		2015 Rm	Restated* 2014 Rm
36.	**NET CASH OUTFLOW FROM INVESTING ACTIVITIES**		
	Opening balance of non-current assets	**81 573**	61 120
	Non-cash movements	**19 331**	13 200
	Fair value adjustment on investment property	**3 404**	2 373
	Straight-line lease income adjustment	**130**	193
	Investment property reclassified as held for sale	**(274)**	317
	Fair value adjustments on derivatives	**93**	8
	Fair value adjustments, accrued interest on long-term loans and transfer to current assets	**(451)**	1
	Abseq and Tiber non-current assets acquired	**–**	4 315
	Investment property/listed investment acquired by way of shares	**–**	5 103
	Net movement as a result of V&A Waterfront transaction	**468**	130
	Fair value movement on listed investment	**(2)**	(46)
	Acquisition by way of shares	**17 277**	–
	Translation of foreign operation – GOZ	**(1 205)**	1 640
	Treasury shares acquired	**(4)**	(728)
	Amortisation of intangible asset	**(102)**	(102)
	Depreciation on equipment	**(3)**	(4)
	Closing balance of non-current assets	**(103 187)**	(81 573)
		(2 283)	(7 253)

37. RESTATEMENT OF STATEMENT OF CASH FLOWS

In 2014, the Statement of Cash Flows reflected the acquisitions of Abseq and Tiber as a cash outflow as part of investing activities, with the related issue of shares for these acquisitions as a cash inflow as part of financing activities. The acquisitions were financed in part by the issue of shares and therefore no cash flows should have been reflected for this. The Statement of Cash Flows has been restated to reflect the relevant cash movements for these transactions, and notes 36 and 41 have been adjusted accordingly.

	Previously reported 2014 Rm	Restated 2014 Rm
The line items affected are:		
Statement of cash flows		
Investment in investment property	(6 468)	(6 022)
Investment in listed investment	(4 503)	154
Acquisition of Abseq	(346)	–
Acquisition of Tiber	(3 097)	–
Acquisition of subsidiaries net of cash acquired	–	(1 451)
Net cash outflows from investing activities	(14 348)	(7 253)
Proceeds from issue of shares/debentures	9 084	1 989
Net cash outflows from financing activities	12 837	5 742
Notes to the financial statements		
Note 36 Abseq and Tiber non-current assets acquired	2 323	4 315
Note 36 Investment property/listed investment acquired by way of shares	–	5 103
Note 41.1 Net cash outflow	(346)	23
Note 41.2.1 Net cash outflow	(2 910)	(1 385)
Note 41.2.2 Net cash outflow	(187)	(89)
Note 41.2.3 Net cash outflow	(1 062)	(616)