

## Figure 4 and 5: Profit/loss and fish health events (mortalities)

### 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.
3. Actual interim data (6 months) is found on NZX.
4. Forecast data is sourced from the Prospective Financial Information (PFI) (assuming 23 September 2016).
5. Net profit (Loss) also refers to 'Net profit/loss for the period attributable to equity holders of the company' (\$000).

**Figure 4: Net profit/loss for the year (\$000)**

	2010 (Diff)	2011 (Diff)	2012 (Diff)	2013 (Diff)	2014 (Diff)	2015 (NZ IFRS)	2016 (NZ IFRS)	2017 (NZ IFRS)	2018 (NZ IFRS)
Actual 12 months	\$3,797	\$5,668	-\$9,431	\$5,284	-\$1,530	\$6,259	\$2,593	\$0	\$0
Forecast	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,123	\$14,149
Actual 6 months								\$8,705	

**Figure 5: Fish health events (mortalities)**

### Assumptions and notes

1. We have assumed that the 'Fish health event' data in the expenses of the financial statement is net of insurance proceeds (See p. 3 of the PFI). Occasionally in NZ, this can be treated differently.
2. Fish health events are not on the forecasted figures for Yr17 and Yr18 - this is implied in note 1 of the PFI.

Figure 5: Fish health events (mortalities) expensed (\$000)

	2010 (Diff)	2011 (Diff)	2012 (Diff)	2013 (Diff)	2014 (Diff)	2015 (NZ IFRS)	2016 (NZ IFRS)	2017 (NZ IFRS)	2018 (NZ IFRS)
	0	0	\$1,109	\$1,149	\$1,112	\$2,917	\$952	\$0	\$0

