

PORT AND TERMINALS + LOGISTICS + BANK

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Grindrod Limited

Additional information: IFRS 16 and IFRS 5



2018 Restatement

Restated earnings and headline earnings for the 12 months ended 31 December 2018

Continuing

	Earnings R' million	Headline earnings R' million
2018 reported	803	717
IFRS 5 - Rail leasing business continuing	(610)	(47)
IFRS 5 - Marine Fuel and Agricultural investments now held for sale	(149)	(125)
IFRS 16 - effect of lease rental reversal, depreciation & interest	(64)	(64)
Restated 2018 earnings	(20)	481





Thank you
