

## Figure 6: Shareholder loans

### 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. The PFI does contain total shareholder loans. See p. 11. The forecasts for FY17 and FY18 are both nil. For FY2014, FY2015, FY2016, they have used adjusted actuals but we have used the financial statements .
5. The interim actual figure shows nil.

Figure 6: Shareholder loans

	2010 (Diff)	2011 (Diff)	2012 (Diff)	2013 (Diff)	2014 (NZ IFRS)	2015 (NZ IFRS)	2016 (NZ IFRS)	2017 (NZ IFRS)	2018 (NZ IFRS)
Shareholder loans (current)	\$0	\$0	\$6,264	\$62,886	\$14,982	\$18,465	\$73,114	\$0	\$0
Shareholder loans (non-current)	\$50,125	\$50,125	\$56,505	\$0	\$50,126	\$50,126	\$0	\$0	\$0
Total shareholder loans	\$50,125	\$50,125	\$62,769	\$62,886	\$65,108	\$68,591	\$73,114	\$0	\$0

