Notes to the annual financial statements continued

for the year ended 31 March 2025

6. Financing structure and commitments continued

6.5 Provisions

Significant accounting judgements, estimates and assumptions
Estimates are made of legal or constructive obligations resulting in the raising of provisions, and the expected date of probable outflow of economic benefits to assess whether the provision should be discounted. Liabilities provided for legal matters require judgements regarding projected outcomes and ranges of losses based on historical experience and recommendations of legal counsel. Litigation is however unpredictable and actual costs incurred could differ materially from those estimated at the reporting date.

	Group		Company	
	31 March 2025 Rm	31 March 2024 Rm	**31 March 2025 Rm**	31 March 2024 Rm
Non-current provisions	**381**	336	**337**	294
Non-current employee-related provisions	**334**	280	**327**	273
Subsidiary defined benefit plans (refer to note 10.4 for the reconciliation of the opening to closing balance)	**7**	7	**—**	—
Telephone rebates (refer to note 10.5 for the reconciliation of the opening to closing balance)	**327**	273	**327**	273
Non-current non-employee-related provisions				
Other	**47**	56	**10**	21
Current provisions	**1 501**	1 093	**479**	214
Current portion of employee-related provisions	**1 229**	795	**440**	183
Annual leave	**424**	423	**74**	62
Balance at the beginning of the year	**423**	499	**62**	82
Charged to employee expenses	**27**	(62)	**12**	(20)
Leave paid/utilised	**(26)**	(14)	**—**	—
Telephone rebates (refer to note 10.5 for the reconciliation of the opening to closing balance)	**43**	43	**43**	43
Bonus, termination packages and other benefits	**762**	329	**323**	78
Balance at the beginning of the year	**329**	1 002	**78**	411
Charged to employee expenses (refer to note 3.4.4)	**988**	373	**353**	130
Payments made	**(555)**	(1 046)	**(108)**	(463)
Current portion of non-employee-related provisions				
Other	**272**	298	**39**	31

Annual leave
In terms of the Group's policy, employees are entitled to accumulate vested leave benefits not taken within a leave cycle to a cap of 22 - 30 days (31 March 2024: 22 - 30 days), which must be taken within a 12 - 19 months (31 March 2024: 12 - 18 months) leave cycle. The leave cycle is reviewed annually and is in accordance with legislation.

Bonus
The bonus scheme consists of performance bonuses which are dependent on the achievement of certain financial and non-financial targets. The bonus is payable annually to all qualifying employees after the Group's results have been made public, with a 14th cheque payable to a certain group of employees.

Non-employee-related provisions
Other provisions relate to restoration provisions, contingent consideration on the acquisition of Dotcom Software Solutions (Pty) Ltd and other general provisions.