

27. Operating loss before interest and equity-accounted losses from continuing operations

<i>Figures in Rand thousand</i>	2019	Restated** 2018
Operating loss before interest and equity-accounted losses is shown after taking into account the following other items:		
Amortisation	226 716	259 569
Amortisation included in cost of sales	78 758	38 475
Amortisation not included in cost of sales	147 958	221 094
Auditors' remuneration	21 229	17 645
Audit fee	19 470	13 523
Fees for other services	1 759	4 122
Depreciation	140 413	141 978
Depreciation included in cost of sales	56 188	71 305
Depreciation not included in cost of sales	84 225	70 673
Employee costs	4 897 427	4 813 163
Employee costs included in cost of sales	3 061 796	3 014 418
Employee costs not included in cost of sales	1 835 631	1 798 745
Share-based payments expense	46 852	94 275
Lebashe share-based payments expense	157 446	-
Foreign exchange (gain)/loss	(56 503)	(24 931)
Fair value loss on remeasurement of contingent consideration (vendors for acquisition)	33 470	20 651
Fair value loss/(gain) through profit or loss	12 000	(177)
Loss on disposal of property, plant and equipment	5 409	118
Operating lease charges	140 808	145 024
Operating lease charges on immovable property	126 224	127 199
Operating lease charges on movable property	14 584	17 825

* Refer to note 3 Restatement of financial statements for the impact on profit or loss.

** Comparative figures previously reported have been amended to reflect continuing operations prevailing for the year ended 31 July 2019.

28. Investment income

<i>Figures in Rand thousand</i>	2019	2018
Interest income		
Bank	24 022	28 835
Other interest received	8 307	9 366
	32 329	38 201

29. Finance costs

<i>Figures in Rand thousand</i>	2019	2018
Other financial liabilities	320 804	322 784
Finance lease payables	5 943	8 719
Bank	8 086	15 349
Other interest paid	116	332
	334 949	347 184