Non-current | | | |
| Investments and loans to associated companies | 251,2 | 759,9 | 242,4 |
| Loans | 13,0 | 58,5 | 12,9 |
| | 264,2 | 818,4 | 255,3 |
| Current | | | |
| Held-for-trading investments | | 66,1 | 4,7 |
| Loans | 60,6 | 38,5 | 46,8 |
| | 60,6 | 104,6 | 51,5 |
| | 324,8 | 923,0 | 306,8 |
| Directors' valuation of investments and loans to associated companies | 459,7 | 1 198,4 | 423,4 |
| 6. Operating profit | | | |
| After charging: | | | |
| Depreciation and amortisation | 528,6 | 128,0 | 553,6 |
| Operating lease charges | 153,9 | 67,0 | 225,0 |
| 7. Financial income | | | |
| Dividends received | 0,7 | 0,3 | 1,2 |
| Fair value adjustments on investments | 2,0 | 16,0 | 16,1 |
| Fair value gain on cross-currency swap contracts | | | 442,1 |
| Fair value gain on interest rate swaps | 14,0 | | |
| Foreign exchange gains (net) | 71,0 | | |
| Interest received | 103,0 | 34,7 | 119,6 |
| Profit on disposal of investments | 3,1 | | 9,3 |
| Profit on disposal of subsidiaries | 2,4 | | 111,1 |
| | 196,2 | 51,0 | 699,4 |
| 8. Financial expenses | | | |
| Fair value loss on cross-currency swap contracts | 83,3 | | |
| Fair value loss on interest rate swaps | | | 85,4 |
| Foreign exchange losses (net) | | 1,6 | 453,8 |
| Impairment of goodwill | 19,6 | 7,5 [#] | 9,6 [#] |
| Impairment of investments and loans | 3,8 | 7,7 | 20,6 |
| Interest paid | 1 211,3 | 93,3 | 962,0 |
| Loss on disposal of subsidiaries | | 8,0 | |
| | 1 318,0 | 118,1 | 1 531,4 |
| 9. Abnormal items | | | |
| Share-based payment expense – HPFL | | 57,6 | 64,5 |
| 10. Commitments | | | |
| Capital commitments | 732,3 | 365,7 | 1 054,3 |
| Operating lease commitments | 3 366,9 | 747,9 | 3 351,7 |
| 11. Contingent liabilities (guarantees and suretyships) | | | |
| South Africa | 235,7 | 627,9 | 263,3 |
| United Kingdom | 186,6 | | 146,7 |
| | 422,3 | 627,9 | 410,0 |

[†]Adjustments have been made to impairment of goodwill.

[#]This figure has been restated as a result of adjustments to the provisional accounting for business combinations. Refer to note 3.