

Interim condensed consolidated statement of financial position.

As at 31 January 2024

	Notes	Unaudited at 31 January 2024	Audited at 31 July 2023
<i>Figures in Rand thousand</i>			
Assets			
Non-current assets			
Property, plant, equipment and right-of-use assets		154 237	145 360
Intangible assets		83 251	93 571
Goodwill	11	647 902	668 924
Other financial assets		17 968	15 968
Deferred taxation		108 861	112 125
Finance lease receivables		729	1 226
		1 012 948	1 037 174
Current assets			
Inventories	12	90 642	73 727
Other financial assets		57 081	59 311
Current taxation receivable		20 138	42 381
Finance lease receivables		19 700	20 804
Trade and other receivables		1 959 727	1 959 103
Cash and cash equivalents		410 800	235 948
		2 558 088	2 391 274
Assets held for sale	13	32 829	—
Total assets		3 603 865	3 428 448
Equity and liabilities			
Equity			
Stated capital	15	4 774 521	4 774 521
Other reserves		76 462	111 578
Accumulated loss		(4 375 278)	(4 325 319)
Equity attributable to the owners of EOH Holdings Limited		475 705	560 780
Non-controlling interests		30 712	26 889
Total equity		506 417	587 669
Liabilities			
Non-current liabilities			
Other financial liabilities*	16	645 323	2 489
Lease liabilities		42 436	33 324
Deferred taxation		7 452	25 095
		695 211	60 908
Current liabilities			
Other financial liabilities*	16	314 845	836 006
Current taxation payable		26 162	27 006
Lease liabilities		31 198	34 099
Trade and other payables		1 879 179	1 698 995
Provisions	17	139 925	183 765
		2 391 309	2 779 871
Liabilities directly associated with assets held for sale	13	10 928	—
Total liabilities		3 097 448	2 840 779
Total equity and liabilities		3 603 865	3 428 448

* In terms of a strict interpretation of IAS 1 paragraph 69, the debt was viewed as current liabilities as at 31 July 2023 based on the interest-cover ratio. With effect from 6 October 2023, this debt has been reclassified back to non-current liabilities. Refer to note 16 for more details.