

### Figure 9: Inventories and biological assets

**Assumptions and notes**

1. There are two types of reporting frameworks being compared here: (Diff) refers to Differential Reporting and (IFRS) refers to NZ International Financial Reporting Standards.
2. Actual data (12 months) is sourced from the financial statements on the Companies Office website for years 2010 to 2016. NZKS has often changed figures over time, so where this has happened we have used the latest figures available and used IFRS above Diff.

	30 June 2009 (Dif)	30 June 2010 (Diff)	30 June 2011 (Diff)	2012 (Diff)	2013 (Diff)	2014 (NZ IFRS)	2015 (NZ IFRS)	2016 (NZ IFRS)	30 Dec 2016 Interim (6 months) (NZ IFRS)
Inventories	\$11,588	\$10,833	\$9,276	\$13,174	\$9,572	\$9,480	\$11,757	\$17,291	\$19,244
Biological assets	\$26,319	\$26,431	\$32,495	\$24,508	\$26,749	\$38,284	\$40,303	\$45,537	\$58,464

