MAINFREIGHT

Annual Report 2021

Staying our 100-year course

These extraordinary times have pressure-tested our strategies and vision, deepened our long-held values and forged fresh energy and thinking.

Throughout, we have navigated sudden and significant world changes by continuing to think and act the way we always do, with:

The agility to adjust our sails while staying on course.
The ambition to think, act and challenge like a start-up.
The experience to be patient and decisive.
A family of tenacious, intelligent people who have faith in our 100-year journey.

No matter how strong or unpredictable the winds, the ***decisions*** we make, the ***strategies*** we execute and our regard for ***our people, customers and community,*** continue to guide us and keep us on course.

43 years on, our Founder's values continue to guide our journey.

Culture continues to forge our future

People: CULTURE OF OWNERSHIP

Attract and retain individuals who 'get' our purpose and entrust them to grow our unique culture and values.

Our Customers: WALK IN THEIR SHOES

Make decisions which contribute to the overall success of our customers' businesses.

Quality: OWN AND LIVE IT

Over-deliver on quality and initiative. Measure and continuously improve the quality of our performance daily.

Grow: THINK BIGGER, BOLDER.

Grow and intensify our global network. Identify and secure customers whose needs align with our supply chain offering.

Learn: RE-IMAGINE OUR FUTURE

Embrace new and better ways of doing things, born out of tough times. Keep the learnings.

100 Years

Longevity: AN ENDURING LEGACY

Think, act and make decisions that will stand the test of time. Cultivate a business which future generations will be proud of.

NOTICE OF MEETING Notice is given that the annual meeting of shareholders of Mainfreight will be held at 4.00pm on Thursday, 29 July 2021 in the Level 4 Lounge, South Stand, Eden Park, Reimers Avenue, Kingsland, Auckland, New Zealand. Full details, including the Meeting Agenda, are contained in the separate Notice of Meeting and Explanatory Notes accompanying this report, and are also available on the Company's website, www.mainfreight.com, or by scanning the QR code to the left.

Contents

FINANCIAL

GROUP OPERATING REVENUE

$3.54b

↑ 14.5%

GROUP PROFIT BEFORE TAX [PBT]

$262.4m

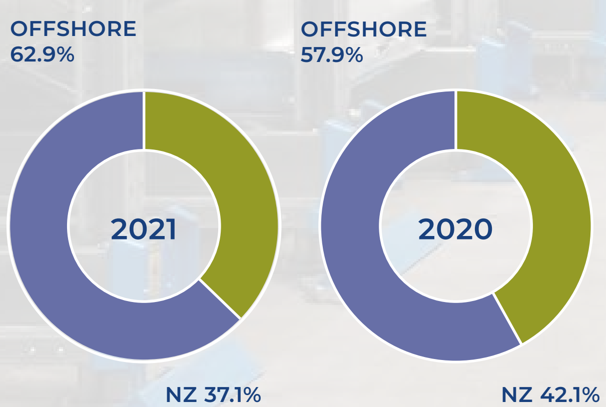
↑ 27.2%

GROUP NET PROFIT BEFORE ABNORMALS

$188.1m

↑ 27.1%

NET PROFIT NZ vs OFFSHORE



BUSINESS AND PEOPLE

TEAM MEMBERS

9,240

↑ 609

BRANCHES

297

↑ 15

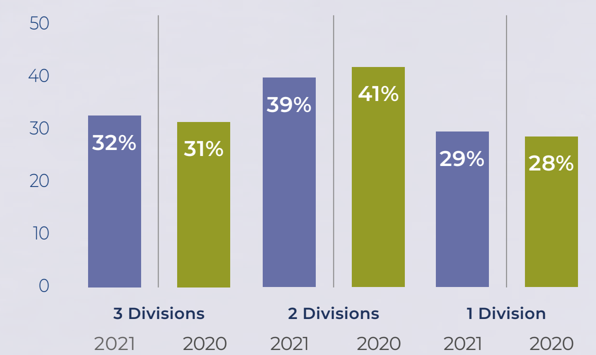
COUNTRIES

26

NO CHANGE ... FOR NOW

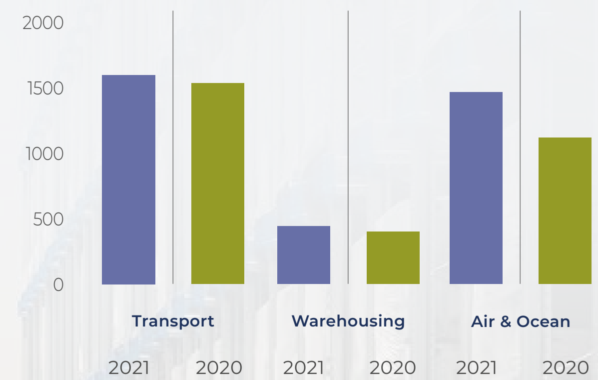
TOP 500 CUSTOMERS USING MULTIPLE DIVISIONS*

* TRANSPORT / WAREHOUSING / AIR & OCEAN

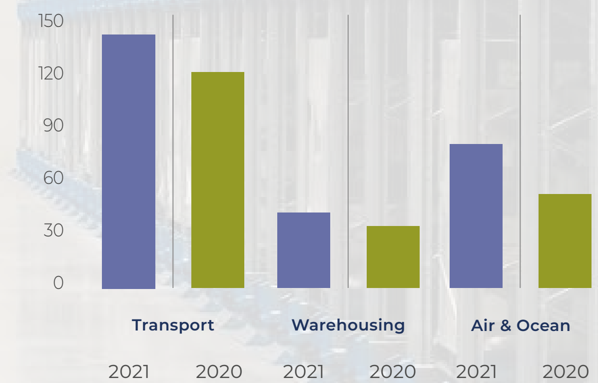


FINANCIAL SEGMENTS

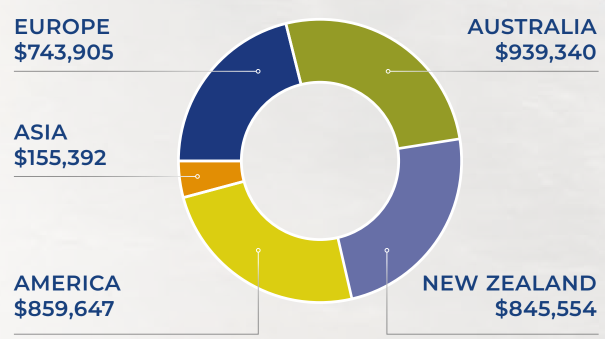
REVENUE BY DIVISION NZ$m



PBT BY DIVISION NZ$m



REVENUE BY REGION NZ$000



RETURNS AND RATIOS

TOTAL DIVIDEND

PAID AND PROPOSED

75cps

↑ 27.1%

ADJUSTED EARNINGS PER SHARE

187cps

↑ 27.1%

AVERAGE ANNUAL RETURN ON INVESTMENT

LAST 10 YEARS

27.9%

GEARING RATIO

8.4%

A record result achieved in a challenging environment.

Our global teams can be proud of their performance.

BRUCE PLESTED, *Chairman*

Mainfreight's successes of the past year belong, more than in any other year, to the efforts of our team: working women and men, store workers and drivers, and those directly involved in successfully moving, warehousing and delivering our customers' products.

We are grateful for the efforts of our teams, particularly in the USA and Europe, who overcame significant obstacles, and found ways of satisfying our customers' freight requirements when Covid-19 was affecting so many borders, often while colleagues were unable to work through sickness and/or restrictions.

Our global teams in Transport, Air & Ocean and Warehousing can be proud of their performance during the pandemic.

However, we cannot rest. We must consider the poorer countries of the world – many of which in no way have Covid-19 under control. As developed nations, we must find ways to help these countries in fighting the disease, and in the rebuilding of global society that must follow.

The effects of this pandemic will be with us for many years.

I would now like to repeat my comments from the 2020 AGM in the hope of more people agreeing or disagreeing.

Climate change, together with the Covid-19 virus, creates challenges that the world has not faced in living memory. The years ahead are what all of us as individuals, businesses, governments and countries must successfully deal with.

Fresh drinkable water is one of the world's climate change challenges, and one of our most valuable and yet neglected commodities in big and small cities in almost all countries.

It may be that the business community in many parts of the world could be part of the solution to permanently alleviate local water shortages – in both volume and quality.

The answer begins with businesses collecting all the rainwater that falls on the roofs of their facilities.

Mainfreight already does this in most of its facilities in Australia and New Zealand, and the water is used for toilet flushing, irrigation and truck washing.

"That's why our trucks always look so clean."

What we are now in the process of doing – starting in our New Zealand branches at Kaitaia, Whangarei and Tamaki Makaurau – is purifying the water so that it can fulfil all our needs, i.e. showers, cafeterias and drinking water, irrigating gardens, lawns, toilet flushing and truck washing.

Using the principles of "Ready Fire Aim" many businesses with a large roof could begin this process themselves, just as many are installing solar panels to conserve electricity.

Councils could consider making it compulsory for new commercial buildings to be self-sufficient for water, and it may be that larger buildings could supply local smaller premises, or even apartment blocks and schools.

Apart from becoming self-sufficient in fresh drinkable water, smaller businesses will develop to keep roofs cleaner, develop downpipe diversions for cleaning, develop, install and regularly clean filters, and test water quality.

Our 100-year course

Know and stay true to the course.

OUR FOUNDING VALUES, STRATEGIES AND DEEP-SEATED CULTURE ARE EMBEDDED IN OUR PEOPLE AND OUR BUSINESS.

PAULA PERKINS, CROMWELL, NEW ZEALAND

The only long-term solution to poverty is education. All of us must make this a goal.

We have become more conscious, in recent times, of poverty and particularly its effect on families. The great book "Roots" from Alex Haley published in 1976 contained a famous line... *"Education is the enemy of poverty"*.

This is one of the most common sayings seen on Mainfreight trucks. We believe so much in education, particularly for the less well-off. Having spent some time with headmasters and teachers, here is what they are saying:

"New entrants' literacy standards have declined over 25 years. This is when they enter pre-school, primary school, secondary school and university."

"New teacher graduates have not been taught how to teach reading and maths, and are failing."

"Some schools are attempting to develop new methods of teaching literacy, some with a return to phonics."

"We are hugely disappointed with New Zealand's educational outcomes."

There are plenty of statistics about New Zealand's declining educational achievements. These are two alarming ones:

Year 5 Reading 2001-2016: Progress in International Reading Literacy Study (PIRLS)

New Zealand has gone from 13th place in the world to 30th, out of the 41 countries participating in the PIRLS.

Year 5 Maths 2019: Trends in Mathematics & Science Study (TIMSS)

New Zealand placed 30th out of 32 OECD countries in the 2019 TIMSS.

New Zealand is often criticised for low productivity growth. With so many people remaining uneducated and accepting it, and the low living standards which result, it is quite clear why more and more are living in poverty. Poor education has a negative effect on productivity growth and on society, and limits the lives and possibilities of the uneducated.

The only long-term solution to poverty is education. All of us must make it a goal to drive the importance of education with our own businesses, families and society – because presently New Zealand is on a very slippery slope.

"EDUCATION IS THE ENEMY OF POVERTY"

Our thanks to all our loyal customers, and the many new ones we have made in the past year. We appreciate the understanding from so many that our service has been less efficient than we would wish – with unexpected volumes, shipping and airline delays, and escalating prices.

Some shipping delays are not yet solved, but generally our domestic transport and airfreight are returning to more normal standards.

The individual effort put in by so many of our global team has been outstanding, and while the pandemic is not yet over, we must continue to fight against it and its consequences for as long as it takes.

BRUCE PLESTED JUNE 2021

SVEN VAN ALMENKERK, 'S-HEERENBERG, THE NETHERLANDS

DON BRAID,
Group Managing Director

It is March 2020; the likelihood of a global pandemic is real. New Zealand is about to head into a four-week Level 4 lockdown. Our Asian operations have already experienced restrictions during the preceding month, and our regional operations in Australia, the Americas and Europe appear to be heading into a similar lockdown environment.

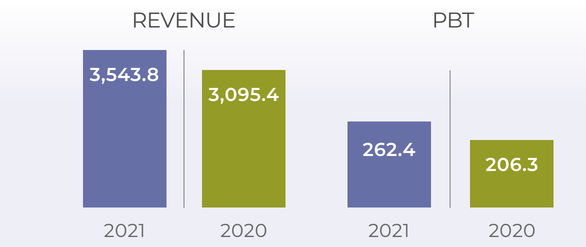
The world's economists are predicting a global financial meltdown. Our people and our customers are looking for direction.

How do we react?

Our response was unequivocal: look after our people, look after our customers, guard our cash, and embrace the opportunities that arise.

Supporting our decision were the strength of our balance sheet, good cash flows, and our decentralised leadership structure, which allowed our people the freedom to respond and manage the pandemic restrictions, and to maintain our customer relationships. We were quickly able to react and adapt to the changing situation.

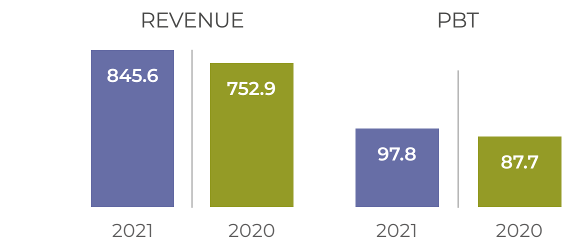
GROUP NZ$m



REVENUE ↑ **14.5%**

PROFIT BEFORE TAX ↑ **27.2%**

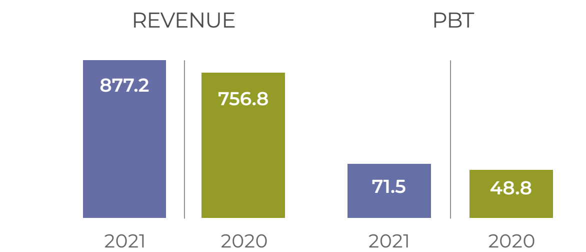
NEW ZEALAND NZ$m



REVENUE ↑ **12.3%**

PROFIT BEFORE TAX ↑ **11.5%**

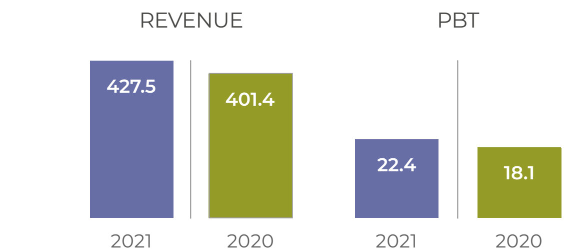
AUSTRALIA AU$m



REVENUE ↑ **15.9%**

PROFIT BEFORE TAX ↑ **46.6%**

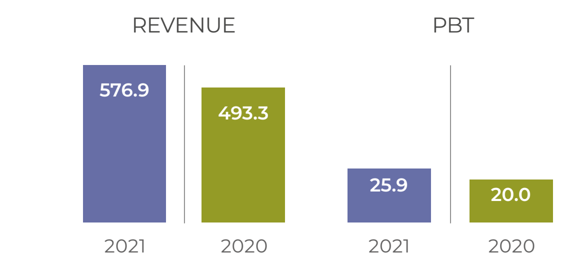
EUROPE EU€m



REVENUE ↑ **6.5%**

PROFIT BEFORE TAX ↑ **23.4%**

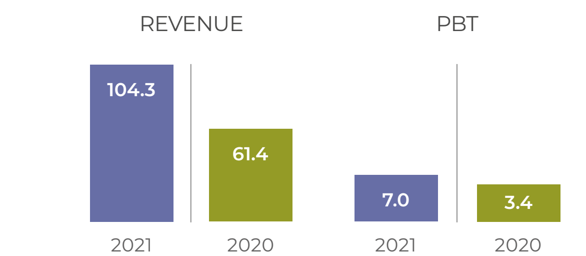
AMERICAS US$m



REVENUE ↑ **17.0%**

PROFIT BEFORE TAX ↑ **29.7%**

ASIA US$m



REVENUE ↑ **69.9%**

PROFIT BEFORE TAX ↑ **107.9%**

The effectiveness of our approach, with the spirit and support shown by the Mainfreight team and our customers, can be seen in the record financial and operational results detailed within this report.

We are proud of this record result, achieved in an uncertain and difficult trading and economic environment.

Sales revenues exceeded $3.5 billion for the first time, as all five regions experienced improved sales growth through a mix of organic and market share increases, as customers, both new and well-established, experienced strong consumer demand. This was particularly apparent across the six largest customer verticals that are a focus for our network – Food & Beverage, DIY, FMCG, Chemicals, Technology & Electronics, and Medical & Healthcare.

Higher international shipping and air freight rate increases have inflated revenues in the Air & Ocean division.

Profit before tax improved 27.2% to $262.41 million, and net profit before abnormals was up 27.1% to $188.11 million.

Another aspect of the past year has been the congestion that has impacted global supply chains, with high freight rates and, crucially, reduced capacity across both air freight and sea freight modes. Our teams across the world have worked tirelessly, across time zones, to secure space for our customers.

Despite our best efforts, at times this has meant disappointment when airline and shipping company performance has faltered. In our efforts to find solutions during this period, we were able to facilitate in excess of 46 air charters across our network, and as this report goes to print, our first ever ship charter has made its way to New Zealand from China.

The international congestion has also overflowed into domestic economies, particularly in New Zealand and Australia. Pre-Christmas volumes in 2020 were at record levels, and at times resulted in congestion within our own branch network. While we managed to hold service levels to the best of our ability, there were times when we did not meet our usual quality standards, and for this we apologise to affected customers. For the most part, customer expectations were compromised when our infrastructure was overwhelmed by volume that left us unable to meet demand and deadlines.

The decision taken early in the pandemic to reduce capital expenditure on planned Transport sites has delayed completion of much-needed capacity. Just Levin, Gore and our much-admired Tauranga facility, were completed in New Zealand during the 2021 financial year. In Australia, we were able to open two Warehouses and new Transport branches in Sydney and Tamworth, while also extending our Chemcourier network.

As a consequence of the increased customer demand experienced, we have initiated a number of land and building projects in Australia and New Zealand, which will require significant capital expenditure. An estimated $338 million over the next two years will be required.

Further network development in leased sites will also be undertaken, and will include new locations across our global network, but within our existing country footprint.

This initiative to increase the density of our network, or to "fatten the network", remains a key strategy. We now have 297 operating branches across our three core products of Transport, Warehousing and Air & Ocean. Extending our network to more countries (currently 26), remains under consideration until international travel can safely resume.

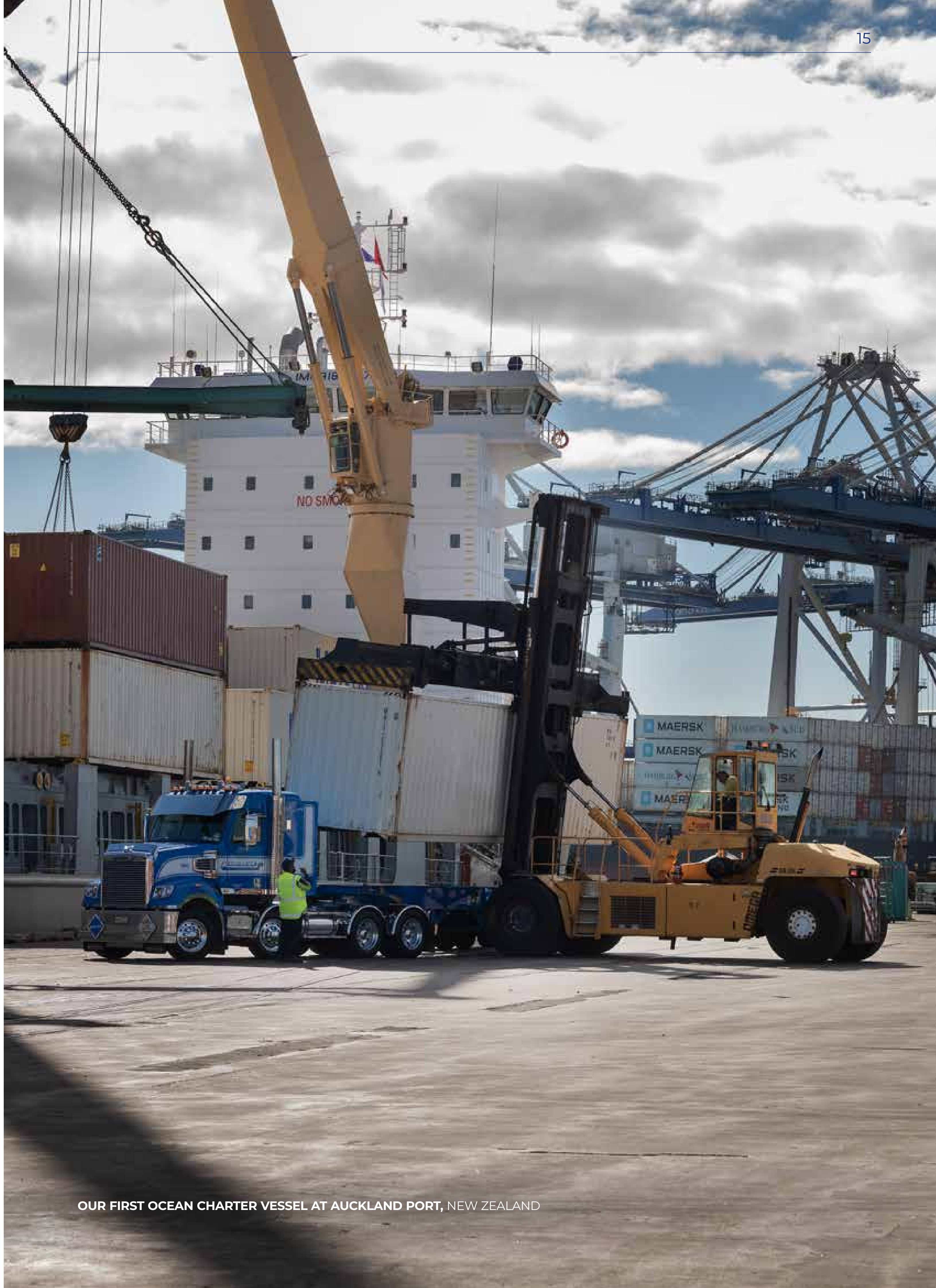
Sustainability and decreasing our carbon footprint on the planet is a key objective. All new buildings will have solar power and water collection (to drinking water standard), as well as ongoing initiatives of recycling (wood, glass, food waste, cardboard, etc), rain gardens, and electric lifting equipment for all our sites across the world.

Trials of electric delivery vehicles have begun. Within this report you will also see our carbon measurement statistics, which include our audited direct and indirect carbon emissions. Unlike some in the industry, we are wanting to measure our total carbon footprint, and make efforts to reduce both direct and indirect components. Offsets do not figure in our strategy as these are more "green-washing" in our view; we prefer to invest in real solutions to reduce carbon output wherever possible.

Trading post-year end has seen the trends of the past year continue.

Despite the reduction in service quality as volumes increased, the performance of our people during what were, at times, periods of frenetic activity, was outstanding.

We are well-positioned from those lessons to continue to find growth, while restoring our service levels.



OUR FIRST OCEAN CHARTER VESSEL AT AUCKLAND PORT, NEW ZEALAND

New Zealand

Our New Zealand team has delivered a pleasing result, particularly when weekly sales revenues declined 40%+ in April 2020, as New Zealand managed its way through the restrictions of pandemic-enforced lockdowns.

Consumer demand across our main customer verticals saw increased supply chain activity. Our Transport network came under increasing pressure as the demand for freight grew throughout the year. Pre-Christmas volumes reached record levels, as both new and established customers looked to us to assist when supply chain congestion took hold.

The Transport business required significantly more capacity, but with a reduced capital expenditure regime in place, we were limited to finalising a few projects that were well underway. Our new Tauranga facility was completed mid-year and provided welcome capacity along with new branches in Gore and Levin.

As freight volume increased and economic stability returned, our new building programme was reinstated. Planning and construction is now underway for a new facility in West Auckland, and for extensions to our Kaitaia and Whangarei sites. Land (3 hectares) has been purchased in Favona, Auckland for increased warehousing capacity, and an agreement is in place for a new facility for Owens Transport in Penrose.

It is expected that land purchases and leases will be completed in the new financial year for additional capacity in Nelson, Hastings, Cambridge, and Wellington.

Our Warehouse operation has seen increased utilisation as customers look to hold more inventory in response to supply chains being constricted. We have also had continued success attracting new customers – those where we manage the customer's own warehousing sites, and those where we hold customer inventories at our sites allowing them to close their New Zealand operations.

The new Beach Road property in Favona will give us the opportunity to further increase our holding capacity for dangerous goods, and negotiations are underway to lease a substantial warehouse, exceeding 45,000m^2, in South Auckland. Together, these will allow for consolidation of smaller, outdated sites, and provide space for further growth.

Our Air & Ocean business was engaged in the early days of the pandemic, in finding much-needed air freight capacity, as space normally available on passenger flights disappeared. In excess of 40 air freight charters were completed, all round-trips, many with much-needed PPE gear and medical supplies.

Sea freight capacity worldwide also tightened, with freight rates at record levels. The initiative to charter our first full vessel, from Shanghai to Auckland, was bold and with the cooperation of the Mainfreight global network, has proved a success. The ship arrived in early May 2021 and further charters are under negotiation.

A strong focus remains on air freight capability and LCL freight consolidation to offset the delay in receiving full container supplies from manufacturers worldwide. We continue to gain new business both export and import, and as we grow our Air & Ocean network into smaller regional centres, many customers are attracted to our decentralised structure and suite of services, available to them on their doorstep.

Australia

Our Australian business has performed remarkably well, almost without missing a beat, as we continued to find growth and profitability throughout the year regardless of the lockdown status of the country. Of course, being classified as an essential service provider helped, however our growth and development within the Australian freight and logistics sector played a bigger role in achieving this very satisfactory financial performance.

Excluding the results from our smaller Asian business, Australia's financial performance is the best across the Group, and is also the greatest year-on-year improvement that we have seen in Australia.

The performance of our people to overcome the difficulties posed by the pandemic is a large contributor to the result, and when coupled with our decentralised management approach, we have been able to readily adapt to lockdown restrictions and achieve the service levels expected by our customers.

Our regional development for the Transport business has provided better on-time freight delivery, and exposed us to a larger customer base. We have been able to extend our network further into the regions and expect to open in another five regional centres in the next 12 months. Building consents are underway for the construction of our two biggest cross-dock facilities, in South Melbourne and Adelaide, furthering our ability to target greater growth in these important freight markets.

We were able to increase our warehousing footprint during the year, opening an owned site in Melbourne and another leased site in Sydney. Further temporary sites are an interim measure to cater for growth, while two new warehouses await completion: South Melbourne at 30,000m^2 and a Moorebank leased facility of 50,000m^2. Both sites will provide additional capacity for growth in the medium term.

As a consequence of our strategy to control the flow of freight into and out of our warehouses, the additional business generated will also benefit our Transport and Air & Ocean divisions.

Our 100-year course

We keep it simple.

WE AVOID COMPLEXITY, BUREAUCRACY AND PROCRASTINATION. ACT WITH DECISIVENESS. FOCUS ON WHAT MATTERS.

BEAU O'CONNELL, SPRINGBANK, AUSTRALIA WITH OUR CUSTOMER, MELISSA TERRY

Automation in the form of Autonomous Mobile Robots (AMR) is to be tested this year in a Melbourne warehouse site and, once proven, will be incorporated at other sites globally.

Air & Ocean's growth mirrors that of our other global locations; our strategy of moving freight between Mainfreight-serviced regions benefits both sending and receiving branches, and enhances the performance of the network as a whole. The well-executed focus on air freight capability and LCL freight growth were highlights of the year.

Increasing trade volumes, particularly to Europe, will deliver additional growth in the coming year. The Australian export market is a key consideration for finding more market share. As with the balance of our Air & Ocean network, customer verticals in Perishable and Pharmaceuticals are of particular interest to grow in Australia.

Europe

Despite the extensive lockdowns endured by Europe, our volumes have been consistent, particularly in our Transport and Air & Ocean business units. Lower stock holdings and congested international supply chains reduced utilisation in our Warehouse operations in the first six months of the year, however volumes improved in the second half, resulting in increased revenue and profitability.

Our team in Europe has been very resilient and determined to continue to deliver improved growth and profitability.

Network intensity is a key initiative in all our global regions, not least in Europe. We have opened new branches in the United Kingdom, Romania and Italy in the past year. We expect to further this development in the 2022 year with plans to open new branches in The Netherlands, Italy, Russia, the UK and Germany.

The priority is a third domestic operation in The Netherlands to reduce operational pressure on the current sites and create more delivery efficiency by getting closer to our customers in the region. Operating more direct line-haul to and from branches in our European network is creating better and more profitable freight opportunities.

The Brexit issues between the United Kingdom and Europe have been a cause of frustration since January 2021, with freight tonnage considerably delayed as complicated Customs formalities are completed. Utilising our own customs agents has reduced delays considerably, and we expect to find more growth in this important trade-lane as a consequence.

Our Warehouse footprint across Europe now totals in excess of 330,000m^2.

Freight from our warehouses into the Transport network accounted for 57% of all Warehouse freight volume, up from 42% in the prior year, and three large customers have renewed contracts for longer terms. We expect to increase our warehouse capacity with additional facilities in Belgium and Romania in the new financial year.

Our Air & Ocean business continues to find growth and strength, supported by our global network, and by customers within Europe who are now utilising our international services having already experienced our services in Transport and Warehousing.

Several air charters were completed during the year, and a strong focus on LCL freight and air freight development has reaped rewards. The new branches in Manchester (UK) and Barcelona (Spain) are profitable and growing. Our Russian presence has provided acceptable returns, and it is our expectation that this will develop further as European and world trade with Russia increases, particularly air freight development.

Shipping space shortages continued to affect our ability to ship on time for our customers; our loyal relationships with shipping lines not assisting as much at this time as we would like.

We continue to update our Technology infrastructure in Europe, replacing dated hardware and software. The refresh of Warehousing and Transport systems are due for completion this year, as is our hardware upgrade, which will provide improved stability, security and flexibility.

Growth opportunities are abundant as we intensify and strengthen our European network, particularly in our chosen customer verticals.

The Americas

Exceptional performance from our Air & Ocean division has bolstered the result from our operations in the Americas, despite the United States being the country that was more disrupted due to Covid-19 than any of our other locations.

Strong demand from existing customers and market share gains provided good profit and revenue growth for our Air & Ocean business. Fortuitously, the separation of our larger Air & Ocean branches into distinct Air-based and Sea-based branches, together with the focus on sharpening our air freight skills over the past two years, has seen significant air freight growth, with both chartered flights and commitments to bulk service agreements across a number of airlines.

Warehousing capacity and utilisation increased during the year; unfortunately, an amount of inventory picked and despatched required delivery to home rather than to businesses, thus excluding our Transport network.

VALERIA ALARCON AND SEAN BETTS, CARSON, USA

Post-year end, a number of new customer gains will require the leasing of three additional warehouses including a site in Dallas, likely in excess of 45,000m². This warehouse will also incorporate sortation automation.

Domestic Transport saw its sales revenues and profit before tax decline during the 12 month period. Extended periods of business closure saw reduced domestic freight volumes, at the same time that we completed our conversion of preferred freight type from freight forwarding, to LTL.

The focus on providing an LTL freight service will ensure better consistency of volume, "every day" freight, and will allow the faster development of our preferred customer verticals, similar to those targeted elsewhere in our network.

Establishing our key line-haul routes is almost complete, giving us our own controlled road network, thereby requiring less reliance on outside/third party operators. Branding of these line-haul vehicles continues, in an effort to attain greater visibility across the region.

We continue to see a great deal of growth opportunity within the North American market, including Canada and Mexico. It will however take time to achieve relevancy.

Our wholesale sea freight business of CaroTrans has found improvement, particularly in the latter part of the financial year, where the shortage of full container space on international trade routes forced customers to ship more part loads (LCL), with greater frequency.

CaroTrans, unlike Mainfreight, utilises an agency network and, in an effort to improve representation, several agent changes have been made in the past year including South America, Italy and Spain. Initial trading has seen an improvement in freight volumes accordingly.

Asia

Our Asian growth has provided a satisfactory result, seeing profit before tax improving 107.9%, and revenues increasing 69.9%. It is our intention to find further improvement in these markets. The likes of Vietnam, Thailand, Malaysia, Korea and Japan have significant freight volumes, and our operations in these countries have yet to maximise the opportunities to move freight to and from our other network locations.

As demand increased for product ex China, particularly early in the pandemic for PPE supplies, our volumes increased. The PPE opportunity complemented the air charter programme, allowing return journeys of aircraft to our other regional hubs.

As we achieve more maturity across the supply chains in this region, we are fielding strong enquiry from customers looking for warehousing capability, and as we drive for more imports to this region, we will see an increased need to provide sophisticated warehousing solutions. Warehouses are likely to be located within Mainland China in the first instance, but as we find opportunity, we expect all of the nine countries where we are currently located, to be capable of providing warehousing solutions.

In line with the rest of the network, key customer verticals are our top priority and will also include pharmaceutical and perishable food development.

Fattening of the current Asian network remains a focus, in preference to spreading ourselves too thinly across the balance of the region. Travel restrictions are also a deterrent to establishing ourselves elsewhere in the short-term.

To Close

This is a significant result for the Mainfreight family. Not only have we achieved a record profit before tax of $262 million, grown revenues to exceed $3.5 billion, and a net profit of $188 million, during a tumultuous time in the world's history; we have achieved this with success in every one of the five regions where we are located.

Our businesses outside of New Zealand are now contributing 76% of our sales revenues, and 63% of net profit.

We are creating a global business capable of providing supply chain logistics services for our customers around the world, competing with significantly larger global competitors. Our people can be very proud of the way they stood up to be counted, and were able to deliver, ahead of many others.

We are by no means completely satisfied with where we have landed at the end of this past year. Service levels need to improve, and with heavily congested supply chains affecting the world's freight lanes, we have much to achieve on behalf of our customers. To find sufficient space with air and sea carriers to meet export and import expectations, to provide full and efficient warehousing capability, alongside quick and effective last-mile delivery across disrupted local transport networks.

We thrive on these challenges, with the full understanding that there is much more growth and opportunity available as we convince more customers to avail themselves of our services, that are delivered by a very special bunch of people. We love it!

DON BRAID JUNE 2021

JANIS ZVAIGZNONS, ZALTBOMMEL, THE NETHERLANDS

Initiatives & Learnings

While we're in the business of always looking ahead, 2020 was an extraordinary year which brought extraordinary adversity, and opportunity. These challenges have spurred us on to do more of what we do well.

GROWTH, GROWTH, MORE GROWTH

Find and seize new opportunities in times of disruption; target high-potential sectors; set ambitious challenges for our sales teams; and cross-sell network services to existing customers.

FATTEN THE NETWORK

There is ample runway ahead in most countries. Strategically increase network capacity and become more significant within these countries, before expanding into others.

LOCAL PEOPLE MAKE THE BEST DECISIONS

Our people know the unique requirements and challenges of their local customers. Let them make the decisions.

CONTINUE CAPEX MOMENTUM

To fuel our growth, continue to invest in our network facilities and people.

INSURGENCY MINDSET

While we may be 43 years young, stay agile and entrepreneurial.

MAINTAIN INTEGRITY

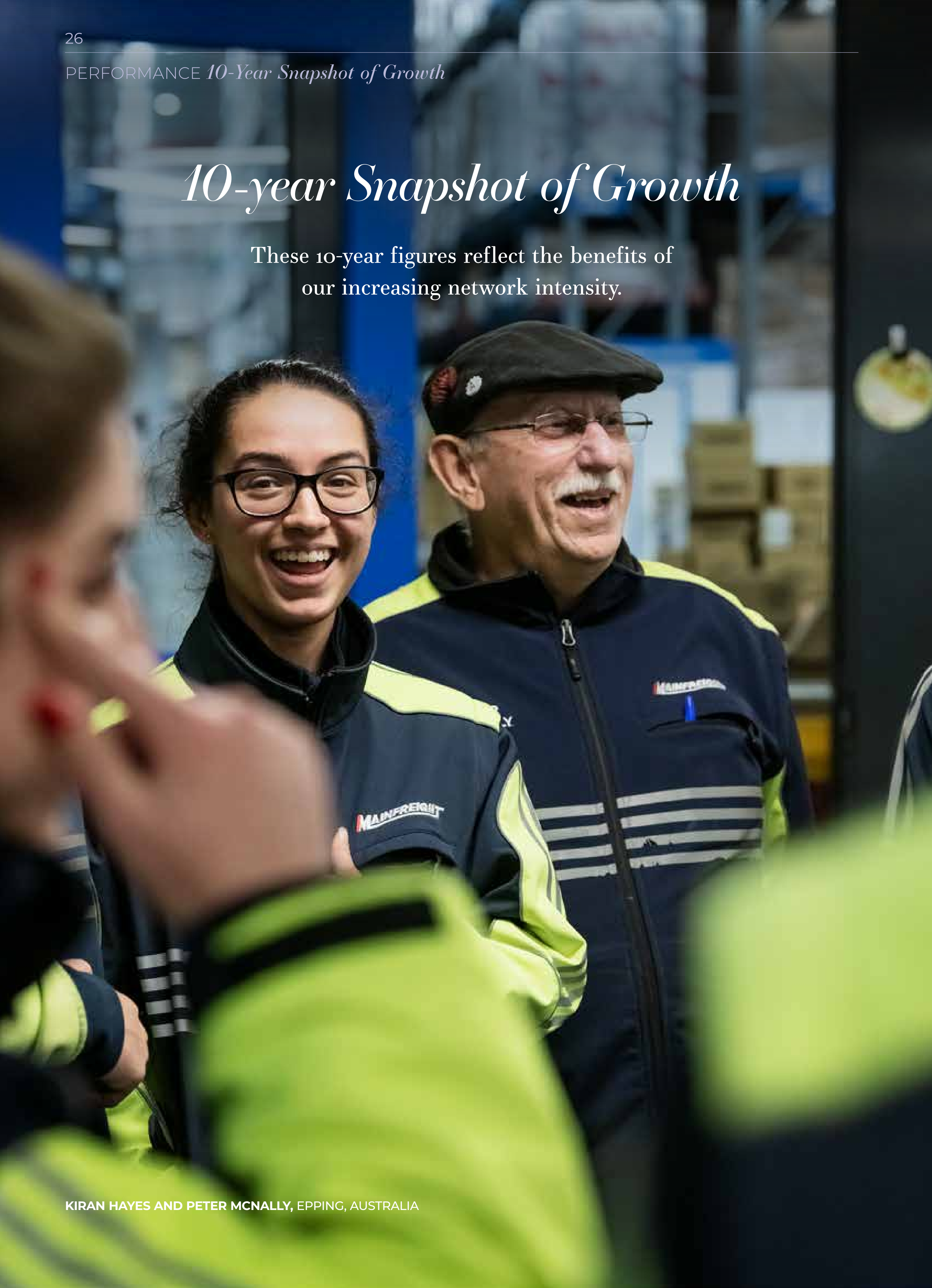
The welfare of our people and customers' businesses comes first.

LAUREN PETERS, EPPING, AUSTRALIA

Five-Year Road Map

Our strategic focus over the next five years can be broken down into three key categories. Through sharing these aspirations with our people and shareholders, we hold ourselves to account.

	FY22	FY23	FY24	FY25	FY26
NETWORK + PROPERTY	> Branch network increased by 22 to 319 > 3 new replacement properties completed in NZ and Australia > New West Auckland site completed > Revenue at $4 billion	> Branch network increased by 25 to 344 locations > Country network increased by 6 across Europe and SE Asia > 7 new replacement property developments completed in NZ and Australia > Warehousing product launches in Asia > CaroTrans opens in Canada > US Domestic operations self-sufficient with own road line-haul	> Branch network exceeds 400 branches, and located in an additional 3 countries, now totalling 35 > Completion of new South Melbourne facility > Our SE Asian presence increases, including Warehousing > USA Transport network intensifies across Mid-West and South-East regions > Completion of new facilities for Owens in AKL and CHH > Revenue at $5 billion	> Located in 40 countries > Branch network exceeds 450 > India, Philippines and Indonesia form part of our Asian network > European branch network exceeds 80 > Americas branch network exceeds 100 > Commencement of owned facilities in Europe and US > NZ and Australia refrigerated network develops facilities	> Located in 50 countries > Branch network exceeds 500 > Revenue at $6 billion
BRANDS, SERVICES + PRODUCTS	> Perishable development in US, Asia, Europe > Pharmaceutical capability increased and accreditation completed in all regions > Bulk wine activities commenced; internationally and domestically in NZ & AU > Chilled road transport network established in NZ & Australia > Top 500 customers trading across all 3 products increases to 33% > Maintel analytics product available to customers	> Perishable locations operational in Americas and Europe > Pharmaceutical development continues > Chilled domestic networks expanded in NZ and Australia > Top 500 customers trading across all 3 products increases to 34% > Warehouse automation is applied to additional sites	> Perishable network now operating across all 5 regions > Pharmaceuticals become significant in Air & Ocean and Warehousing > Bulk liquid and beverage sector develops alongside packaged sector > Top 500 customers trading across all 3 divisions increases to 35% > Canada and Mexico on Mainstreet operating platform	> Supply chain use of all three core products increases to 36% across our Top 500 customers > Warehouse automation becomes a feature of most new warehouse builds	> All regions/countries have Transport, Warehousing and Air & Ocean product offerings for our customers
ENVIRONMENT	> Launch of carbon tracking technology > Water collection to potable (drinkable) standard begins > Electric truck trials complete > Co_2-e intensity factors continue to decline	> Electric delivery vehicles operating in NZ, Australia and Europe > Solar power a common feature across all new sites > Co_2-e intensity factors continue to reduce; tracked per consignment for customers	> Co_2-e intensity factors continue to decline in both direct & indirect categories > All new facilities collecting water to potable standard, and becoming self-sufficient through the use of solar power	> Increased use of electric delivery vehicles in all regions > Co_2-e intensity factors continue to decline	> Water collection on all sites > Solar power across as many sites as possible, Americas included > Co_2-e intensity factors continue to decline



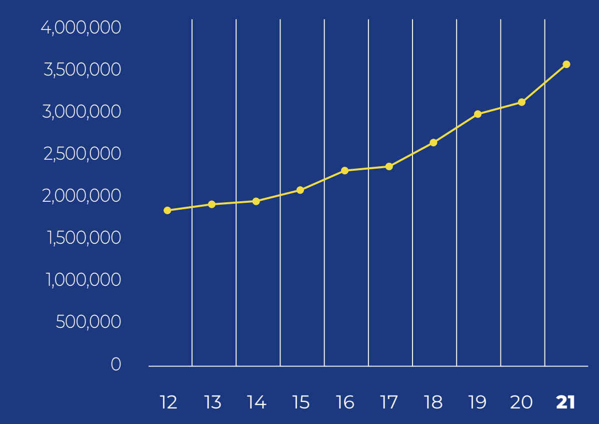
10-year Snapshot of Growth

These 10-year figures reflect the benefits of our increasing network intensity.

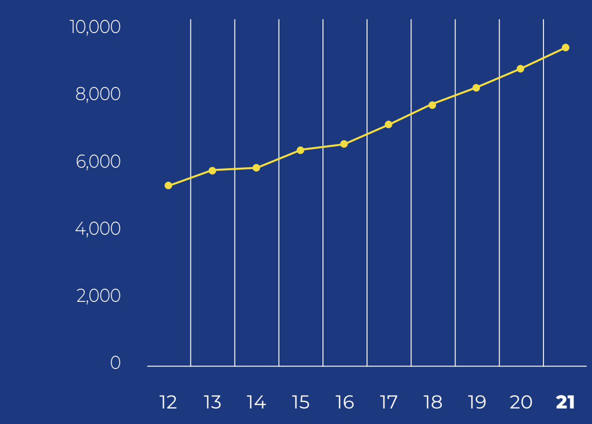
KIRAN HAYES AND PETER MCNALLY, EPPING, AUSTRALIA

GROUP REVENUE

($000)

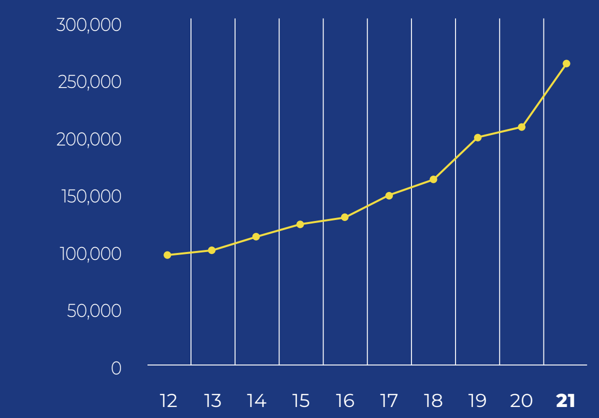


TEAM MEMBERS

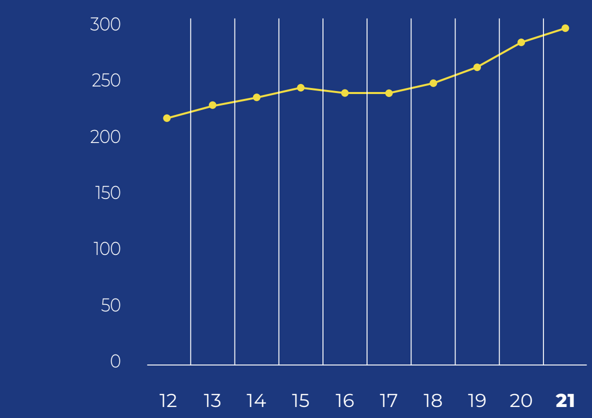


GROUP PBT

($000)

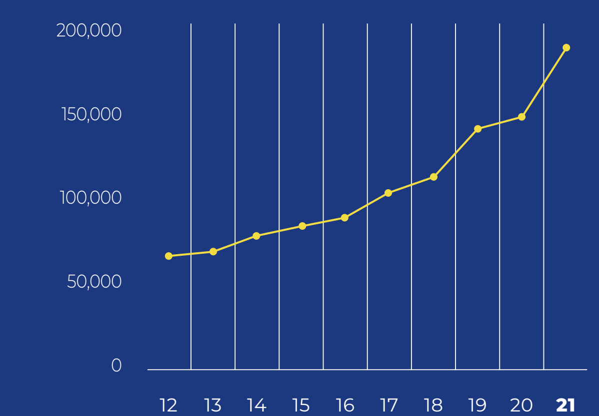


TOTAL BRANCHES

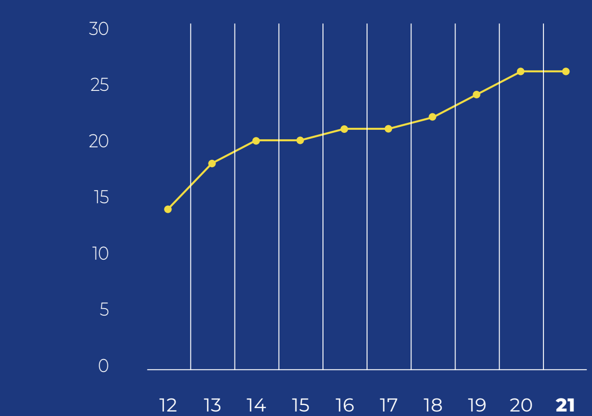


GROUP NET PROFIT

BEFORE ABNORMALS ($000)



COUNTRIES



Our Global Network

Our network development is focused on increasing network density within existing country footprints. While international travel remains uncertain, this strategy of 'fattening the network' makes us more significant in these countries and enables us to pursue greater opportunity.

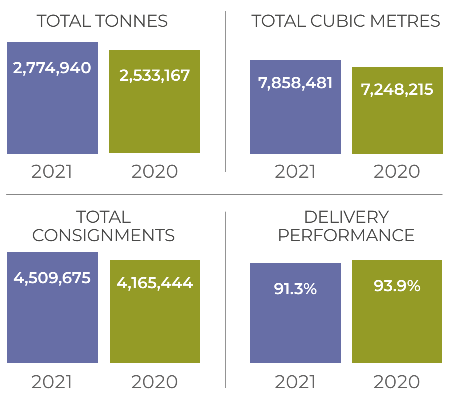
BRANCHES
297

COUNTRIES
26

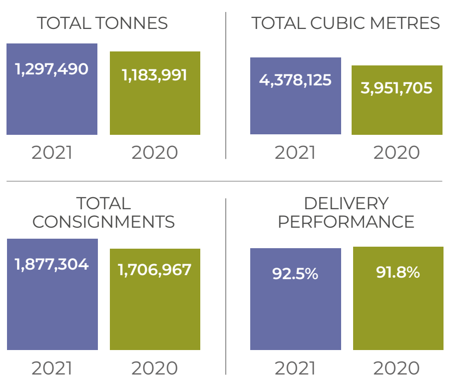
New Zealand, Australia, USA, Canada, Mexico, Chile, China, Hong Kong, Japan, Malaysia, Taiwan, Thailand, Singapore, South Korea, Vietnam, Netherlands, Belgium, France, Germany, Italy, Poland, Romania, Russia, Spain, Ukraine, United Kingdom.

TRANSPORT STATISTICS

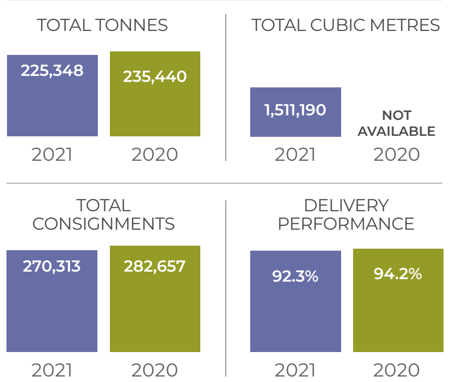
NEW ZEALAND



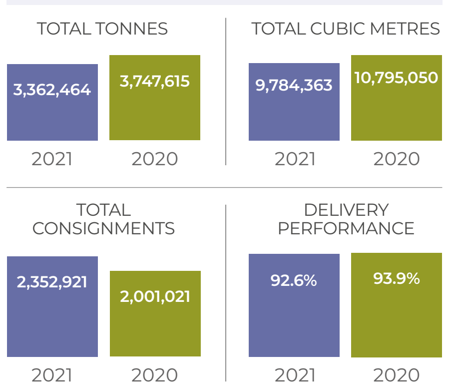
AUSTRALIA



AMERICAS



EUROPE



TRANSPORT LOADING ERRORS

LOADING ERRORS PER 100 CONSIGNMENTS

	New Zealand	Australia	Americas	Europe
2017	3.74	3.93	*	-
2018	3.94	5.99		-
2019	4.93	4.07		1.94
2020	2.88	3.75		1.20
2021	**3.15**	**3.31**	**2.09**	**1.15**

*Measurement of loading errors in our Americas business commenced in June 2020

TRANSPORT CLAIMS

CONSIGNMENTS FOR 1 CLAIM

CLAIMS NEW ZEALAND	
2017	529 consignments
2018	498 consignments
2019	528 consignments
2020	607 consignments
2021	623 consignments

CLAIMS AUSTRALIA	
2017	4,725 consignments
2018	2,952 consignments
2019	2,943 consignments
2020	1,380 consignments
2021	2,053 consignments

CLAIMS AMERICAS	
2017	1,000 consignments
2018	408 consignments
2019	404 consignments
2020	833 consignments
2021	515 consignments

2017 was our first year reporting for Americas; subsequent improvement in measuring our claims KPI has provided greater accuracy.

CLAIMS EUROPE	
2019	1,013 consignments
2020	686 consignments
2021	1,067 consignments

2019 was our first year of calculating claims statistics in Europe.

AIR & OCEAN STATISTICS

	This Year	Last Year
Airfreight Inbound and Outbound (kilos)*	**114,736,242**	126,070,780
Seafreight Inbound and Outbound (TEUs)	**347,638**	337,504
Customs Clearances	**201,275**	187,060

*Airfreight volume reduced due to Covid-19 flight restrictions in current year

IATA RANKING

	This Year	Last Year
NZ	**1st**	1st
AU	**6th**	8th
US	**32nd**	33rd

INFORMATION TECHNOLOGY

	This Year	Last Year
Information Technology Spend	**$67.50 million**	$60.35 million
As a % of Revenue	**1.90%**	1.95%

Percentage of consignment notes received electronically

	This Year	Last Year
New Zealand	**92.2%**	91.4%
Australia	**96.5%**	95.9%
Americas	**54.1%**	46.5%
Europe	**92.4%**	92.2%

Percentage of Warehousing orders received electronically

	This Year	Last Year
New Zealand	**99.2%**	98.8%
Australia	**99.5%**	99.7%
Americas	**99.9%**	99.9%
Europe	**99.4%**	98.5%

DEBTORS DAYS OUTSTANDING

	This Year	Last Year
Debtors Days Outstanding	**38.77**	39.07

WAREHOUSING STATISTICS

	NEW ZEALAND (NZ$)		AUSTRALIA (AU$)		AMERICAS (US$)		EUROPE (EU€)	
	This Year	Last Year	This Year	Last Year	This Year	Last Year	This Year	Last Year
Inventory Record Accuracy (IRA)	**98.4%**	98.2%	**99.8%**	99.7%	**98.2%**	96.4%	**99.73%**	99.81%
Facility Utilisation	**86.0%**	85.0%	**94.0%**	87.0%	**84.0%**	79.0%	**91.0%**	93.9%
Warehousing Footprint (m²)	**171,915**	161,300	**177,000**	165,096	**121,100**	85,935	**334,273**	317,353
Transport Consignments: Generated	**476,923**	444,863	**434,684**	455,888	**8,078**	10,228	**1,439,884**	1,422,390
Transport Consignments: Value	**$52.2m**	$46.2m	**$64.6m**	$72.3m	**$4.0m**	$4.7m	**€59.1m**	€56.6m
Percentage of Transport Freight	**10.1%**	9.7%	**20.5%**	22.2%	**2.6%**	2.6%	**22.3%**	22.3%

Mainfreight's level of IRA measures location count, inventory condition, systems alignment to inventory count, product integrity, total inventory count.

TRAINING STATISTICS

Courses Held	NEW ZEALAND		AUSTRALIA		AMERICAS		ASIA		EUROPE	
	This Year	Last Year	This Year	Last Year	This Year	Last Year	This Year	Last Year	This Year	Last Year
Induction	**116**	280	**195**	186	**20**	34	**12**	35	**169**	540
Licensing	**135**	263	**7**	55	**488**	363	**5**	11	**926**	890
Procedural	**672**	1,581	**9,576**	2,270	**4,414**	1,433	**352**	413	**2,176**	2,487
Systems	**712**	215	**2,502**	2,826	**489**	400	**270**	542	**475**	516
Other	**14**	330	**409**	617	**820**	307	**31**	36	**111**	492
Total	**1,649**	2,669	**12,689**	5,954	**6,231**	2,537	**670**	1,037	**3,857**	4,925

"Look after our people, look after our customers.

Guard our cash and embrace the opportunities"

PEOPLE

TEAM NUMBERS

	This Year	Last Year
New Zealand	2,627	2,451
Australia	2,142	2,032
Europe	2,915	2,745
Americas	1,131	990
Asia	425	413
Total Group	9,240	8,631

TRAINING AND HR SPEND

	This Year	Last Year
Training and HR Spend	$10.57 million	$13.00 million
As a % of Revenue	0.30%	0.42%

With recent changes in supply chain requirements, our technologies will be increasingly valued.

We continue to invest strongly in our own proprietary technology to complement our business operations. This has served our customers and ourselves well over time. In particular, we have always wanted our customers to see what we could see; a "warts and all" approach.

With time and significant investment, this technology has become increasingly sophisticated. Our platforms around the world are mostly common in origin, and integrated to provide global visibility to ourselves and our customers for their complete supply chain requirements. These platforms not only provide simple track-and-trace, but are also able to manage stock flows and optimisation of trade to ensure efficiency and accuracy at all times; a significant strategic value which is one of our selling propositions to new customers.

This includes bringing more real-time efficiency to our Transport cross-docks with electronic wands used to scan delivery labels at the time of loading. In our Warehouse operations, the introduction of automation will require further software development to create data efficiency alongside the physical efficiencies that will occur.

It is our expectation that with changing supply chain requirements emerging post-pandemic, the usefulness of our technology to deliver efficiencies, will be valued by existing and new customers alike, when searching for trading advantages.

The ever-present risk to system resilience and business continuance posed by cyber threat, has seen us invest heavily in strengthening our protocols, monitoring and training. Cyber security training internally, and the implementation of significant firewall security systems have been features of this investment.

Updated disaster recovery sites are now in place in New Zealand and the USA. Our European technology is currently being brought up to Mainfreight standards to achieve a consistent global platform for stability, security and flexibility. Decentralising core applications to the regional data centres puts them close to the end user, to provide local resiliency for our team and customers. This also provides an environment where we are able to respond to cyber threats faster and with more certainty.

In the past twelve months we spent $67.5 million on our global technology platforms. Of this a significant proportion (26.7%) was capitalised for the development of new or enhanced systems.

During the year, Kevin Drinkwater retired. Kevin had spent 35 years with us and, for most of that time, held responsibility for our IT development. John Eshuis replaced Kevin in this role at the start of 2021. John has been with us for 18 years, and part of the IT Team for the last 13 of those. This is another example of our philosophy of promoting from within, and provides continuity for our technology strategies.

We remain confident that our proprietary systems will continue to provide competitive advantage for ourselves and our customers alike.

ALANNA CAMPBELL, TAURANGA, NEW ZEALAND

Capital expenditure is directed and approved by the Board of Directors from recommendations made by senior management. Expenditure can be classified into three divisions; Property and Buildings, including Racking and Fit-out costs, Information Technology and General, including Plant and Equipment.

During this past financial year, net capital expenditure totalled $118.5 million. Total capital expenditure is estimated at $201 million for the 2022 financial year, of which capital required for property development is expected to exceed $155 million, with a further $182 million for the 2023 financial year.

Capital expenditure on land and buildings is being increased over the next three years in an effort to ensure that our people have the very best of facilities to assist in the delivery of high quality supply chain services.

Property and Buildings / Racking and Fit-Out Costs

Of the $118.5 million, $58.9 million was spent on property, primarily across our network in New Zealand and Australia. A further $15.6 million was spent on racking and other property fit-out costs. The items were:

Land, Auckland	$23.5 million
Freight facility, Tauranga	$13.3 million
Land and building, Levin	$5.5 million
Land and building, Gore	$3.4 million
Sundry purchase, New Zealand	$1.5 million
Warehouse facility, Epping, Melbourne	$10.9 million
Sundry purchase, Australia	$0.8 million
Racking & Fit-out Costs, Group	$15.6 million

The growth in freight volumes experienced over this past year, and the delays incurred while trying to preserve capital during a time of uncertain economic fortune, has seen us fall behind in our building programme and has left a number of regions without the appropriate facilities to cater for future growth.

Construction, land purchases, planning and resource consent processes are underway across a number of projects in New Zealand and Australia. These include both large city developments in Auckland, Melbourne and Adelaide, and a number of smaller regional sites, particularly in New Zealand, as we continue the intensification of our network.

Land investment decisions will continue to be made on an as-required basis, albeit with more forethought on our growth requirements long-term. Purchasing and holding land would be advantageous, particularly in Australasia, rather than the buy-to-construct-now approach.

While in the past we have been hesitant to invest in other regions until we found acceptable growth and returns, and until we better understood the requirements of those markets, we are now more confident at the prospect of investing in properties offshore – in Europe in particular.

In the Americas, freight, warehousing and office facilities are 100% leased. Time and growth will determine land and building investment for the future. Similarly for Asia.

Information Technology

Our investment in technology continues to strengthen our efficiency and productivity, providing data and statistics that allow us to deliver greater quality while providing transparency for our customers, providing them with an extra layer of intelligence as well as critical supply chain information.

Capital expenditure on Information Technology was $18.0 million in this past year, and as with our land and building investment, we will increase our expenditure on technology to catch up on slowed investment during the early part of the pandemic. Cyber security remains a critical resource and is receiving ongoing investment.

Development of our systems software in Europe, for both Transport and Warehousing, is underway as is a full hardware refresh for the region. The robotic automation initiatives for warehousing in Australia and the USA will also require software enhancements.

The hardware standardisation project for New Zealand, Americas and Europe gives us a consistent global platform and provides stability and security. This decentralisation is in line with our management practices and will buck the trend of moving everything to the cloud.

Plant and Equipment

The balance of capital spend, $26.0 million, is attributable to plant and equipment purchased across New Zealand, Australia, the Americas and Europe.

OUR NEW DEXTER DRIVE WAREHOUSE SITS ALONGSIDE OUR EXISTING EPPING SITE IN MELBOURNE, AUSTRALIA

Thank you to this extraordinary team

Never before have we relied more on our unique culture. Through recent times our course has stayed steady and true, thanks to our people's belief in what we stand for.

Our team of over 9,000 around the world has moved mountains yet again. They have invented, improvised and dug deep to deliver, no matter what. Often in unfathomably tough circumstances.

We thank each one of you for working long and hard and for your commitment to our customers. You've risen to the challenge, embraced the opportunities that arose and showed what it means to be Mainfreight.





You are our heart and soul.





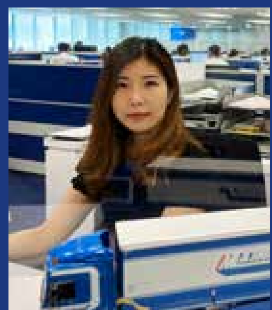


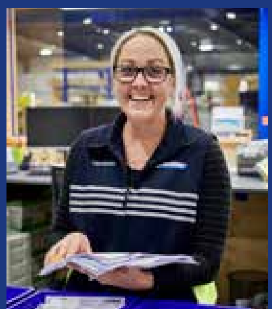



A SLICE OF LIFE AROUND OUR NETWORK

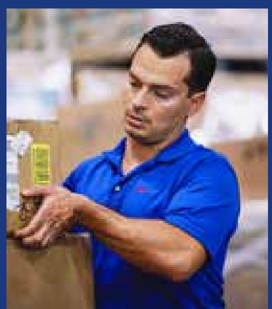
Despite closed borders our teams have found new ways to do things – including capturing images for this report. In these pages our people share a slice of their daily life around the world.






NZ

NEW ZEALAND CAROTRANS AUCKLAND Maiane Cassanego, Joshua Chellatamby, Kelly Chen, Cameron Couper, Lionel Fernandes, Kathleen Ho, Anupreet Malhotra, Appanna (AJ) Manduda, Lisa Parangi, Kamylle Rodgrigues, Randall Yard. **CAROTRANS CFS AUCKLAND** Dale Abernethy, Patricia Ane, Mike Dunn, Robert Fonoimoana, Jaedon Gascoigne, Janeiya Gascoigne, Norm Gascoigne, Neil Harding, Michael Keresoma, Brent Marks, Phillippa Matthews, Robert Nives, Wiremu Rice, Serge Thomas, Raymond Tua, Raewyn Vela, Brett Whitehead, Juliet Whitham. **CAROTRANS CFS CHRISTCHURCH** Darren Jerard, Molly McPhail, Jamie Sansom, Kitt Taylor. **CHEMCOURIERS AUCKLAND** Nathan Aii, Benjamin Ale, Ivan Alofa, Yogesh Arora, Sean Aufai, Nikesh Chhana, Mari Cooper, Roydon George-Thomas, Henry Gould, Caitlin Harvey, Kohine Henare, Edward Herewini, Luke Matthew Hiroa, Harry Horder, Noel Hughes, Tevesi Inukihaangana, Stephen Jordan, Max Kaleopa, Isi Kaliopasi, Conway Keilman, Michael Keith, Nagendra Kumar, Iulieta Leafa, Wen (Amy) Liu, Michael Long, Nathaniel Macaulay, Apiuta Malua, Iasinito Manu, Fotu Mau, Taine McKay, Elyse McSkimming, Trevor Mitai, Jason Mouat, Nigel Mouat, Michael Neale, Jordan Nicola, Mark Pakuru, Rajinder Pannu, Kishor Patel, Unnati Patel, Chris Raina, Curtis Rapley, Siotame Siaki, Harpreet Singh, Paramveer Singh, Varinder Singh, Mandeep Singh Aulakh, Clinton Smith, Richard Smith, Kalolo Soafa, Dave Stewart, Gail Street, Greg Stringer, Brenton Te Rehu, Mickey Tenamu, Michael Thomas, Noa Tohi, Kini Toloa, Bernadette Tufuga, Danny Tuivaiave, Sosaia Nomani Tupou, George Ulutaufonua, Francois Williams, Phoebe Williams, Andrew Woolliams. **CHEMCOURIERS CHRISTCHURCH** Isobel Bowman, Sam Bradford, Chris Dawson, Rey Dela Cruz, Chris Donaldson, Riley Gibson, Iain Henderson, Lucas Johns, Chelsea Kay, Jason Knauf, Shane Kupfer, James Milliken, Jack O'Hara, George Perkins, Lovepreet Singh Brar. **CHEMCOURIERS WELLINGTON** Deborah Paul, Rodney Warsnop. **DAILY FREIGHT / CHEMCOURIERS HAMILTON** Alice Barrett, Aaron Knowles, Abdus Muzahid. **DAILY FREIGHT AUCKLAND** Kilisimasi Aholelei, Nicholas Aiga, Saia Aipolo, Kalapu Alaelua, Joseph Alamoti, Fazeel Ali, Josiah Alofa, Nathaniel Anesone, Manish Arora, Allan Aufai, Tolua Aufai, Altaf Baba, Taimur Badhniwalla, Russell Barry, Chris Bury, Matt Cagimaivuna, Raghu Chinchalker, ZhenTao Chung, Joel Clarke, Mikayla Collett, Ian Cox, Jim Cullen, Tracy Curtis, Khushroo Daruwalla, Olivia Dempster, Jarred Dennis, Chetan Desai, Sangeeta Devi, Saurabh Dhamija, Sidney Ene, Elijah Etuale, Clinton Faamausili, Paea Fitikefu, Wilson Fitikefu, Lydia Fohe, Uluaki Foueti, Nehu Freeman, Joshua Gibbs, Rakesh Goundar, Rynal Goundar, Surya Gounder, Elliott Gutry, David Hala, Tavake Hala, Ronnie Halagigie, Martin Hamilton, Aimee Harding, Dean Harding, Jystice-Capri Hetaraka, Gavin Holm, Efaraima Ieti, Junior Ili, Ivan Josephs, Melanie Joyce, Harjeet Kahlon, Eden Katonivualiku, Watson Kauvalu, Murray Kendall, Lionel Knox, Jashneel Kumar, Yasbeen Kumar, Nicholas Lake, Katalina Latana, Roger Leckner, Esther Leilua, Osvaldo Letelier, Meleseini Liuanga, Tenisi Liuanga, Mosese Mahoni, Seth Makea, Patricia Manderson, Rita Marsh, Corey Marshall, Javanah Mauga, Shasta Mishra, Petty Mistry, Asif Mohammed, Memory Napa, Frisco Ng Lam, Talau Paila, Luke Paine, John Palelei, Jayshree Patel, Manoj Patel, Saurabh Patel, Phillip Payne, Tahi Poasa, Kashween Prakash, Anroth Pratap, Cameron Price, Shane Pullen-Burry, Armani Rajan, Daityn Rajan, Kumar Rajan, Miyah Reynolds-Sinel, Daniel Riddell, Lloyd Rivers-Smith, AJ Roache, Jens Van Der Sanden, Jordan Sa'u, Vincent Saulo, Roy Savage, Veta Savage, Jatin Shah, Anith Sharma, Ronesh Sharma, Wesley Siakumi, Bali Singh, Gurdev Singh, Gurpreet Singh, Hemant Singh, Himmatveer Singh, Jai Singh, Jatinder Singh, Lakhbir Singh, Lesley Smith, Michaela Smith, Mike Smith, Peter Smith, Warwick Smith, Aaron Somerset, Toby Storey, Tauaese Tauaese, Noreen Taurua, Jonevan Togiamana, Manulua Toilalo, Tusi Toloa, Alex To'oala, Richard Tovia, Jennifer Tuhi, Teresa Tuhi, John Tui, Fisa Tu'imana, Tasa Tupou, Joseph Tuputala, Joseph Tutuila, Fred Ulberg, Vosa Vaihu, Andrew Waenga, Quintin Waite, Sheryl Waite (for old times' sake), Zoe Wilkinson, Alfred Williams, Edward Williams, Analeea Williamson, Ubaid Zahidani. **DAILY FREIGHT CHRISTCHURCH** Helen Black, Phillip Brosnahan, Jacob Calvert, Mathew Carlaw, Nicholas Cave, Nathan Chai, Paul Chatterton, Roberta Davids, Susan Davies, Reremoana Diaz, Craig Dixon, Darryl-Lee Duerden, Tara Edkins, Jackson Fiaalii, Joshua Green, Alexander Harris, Ross Hawken, Sean Henshaw, Thomas Hira, Poihakena Huia, Taylor Kitto, Mohit Kumar, Daniel Lidgett, Glen Lloyd Jones, Mary Maxwell, Lachlan McGhie, Brittany McGill, Kane McGrath, Regan Mitchell, Sam Morton, Steve Moule, Jayne Munslow, Sarah Munslow, Nikki Oliver, Michaela Otene, David Parker, Kataraina Peeti, Cobus Potgieter, Tara Price, Tony Ringdahl, Rachel Rupapera, Harry Saryanu, Ruby Sherborne, Arvin Singh, Damon Singh, Lakwhinder Singh, Pampreet Singh, Pargat Singh, Tarvinderr Singh, Yuvraj Singh, Navreet Singh Bindra, Gurinder Singh Parmar, Inderjeet Singh Sran, Craig Stewart, Carl Stringer, Tamas Taurua, Dhananjay Trivedi, Peter Trolove, Henry Whyte, Hayden Williams, Henry Wright. **DAILY FREIGHT WELLINGTON** Sarah Brown, Sam Ede, Seila Fiso, Rukua Kavakura, Steve Marsh, Adriano Mello, Ahu Moeahu, David Priestley, John Salanoa, Ron Satherley, Lynette Sinden, Gordon Tobin, Alex Walters. **MAINFREIGHT ASHBURTON** Meghan Hatley, Yvonne Kirdy, Barry Linwood, Arvin Mahal, Brodie Reid, Evan Steel, Kristin Taylor. **MAINFREIGHT AUCKLAND** Jon Absolum, Maree Adams, Tevita Afu, Mohammed Ahmed, Dauncey Alesana, Mataroa Aleta, Izaaz Ali, Mahamed Ali, Mustafaq Ali, Bailee Andrews-Tegue, Shania Aumau, James Avery, Gurkaran Singh Bajwa, James Banicevich, Fazeel Basha, Edward Beazley-Cook, Hayden Bell, Jarred Bell, Krishan Bhikha, Jagtar Bhinder, Shailesh Bhuthadia, Wayne Birch, Symon Bourne, Debbie Brady, Don Braid, Kym Brett, Carol Brown, David Brown, Hohepa Brown, Alex Campbell, Rex Campbell, Aaron Chai, Vania Chalmers, Shamal Charan, Jeremy Chin, Yvonne Chissell, Milan (Snr) Cihak, Renata Cihakova, Bryan Clark, Dianne Clemens, Paul Cole, Antonio Collings, Scott Collings, Catherine Collins, Grace Collins, Jont'e Collins, Kaysiah Collins, Kevan Collins, Nikki Cooper, Lucy Corbin, Simon Cotter, Edward Creedy, Rob Croft, Robert Croft, Hazel Crosbie, John Dash, Alvin Datt, Ryan Davey, Martin Devereux, Joshua Doak, Chris Drader, Kevin Drinkwater (for old times' sake), Cory Duggan, James Dunbar, Alan Edwards, Katarina Ene, John Eshuis, Craig Evans, Christina Ewe, Henry Faatoatoa, Samuel Falakiseni, Ramez Fawzi, Lanuola Fesolai, Jonathon Fitzgerald, Robbie Foggin, Heaven Ford, Felix Fotunga, Paul Freeman, Kevin Gee, Carl George, Simon Glenn, Neil Graham (in memoriam), Jonathan Gravatt, Mitch Gregor, Samantha Grieve, Rachel Hansen, Helen Harden, Victoria Harwood, Mohammed Hassan, Joshua 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Kate Parsons, Mayurkumar Patel, Sietal Patel, Lisa Pearce, Angel Penewiripo, Whatia Penu, Maurie Phillips, Akash Pillay, Bruce Plested, Adrianne Pongi, Shayne Porter, Bimal Prakash, Pranil Pranil, Avikash Prasad, Richard Prebble, Rowan Preston, Craig Radich, Na Raihania, Matangaro Ramea, Nina Reddy, Nathan Reed, Cameron Reibel, Jason Rogers, Miracle Ropati, Palangi Ropati, Sir Don Rowlands (in memoriam), Cheyenne Ruka, Mohammed Saheem, Raman Saini, Vickram Saini, Muhammed Saleem, Georgina Sanders, Tarlochan Sarai, Glenn Searle, Mohan Sekhon, Carolyn Sim, Donna Sim, Harry Sima, Michelle Simmons, Amanjot Singh, Amanpreet Singh, Amonjot Singh, Amritpal Singh, Arminder Singh, Arpandeep Singh, Avtar Singh, Gurinder Singh, Gurpreet (Gary) Singh, Gurtej Singh, Gurvinder Singh, Harwinder Singh, Jaswinder Singh, Jobanjeet Singh, Jugraj Singh, Mandeep Singh, Narinder Singh, Rajneet Singh, Satinderjit Singh, Shaminder Singh, Shamsher Singh, Navi Singh Sidhu, Junior Sipeli, Julie Slessor, Dansey Smith, William Smith, Alice Solomona, Regan Somers, Brooke Stephens, Kendal Stratford, Jason Street, Rhys Stunell, Joshua Sutherland, Joshua Sutherland, Nathaniel Swney, Bronwyn Symons, Sheena Symons, Sjarn Tagoai, Alavina Taimalie, Jah-Milla Taitin, Jamane Tarau, Tuaine Tarau, Meleana Taufa, Sifa Taukaka, Suzanne Taunton, Jacob Taurua, Norm Teio, Thomas Tetai, Anthony Tipene, Easter Tiute, Bryan Tohi, Luke Tohi, David Tolson, Paul Tolson, Taylor Tolson, Kevin Tram, Eddie Tuhakaraina, Lathaniel Tuiatara, Lee Tuimauga, Sepiuta Tuipulotu, Herman Ulberg, Malcolm Variava, Alex Vatau, Karen Vuetibau, Mellissa Wearing, Daniel Wells, Michael Whitehead, Debbie Williams, Rob Williams, Tim Williams, Scott Wilson, Jareth Wong, Hamish Woods, Paris Woodthorpe-Scott. **MAINFREIGHT BLENHEIM** Bronson Albert-Tawa, Murray Batchelor, Lyndal Coates, Alex Cochrane, Wagner De Jesus, John Falconer, Kendra Gill, Anton Hartley, Peter Jones, Janet Landon-Lane, Christopher Mealings, Andrew Pillans, Rhonda 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Brittany Mewes, Cody Miller, Kyle Miller, Tara Miller, Rick Payne, Johnny Pepperell, Scott Peters, Lane Powell, Lucas Read, Herepete Robertson, Marcus Russ, James Saunders, Tracey Schroeder, Joseph Schulder, Steven Short, Tony Smith, Caeten Streat, Michael Sutton, Dylan Wheatley, Hinewai Wikaira, Cain Wild, Kyle Williams, Cara Young. **MAINFREIGHT OAMARU** Thomas Hansen, Kayleigh Hogan, Paul Johnston, Marie Lawrence, Grant Matthews, Kevin Powell, Leighton Rutherford, Ewan Seagar. **MAINFREIGHT PALMERSTON NORTH** Christopher Adams, Jason Adams, Benny Barr, Angela Batt, Matthew Beaumont, Lachlan Blackstock, Henry Boon, Codie Braasch-Hall, Joell Brooks-Bowen, Amelia Burns, Michaela Caulton-McNabb, Francis Chambers, Julian Colquhoun, Stuart Connell, Terry Cornforth, Henare Cunningham, Brett Cuttle, Simon Dean, Aaron Dicker, Valerie Dyer, Mike Eden, Eugene Emery, Paul Foxall, John Fraser, Jamie Graham, Judith Graham, Marsh Graham, Nicole Graham, Suzan Graham, Riley Gray, Nasoni Havea, Thomas Hei Hei, Jordan Henare, De-Shawn JaiWatson, Archie Kauri, Andre Kauri, Reimana Kauri-Warner, Finn Kearns, Tuhi Kimura, John King, Rex Lambert, Josh Lawton-Sue, Hayden Little, Tipu Luke, Michael Mackley, Ezekiel Makowharemahihi, Pita Marshall, Ian Mayne, Rebecca McBride, Rob McDougal, Alexandra McKnight, Robin McNabb, Justyn McQuade, Charlotte Minett, John Mitchell, Tracey Mitchell, Dylan Morgans, Jessica Mudgway, Keith Mudgway, Lesley Murphy, Nathan Ngametua-Smith, Josh Nicholson, Larry O'Donnell, Daniel Pamata, Karan Pathania, Scott Payne, Charles Pearson, Devyn Pekamu, Ray Prideaux, Stephen Ralph, Etu Rongotaua, Tua Ropati, Janet Ropati, Byron Rowlands, Tara Samuel, Caleb Satterthwaite, Korey Satterthwaite, Ankit Sharma, Matthew Sherlock, Gurinder Singh, Gurlal Singh, Manpreet Singh, Preetpal Singh, Raviinderjit Singh, Satpal Singh, Vijay Singh, Ranjit Singh Brar, Georgia Staddon, Wendy Stewart, Josh Stimpson, Mathew Stoevelaar, Bryan Taiaroa, Katrina Taiaroa, Allan Tait, 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Harkeert Singh Gill, Jaspreet Singh Sawara, Inderjit Singh Sidhu, Leroy Smith, Terrell Smith, Keegan Stewart, Reweti Stokes, Dale Swainson, Kelvin Teasdale, Caitlin Tomlinson, Lee Tuhura, William Turpin, Chris Webb, Maurice Webb, Jason Wihapi, Clive Wilson, Michael Woodham, Tracey Wright, Suresh Yadav. **MAINFREIGHT THAMES** Tenaiya Atkinson-Williams, Jade Darrah, Greg Ellis, Phil Frost, Tracey Hayes, Ryan Kennedy, Lindsey Kilford, Andrew Murray, Lance Paul, Trina Paul, Robbie Paul, John Reynolds, Maurice Watson, Ash Wearing, Chris Wearing, Mark Wearing. **MAINFREIGHT TIMARU** Diya'a Al Momani, Michael Armstrong, Nigel Blackler, Paul Boa, Jarrid Cooper, Marcia Doudle, Andrew Drummond, Hollie Duncombe, Dave Ennis, Liam Evans, Josh Gilmour, Lisa Howey, Geoff Kerr, Ricky Krause, Andrew Liversey, John Lyon, Charlie Mansfield, Kevin McElhinney, Melissa Nolan, Leon Pirake, Nadine Pirake, Jimmy Reuben, Matthew Russell, Shannon Sim, Brooke Wilkie, Stacey Williams. **MAINFREIGHT WELLINGTON** 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Craig Tuiala, Daniel Tupene, Arthur Tusa, Tau-PaoPao Va, Jade Va'auli, Christian Vaaulu, Andrei van Beynen, Eireann Vender, Barbara Vincent, Bob Vincent, Sean Wallace, Tevita Waqasokolala, Dane Wharerere, Haedyn Wicks, Erin Wood, Eddie (Sam) Yako, Georgia Yee, Sami Yousif, Zaya Zaya. **MAINFREIGHT WHANGANUI** Jono Aiavao, James Albert, Kane Bass, Matthew Boosey, Daryl Edmonds, Sarah Hayward, Vanessa Johnson, Ricky Katene, Jason Kibblewhite, Kara McLachlan, Tane Ratana, Libbie Rowlands, John Shaw, Gurpreet Singh, Brian Williams. **MAINFREIGHT WHANGAREI** Kasandra Albert, Lauren Ambler, Manon Austin, Todd Beehre, James Bond, Heather Bond, Dennis (Jack) Bowman, Colin David Brown, Kevin Brown, Iose Brown, James Cassidy, Simon Cauty, Ian Collings, Anton Coopman, Terry Coopman, Dannika Cork-Peters, Scott Crawley, Jeremy Cullen, Andrew Davies, Richard Devine, Jeremy Elliott, Doug Fisher, Kim Flavell, Chris Francis, Michael Goodwin, Damon Griffin, Charles Hamilton, Brendon Harris, Levi Harris, 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Brandon Pangnanouvong, Vitda Pangnanouvong, Luke Parkes, Faye Pating, Santhush Pohorambage, Jessica Rao, Kalen Rawiri-Reed, Mitchell Robinson, Ashley Ross, Christopher Rowland, Mitchel Rush, Karl Rutherford, Melona Sabellano, Jasmine Sargeant, Samantha Simonian, Dana Sinclair, Dana Suafa-Solofuti, Danielle Suafa-Solofuti, Christian Szela, Mele Tamaofa, Christian Taotua, Andrew Taylor, James Tsakonas, Sebastian Vella, Kayte Wales, Bradley Walsh, Alexander Warton, Shane Zielonka. **MAINFREIGHT WAREHOUSING SYDNEY (PRESTONS)** Dylan Ball, Emily Bean, Marissa Berioso, Lavalu Bott, Jacob Briggs, Raymond Burgess, Charlie Camilleri, Viviana Carreno, Catherine Catania, Augusto CepedaSimoes, Deepa Chandra, Virginia Cheong, Pik Choy, Dalton Christie, Quoc Dang, Pramendra Datt, Tanisha De Hoedt, Shiraz Dean, Ryan Denmeade, Dalena Duong, Josh Eastwell, Desmond Esera, James Fitzpatrick, James Forbes, Vincenzo Frith, Sok Ghoy, Scott Green, Tannia Gujanto, Thomas Han, Joe Harris, Christina Henry, 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AMERICAS

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Schonewille, Jürgen Schöttler, Betsie Schuurman, Hans Schuurman, Marc Schwitteppe, Krzysztof Sedlak, Dawid Serafin, Hennie Siebes, Suzanne Sigmond-Coops, Bianca Sloot, Tonny Smeenk, Harrie Smit, Erwin Smitjes, Ruud Snaar, Juste Sneideraityte, Ruben Snippe, Monika Sobczynska, Mehmet Soy, Marco Spadone, Anita Span, Magda Sromek, Alexandru Stan, Dan Stavarache, Andreas Steinvoort, Marcin Stemski, Tom Steverink, Bas Stienissen, Tonny Stoffels, Adam Stram, Beata Sufin-Dzieszkowska, Milena Sugalska, Szymon Szymkowski, Monique 't Hart, Sjoerd Teerink, Mustafa Temir, Maurice ten Bensel, Cigdem Tepegoz-Yildiz, Sander ter Beek, Cody ter Beest, Marc ter Heide, Hermien Tiessink, Barbara Tkocz, Sebastian Tokarski, Tomasz Tokarski, Mark Tuijten, Erdal Tuku, Dursun Ulutaş, Meho Usubjan, Rustem Usubjan, Marc van Aalst, Rob van Aken, Koen van Alst, Gert van Asperen, Willem van Baalen, Nick van Benthem, Cheriva van de Pol, Hans van den Berg, Ingo van den Bogert, Ronne van den Hondel, Roel van den Hoogen, Jill van den Oosterkamp, Bertus van der Pavert, Eric van der Pol, Sebastiaan van der Putten, Tom van der Stelt, Reina van der Til, Wouter van der Toorn, Sjors van der Velde, Sebastiaan van der Vliet, Wilfried van Dulmen, Bianca van Dun, Bram van Elven, Natascha van Es, Stefan van Gemmern, Roy van Gendt, Roger van Ginhoven, Ceryl van Hasselt, Ferdinand van Hilst, Yngwie van Hummel, Patrick van Lavieren, Alex van Moerkerk, Guido van Rijswijk, Jelle van Rinsum, Helena van Rooijen, Melanie van Saase, Yorick van Schijndel, Remy van Voorbergen, Patrick van Weij, Jos van Wessel, Ákos Varjú, Roel Veenstra, Marieta Veleva, Matthew Verberk, Rob Verweijen, Daniela Veuger-Ardelean, Remco Visée, Jan Visser, Jac Vlaminckx, Raoul Vreeke, Angela Vrendenbarg, Annemieke Vriezen, Coenraad Waarlo, Tim Wagemans, Maik Wagensveld, Sascha Wagner, Kamil Wajgert, Melanie Wakkermans, Erik Wallinga, Katarzyna Waszczuk, Tomasz Wawrzynczok, Anouk Weijkamp, Rick Weikamp, Perry Wennink, Dorien Wenting, Fiona Westerveld, Diane Westland, Kim Wienholts, Wesley Willems, Bas Witjes, Tim Wittenhorst, Bart Wolkenfelt, Raymond Wolters, Herman Wuijster, Elif Yilmaz-Celebi, Emirhan Yorulmaz, Silvia Zahoreczova, Bartlomiej Zaremba, Magdalena Zaremba, Justyna Zaucha, Kamila Zborowska, Alessia Zicolella, Hidayet Zorluer, Osman Zorluer, Michal Zurek, Karolina Zyglinska. **MAINFREIGHT WAREHOUSING ZALTBOMMEL** Abdi Abdullahi Alasow, Gonzalo Ahumada, Marcelo Ahumada, Rolf Akkermans, Tadhamun Al-Nasrawi, Elina Andersone, Maria Andreeva-Strous, Diana Arefjeva, Krzysztof Bartoszek, Michael Beekwilder, Lucas Berm, Pascal Boer, Denise Boerboom, Eric Boerboom, Megi Borisova, Felix Boyce, Jerno Brands, Ewelina Brodzinska-Dabrowska, Marten Brunner, Joey Bruylants, Emils Buneris, Huriye Can-Koc, Viktorija Cesnuliene, Michaad Chouay, Marta Chrobak, Rogier Claessens, Richard Clappers, Jaap-Jan de Bie, Robin de Kock, Kelly de Vries, Marielle den Braber, Lotte Derks, Dorin Dominte, Sylvia Doornkamp, Kamil Dykban, Hajji El Arbi, Pato Espinoza Vasque, Boleslaw Falecki, Sonia Gil, Anouk Harbers, Robert Hendrickx, Ciska Hofman, Roy Janssen Bouwmeester, André Janssens, Stanislavs Jerjomenko, Monika Kaczorowska, Ingrid Keeris, Berry Kluitmans, Wilma Kornet, Megi Kosova, Dominika Kowalska, Szymon Krawczyk, Mariska Kruissen, Andre Marques Amante, Anja Megens, Mouayad Mhallaieh, Michal Michalski, Silvija Mikneviciute, Bart Mooij, Bartek Mroczkowski, Bernadett Nedermann, Piet Noordam, Saskia Nulden, Rozalia Okaj, Dolores Olivar, Grzegorz Ondrzejek, Anne Oomen-van Arkel, Marshella Oosterbeek, Sebastian Opoka, Tomasz Pawlik, Karolina Prokop, Floris Proost, Esteve Puig, Aldis Putans, Raphael Quitsch, Mohamed Rahou, Marjan Rengeling-van Veen, Andrejs Ribins, Ester Ricardo, Marieke Riemersma, Sjanie Riemersma-van der Maas, Servet Sahin, Palwasha Salam, Natasja Schippers, Tim Schneider, Sheena Senato, Kamal Shehade, Simona Siuskute, René Spaan, Paul Spiering, Maide Temiz, Marcis Treimanis, Mark Tuerlings, Stephan Uenk, Sven van Almenkerk, Walter van Bergen van der Grijp, Egbert van Brakel, Maurice van de Berg, Ilona van de Lagemaat, Laura van den Heuvel, Twan van den Heuvel, Caroline van der Linden, Alli van der Linden-van Veen, Bob van der Valk, Mark-Pieter van Diggelen, Ton van Dorst, Jolanda van Ewijk, Adrie van Haaren, Gerdine van Ham, Kimberly van Ijzendoorn, Arno van Leeuwen, Michelle van Maanen, Giel van Malsen, Luuk van Oers, Anita van Oort, Jan Willem van Oostrum, Libby van Uitert-Baring, Bert Van Uytven, Anja van Valen, Annelies van Vendelo, Fabiola van Wijngaarden-Gokke, Hero Veldhuizen, Miranda Verbon, Priscilla Voskamp, Rémon Weerwag, Gerbrand Wesselink, Kasia Woitaschek, Benno Wormgoor, Nicole Xhofleer, Casper Zoutewelle, Janis Zvaigznons. **TRAINING TEAM EUROPE** Anne-Kim Alserda, Elif Bilici, Courtney Bould, Britt van de Weerd-Roenhorst, Nena van Londen, Claire van Welzenis. **POLAND MAINFREIGHT KATOWICE** Sabina Bryniarska, Michał Cholewka, Aleksander Folk, Katarzyna Kaczmarek, Dominika Kluczwajd, Julita Kopeć, Sebastian Łonak, Rafał Maciaszek, Aleksandra Mandel, Patrycja Piotrowska, Agnieszka Ratajczak, Paweł Skrzek, Michał Szpunar, Jakub Warda, Filip Wolanowski. **MAINFREIGHT POZNAŃ** Agata Fajfer-Krause, Bartosz Kiełbowicz, Przemysław Ławniczak, Szymon Pietrzyk, Katarzyna Piłacik, Łukasz Płóciennik, Przemysław Sas, Kinga Szymańska, Lech Waleriańczyk. **MAINFREIGHT PRUSZKÓW** Robert Bajkowski, Tomasz Barańczuk, Paulina Barnecka, Andriy Bartkiv, Dzmitry Belaus, Ilona Berne, Łukasz Białowąs, Janusz Boltruczuk, Izabela Bonderska, Patrycja Bor, Kacper Borejsza, Agnieszka Brymerska, Tomasz Bzura, Paulina Cabaj, Stanisław Chrustny, Zdzisław Chrustny, Krzysztof Chryciuk, Ryszard Ciuruś, Tomasz Czekalski, Aleksander Czerwiński, Paulina Dąbrowska, Krzysztof Dąbrowski, Ruslan Dikhtiar, Artur Domżał, Krzysztof Dróżdż, Paweł Filipek, Roman Gabryl, Agata Gałan, Marcin Gaze, Monika Gaze, Dariusz Gładki, Bogdan Gonerski, Paweł Gozdalski, Ludmiła Grot, Dariusz Grządzielewski, Rafał Grządzielewski, Andrzej Grzesik, Kamil Haluch, Kamil Haniszewski, Simon Harvey, Mirosław Jóźwiak, Bożena Kaliska, Łukasz Kamiński, Radosław Karpiński, Valery Katkavets, Zbigniew Kiper, Ivan Klym, Mariusz Koć, Tomasz Kochanowski, Bogdan Kojkol, Wiesław Konik, Paweł Kopecki, Renata Korytkowska, Stanisław Koval, Andrzej Kowalewski, Jacek Kowalewski, Rafał Kowalik, Jarosław Kowalski, Marek Kucharuk, Andrii Kudryk, Kamil Kulikowski, Witold Kurek, Dariusz Kusztal, Adam Lach, Piotr Łopaciński, Grzegorz Łukomski, Piotr Maciejczak, Dmytro Makagonov, Andrei Makarevich, Adam Makowski, Mariusz Malec, Andrzej Mandziński, Paweł Matraszek, Karol Miller, Filip Mirgos, Katarzyna Mirgos, Viktoriya Moroz, Piotr Nawrocki, Magdalena Obiegło, Łukasz Okruch, Marek Olek, Tomasz Olesiński, Ihor Oliinyk, Krzysztof Oracz, Rafał Pankiewicz, Yury Pavalanski, Volodymyr Pavlyk, Zbigniew Pawlak, Mateusz Paziewski, Janusz Perski, Grażyna Piątkowska, Franciszek Pichnar, Dominik Pietrzyk, Zdzisław Pietrzyk, Ewelina Podgórska, Ryszard Podsiadło, Arkadiusz Pokora, Kamil Polowczyk, Krzysztof Przyborowski, Marta Przybylska, Marcin Pytel, Bogdan Rakowski, Agnieszka Raunmiagi, Roman Reluga, Adam Romejko, Robert Rożniecki, Tomasz Rudzki, Zbigniew Sejda, Vitali Shreitar, Andriy Shtohryn, Ireneusz Siłaczewski, Piotr Skipor, Arkadiusz Ślusarz, Rafał Sobociński, Daniel Suchta, Piotr Świętochowski, Piotr Świętoński, Sylwester Szlendak vel Rybak, Andrzej Szpakowski, Grzegorz Szymanek, Mariusz Teluk, Wojciech Tokarz, Arkadiusz Tomczak, Paweł Uchal, Jarosław Ulewicz, Valery Vabishchevich, Bohdan Voloshyn, Hanna Walkowiak, Piotr Walkowiak, Piotr Wasecki, Joanna Wąsowska, Henryk Weber, Hubert Wiśniewski, Bogdan Witanowski, Katarzyna Wodowska, Piotr Wolański, Ryszard Wolański, Paweł Wypijewski, Oleksandr Zakharko, Marcin Zamojski, Krzysztof Zawojek, Aliaksandr Zelianko, Stefan Zieliński. **MAINFREIGHT AIR & OCEAN WARSAW** Agnieszka Bartnicka, Piotr Dejtrowski, Kamil Jędrys, Tomasz Mosingiewicz, Ewa Pajchert, Paweł Rutkowski. **ROMANIA MAINFREIGHT BACU** Cosmin George Minescu, Mihai Alexandru Neamtu, Laura Maria Pavel, Alina Roxana Rusu. **MAINFREIGHT CLUJ** Nicoleta Berbec, Andrei Danut Chereches, Gheorghe Ciobanu, Paula Lorena Cojocariu, Gabriela Cretu, Csongor Peter Deak, Marius Ionut Dinca, Denise Laura Duduiala, Paul Vlad Lucea, Denis Constantin Lupu, Alexandrin Macavei, Silviu Moldovan, Alina Ramona Oros, Delia Pasztor, Cristian Marius Petrus, Luiza Maria Stoian, Roxana Suciu, Sergiu Vasile Suciu, Laszlo Tamas Tompa, Luca Ursu, Robert Gyory Vajas. **MAINFREIGHT PLOIESTI** Marian Daniel Andrei, Marin Anghel, Daniela Elena Anton, Cristinel Apostol, Razvan Apostolescu, Mihai Constantin Ardeleanu, Ramona Georgiana Avram, Constantin Badaran, Valentina Luiza Badea, Alina Elena Barbu, Ionut Adrian Barbu, Loredana Barbu, Pandele Barbulescu, Florin Barliga, Mugurel Ciprian Bejan, Rodica Vochita Beju, Bogdan Stefan Boboc, Adrian Ionut Bocan, Ilie Costin Bostina, Dan Claudiu Bucurescu, Livius Florentin Calinescu, Mihai Florin Capraru, Nicoleta Mariana Cazacu, Gheorghe Cega, Mihaela Cernat, Irina Georgeta Chiran, Laurentiu Constantin Chitoi, Traian Laurentiu Cimpeanu, Gheorghe Constantinescu, Gabriel Razvan Corciu, Gabriel Costache, Iulian Costache, Ioan Andrei Craciun, Mihai Liviu Culea, Andrei Daniel Curca, Ionut Cosmin Cursaru, Gheorghe Cristian David, Dragos Dumitru Dinu, Iulia Dinu, Neculai Dogea, Gheorghe Dovinca, Gheorghe Dragu, Nicoleta Duta, Georgian Laurentiu Ene, Mihai Robert Florea, Neculai Fronea, Cristian Frunzeanu, Cristian Georgescu, Alexandru Ion Gheorghe, Ionut Sebastian Ghinescu, Andreea Glod, Sergiu Gabriel Grecu, Ioana Carla Grigorescu, Alexandru Grosu, Dragos Hornaru, Marian Ianculescu, Dorinela Alexandra Ilina, Costel Ionita, Daniela Ionita, Catalin Laurentiu Iordache, Marius Iordache, Emanuil Lazar, Iulian Leca, Stefan Vladimir Lupu, Dan Maftei, Viorel Alin Manaila, Constantin Manu, Daniel Gheorghe Marasescu, Ionut Mares, Sorin Vasile Mares, Flaviu Emanuel Marian, Marius Marin, Alexandra Marinescu, Lucian Mazare, Marian Bogdan Mihalcea, Catalin Marian Mincinescu, Adrian Marcel Minea, Virginia Minea, Ion Mirea, Adrian Mironescu, Irina Lavinia Mocanu, Mihai Mototolea, Petre Neagu, Ion Negre, Ecaterina Maria Negulescu, Gabriela Alina Negut, Octavian Olaru, Elena Olteanu, Mihai Gabriel Olteanu, Anghel Marian Oprea, Ioan Claudiu Oprea, Florian Alexandru Panait, Sorin Costin Panait, Sorin Laurentiu Patrascu, Cosmin Mihai Paturan, Florin Catalin Paun, Gabriela Paun, Ion Marius Paun, Iustin Constantin Petrosanu, Marcian Pipelea, Valerica Pirvu, Nicolae Giani Popa, Gratiela Elena Popescu, Valentin Andy Popescu, Angel Ionut Posescu, Valentin Toni Radu, Iulian Alexandru Rotaru, Alexandru Lucian Rujoiu, Dorian Runceanu, Ion Iulian Scarlat, Oana Mariana Scordaliu, Filip Sebastian Serban, Marian Serban, Andreea Maria Simion, Andreea Rafaella Sloser, Georgiana Larisa Soare, Gabriel Stanciu, Marian Razvan Stanescu, Viorel Adrian Stanescu, Adrian Stanila, Justina Stanila, Sebastian Stanimir, Marius Iulian State, Anamaria Rodica Stoica, Aurel Stoica, George Corneliu Stoica, Ionut Daniel Stoica, Adina Tanase, Alexandru Ioan Tanase, Mugurel Doru Tilimpea, Viorel Tintea, Florin Toader, Alexandru Ionut Toma, Dragos George Toma, Constantin Tudor, Georgiana Mihaela Tudorache, Simona Mariana Unger, Georgiana Ana Maria Vascu, Anca Beatrice Vasile, Andrei Bogdan Vasile, Cristina Vasile, Alexandru Adrian Vasioiu, Madalina Voicu, Irina Voivozeanu, Andra Mihaela Zahiu. **MAINFREIGHT TIMISOARA** Silvius Vlad Boharu, Flavius Adrian Boros, Teodora Idean, Marius Valentin Pasat, Aluna Elena Stanculescu-Lupu. **MAINFREIGHT WAREHOUSING PLOIESTI** Virgil Cristian Alexandru, Gheorghe Anton, Valentin Anton, Florin Petrisor Apostol, Ionel Lucian Arcip, Maria Avram, Florin Irinel Baciu, Catalin Balalia, Roxana Maria Banica, Nicolae Florentin Barbu, Aurel Florian Ben, Marin Marius Bivolaru, Vasile Boitan, Razvan Costin Brumarescu, Viorel Bucur, Ion Bunea, Cristian Ionut Calin, Constantin Catanescu, Florin Iovanut Catanescu, Mihai Catescu, Catalin George Constantin, Ion Costache, Ana Maria Marcela Cretu, Andreea Curavale, Minodora Dinu, Razvan George Dinu, Valeriu Dobre, Alexandru Doican, Ion Dorobantu, Ioan Dragan, Sorin-Catalin Enache, Aurelian Ene, Ion Fanica, Cosmin Filip, Ionut Adrian Fratila, Marius Madalin Gavrila, Ionut Mirel Gheorghe, Marian Adrian Gheorghe, Constantin Ghita, Adrian Grigoras, Adrian Mihai Hagiu, Ionut Roberto Iancu, Emil Nicolae Ion, Nicolaie Ion, Alexandru Silviu Ionita, Valentin Iordache, Florian Isdraila, Gheorghe Istrate, Constantin Mircea Ivan, Amoras Marian Lamba, Constantin Marian Manole, Irinel Mares, Adrian Marin, Stefan Maslina, Mihai Matei, Ion Gheorghe Mihalcescu, Marcel Moise, Viorel Motoc, Constantin Neagu, Stefania Alina Neagu, Dialisa Alexandra Neata, Maria Liliana Neculai, Vasile Nedea, Adrian Niculescu, Dragos Constantin Niculescu, Ionut Nistor, Dumitru Viorel Oniciuc, Georgel Ovreuta, Marius Constantin Pana, Augustin Marius Peste-Ras, Nicolae Iulian Petcu, Elena Petre, Gigi Bogdan Petre, Mircea Marian Petre, Iulian Catalin Popa, Constantin Popa-Marin, Mihai Alexandru Popescu, Vasile Popescu, Gheorghita Racareanu, Liviu Viorel Racasanu, Gabriel Constantin Radu, Toni Raducea, Ionut Sandu, Nicusor Daniel Scarlat, Cosmin Andrei Serbaneci, George Soare, Nicolae Iulian Soare, Madalin Cosmin Spiridon, Valeriu Stanciu, Vasile Stanciu, Razvan Nicolae Stefan, Albert-Gabriel Stoian, Dumitru Adrian Stoian, Adrian Stoica, Elena Doina Stoica, Puiu Stoica, Nicolae Stroe, Alexandru Tache, Marian Corneliu Teodorescu, Catalin Timceag, Nicolae Toarba, Teodor Toma, Mihai Eduard Tone, Alexandru Tudor, Aurel Tudor, Constantin Cornel Ungureanu, Nicolae Eduard Voinoiu, Dumitru Zemoiu. **RUSSIA MAINFREIGHT AIR & OCEAN ST. PETERSBURG** Aleksandra Aleshina, Vladislav Bardukov, Angelica Demchenko, Natalia Fenina, Dmitry Gavrilkin, Konstantin Gichin, Evgeny Gvozdev, Sofia Ivanova, Oksana Kalashnikova, Aleksandr Karamyshev, Irina Kholodova, Ekaterina Khudoyarova, Stanislav Kirillov, Evgenia Korh, Sergey Kuznetsov, Timofei Mikhailov, Nikolay Obraztsov, Ekaterina Rozanova, Denis Shcherbakov, Rose Voronina, Oleg Zaychonkov, Arseny Zemskov. **SPAIN MAINFREIGHT AIR & OCEAN BARCELONA** Veronica Gutierrez, Leonardo Gonzalez, Sara Benedi, Cristian Andreu, Jorge Ulric, Claudi Calvera. **UKRAINE MAINFREIGHT KIEV** Serhii Arzhekovskii, Oksana Dzyubenko, Oleg Garbar, Valeria Karnabatska, Mariya Kubar, Maxim Moshkovsky, Irina Petrenko, Maxim Savritsky, Dmytro Shtuchniy. **UNITED KINGDOM MAINFREIGHT AIR & OCEAN LONDON** Alfie Allan, Paul Arnold, Colin Crowhurst, Marc Davies, Oliver Davies, Collette Evans, Seth Freeman, Matt Kibbler, John Lane, Richard Stojcevski, Matt Ward, Emma West. **MAINFREIGHT AIR & OCEAN MANCHESTER** Mark Browne, Graham Cordingley, Michael Fielding, Alan Kenny, Nicola White. **MAINFREIGHT WAREHOUSING MIDLANDS** Angus Morrissy.

JORDY WITJES, 'S-HEERENBERG, THE NETHERLANDS

The fundamentals of how we do business are just as relevant today, and will continue to guide us in the future.

The past 12 months has illustrated our character, the depth of talent in our team, and our adaptability and determination to overcome any obstacle, to succeed in delivering exceptional service levels across the supply chain. Our style of management, decentralised and allowing decision-making to be taken as close to the customer as possible, has served us extremely well. Even more so as the levels of restrictions in place in each region fluctuated, imposed by various state and central governments.

In all countries we operate in, our industry has been deemed "essential". Our people needed to find safe and effective ways to continue to deliver services to our customers. Had we attempted to centralise that decision-making, or to control safe conduct in each and every site across the world, we would have failed.

Each branch manager took responsibility for safe and effective workplace behaviour, be it split shifts, social distancing, work from home strategies, PPE implementation, or testing and tracing of our people. Accordingly, we have operated non-stop and delivered for our customers. This would not have been possible without the support and passion of every single individual who is a part of our team.

Our culture, based on our founder's values and refined across four decades of business excellence, is very important to us. These fundamentals of how we do business are just as relevant today, and will continue to guide us in the future. Our culture creates an environment where our people can flourish, can take responsibility and make decisions; ensuring we get the right outcomes both for our team and our customers.

Rewarding our people correctly has always been a key focus, paying above the minimum or living wage level, and sharing the Company's profits via a discretionary bonus payment. The profit share for this past year has received Board approval and will total $43.9 million, to be shared across branches that have been profitable and found growth.

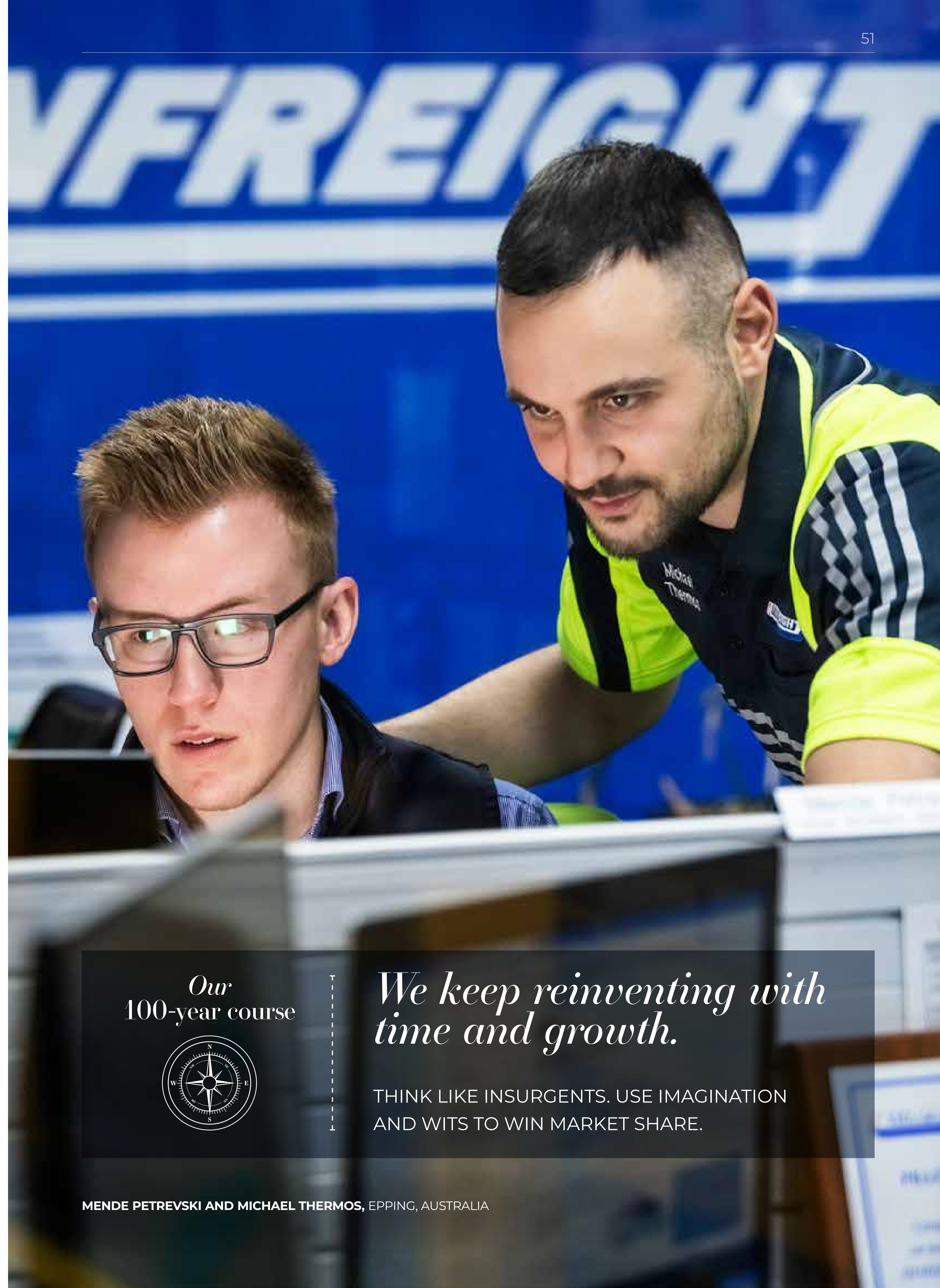
Leading and rewarding our people in this way is what we believe to be the most effective and responsible way to manage a business. There should never be a reason for third-party involvement because we have not acted ethically or responsibly.

This past year has seen an unwavering focus on our people, their health and well-being, and providing security in their roles with us. It was the first and most important consideration as the pandemic took hold. Fostering input and ownership from our teams through forums such as our Positive Action Team (PAT) meetings has ensured our teams have been able to contribute to a workplace where all feel safe and secure.

As we continue to expand our geographic footprint and find more growth opportunities, those who wish to join our family have to be the right people for us. They must have energy, passion and a desire for quality in all they do. By joining us, they will find the opportunity for a rewarding, long-term career and to progress into leadership roles.

The number of women progressing into branch leadership roles is pleasing; we now need to see our women team members continue on into more senior leadership roles across the business and we will continue to drive initiatives that support greater gender equality.

Promotion from within remains a cornerstone of our founder's principles. It is within the business that we are able to develop the skills and competency in all aspects of supply chain logistics that our customers demand from us, and where we foster our culture to ensure it continues as intended.



Our 100-year course

We keep reinventing with time and growth.

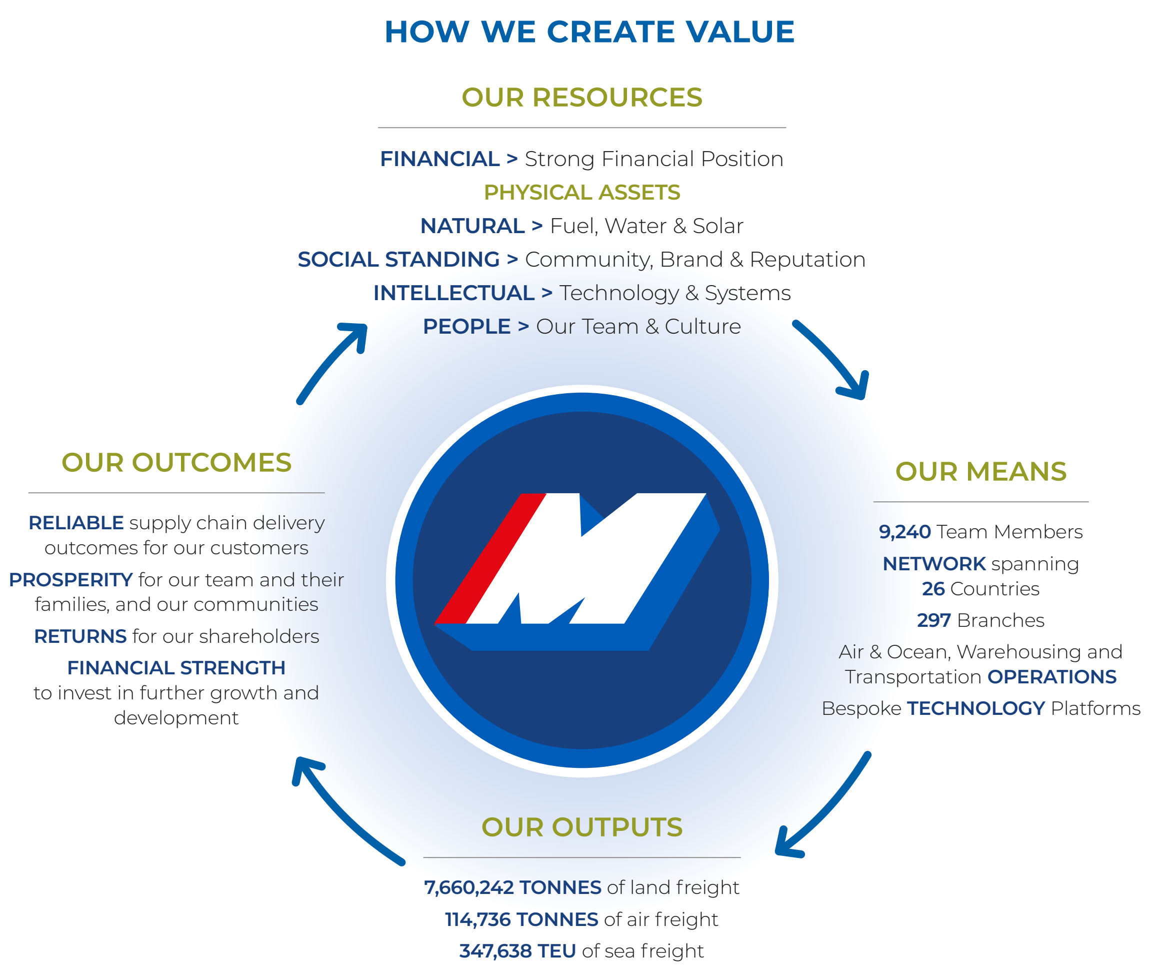
THINK LIKE INSURGENTS. USE IMAGINATION AND WITS TO WIN MARKET SHARE.

MENDE PETREVSKI AND MICHAEL THERMOS, EPPING, AUSTRALIA

Approach to Sustainability

Mainfreight's 100-year vision, established in its earliest days, has been a guiding principle in our commitment to sustainability. All decisions are made on the basis that we will be here for another 100 years, and are aligned with the key concepts of sustainability: investing in our people and communities, reducing the environmental impact of our activities, supporting our customer, supplier and stakeholder relationships, and developing our growth strategies.

Our team culture means sustainability is not a top-down directive or bureaucratic process, but is driven from the ground up, by teams that are empowered to make their own decisions. It is they who take responsibility to make their branch, their business, and their world, just that little bit better today than it was yesterday.



Our sustainability focus has the greatest impact on the following United Nations Sustainability Development Goals:

Our Impact

In this Sustainability section and elsewhere in this Annual Report, we have reported on economic, environmental, social and governance topics that Mainfreight's management believes are material to its business and the communities it operates in. The topic selection is also guided by feedback from team members, customers, shareholders, and other stakeholders during the year.

Our Economy, Our Contribution

As a provider of integrated supply chain services, Mainfreight's global network offers efficient, reliable and sustainable value for our customers.

By enabling the flow of goods, domestically and internationally, we connect suppliers to markets and global consumers to products, which is the basis for the Company's ongoing growth and success, and the source of value for its investors and other stakeholders.

Our Community, Our Dedication

Investment in our business and our people also has a material impact on environments and communities. Mainfreight's success in serving our customers is reflected in the ongoing growth in our business across the world. We continue to expand and intensify our network through the development of new depots and warehouses. This creates opportunities to work with local communities in the development of our facilities, and ongoing engagement with Mainfreight's global team.

The investment in our people has the greatest impact on our communities. Mainfreight has long recognised the benefits of education, training and career development for its people. Long service to the company is celebrated and internal promotion is encouraged. The company believes in sharing its economic value through higher salaries, educational scholarships and its discretionary team profit bonus sharing scheme.

Our community focus is also outward facing and we enjoy supporting a small number of educational causes for those less privileged, across the regions where we operate as detailed on page 56 of this report.

Our People

Despite the contribution from our assets, infrastructure, systems and technology it is our people that set us apart from our competitors. People, who want to make a difference, are hungry for success and want to be part of a team that constantly challenges itself to do better.

Our people come first. We challenge the status quo and we look after each other. We share our success – through our profits – with both our shareholders and our team. We have a transparent, team-driven approach to reaching our targets then lifting them.

Mainfreight has a 'promote from within' philosophy, which means we are committed to developing the individual strengths of our people.

Training and education are critical to our success. Parallel to the on-the-job learnings are global leadership development programmes and succession plans for leadership roles at all levels, in all regions, of our business. Succession planning, ongoing development and promotion from within means our people are quite literally our future.

Mainfreight is committed to diversity and equality in all areas of its operations, and the Group's Diversity Policy is available on our website. The supply chain industry has historically been male dominated, but we continue to see promising developments both in the makeup of our workforce and in the number of females in Branch or General Manager roles, now at 53 (53 at the same time last year).

Our Future

Regardless of the challenges we meet today and those that emerge in the near and more distant future, our commitment to sustainability is inherent in our 100-year vision. We will continue to explore and invest across all aspects of sustainability that impact our organisation, our people, our community and our environment.

The fundamental driver of the Mainfreight business has always been our people and our special team culture. The culture at Mainfreight is one of continuous self and business improvement, freedom to make decisions, individual responsibility and trust in each other.

Our Environment, Our Commitment

We harbour no illusion of the impact global supply chains have on climate change particularly greenhouse gas emissions and global warming.

Yet sustainability is nothing new for Mainfreight, many of our largest emissions sources represent significant operating costs and we manage them intently, every day, in every branch.

Mainfreight is trusted to move goods in far more sustainable ways than would otherwise be accessible to our customers – utilising our modern truck fleet, our investment in infrastructure around sea and rail, our ability to consolidate freight and minimise empty running, and our technology and delivery reliability (to minimise stock accumulation and obsolescence).

Climate Change

In this annual report, we welcome the opportunity to present our global emissions inventories. Data is provided for the 2020 and 2019 calendar years.

Year-on-year we have recorded a reduction of 251,100 tonnes in carbon dioxide equivalents across our global operations, representing a 15.1% decrease in gross greenhouse gas emissions. 2020 was not however a typical year: Covid-19, rolling lockdowns and global supply chain disruption all contributed to a reduction in road, sea and air freight activity (by tkm) for the calendar year.

Also contributing to a significant reduction in Category 3 emissions was the improvement in data sourcing, quality and completeness.

We do expect and strive to continuously reduce the emissions intensity of our operations globally.

With this disclosure to ISO 14064-1:2018, Mainfreight intends to demonstrate best practice in emissions reporting and reinforce its commitment to better understanding and, ultimately, improving our operational carbon emissions performance. Our inventories are independently verified by Toitū Envirocare and follow the six categories structure of the new standard rather than the closely aligned Scopes 1-3.

A significant feature of this carbon disclosure is the inclusion of emissions on the basis of operational control (not financial control). It is our belief that if we can exercise reasonable influence over an emissions source then we must include it. As a result, we incorporate emissions from vehicles operated by owner drivers and agents, rail providers, shipping lines and airlines that support our service offering to customers. For full details and wider explanation of our emissions inventories, please refer to our Greenhouse Gas Inventory Reports: available at https://www.mainfreight.com/global/en-nz/investor/reports-library

MAINFREIGHT EMISSIONS (TONNES CO_2-E)

CATEGORY	CATEGORY DESCRIPTION	2020	2019
Category 1	Direct GHG emissions and removals in tonnes CO_2-e (Road freight: Owner Driver vehicles & owned/leased vehicles)	246,899	310,626
Category 2	Indirect GHG emissions from imported energy (Electricity, LPG, etc)	15,414	16,027
Category 3	Indirect GHG Emissions from Transportation (Third party road, rail, air, sea transport)	1,077,718	1,329,717
Category 4	Indirect GHG emissions associated with the use of products by the organisation*	71,675	6,497
Category 5	Indirect GHG emissions associated with the use of products from the organisation	–	–
Category 6	Other indirect GHG emissions sources	61	–
TOTAL		1,411,767	1,662,867

** In 2020 we accounted for Well-To-Tank emissions on fuel, not required by NZ MfE but considered as significant*

Other Environmental Initiatives

We began recycling office and depot waste in New Zealand 33 years ago, and we continue to invest in and explore new opportunities and innovations that support more sustainable business across our global operations. Some of our existing initiatives include:

> Major solar installations on our owned branches in New Zealand and Australia equate to 914 kWh from a total of 3,200 panels. Our leased properties across the group including Europe also support significant solar generation.

> Rain and greywater recycling for truck wash, ablutions and irrigation as a standard feature in our branch designs.

> Moving capacity from road to rail and coastal shipping.

> GPS and route planning software to bring efficiencies to freight deliveries and pick ups.

> Continuing programme of modernising owner driver fleets, so that more environmentally efficient vehicles replace older and less efficient vehicles.

> Utilising EV and hybrid vehicles for our sales team; currently over 243 vehicles in Australasia and Europe (last year 198 vehicles).

> Conversion of gas and diesel powered forklifts to electric and supplementing with manual pallet trucks.

> Branch vegetable gardens and 'hungry bins' for food scrap composting.

> Waste exchange arrangement for shrinkwrap and pallet waste re-purposing.

> Progressing trials and explorations of electric truck opportunities. (five under trial in New Zealand currently).

EMISSIONS SOURCES

	2020	2019	REDUCTION
Road	402,774	406,087	0.82%
Rail	7,038	7,159	1.69%
Air	706,240	843,399	16.26%
Sea	261,715	367,591	28.80%
TOTAL CUSTOMER FREIGHT EMISSIONS (Total of Road, Rail, Air, Sea)	**1,377,767**	**1,624,236**	**15.17%**
Direct Mainfreight Emissions	**34,000**	**38,631**	**11.99%**
TOTAL EMISSIONS	**1,411,767**	**1,662,867**	**15.10%**

INTENSITY FACTORS

	2020	2019
CO_2-e per Mainfreight Team Member#	158.27 tonnes	192.66 tonnes
CO_2-e per million dollars in Revenue#	$419.98	$537.27
CO_2-e per tonne Domestic Freight*	53.89 kg	58.31 kg
CO_2-e per tonne of Air Freight*	6.39 tonnes	6.69 tonnes
CO_2-e per TEU of Seafreight*	0.97 tonnes	1.10 tonnes

 # Total CO_2-e
** Category 1 & 3 CO_2-e*

VINCE CHEUNG AND AJ BRADLEY, CHRISTCHURCH, NEW ZEALAND

Now more than ever, our children need access to the best education possible. It is what will take them and our world forward.

Mainfreight in the Community

Mainfreight has been part of the "Duffy Books in Homes" programme since its inception in 1994 and currently we support over 100 schools in New Zealand, Australia and the USA. This means over 25,000 children every year are getting new books to read with our support.

The philosophy behind the programme is simple – to break the cycle of 'booklessness'. Kids who can't read become adults who can't communicate and that's a serious disadvantage in a world that operates on the written word.

In America, Books in Homes USA improves the trajectories of under-resourced children in over 140 partnerships and initiatives improving the lives of children in need. Thanks to Mainfreight USA and CaroTrans, two of the program's lead sponsors, Books In Homes USA has given away over 700,000 books to more than 275,000 children since 2008.

In Australia, Books in Homes supports around 10,000 children each term, across 125 schools, pre-schools and other organisations throughout Australia. Mainfreight has sponsored Books in Homes Australia since its foundation in 2001, and is proud of the organisation's distribution of over 2.5 million books in that time.

In New Zealand, Duffy Books in Homes celebrated its 25th anniversary in 2019, and achieved the milestone of gifting its 13 millionth book. There are 505 Primary and Intermediate schools, as well as 195 Early Childhood Centres (including Te Reo and Pasifika language nests), on the Duffy Books in Homes programme. Thanks to Mainfreight over 45,000 books were gifted to over 22,000 children in New Zealand last year.

This year marks the 14th year of support to Mainfreight's other significant sponsorship partner, The Life Education Trust, which was established in New Zealand in 1988. The Trust seeks to provide young people with the knowledge and skills to live a fulfilling and healthy life through their positive health-based education.

Over 86% of New Zealand schools use Life Education, and each year they teach over 240,000 children in their mobile classrooms; supporting children's health and wellbeing through topics such as building resilience and stress management, cyber safety and reducing bullying. In secondary schools, they support our youth with the Smashed Project, a 'theatre-in-education' programme which involves a live theatre performance and an interactive workshop. The Smashed Project is dedicated to reducing underage drinking and promoting responsible attitudes towards alcohol.

We remain concerned around the standards of education in New Zealand, particularly for those less privileged. Our commitment to these exceptional organisations is an effort to make a difference to our nation's educational standards, and we would encourage more businesses to do the same. The need remains acute, with many of our children impacted by the effects of the pandemic.

Now more than ever, our children need access to the best education possible. It is what will take them and our world forward.

Our team of people all over the world also support community and charitable projects at a local level, with a wide variety of initiatives from fund-raising events, to hosting groups at our facilities, and voluntary time commitments. It's part of who we are.

Learn more about how you can sponsor a Books In Homes school and support these worthy organisations by visiting their websites:

www.booksinhomes.org.nz
www.booksinhomesaustralia.com.au
www.booksinhomesusa.org
www.lifeeducation.org.nz

TESSA JENKINS, AUCKLAND, NEW ZEALAND WITH CHILDREN OF PAPATOETOE WEST PRIMARY SCHOOL

This statement is a summary of the Corporate Governance arrangements approved and observed by Mainfreight's Board of Directors ("the Board") as at 25 May 2021. The code of ethics, policies, charters and other associated documents are available on the Investor pages of the Company's website:

https://www.mainfreight.com/global/en/global-home/investor-centre/governance.aspx

Mainfreight's corporate governance practices do not materially differ from the NZX Corporate Governance Best Practice Code, except that the Board has not set measurable objectives for achieving diversity and for annually assessing these and progress made, but as with other aspects of the business, we strive for continual improvement in this area. In addition, Mainfreight has not established a Nominations Committee, preferring to accomplish this task with the assistance of the full Board.

The Role of The Board of Directors

The Board is committed to the highest standards of ethical behaviour in its own undertakings and those of the Group's team members. The Board follows the corporate governance rules established by NZX, and Directors exercise their duties in the best interests of the Group. A formal charter has been adopted by the Board and further sets out the responsibilities of Directors.

The Board is responsible for the proper direction and control of the Group's activities. This responsibility includes such areas of stewardship as the identification and control of the Group's business risks (including oversight of health and safety), the integrity of management information systems and reporting to shareholders. While the Board acknowledges that it is responsible for the overall control framework of the Group, it recognises that no cost effective internal control system will preclude all errors and irregularities. Our system is based upon written procedures, policies and guidelines, organisational structures that provide an appropriate division of responsibility, and the careful selection and training of all qualified personnel.

The Board includes in its decision making; dividend payments, the raising of new capital, major borrowings, the approval of annual accounts and the provision of information to shareholders, major capital expenditure and acquisitions. The Board delegates the conduct of the day-to-day affairs of the company to the Group Managing Director and Executive Management.

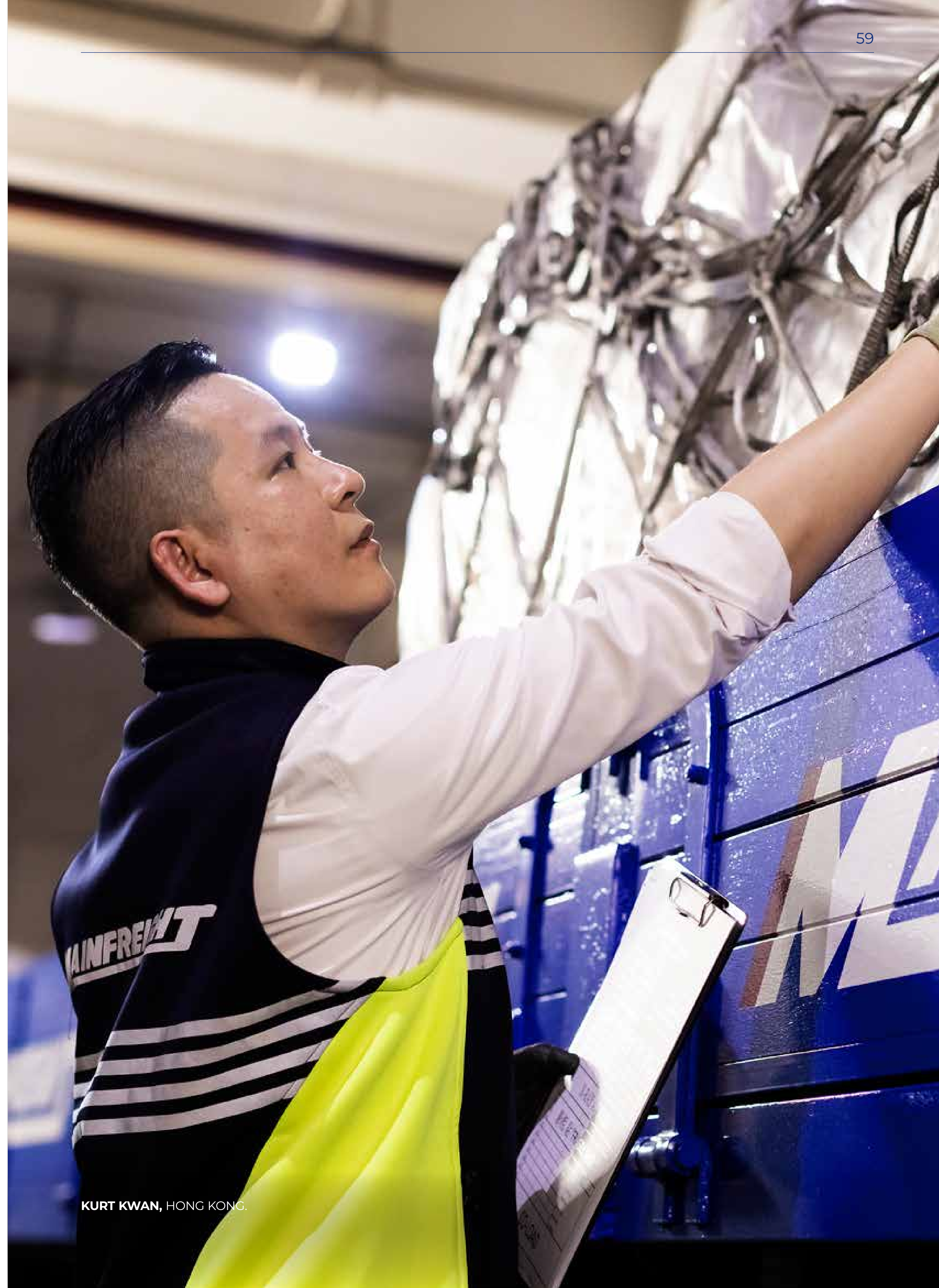
Financial statements are prepared monthly in conjunction with the weekly profit and loss statements generated at branch level. These are reviewed by the Board progressively through the year to monitor management's performance and assess the integrity of management information.

Board Composition

The Board comprises six Directors: our Chairman, Group Managing Director and four Directors, all of whom are independent.

Recommendation 2.9 of the NZX Corporate Governance Best Practice Code ("the Code") states, "An issuer should have an independent chair of the board. If the chair is not independent, the chair and the CEO should be different people". Mainfreight's founder, Bruce Plested, has chaired the Company since 2002, and is not considered to be an independent director; the Company meets the requirements of this recommendation as the CEO role is held by Group Managing Director, Don Braid.

We also note that commentary included in the Code identifies tenure as a factor that may impact a director's independence. Mainfreight values the contribution of its long-serving Directors, who have a depth of understanding and insight gained through extensive travel to the Company's global facilities and ongoing review of each business unit's progress in meeting the Group's strategic goals. These relationships are actively reviewed to ensure that our Directors' independent judgement is not compromised.



KURT KWAN, HONG KONG.

Directors Meetings

The Directors normally hold five full Board Meetings per year; three of these are held over two- to three-day periods in operational regions of interest and concern, with opportunities to meet with customers and/or our team in those locations; with the other two meetings being shorter, and held primarily to review performance and strategy. Additional meetings are held for the purposes of considering interim and final dividends, and approving financial results for release to the market, and as otherwise required. From time to time, key executives are invited to attend full Board Meetings and are encouraged to fully participate in all debate.

The Board met on seven occasions in the financial year ended 31 March 2021. Restrictions on travel as a result of the pandemic meant all meetings were held in New Zealand. Executives in our overseas locations attended Board meetings by video-conference.

The following table summarises Director attendance at Board and Committee meetings:

Director	Board	Audit Committee	Remuneration Committee
Bruce Plested	7/7	–	2/2
Don Braid*	7/7	2/2	–
Simon Cotter	7/7	2/2	2/2
Bryan Mogridge	7/7	2/2	–
Richard Prebble	7/7	2/2	2/2
Kate Parsons	7/7	–	–

** Don Braid attends the Audit Committee by invitation*

Share Trading

The Board has set out a procedure which must be followed by Directors and key Executive Management when trading in Mainfreight Limited shares. This procedure assists those persons to ensure they comply with the insider trading provisions in the Financial Markets Conduct Act 2013.

Group Management Structure

The Group's organisational structure is focused on its core competencies; domestic transportation, international air and ocean freight forwarding, warehousing and supply chain management. These operations are located in New Zealand, Australia, the Americas, Europe and Asia. A country/region management structure exists to reflect the size and diversity of our global operations.

Our management structure is deliberately kept as flat and minimal as we can achieve. This provides an ideal platform for succession planning, and allows for decision-making from those closest to our customers. We manage with a philosophy that encourages all to contribute.

Diversity

The Board recognises the current requirement placed by NZX Listing Rules on Issuers to report on diversity, and has included a gender breakdown across its full team in its Annual Reports for many years. Mainfreight is firmly committed to diversity and equality in all areas of its operations, and the Group's Diversity Policy is available on its website.

At the level of Directors and Officers, gender composition is set out below.

	THIS YEAR		LAST YEAR	
	Male	Female	Male	Female
Directors	5	1	5	2
Officers	10	0	10	0

Team Gender Ratios*	THIS YEAR		LAST YEAR	
	Male	Female	Male	Female
New Zealand	78%	22%	78%	22%
Australia	72%	28%	72%	28%
Europe	73%	27%	74%	26%
Americas	68%	32%	65%	35%
Asia	42%	58%	38%	62%
Total Group	**73%**	**27%**	**72%**	**28%**

If we remove Owner Drivers and EU Drivers from the calculation, gender ratios are 66% Male and 34% Female (last year 65% Male and 35% Female).

** Last year's Team Gender Ratios were calculated incorrectly and have been restated.*

We are pleased that the number of female managers (in roles with profit & loss responsibility) is currently 53 (53 in 2020, 46 in 2019, 37 in 2018, 31 in 2017, and 27 in 2016). The number of key management roles held by females still falls well below our expectations and we look for improvement.

Anti-Corruption and Competitive Practice Guideline

With the advent of the global economy, most countries have put in place anti-corruption and competition laws, which we at Mainfreight welcome and endorse.

Mainfreight, as a global company, has adopted guidelines and policy to enforce anti-corruption and anti-competitive behaviour.

The integrity of our brand and the way we are perceived in the market is of paramount importance to us. Mainfreight demands from its team members at all times honesty, integrity and a scrupulously "clean" approach to the way we conduct our business.

The Role of Shareholders

The Board aims to ensure that shareholders are informed of all major developments affecting the Group's state of affairs. Information is communicated to shareholders in the Annual Report, and twice-yearly Newsletters in addition to information released via the NZX and available on our website. The Board has adopted a continuous disclosure policy to assist Mainfreight to comply with its continuous disclosure obligations under the NZX Listing Rules. The Board encourages full participation of shareholders at the Annual Meeting to ensure a high level of accountability and identification with the Group's strategies and goals.

The Board has constituted the following standing Committees that focus on specified areas of the Board's responsibility. Each Committee operates under its own charter outlining composition and responsibilities.

Audit Committee

The Committee is responsible for the framework of internal control mechanisms that ensure proper management of the Group's affairs. The Committee is accountable to the Board for the recommendations of the external auditors, EY, directing and monitoring the audit function and reviewing the adequacy and quality of the annual audit process. The Committee provides the Board with additional assurance regarding the accuracy of financial information for inclusion in the Group's Annual Report, including the Financial Statements. The Committee is also responsible for ensuring that the Group has an effective internal control framework. A member of the Group's finance team oversees regular internal control assessments, and reports to the Group Chief Financial Officer and the Audit Committee as appropriate.

These controls include the safeguarding of assets, maintaining proper accounting records, complying with legislation, including resource management and health and safety issues, ensuring the reliability of financial information, and assessing and over viewing business risk. The Committee also deals with Governmental and NZX compliance requirements.

AUDIT COMMITTEE:

Simon Cotter, Chairman
Bryan Mogridge, Director
Richard Prebble, Director

Remuneration Committee

The Committee is responsible for reviewing the remuneration and benefits of the Group Managing Director and senior executives, for reviewing the remuneration of Board members, and makes its recommendations to the Board. The Committee also monitors and reports on general trends and proposals concerning employment conditions and remuneration.

General remuneration for all team members is reviewed on an annual basis and takes into account CPI and responsibility changes for each individual. This does not include senior executives. Senior executive remuneration is reviewed every two years and was last reviewed in October 2020.

The general increase is usually applied to all salaries in April each year. The increase was deferred from April 2020 as a consequence of the pandemic, and took effect later in the year (July for Australasia, October for Europe, Asia and the Americas). The usual timetable was resumed from April 2021.

The discretionary bonus system used in Mainfreight was applied during the financial period with Board approval. The bonus calculation is applied across all business units which meet the criteria, and only to those people who have completed 12 months' continuous full time service for Mainfreight. The total cost of this discretionary bonus for the 2021 financial year is $43.9 million (an increase from $27.3 million in the prior year).

REMUNERATION COMMITTEE:

Bruce Plested, Chairman
Richard Prebble, Director
Simon Cotter, Director

LEADERS: NEW ZEALAND

MITCH GREGOR
20 years with Mainfreight
Leading Warehousing New Zealand since 2016

CRAIG EVANS
34 years with Mainfreight
Leading the New Zealand business since 2016

CARL GEORGE
26 years with Mainfreight
Leading Transport New Zealand since 2011

ROB CROFT
11 years with Mainfreight
Leading Sales in New Zealand since 2015

NIC KAY
25 years with Mainfreight
Leading Air & Ocean New Zealand since 2015

LEADERS: AUSTRALIA

BRYAN CURTIS
41 years with Mainfreight
Leading Transport Australia since 2011

SIMON HART
15 years with Mainfreight
Leading Warehousing Australia since 2014

RODD MORGAN
18 years with Mainfreight
Leading the Australian business since 2011

DAVE SCOTT
21 years with Mainfreight
Leading Sales in Australia since 2009

GRANT DRAPER
24 years with Mainfreight
Leading Air & Ocean Australia since 2015

LEADERS: EUROPE

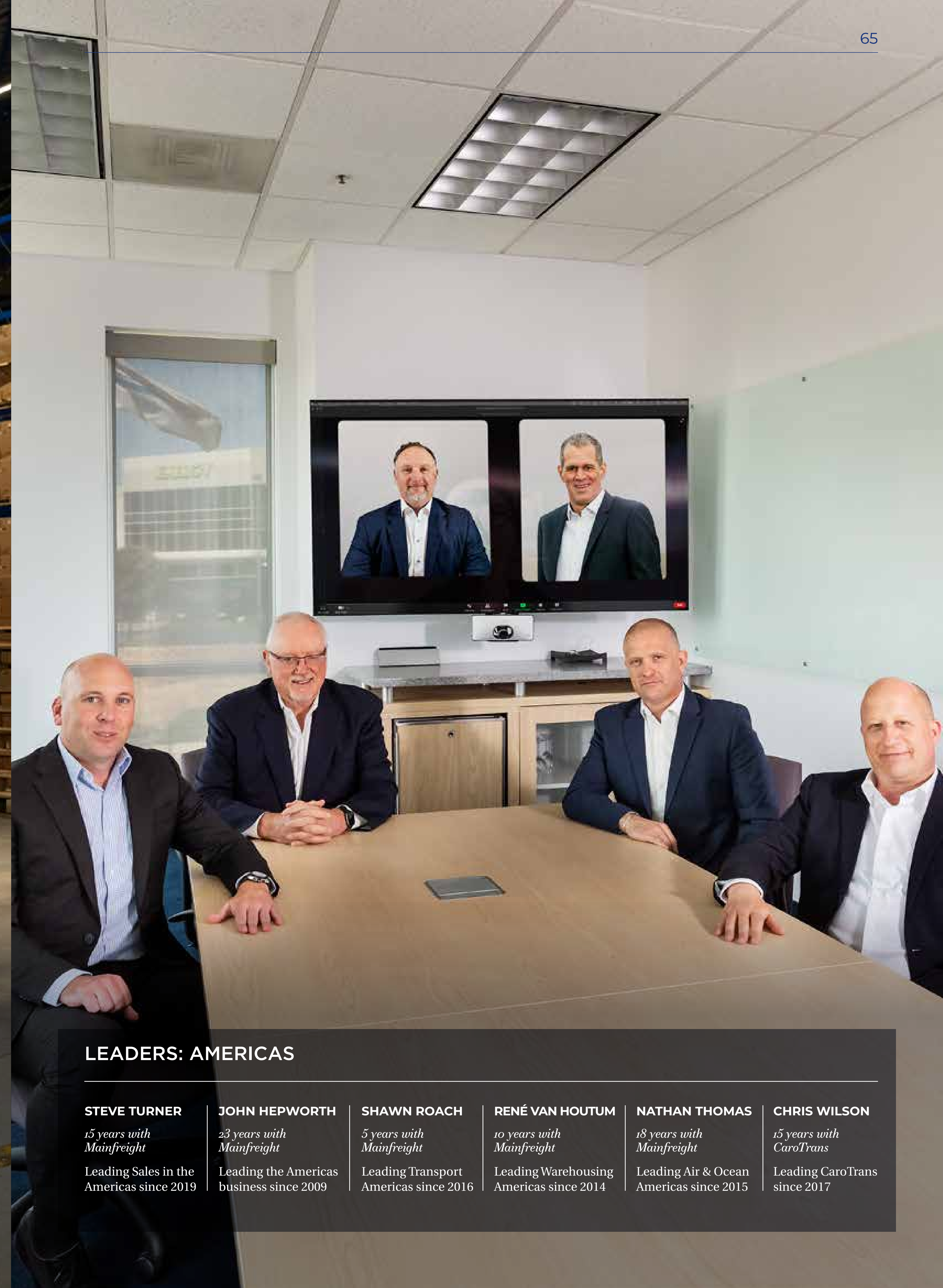
BRAD RUSSELL
5 years with Mainfreight
Leading Sales in Europe since 2019

JASON BRAID
24 years with Mainfreight
Leading Air & Ocean Europe since 2015

BEN FITTS
14 years with Mainfreight
Leading the European business since 2015

LIANE PHILIPSEN
10 years with Mainfreight
Leading Warehousing Europe since 2018

FRANS ZUIDGEEST
10 years with Mainfreight
Leading Transport Europe since 2015



LEADERS: AMERICAS

STEVE TURNER
15 years with Mainfreight
Leading Sales in the Americas since 2019

JOHN HEPWORTH
23 years with Mainfreight
Leading the Americas business since 2009

SHAWN ROACH
5 years with Mainfreight
Leading Transport Americas since 2016

RENÉ VAN HOUTUM
10 years with Mainfreight
Leading Warehousing Americas since 2014

NATHAN THOMAS
18 years with Mainfreight
Leading Air & Ocean Americas since 2015

CHRIS WILSON
15 years with CaroTrans
Leading CaroTrans since 2017

LEADERS: ASIA

CARY CHUNG

10 years with Mainfreight

Leading Mainfreight Asia since 2017

BILLY ZHANG

20 years with Mainfreight

Leading Sales in Asia since 2017

MICHELLE YIP

5 years with Mainfreight

Regional Supply Chain Asia since 2017

GLOBAL SUPPORT TEAM

TIM WILLIAMS

CHIEF FINANCIAL OFFICER

27 years with Mainfreight

Has held the CFO role since 1995

JOHN ESHUIS

GROUP IT MANAGER

18 years with Mainfreight

Took on the leadership role for Mainfreight's IT in 2021

CARL HOWARD-SMITH

GENERAL COUNSEL

43 years with Mainfreight

Has held the General Counsel role since 1978. Retired from the Board in 2018

MARTIN DEVEREUX

GROUP MANAGER TEAM DEVELOPMENT

21 years with Mainfreight

Leading our Training & Development team since 2010

The Directors are pleased to present this twenty-fifth published Annual Report of Mainfreight Limited.

Financial Result

Consolidated sales for the year were $3,543.84 million, up on the previous year by $448.44 million, or 14.5%.

Net profit before abnormal gains or losses for the 2021 financial year increased 27.1% to $188.11 million. There were no abnormal gains or losses in the current year, compared with a net abnormal gain of $11.23 million in the prior year. See Note 25 on page 104 of the financial statements.

Comparisons to the 2020 result are set out in the five-year review; page 113 of the financial statements.

Financial Position

The Group has improved its financial position, with shareholders' equity of $1,115 million funding 44.8% of total assets. Earnings cover interest on debt 13.09 times compared to 10.09 times in the prior year. Net cash flows from operations were $376.28 million, up from $300.80 million last year.

Dividend

A dividend of 34.0 cents per share was paid in July 2020, fully imputed. A supplementary dividend of 6.00 cents per share was paid to non-resident shareholders with this dividend. A further dividend of 30.0 cents per share was paid in December 2020, fully imputed. A supplementary dividend of 5.29 cents per share was paid to non-resident shareholders with this dividend. A fully imputed dividend of 45.0 cents per share, payable on 16 July 2021 is proposed, together with a supplementary dividend of 7.94 cents per share for non-resident shareholders. Books close for this dividend on 9 July 2021.

Statutory Information

Additional information is set out on page 110 including Directors' Interests as required by the Companies Act 1993.

Directors

Bruce Plested and Richard Prebble retire by rotation, and are available for re-election.

Directors' Remuneration

Directors' fees were not increased during the financial year, and remain at $120,000 per annum for each Director, and $240,000 per annum for the Chairman of the Board.

The Chairman has for some time elected not to take his fee entitlement. The Group Managing Director and all other Directors agreed to take a 50% reduction in fees and base salary from 1 April 2020, as one of several measures put in place to reduce expenditure with the onset of the pandemic. Normal fees and base salary payments resumed from 1 October 2020.

Audit

The Company's Auditors, EY, will continue in office in accordance with the Companies Act 1993. The Company has a formally constituted Audit Committee.

Reporting and Communications

Mainfreight continues to support high levels of public company disclosure. The Company provides half yearly reporting on results, with ongoing disclosure as required.

The Company is effective in communicating the Group's affairs and results to shareholders, NZX, regulatory bodies and the media. The first half year result to 30 September 2021 is scheduled for release on 11 November 2021.

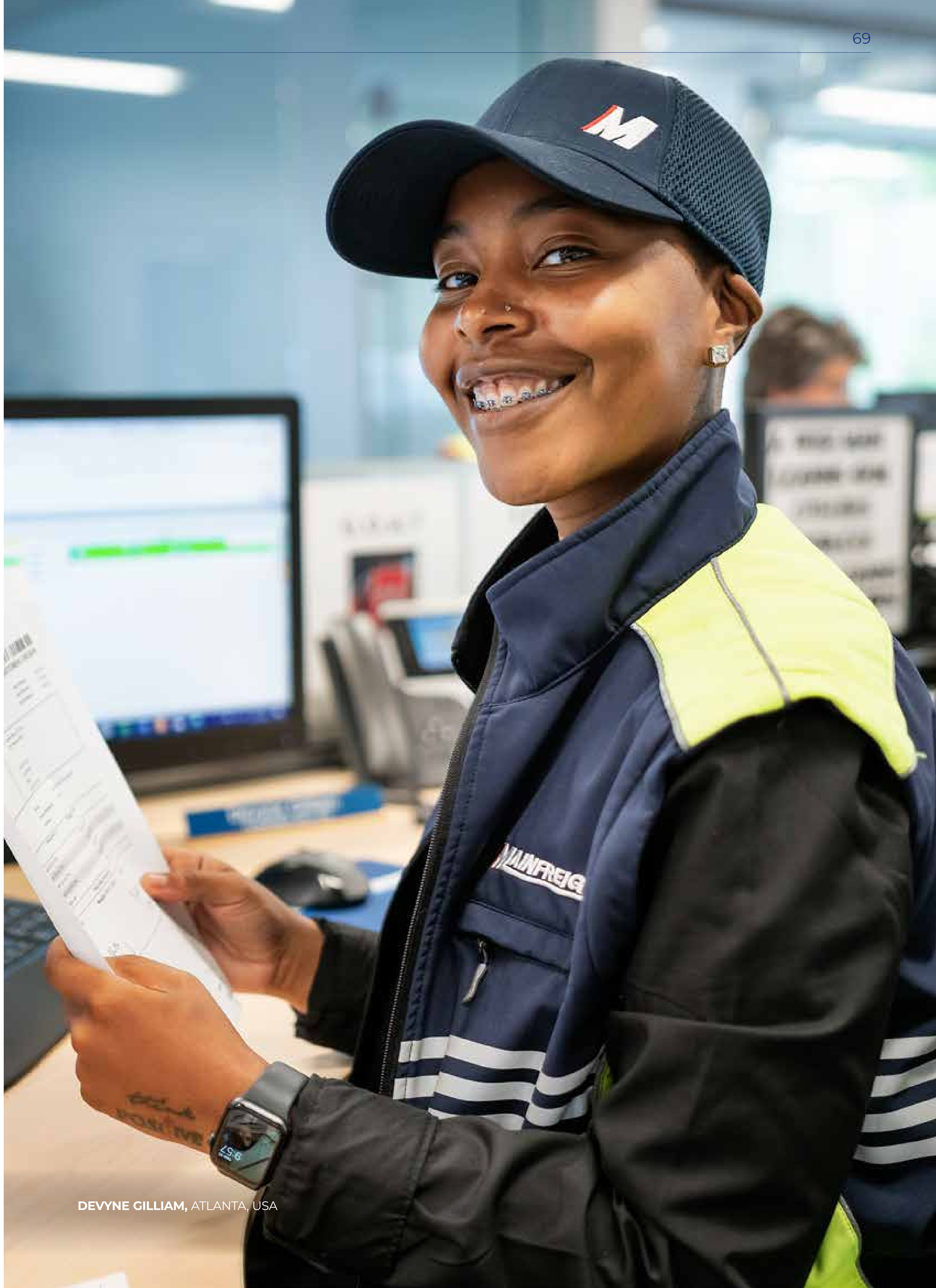
Outlook

The Directors are satisfied with the direction and development of the Group. The next twelve months will continue the developments that Mainfreight has underway with the subsequent benefits to our shareholders and stakeholders.

For and on behalf of the Board
25 June 2021

BRUCE PLESTED
CHAIRMAN

SIMON COTTER
DIRECTOR



DEVYNE GILLIAM, ATLANTA, USA

In times of deep adversity, there is no match for a board with decisiveness, wisdom and tenure.

Our Board brings relevance and value to our business, with members active across finance, education, politics, technology, telecommunications and not-for-profit sectors. Each member is highly regarded in their own right and a forthright contributor to decision-making and the direction of our business.

BOARD OF DIRECTORS:
SIMON COTTER, RICHARD PREBBLE, BRUCE PLESTED, DON BRAID, KATE PARSONS AND BRYAN MOGRIDGE.

BRUCE PLESTED
CHAIRMAN AND FOUNDING OWNER

43 years with Mainfreight; Appointment to Board 1978

Age: 79

As Chairman and Founder, Bruce shares his vision for the Company with the Mainfreight team, bringing a particular focus to quality and our culture. Likewise, his strongly-held beliefs relating to the importance of education and of recycling/sustainability, continue to positively shape the Company's behaviours.

DON BRAID
GROUP MANAGING DIRECTOR

27 years with Mainfreight; Appointment to Board 2000

Age: 61

Don has over 44 years' experience in the freight industry, including 27 with Mainfreight. His leadership is underpinned by a strong belief in Mainfreight's global competency and capabilities to provide high-quality supply chain solutions for our customers. His visits to our local and overseas operations guide our teams to be sales-focused and always aiming for operational excellence. He is fiercely proud of the Mainfreight culture seeing this as a key reason customers choose Mainfreight over the competition.

RICHARD PREBBLE
INDEPENDENT DIRECTOR

Appointment to Board 1996

Age: 73

Richard Prebble is by profession a lawyer. As a Government Minister, Richard was responsible for creating SOEs, deregulating telecommunications and broadcasting, reforming ports, airports, railways and aviation. Richard has been elected a fellow of the Chartered Institute of Logistics and Transport.

Other Current Directorships:
Private family companies.

BRYAN MOGRIDGE
INDEPENDENT DIRECTOR

Appointment to Board 2003

Age: 75

Bryan has a wealth of experience, both in executive and board roles. He has also lent his considerable support to not-for-profit organisations such as the Starship Foundation. His intellect and pragmatic approach is highly regarded at the Board table.

Other Current Significant Directorships and Trusteeships:
BUPA ANZ Pty Limited (Chairman), Clearspan Limited, SeaDragon Limited, Thinxtra Limited, Starship Foundation, Massey University Foundation.

SIMON COTTER
INDEPENDENT DIRECTOR

Appointment to Board 2013

Age: 54

Simon has a long association with Mainfreight having served as the Company's main adviser for acquisitions, debt structure and other matters since 2003 (through Grant Samuel & Associates), prior to joining the Mainfreight Board. He brings strong financial skills and business acumen to the role.

Other Current Directorships:
Grant Samuel & Associates Ltd.

KATE PARSONS
INDEPENDENT DIRECTOR

Appointment to Board 2017

Age: 48

Kate brings to the Board her broad financial and analytical experience acquired in a range of industries, both in New Zealand and overseas. Her knowledge of high-tech companies is a welcome addition to the Board's capabilities, as is her familiarity with the complexities of acquisitions, and steering companies through growth and change.

Other Current Directorships:
Entrada Travel Group Limited and a number of subsidiary companies, Member of the CFO Advisory Board, Auckland University Business School, and private family companies.

ESMEE HEUVINK AND DARREN BARBOZA, AUCKLAND, NEW ZEALAND

Contents

Income Statement

FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 $000	2020 $000
OPERATING REVENUE		3,543,531	3,094,736
Interest Income		307	658
TOTAL REVENUE		**3,543,838**	**3,095,394**
Transport Costs		(2,141,744)	(1,803,460)
Labour Expenses	6	(723,444)	(670,103)
Other Expenses		(211,836)	(222,502)
Earnings before Interest Costs, Tax, Depreciation, Amortisation, and Abnormal Items		**466,814**	**399,329**
Depreciation of Right of Use Assets	20	(113,938)	(111,877)
Finance Costs Relating to Lease Liabilities	20	(16,225)	(17,021)
Other Depreciation and Amortisation Expenses	14,15,20	(68,460)	(57,852)
Other Finance Costs		(5,784)	(6,326)
Profit Before Abnormal Items and Taxation for the Year		**262,407**	**206,253**
Income Tax on Profit Before Abnormal Items		(74,297)	(58,278)
NET PROFIT BEFORE ABNORMAL ITEMS FOR THE YEAR		**188,110**	**147,975**
Abnormal Items	25	-	(4,783)
Income Tax on Abnormal Items	25	-	1,309
Abnormal Tax Item - Reversal of deferred tax liability on buildings	25	-	14,700
ABNORMAL ITEMS AFTER TAXATION		**-**	**11,226**
Profit Before Taxation for the Year		262,407	201,470
Income Tax Expense	7	(74,297)	(42,269)
NET PROFIT FOR THE YEAR		**188,110**	**159,201**
Earnings per share for profit attributable to the ordinary equity holders of the company are:			
		Cents	Cents
BASIC AND DILUTED EARNINGS PER SHARE: TOTAL OPERATIONS	9	**186.81**	**158.10**

The accompanying notes form an integral part of these financial statements.

Statement of Comprehensive Income

FOR THE YEAR ENDED 31 MARCH 2021

	2021 $000	2020 $000
Net Profit for the Year	188,110	159,201
OTHER COMPREHENSIVE INCOME		
Other comprehensive income to be reclassified to profit or loss in subsequent periods:		
Exchange Differences on Translation of Foreign Operations	(22,545)	23,850
Income Tax Effect	(2,782)	3,323
NET OTHER COMPREHENSIVE INCOME TO BE RECLASSIFIED TO PROFIT OR LOSS IN SUBSEQUENT PERIODS	(25,327)	27,173
Other comprehensive income not to be reclassified to profit or loss in subsequent periods:		
Revaluation of Land	55,814	1,233
Income Tax Effect	(5,324)	-
NET OTHER COMPREHENSIVE INCOME NOT TO BE RECLASSIFIED TO PROFIT OR LOSS IN SUBSEQUENT PERIODS	50,490	1,233
Other comprehensive income not to be reclassified to profit or loss in subsequent periods:		
Defined Benefit Pension Provision	(159)	(228)
Income Tax Effect	40	57
NET OTHER COMPREHENSIVE INCOME NOT TO BE RECLASSIFIED TO PROFIT OR LOSS IN SUBSEQUENT PERIODS	(119)	(171)
OTHER COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX	25,044	28,235
TOTAL COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX	**213,154**	**187,436**

Balance Sheet

AS AT 31 MARCH 2021

	Note	2021 $000	2020 $000
CURRENT ASSETS			
Bank	10	139,555	116,140
Trade Debtors	11	489,246	420,839
Income Tax Receivable		251	2,937
Other Receivables	12	89,531	73,129
		718,583	613,045
NON-CURRENT ASSETS			
Property	14	755,566	652,639
Plant & Equipment	14	162,597	123,936
Right of Use Assets	20	567,956	615,250
Software	15	53,510	53,542
Goodwill	15	208,626	226,566
Other Intangible Assets	15	1,607	4,578
Deferred Tax Asset	7	18,461	15,038
		1,768,323	1,691,549
TOTAL ASSETS		**2,486,906**	**2,304,594**
CURRENT LIABILITIES			
Bank	10	-	6
Trade Creditors & Accruals	18	412,826	339,562
Employee Entitlements	16	91,997	69,565
Provision for Taxation		30,344	19,207
Lease Liability for Right of Use Assets	20	118,158	124,128
Asset Finance Loans	19	9,198	2,732
		662,523	555,200
NON-CURRENT LIABILITIES			
Bank Term Loan	19	210,000	267,698
Employee Entitlements	16	2,922	2,887
Deferred Tax Liability	7	6,571	6,654
Lease Liability for Right of Use Assets	20	467,276	502,734
Asset Finance Loans	19	22,568	3,082
		709,337	783,055
TOTAL LIABILITIES		**1,371,860**	**1,338,255**
SHAREHOLDERS' EQUITY			
Share Capital	21	85,821	85,821
Retained Earnings		897,383	773,720
Revaluation Reserve		141,094	90,604
Foreign Currency Translation Reserve		(8,660)	16,667
Defined Benefit Pension Reserve		(592)	(473)
TOTAL EQUITY		**1,115,046**	**966,339**
TOTAL LIABILITIES AND EQUITY		**2,486,906**	**2,304,594**

For and on behalf of the Board who authorised the issue of these financial statements on 25 June 2021.

Bruce Plested, Chairman

Simon Cotter, Director

Statement of Changes in Equity

FOR THE YEAR ENDED 31 MARCH 2021

2021 $000	Note	Ordinary Shares	Asset Revaluation Reserve	Foreign Currency Translation Reserve	Defined Benefit Pension Reserve	Retained Earnings	Total
Balance at 1 April 2020		85,821	90,604	16,667	(473)	773,720	966,339
Profit for the Year		-	-	-	-	188,110	188,110
Other Comprehensive Income		-	50,490	(25,327)	(119)	-	25,044
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		**-**	**50,490**	**(25,327)**	**(119)**	**188,110**	**213,154**
TRANSACTIONS WITH OWNERS IN THEIR CAPACITY AS OWNERS:							
Supplementary Dividends		-	-	-	-	(2,132)	(2,132)
Dividends Paid	8	-	-	-	-	(64,447)	(64,447)
Foreign Investor Tax Credit		-	-	-	-	2,132	2,132
BALANCE AT 31 MARCH 2021		**85,821**	**141,094**	**(8,660)**	**(592)**	**897,383**	**1,115,046**

2020 $000	Note	Ordinary Shares	Asset Revaluation Reserve	Foreign Currency Translation Reserve	Defined Benefit Pension Reserve	Retained Earnings	Total
Balance at 1 April 2019		85,821	89,371	(10,506)	(302)	673,931	838,315
Profit for the Year		-	-	-	-	159,201	159,201
Other Comprehensive Income		-	1,233	27,173	(171)	-	28,235
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		**-**	**1,233**	**27,173**	**(171)**	**159,201**	**187,436**
TRANSACTIONS WITH OWNERS IN THEIR CAPACITY AS OWNERS:							
Supplementary Dividends		-	-	-	-	(2,413)	(2,413)
Dividends Paid	8	-	-	-	-	(59,412)	(59,412)
Foreign Investor Tax Credit		-	-	-	-	2,413	2,413
BALANCE AT 31 MARCH 2020		**85,821**	**90,604**	**16,667**	**(473)**	**773,720**	**966,339**

Cash Flow Statement

FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 $000	2020 $000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers		3,459,132	3,092,861
Interest Received		307	658
Payments to Suppliers and Team Members		(2,992,486)	(2,705,526)
Finance Charge on NZ IFRS 16 Leases		(16,225)	(17,021)
Interest Paid		(5,784)	(6,326)
Income Taxes Paid		(68,662)	(63,846)
NET CASH FLOWS FROM OPERATING ACTIVITIES	22	**376,282**	**300,800**
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from Sale of Property, Plant & Equipment		3,529	4,930
Proceeds from Sale of Software		-	52
Purchase of Property, Plant & Equipment		(104,048)	(143,286)
Purchase of Software		(18,030)	(16,728)
Advances to Team Members		(2)	-
NET CASH FLOWS FROM INVESTING ACTIVITIES		**(118,551)**	**(155,032)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds of Long Term Loans	22	62,054	40,554
Dividend Paid to Shareholders		(64,447)	(59,412)
Repayment of Loans	22	(118,073)	(32,421)
Lease Payments NZ IFRS 16	22	(107,125)	(100,644)
NET CASH FLOWS FROM FINANCING ACTIVITIES		**(227,591)**	**(151,923)**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		30,140	(6,155)
Net Foreign Exchange Differences		(6,719)	7,109
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD		116,134	115,180
CASH AND CASH EQUIVALENTS AT END OF PERIOD		**139,555**	**116,134**
COMPRISED			
Bank and Short Term Deposits	10	139,555	116,140
Bank Overdraft		-	(6)
		139,555	**116,134**

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2021

1 CORPORATE INFORMATION

The financial statements of Mainfreight Limited ("the Parent") and its subsidiaries ("the Group") for the year ended 31 March 2021 were authorised for issue in accordance with a resolution of the Directors.

Mainfreight Limited is a company limited by shares incorporated in New Zealand whose shares are publicly traded on the NZX Main Board (New Zealand Stock Exchange).

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand (NZ GAAP) and the requirements of the Companies Act 1993 and the Financial Markets Conduct Act 2013. The financial statements have been prepared:

- On a historical cost basis, except for land, and derivative financial instruments.
- On a GST exclusive basis, except for receivables and payables that are stated inclusive of GST.

(b) Statement of Compliance

The financial statements comply with New Zealand equivalents to International Financial Reporting Standards (NZ IFRS) and other applicable Financial Reporting Standards, as appropriate for profit-oriented entities. The financial statements comply with International Financial Reporting Standards (IFRS).

(c) Basis of Consolidation

The consolidated financial statements comprise the financial statements of Mainfreight Limited and its subsidiaries (the "Group") as at 31 March each year (as outlined in note 13).

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the statement of comprehensive income from the date the Group gains control until the date the Group ceases to control the subsidiary.

Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

The financial statements of subsidiaries are prepared for the same reporting period as the parent company, using consistent accounting policies. Income and expenses for each subsidiary whose functional currency is not New Zealand dollars are translated at exchange rates which approximate the rates at the actual dates of the transactions. Assets and liabilities of such subsidiaries are translated at exchange rates prevailing at balance date. All resulting exchange differences are recognised in the foreign currency translation reserve which is a separate component of equity.

In preparing the consolidated financial statements, all inter-company balances and transactions, income and expenses and profit and losses resulting from intra-group transactions have been eliminated in full.

(d) Foreign Currency Translation

(i) Functional and Presentation Currency

The presentation currency of the Group is New Zealand dollars ($) and all values are rounded to the nearest thousand dollars ($000). Each entity in the Group determines its own functional currency and items included in the financial statements of each entity are measured using that functional currency.

(ii) Transactions and Balances

Transactions in foreign currencies are initially recorded in the functional currency by applying the exchange rates ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date.

All exchange differences in the consolidated financial statements are taken to the income statement with the exception of differences on foreign currency borrowings that provide a hedge against a net investment and differences arising on translation of a foreign operation. These are recognised in other comprehensive income and accumulated in reserves until disposal of the net investment at which time they are recognised in profit or loss. On disposal of a foreign operation, the cumulative amount recognised in equity relating to that particular foreign operation is recognised in the income statement. Tax charges and credits attributable to exchange differences on those borrowings are also recognised in equity.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate as at the date of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

(iii) Hedges of a Net Investment

Hedges of a net investment in a foreign operation, including a hedge of a monetary item that is accounted for as part of the net investment, are accounted for by including the gains or losses on the hedging instrument relating to the effective portion of the hedge directly in equity while any gains or losses relating to the ineffective portion of the hedge are recognised in profit or loss. On disposal of the foreign operation, the cumulative value of any such gains or losses recognised directly in equity is transferred to the income statement.

(e) Changes in Accounting Policies

The accounting policies applied in the preparation of the consolidated financial statements are consistent with the prior year. The Group has not early adopted any standards, interpretation or amendment that have been issued but are not yet effective.

(f) New Accounting Standards and Interpretations

The Group has no new material standards that require adoption in future years.

(g) Revenue Recognition

In relation to freight transactions, the Group considers its sole performance obligation to be the delivery of freight to the final destination. Ancillary services such as customs clearance are not considered to be separate performance obligations. Instead, together with freight they represent a bundle of performance obligations.

The Group considers that the performance obligation is satisfied over time, and so will recognise the related revenue as the performance obligation is satisfied. In relation to domestic transport and warehousing the stage of completion is to be measured relative to cost whereas in relation to air and ocean freight it will be measured relative to time.

Judgement is involved in determining the measure of cost and time on which to base the recognition of revenues at each reporting date.

Revenue has been disaggregated in note 5 by domestic transport, warehousing and air and ocean forwarding.

3 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Group's principal financial instruments, other than derivatives, comprise bank loans and overdrafts, cash and short-term deposits, director loans, trade creditors and accruals and trade debtors.

The main purpose of these financial instruments is to raise finance and provide working capital for the Group's operations.

The Group also enters into derivative transactions, principally interest rate swaps. The purpose is to manage the interest rate risks arising from the Group's operations and its sources of finance. These are not currently hedge accounted.

The main risks arising from the Group's financial instruments are cash flow interest rate risk, fair value interest rate risk, liquidity risk, foreign currency risk and credit risk.

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial assets, financial liabilities and equity instruments are disclosed in notes 2 and 4 to the financial statements and other relevant notes.

Cash Flow Interest Rate Risk

The Group's exposure to cash flow risk through changes in market interest rates relates primarily to the Group's long-term debt obligations with a floating interest rate. The level of debt is disclosed in note 19.

The Group's policy is to manage its interest cost using a mix of fixed and variable rate debt. To manage this mix in a cost efficient manner, the Group enters into interest rate swaps, in which the Group agrees to exchange, at specified intervals, the difference between fixed and variable rate interest amounts calculated by reference to an agreed-upon notional principal amount. With the current low interest rate environment the Board decided not to enter into any swaps at this time. At 31 March 2021 none of the Group's borrowings are at a fixed rate of interest (2020: nil).

3 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Fair Value Interest Rate Risk

If the Group holds fixed rate debt there is a risk that the economic value of a financial instrument will fluctuate because of changes in market interest rates. The level of fixed rate debt is disclosed in note 19 and it is acknowledged that this risk is a by-product of the Group's attempt to manage its cash flow interest rate risk. The Group is also exposed to fair value interest rate risk through the use of interest rate swaps. The Group accepts this risk as a by-product of its hedging strategy.

Interest on financial instruments classified as floating have their rates repriced at intervals of less than one year. Fixed rate instruments are fixed until the maturity of the instrument.

The Group constantly analyses its interest rate risk exposure. Within this analysis consideration is given to potential renewals of existing positions, alternative financing and the mix of fixed and variable interest rates.

The following sensitivity analysis is based on the interest rate exposures in existence at the balance sheet date.

At 31 March 2021, if interest rates had moved, as illustrated in the table below, with all other variables held constant, post tax profit (including swap fair value movements) and equity would have been affected as follows:

	Post Tax Profit and Equity Higher (Lower)	
	2021 $000	2020 $000
+ 1.0% (100 Basis Points)	(513)	(1,102)
- 0.5% (50 Basis Points)	256	551

Foreign Currency Risk

Foreign currency risk is the risk that the value of the Group's assets, liabilities and financial performance will fluctuate due to changes in foreign currency rates.

The Group is primarily exposed to currency risk as a result of its operations in Australia, America, Europe and Asia.

The risk to the Group is that the value of the overseas subsidiaries' and associates' financial positions and financial performances will fluctuate in economic terms and as recorded in the financial statements due to changes in overseas exchange rates.

The Group economically hedges some of the currency risk relating to its Australian operations by holding a portion of its bank borrowings in Australian dollars. Any foreign currency movement in the net assets of the Australian subsidiaries is partly offset by an opposite movement in the Australian dollar loan. In addition, the Group has loans in Euros to assist in funding its European operations and to offset the variability of future post interest financial performance to foreign exchange rate fluctuations.

Included in bank term loans at 31 March 2021 is a borrowing of EU€83,000,000 (2020 €95,900,000) which has been designated as a hedge of the net investments in the European subsidiaries. It is being used to hedge the Group's exposure to changes in exchange rates on the value of its net investments in Europe. Gains or losses on the retranslation of this borrowing are recognised in other comprehensive income to offset any gains or losses on translation of the net investments in the subsidiaries. A net after tax gain on the hedge of the net investment of NZ$7,153,938 (2020 net after tax loss $8,545,025) was recognised in other comprehensive income for the period.

There is an economic relationship between the hedged item and the hedging instrument as the net investment creates a translation risk that will match the foreign exchange risk on the EUR borrowing. The Group has established a hedge ratio of 1:1 as the underlying risk of the hedging instrument is identical to the hedged risk component. Hedge ineffectiveness will arise when the amount of the investment in the foreign subsidiary becomes lower than the amount of the fixed rate borrowing.

	2021 AU$000	2020 AU$000
Net Assets Relating to Australian Subsidiaries Exposed to Currency Risk	191,508	165,311
	US$000	US$000
Net Assets Relating to American & Asian Subsidiaries Exposed to Currency Risk	138,058	112,977
	EU€000	EU€000
Net Assets Relating to European Subsidiaries Exposed to Currency Risk	70,118	49,897

Currency movements in the foreign denominated balances above are reflected in the Foreign Currency Translation Reserve. The movements were comprised of the following:

	2021 NZ$000	2020 NZ$000
Retranslation of Net Assets in Foreign Subsidiaries	(22,545)	23,850
Tax on Unrealised Foreign Exchange Gain	(2,782)	3,323
MOVEMENT IN FOREIGN CURRENCY TRANSLATION RESERVE	**(25,327)**	**27,173**

3 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

The Group is exposed to currency risk in relation to trading balances denominated in other than the NZ dollar, principally by the trading of the Group's overseas businesses.

At 31 March 2021 the Group has the following monetary assets and liabilities denominated in other than the NZ dollar: 76% of trade accounts payable (2020 79%), 78% of trade accounts receivable (2020 80%), 86% of cash assets (2020 88%), and 100% of cash liabilities (2020 100%). These amounts are inclusive of the above balances held in foreign subsidiaries.

The following sensitivity is based on the foreign currency risk exposures in existence at the balance sheet date:

At 31 March 2021, had the New Zealand Dollar moved as illustrated in the table below with all other variables held constant, post tax profit and equity would have been affected as follows:

Judgements of reasonably possible movements:

		Post Tax Profit Higher / (Lower)		Equity Higher / (Lower)	
		2021 $000	2020 $000	2021 $000	2020 $000
NZD/USD	+10%	(3,287)	(2,343)	(18,147)	(17,357)
NZD/USD	-10%	4,017	2,863	22,177	21,214
NZD/AUD	+10%	(3,866)	(2,425)	(21,800)	(16,689)
NZD/AUD	-10%	4,726	2,964	26,644	20,397
NZD/EURO	+10%	(2,545)	(1,623)	(12,987)	(12,570)
NZD/EURO	-10%	3,111	1,983	15,873	15,363

The movement in equity is a combination of movement in post-tax profit and the movement in the foreign currency translation reserve as values of overseas investments in subsidiaries change.

Management believes the balance date risk exposures are representative of the risk exposure inherent in the financial instruments.

Credit Risk

In the normal course of business, the Group is exposed to credit risk from financial instruments including cash, trade receivables and derivative financial instruments.

Receivable balances are monitored on an ongoing basis with the result that, in management's view, the Group's exposure to bad debts is not significant. The Group does not have concentrations of credit risk by industry but does have concentrations by geographical sectors (refer to Segment Reporting in note 5).

With respect to credit risk arising from the other financial assets of the Group, which comprise cash and cash equivalents and certain derivative instruments, the Group's exposure to credit risk arises from default of the counterparty, with a maximum exposure equal to the carrying amount of these instruments. The Group has a policy only to deal with registered banks or financial institutions with high quality credit ratings.

It is the Group's policy that customers considered higher risk who wish to trade on credit terms are subject to credit verification procedures including an assessment of their independent credit rating, financial position, past experience and industry reputation. Risk limits are set for each individual customer in accordance with parameters set by the Board. These risk limits are regularly monitored.

Liquidity Risk

Liquidity risk represents the Group's ability to meet its contractual obligations. The Group's objective is to maintain a balance between continuity of funding and flexibility through the use of bank overdrafts, bank loans, and asset finance loans. The Board considers that, in general, the Group has sufficient cash flows from operating activities to meet their obligations. If there are projected shortfalls, management ensures adequate committed finance is available.

At 31 March 2021, none of the Group's debt will mature in less than one year (2020: nil).

The table below reflects all contractually fixed payments and receivables for settlement, repayments and interest resulting from recognised financial assets and liabilities, including derivative financial instruments as of 31 March 2021. The respective undiscounted cash flows for the respective upcoming fiscal years are presented. Cash flows for financial assets and liabilities without fixed amount or timing are based on the conditions existing at 31 March 2021.

3 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Liquidity Risk (continued)

The remaining contractual maturities of the Group's financial liabilities are:

	2021 Year ($000)					2020 Year ($000)				
	<6 months	6-12 months	1-2 years	2-5 Years	Total	<6 months	6-12 months	1-2 years	2-5 Years	Total
Term Loan	1,416	1,416	18,624	199,873	221,329	2,036	2,036	4,072	275,842	283,986
Overdraft	-	-	-	-	-	6	-	-	-	6
Lease Liability for Right of Use Assets	63,689	63,689	114,221	380,717	622,316	71,091	71,091	129,669	427,226	699,077
Creditors	412,826	-	-	-	412,826	339,562	-	-	-	339,562
Others	4,849	4,849	8,609	15,460	33,767	1,435	1,435	1,977	1,323	6,170
TOTAL	**482,780**	**69,954**	**141,454**	**596,050**	**1,290,238**	**414,130**	**74,562**	**135,718**	**704,391**	**1,328,801**

At balance date, the Group has approximately $269 million (2020: $234 million) of unused credit facilities available for its immediate use.

Fair Value

The Group uses various methods in estimating the fair value of assets carried at fair value. The methods comprise:

- Level 1: the fair value is calculated using quoted prices in active markets,
- Level 2: the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices),
- Level 3: the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

The methods for estimating fair value are outlined in the relevant notes to the financial statements. Refer to note 14.

4 SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

In applying the Group's accounting policies, management continually evaluates judgements, estimates and assumptions based on experience and other factors, including expectations of future events that may have an impact on the Group. All judgements, estimates and assumptions made are believed to be reasonable based on the most current set of circumstances available to management. Actual results may differ from the judgements, estimates and assumptions and the differences may be material. Significant judgements, estimates and assumptions made by management in the preparation of these financial statements are discussed within the specific accounting policy or note as shown below:

Area of Judgement	Note
Allocation of Goodwill to Cash Generating Units	15
Impairment of Goodwill and Intangibles with Indefinite Useful Lives	15
Allowance for Expected Credit Loss on Trade Debtors	11
Estimation of Useful Lives of Assets	14 & 15
Estimation of Land Valuation	14
Timing of Revenue Recognition	2
Estimation of Reasonable Certainty to Extend Lease term	20
Estimation of Incremental Borrowing Rate for Leases	20

5 SEGMENTAL REPORTING

An operating segment is a component of an entity that engages in business activities from which it may earn revenues and incur expenses whose operating results are regularly reviewed by the entity's chief operating decision maker and for which discrete financial information is available.

The Group operates in the domestic supply chain (i.e. moving and storing freight within countries) and air and ocean freight industries (i.e. moving freight between countries). New Zealand, Australia, The Americas and Europe are each reported to management as one segment as the businesses there perform both domestic and air and ocean services.

The accounting policies of the operating segments are the same as those described in note 2 with the exception of deferred tax and the fair value of derivative financial instruments which are not reported on a monthly basis.

The segmental results from operations are disclosed below.

Geographical Segments

The following table represents revenue, margin and certain asset information regarding geographical segments for the years ended 31 March 2021 and 31 March 2020.

Year Ended 31 March 2021	New Zealand	Australia	The Americas	Asia	Europe	Inter-Segment	Total $000
OPERATING REVENUE							
- Sales to customers outside the group	845,554	939,340	859,647	155,392	743,905	-	3,543,838
- Inter-segment sales	2,199	25,773	50,574	160,354	44,708	(283,608)	-
TOTAL REVENUE	**847,753**	**965,113**	**910,221**	**315,746**	**788,613**	**(283,608)**	**3,543,838**
PBT & Abnormal Items	97,814	76,573	38,627	10,501	38,892	-	262,407
Net Interest Expense	6,289	7,267	4,948	143	3,055	-	21,702
Depreciation & Amortisation	48,411	46,910	27,779	3,086	56,212	-	182,398
Capital Expenditure	73,612	18,503	9,859	1,418	18,686	-	122,078
Trade Receivables	107,640	129,358	140,222	52,032	105,504	(45,510)	489,246
Non-current Assets	672,691	473,197	229,823	17,862	374,750	-	1,768,323
Total Assets	805,375	640,163	410,136	92,505	584,237	(45,510)	2,486,906
Total Liabilities	348,340	379,753	272,829	52,965	363,483	(45,510)	1,371,860

Year Ended 31 March 2020	New Zealand	Australia	The Americas	Asia	Europe	Inter-Segment	Total $000
OPERATING REVENUE							
- Sales to customers outside the group	752,913	796,545	761,950	94,786	689,200	-	3,095,394
- Inter-segment sales	396	20,352	48,421	73,489	38,133	(180,791)	-
TOTAL REVENUE	**753,309**	**816,897**	**810,371**	**168,275**	**727,333**	**(180,791)**	**3,095,394**
PBT & Abnormal Items	87,691	51,344	30,881	5,236	31,101	-	206,253
Net Interest Expense	5,277	8,301	5,045	153	3,913	-	22,689
Depreciation & Amortisation	46,799	45,164	24,481	2,945	50,340	-	169,729
Capital Expenditure	62,225	71,497	9,025	1,126	16,141	-	160,014
Trade Receivables	83,982	105,889	119,361	24,618	110,812	(23,823)	420,839
Non-current Assets	560,315	451,269	236,302	17,765	425,898	-	1,691,549
Total Assets	665,587	590,187	385,118	64,399	623,126	(23,823)	2,304,594
Total Liabilities	299,026	364,160	258,797	33,125	406,970	(23,823)	1,338,255

5 SEGMENTAL REPORTING (CONTINUED)

Division Segments

The following table represents revenue and PBT regarding the three main types of services for the years ended 31 March 2021 and 31 March 2020.

Year Ended 31 March 2021	Domestic Transport	Warehousing	Air & Ocean Forwarding	Total $000
Revenue	1,610,741	452,116	1,480,981	3,543,838
PBT & Abnormal Items	140,527	42,207	79,673	262,407

Year Ended 31 March 2020	Domestic Transport	Warehousing	Air & Ocean Forwarding	Total $000
Revenue	1,550,299	409,749	1,135,346	3,095,394
PBT & Abnormal Items	119,682	34,317	52,254	206,253

Reconciliation between non-GAAP and the Income Statement

	2021 $000	2020 $000
PROFIT BEFORE TAXATION FOR THE YEAR	262,407	201,470
Abnormal Items	-	4,783
PROFIT BEFORE ABNORMAL ITEMS AND TAXATION FOR THE YEAR	**262,407**	**206,253**
Interest Income	(307)	(658)
Finance Costs Relating to Lease Liabilities	16,225	17,021
Other Finance Costs	5,784	6,326
EBITA	**284,109**	**228,942**
Depreciation of Right of Use Assets	113,938	111,877
Other Depreciation and Amortisation Expenses	68,460	57,852
EBITDA (adjusted)	**466,507**	**398,671**

EBITDA (adjusted) is defined as earnings before net interest expense, tax, depreciation, amortisation, abnormal items and royalties (segment only; not Group).

There are no customers in any segment that comprise more than 10% of that segment's revenue.

Bank term loan is allocated based on segment net assets excluding bank term loan.

The geographical segments are determined based on the location of the Group's assets.

6 EXPENSES AND OTHER INCOME

The Profit before Taxation is stated:

	2021 $000	2020 $000
AFTER CHARGING:		
Audit Fees - Parent Company Auditors*	2,329	2,035
Audit Fees - Other Auditors	-	94
*Other Fees Paid to Parent Company Auditors**		
Tax Advice and Compliance	1,287	892
Financial Statement Compilation	30	16
Advice on Employment Law	20	-
Employee Benefits Expense		
Wages and Salaries	723,054	669,503
Directors' Fees	390	600
TOTAL EMPLOYEE BENEFITS	**723,444**	**670,103**
Interest: Variable Loans	5,351	6,135
Asset Finance Loans	433	191
Finance Costs Relating to Lease Liabilities (note 20)	16,225	17,021
Donations**	1,253	1,215
AFTER CREDITING OTHER INCOME:		
Interest Income	307	658
Net Gain / (Loss) on Foreign Exchange	1,428	5,378
Net Gain / (Loss) on Disposal of Property, Plant & Equipment	601	856

*EY are independent of the Group in accordance with Professional and Ethical Standard 1 "International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)" issued by the New Zealand Auditing and Assurance Standards Board, and they have fulfilled their other ethical responsibilities in accordance with these requirements - refer Auditor's Report pages 107-109.

Lloyd Bunyan, the current EY audit partner, was appointed 27 June 2018.

**No donations to political parties were made in either year.

7 INCOME TAX

Current tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the current period's taxable income. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the balance sheet date.

Deferred income tax is generally provided on all temporary differences at the balance sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred income tax liabilities are recognised for all taxable temporary differences except:

- When the deferred income tax liability arises from the initial recognition of goodwill or of an asset or liability in a transaction that is not a business combination and that, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; or ·
- When the taxable temporary difference is associated with investments in subsidiaries, associates or interests in joint ventures, and the timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

7 INCOME TAX (CONTINUED)

Deferred income tax assets are recognised for all deductible temporary differences, carry-forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry-forward of unused tax credits and unused tax losses can be utilised, except:

- When the deferred income tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; or
- When the deductible temporary difference is associated with investments in subsidiaries, associates or interests in joint ventures, in which case a deferred tax asset is only recognised to the extent that it is probable that the temporary difference will reverse in the foreseeable future and taxable profit will be available against which the temporary difference can be utilised.

The carrying amount of deferred income tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised.

Unrecognised deferred income tax assets are reassessed at each balance sheet date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the balance sheet date. Income taxes relating to items recognised directly in equity are recognised in equity and not in the income statement.

Deferred tax assets and deferred tax liabilities are offset only if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and liabilities relate to the same taxable entity and the same taxation authority.

	2021 $000	2020 $000
Profit Before Taxation for the Year	262,407	201,470
Prima Facie Taxation at 28% NZ, 30% Australia, 27% USA, 16.5% Hong Kong, 25% China, 25% Europe	72,217	55,670
(31 March 2020 28% NZ, 30% Australia, 27% USA, 16.5% Hong Kong, 25% China, 25% Europe)		
Adjusted by the Tax Effect of:		
Prior Year Tax Adjustments	(286)	(428)
Deferred Tax on Buildings Adjustment - refer note 25	-	(14,700)
Non-deductible Expenses	2,366	1,727
AGGREGATE INCOME TAX EXPENSE	**74,297**	**42,269**
Current Tax	77,803	63,892
Deferred Tax	(3,506)	(21,623)
	74,297	**42,269**

IMPUTATION CREDIT ACCOUNT

	2021 $000	2020 $000
THE AMOUNT OF CREDITS AVAILABLE FOR USE IN SUBSEQUENT REPORTING PERIODS	**66,505**	**59,933**

7 INCOME TAX (CONTINUED)

Recognised Deferred Tax Assets and Liabilities

	Balance Sheet		Income Statement	
	2021 $000	2020 $000	2021 $000	2020 $000
(i) Deferred Tax Assets				
Doubtful Debts	1,025	1,018	(77)	(56)
Provisions:				
Annual Leave	6,059	4,958	(1,063)	(533)
Long Service Leave	3,717	2,862	(681)	(108)
Bonuses	10,675	6,835	(3,926)	(1)
Superannuation	5	16	11	(12)
Other	7,742	7,361	(459)	(1,570)
Lease NZ IFRS 16	4,920	3,202	(1,878)	(3,202)
Unrealised FX Gains / Losses	146	-	(280)	45
Foreign Exchange Impact	-	-	(930)	1,030
Gross Deferred Tax Assets	34,289	26,252		
Set-off of Deferred Tax Liabilities	15,828	11,214		
NET DEFERRED TAX ASSETS PER BALANCE SHEET	**18,461**	**15,038**		
(ii) Deferred Tax Liabilities				
Deferred Tax on Property, Plant & Equipment	22,361	17,089	6,343	(15,992)
Customer Lists	38	653	(566)	(272)
Brand Names	-	-	-	(952)
Unrealised FX Gains / Losses	-	126	-	-
Gross Deferred Tax Liabilities	22,399	17,868		
Set-off of Deferred Tax Liabilities Against Assets	15,828	11,214		
NET DEFERRED TAX LIABILITIES PER BALANCE SHEET	**6,571**	**6,654**		
DEFERRED TAX (INCOME) / EXPENSE			**(3,506)**	**(21,623)**

8 DIVIDENDS PAID AND PROPOSED

	2021 $000	2020 $000
RECOGNISED AMOUNTS		
Declared and Paid During the Year to Parent Shareholders		
Final Fully Imputed Dividend for 2020: 34.0 cents (2019: 34.0 cents)	34,237	34,237
Interim Fully Imputed Dividend for 2021: 30.0 cents (2020: 25.0 cents)	30,210	25,175
	64,447	59,412
UNRECOGNISED AMOUNTS		
Final Fully Imputed Dividend for 2021: 45.0 cents (2020: 34.0 cents)	45,314	34,237

After the balance date, the above unrecognised dividends were approved by Directors' resolution dated 25 May 2021. These amounts have not been recognised as a liability in 2021 but will be brought to account in 2022.

9 EARNINGS PER SHARE

Basic earnings per share is calculated as net profit attributable to members of the Parent, adjusted to exclude any costs of servicing equity (other than dividends), divided by the weighted average number of ordinary shares.

Diluted earnings per share is calculated as net profit attributable to members of the parent, adjusted for:

- Costs of servicing equity (other than dividends);
- The after tax effect of dividends and interest associated with dilutive potential ordinary shares that have been recognised as expenses; and
- Other non-discretionary changes in revenues or expenses during the period that would result from the dilution of potential ordinary shares;

divided by the weighted average number of ordinary shares and dilutive potential ordinary shares.

There was no dilution of earnings per share in 2021 (nil 2020).

The following reflects the income used in the basic and diluted earnings per share computations:

Net profit from continuing operations attributable to ordinary equity holders of the Parent.

		2021 $000	2020 $000
FOR BASIC AND DILUTED EARNINGS PER SHARE			
Net Profit Attributable to Ordinary Equity Holders of the Parent		188,110	159,201
WEIGHTED AVERAGE NUMBER OF SHARES		Thousands	Thousands
Weighted Number of Ordinary Shares for Basic Earnings Per Share		100,699	100,699
		Cents	Cents
Basic and Diluted Earnings Per Share:	Total Operations	186.81	158.10

10 CURRENT ASSETS – CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Cash at bank earns interest at floating rates based on daily bank deposit rates. The carrying amounts of cash and cash equivalents represent fair value.

Reconciliation to Cash Flow Statement

For the purposes of the Cash Flow Statement, cash and cash equivalents comprise the following at 31 March:

	2021 $000	2020 $000
Cash at Bank and in Hand	139,555	116,140
Bank Overdrafts	-	(6)
AS PER CASH FLOW STATEMENT	**139,555**	**116,134**

11 CURRENT ASSETS – TRADE DEBTORS

Trade debtors are non-interest bearing and are generally on 7–30 day terms. They are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

Collectability of trade debtors is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. The Group applies a simplified approach in calculating expected credit losses. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime expected credit losses at each reporting date. This is based on historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Trade debtors are written off as bad debts when all avenues of collection have been exhausted. Due to the short-term nature of these debtors, their carrying value is assumed to approximate fair value.

	2021 $000	2020 $000
Trade Debtors	493,862	425,637
Allowance for Impairment Loss	(4,616)	(4,798)
	489,246	**420,839**
Movements in the allowance for impairment were as follows:		
Balance at 1 April	4,798	3,854
Charge for the Year	2,527	4,141
Amounts Written Off	(2,709)	(3,197)
BALANCE AT 31 MARCH	**4,616**	**4,798**

At 31 March, the ageing analysis of trade receivables is as follows:

$000	Total	0-30 Days	31-60 Days	61-90 Days PDNI*	61-90 Days CI#	+91 Days PDNI*	+91 Days CI#
2021	493,862	381,061	91,325	13,199	605	3,661	4,011
2020	425,637	288,831	98,578	20,084	513	13,346	4,285

* Past due not impaired (PDNI)

Considered Impaired (CI)

Credit risk management policy is disclosed in note 3.

The maximum exposure to credit risk is the fair value of receivables. Collateral is not held as security, nor is it the Group's policy to transfer receivables.

12 CURRENT ASSETS – OTHER RECEIVABLES

	2021 $000	2020 $000
Sundry Prepayments and Other Receivables	89,531	73,129
CARRYING AMOUNT OF OTHER RECEIVABLES	**89,531**	**73,129**

13 INVESTMENT IN SUBSIDIARY COMPANIES

Principal Subsidiary Companies all with 31 March Balance Dates Include:	Principal Activity	Country of Incorporation	2021 Shareholding	2020 Shareholding
Daily Freight (1994) Ltd	Domestic Freight Forwarding	New Zealand	100.0%	100.0%
Owens Transport Ltd	Domestic Freight Forwarding	New Zealand	100.0%	100.0%
Mainfreight Air & Ocean Ltd	Air & Ocean Freight Forwarding	New Zealand	100.0%	100.0%
Owens Group Ltd	Group Services	New Zealand	100.0%	100.0%
Mainfreight Distribution Pty Ltd	Domestic Freight Forwarding	Australia	100.0%	100.0%
Owens Transport Pty Ltd	Domestic Freight Forwarding	Australia	100.0%	100.0%
Mainfreight Air & Ocean Pty Ltd	Air & Ocean Freight Forwarding	Australia	100.0%	100.0%
Mainfreight Holdings Pty Ltd	Holding Company	Australia	100.0%	100.0%
Mainfreight Finance Australia	Holding Partnership	Australia	100.0%	100.0%
Carotrans International Inc.	Air & Ocean Freight Forwarding	U.S.A.	100.0%	100.0%
Mainfreight, Inc.	Domestic & Air & Ocean Freight Forwarding	U.S.A.	100.0%	100.0%
Mainfreight USA Partnership	Holding Partnership	U.S.A.	100.0%	100.0%
Mainfreight Chile SpA	Air & Ocean Freight Forwarding	Chile	100.0%	100.0%
Mainfreight, Inc.	Air & Ocean Freight Forwarding	Canada	100.0%	100.0%
Mainfreight Mexico S de RL de CV	Air & Ocean Freight Forwarding	Mexico	100.0%	100.0%
Mainfreight Hong Kong Ltd	Air & Ocean Freight Forwarding	Hong Kong	100.0%	100.0%
Mainfreight China Ltd	Air & Ocean Freight Forwarding	Hong Kong	100.0%	100.0%
Mainfreight Int.Logistics (Shanghai) Co Ltd	Air & Ocean Freight Forwarding	China	100.0%	100.0%
Mainline Global Logistics Pte Ltd	Air & Ocean Freight Forwarding	Singapore	100.0%	100.0%
Mainfreight Global Taiwan Ltd	Air & Ocean Freight Forwarding	Taiwan	100.0%	100.0%
Mainfreight (Thailand) Co Ltd	Air & Ocean Freight Forwarding	Thailand	100.0%	100.0%
Mainfreight Vietnam Company Ltd	Air & Ocean Freight Forwarding	Vietnam	100.0%	100.0%
Mainfreight Logistics (Malaysia) Sdn Bhd	Air & Ocean Freight Forwarding	Malaysia	100.0%	100.0%
Mainfreight Japan Co Ltd	Air & Ocean Freight Forwarding	Japan	100.0%	100.0%
Mainfreight Korea Ltd	Air & Ocean Freight Forwarding	South Korea	100.0%	100.0%
Mainfreight Netherlands Coop UA	Holding Entity	Netherlands	100.0%	100.0%
Mainfreight Netherlands International BV	Holding Entity	Netherlands	100.0%	100.0%
Mainfreight Holding BV	Holding Entity	Netherlands	100.0%	100.0%
Debo Montferland BV	Holding Entity	Netherlands	100.0%	100.0%
Mainfreight Customs Clearance BV	Domestic Freight Forwarding	Netherlands	100.0%	100.0%
Mainfreight Forwarding Netherlands BV	Domestic Freight Forwarding	Netherlands	100.0%	100.0%
Mainfreight Transport Netherlands BV	Domestic Freight Forwarding	Netherlands	100.0%	100.0%
Mainfreight Crossdock BV	Domestic Freight Forwarding	Netherlands	100.0%	100.0%
Mainfreight BV	Air & Ocean Freight Forwarding	Netherlands	100.0%	100.0%
Wim Bosman C.E.E. BV	Domestic Freight Forwarding	Netherlands	100.0%	100.0%
Mainfreight Logistic Services Netherlands BV	Domestic Freight Forwarding	Netherlands	100.0%	100.0%
Mainfreight Logistic Services Geleen BV	Domestic Freight Forwarding	Netherlands	100.0%	100.0%
SystemPlus Logistics Services BV	Domestic Freight Forwarding	Netherlands	100.0%	100.0%
Mainfreight Support Belgium NV	Group Services	Belgium	100.0%	100.0%
SystemPlus Logistics Services NV	Domestic Freight Forwarding	Belgium	100.0%	100.0%
Mainfreight Forwarding Belgium NV	Domestic Freight Forwarding	Belgium	100.0%	100.0%
Mainfreight Transport Belgium BVBA	Domestic Freight Forwarding	Belgium	100.0%	100.0%
Mainfreight Logistic Services Belgium NV	Domestic Freight Forwarding	Belgium	100.0%	100.0%
Mainfreight N.V.	Air & Ocean Freight Forwarding	Belgium	100.0%	100.0%
Mainfreight France SA	Domestic Freight Forwarding	France	100.0%	100.0%
Mainfreight SAS	Air & Ocean Freight Forwarding	France	100.0%	100.0%
Mainfreight Poland Sp ZOO	Domestic Freight Forwarding	Poland	100.0%	100.0%
Mainfreight Sp ZOO	Air & Ocean Freight Forwarding	Poland	100.0%	100.0%
Mainfreight S.R.L.	Domestic Freight Forwarding	Romania	100.0%	100.0%
Mainfreight Russ LLC	Domestic Freight Forwarding	Russia	100.0%	100.0%
Mainfreight GmbH	Air & Ocean Freight Forwarding	Germany	100.0%	100.0%
Mainfreight Ukraine LLC	Domestic Freight Forwarding	Ukraine	100.0%	100.0%
Mainfreight UK Ltd	Domestic & Air & Ocean Freight Forwarding	U.K.	100.0%	100.0%
Mainfreight Italy SRL	Domestic & Air & Ocean Freight Forwarding	Italy	100.0%	100.0%
Mainfreight Spain, S.L.U.	Air & Ocean Freight Forwarding	Spain	100.0%	100.0%

14 NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment, except land, is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Such cost includes the cost of replacing parts that are eligible for capitalisation when the cost of replacing the parts is incurred. All other repairs and maintenance are recognised in the income statement as incurred.

Land is measured at fair value, based on valuations by external independent valuers who apply the International Valuation Standards Committee International Valuation Standards, less any impairment losses recognised after the date of the revaluation. Land is revalued at least every three years with the last valuation done as at 31 March 2021.

Depreciation is calculated on a straight-line basis at rates calculated to allocate the assets' cost, less estimated residual value, over their estimated useful lives as follows:

	Per annum
Land	not depreciated
Buildings	1.33% to 3.00%
Leasehold Improvements	10% or life of lease if shorter
Plant, Vehicles and Equipment	8% to 36%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each balance date.

Revaluations of Land

Revaluations increment is credited to other comprehensive income and accumulated in the asset revaluation reserve except to the extent that it reverses a revaluation decrease of the same asset previously recognised in the income statement, in which case the increase is recognised in the income statement.

Any revaluation decrement is recognised in the income statement, except to the extent that it offsets a previous revaluation increase for the same asset, in which case the decrease is debited directly to other comprehensive income to the extent of the credit balance existing in the revaluation reserve for that asset.

Disposal

An item of property, plant and equipment is de-recognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement in the year the asset is de-recognised.

(a) Reconciliation of Carrying Amounts at the Beginning and End of the Year

Year Ended 31 March 2021	Land $000	Buildings $000	Leasehold Improvements $000	Plant, Vehicles & Equipment $000	Leased Plant, Vehicles & Equipment $000	Work in Progress $000	Total $000
At 1 April 2020, Net of Accumulated Depreciation	269,737	294,658	18,931	115,007	3,438	74,804	776,575
Adjustment to opening balance ###	-	-	-	-	7,382	-	7,382
Additions	26,155	2,512	5,039	36,364	2,117	31,861	104,048
Disposals	-	(157)	-	(2,733)	(106)	(533)	(3,529)
Transfer Between Asset Classifications ***	-	86,528	-	5,151	29,823	(91,679)	29,823
Revaluations	56,285	-	-	-	-	-	56,285
Annual Depreciation	-	(11,978)	(3,181)	(25,363)	(8,687)	-	(49,209)
Foreign Exchange Impact	2,267	303	(1,165)	(2,591)	(3,206)	1,180	(3,212)
AT 31 MARCH 2021, NET OF ACCUMULATED DEPRECIATION	**354,444**	**371,866**	**19,624**	**125,835**	**30,761**	**15,633**	**918,163**
Cost or Fair Value	354,444	522,713	48,515	321,184	48,632	15,633	1,311,121
Accumulated Depreciation	-	(150,847)	(28,891)	(195,349)	(17,871)	-	(392,958)
NET CARRYING AMOUNT	**354,444**	**371,866**	**19,624**	**125,835**	**30,761**	**15,633**	**918,163**

On 1 April 2020, a further $7,382,000 was added to to Leased Vehicles due to the inclusion of the final balloon payment for those vehicles. A corresponding liability was recognised as an Asset Finance Loan as set out in note 19.

*** A reclassification of $29,823,000 from NZ IFRS 16 Right of Use Lease Assets to leased vehicles was made effective 1 April 2020 - see note 20.

Work in progress net carrying amount included $9,632,000 for property (2020 $69,313,000).

14 NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Year Ended 31 March 2020	Land $000	Buildings $000	Leasehold Improvements $000	Plant, Vehicles & Equipment $000	Leased Plant, Vehicles & Equipment $000	Work in Progress $000	Total $000
At 1 April 2019, Net of Accumulated Depreciation	216,486	301,645	16,718	109,157	2,473	20,150	666,629
Additions	50,110	1,897	4,848	26,069	475	59,887	143,286
Disposals	(24)	(131)	(69)	(2,564)	(107)	(2,035)	(4,930)
Transfer Between Asset Classifications	-	8	-	2,339	1,400	(3,747)	-
Revaluations	-	-	-	-	-	-	-
Annual Depreciation	-	(12,294)	(3,232)	(23,231)	(1,004)	-	(39,761)
Foreign Exchange Impact	3,165	3,533	666	3,237	201	549	11,351
AT 31 MARCH 2020, NET OF ACCUMULATED DEPRECIATION	**269,737**	**294,658**	**18,931**	**115,007**	**3,438**	**74,804**	**776,575**
Cost or Fair Value	269,737	440,294	46,135	298,932	13,834	74,804	1,143,736
Accumulated Depreciation	-	(145,636)	(27,204)	(183,925)	(10,396)	-	(367,161)
NET CARRYING AMOUNT	**269,737**	**294,658**	**18,931**	**115,007**	**3,438**	**74,804**	**776,575**

At 31 March 2021 independent registered valuers performed a valuation of the Group's New Zealand and overseas land, buildings and leasehold improvements.

A summary of the 2021 valuations are:

Registered Valuer	Country	Weighted Average Capitalisation Rate	Valuation 2019
Extensor Advisory Ltd	New Zealand	5.66%	NZ$566,730,000
Jones Lang LaSalle	Australia	4.79%	AU$226,310,000
DTZ Zadelhoff V.O.F.	Netherlands	6.36%	EU€23,402,487
DTZ Zadelhoff BE	Belgium	7.80%	EU€27,527,047
Galtier Expertise	France	6.75%	EU€4,004,528
Nica Violeta Cornelia	Romania	10.80%	EU€6,508,637
	GROUP TOTAL		**NZ$916,277,000**

The element of this valuation related to land has been recorded in the financial statements resulting in the revaluation of land by $153,378,000 (2020 $97,564,000) above cost. In addition a deferred tax liability of $12,284,000 (2020 $6,960,000) was recorded resulting in a revaluation reserve of $141,094,000 (2020 $90,604,000)

The element of this valuation related to buildings has not been recorded in the financial statements. If it had been recorded a revaluation in buildings of $190,152,000 (2020 $129,659,000) would have occurred. In addition, a deferred tax liability of $14,515,000 (2020 $9,126,000) would have needed to be recorded resulting in an increase in the revaluation reserve of $175,637,000 (2020 $120,533,000).

In determining the fair value of land, the valuers have considered relevant general and economic factors and in particular have investigated recent sales and leasing transactions of comparable properties that have occurred in the relevant locations within which the assets sit. The valuers have used two principal approaches which are a capitalisation analysis and a direct comparison approach. The valuations of land have been determined using some inputs that are not observable in the market, namely capitalisation rate and the cashflows, and as a result these are considered level 3 valuations.

Included in the Group book values above but not in the valuations are Leasehold Improvements of $17,505,000 (2020 $16,740,000).

There were no properties held for sale included in these valuations (2020 nil).

Leased plant, vehicles and equipment is pledged as security for the related asset finance loans.

14 NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

(b) Carrying Amounts if Land Was Measured at Cost Less Accumulated Impairment

If Land, including properties for sale, was measured using the cost model the carrying amounts would be as follows:

	2021 $000	2020 $000
Cost	201,066	172,173
Accumulated Impairment	-	-
NET CARRYING AMOUNT	**201,066**	**172,173**

15 NON-CURRENT ASSETS – INTANGIBLE ASSETS AND GOODWILL

(i) Goodwill

Goodwill acquired in a business combination is initially measured at cost being the excess of the cost of the business combination over the Group's interest in the net fair value of the acquiree's identifiable assets, liabilities and contingent liabilities.

Following initial recognition, goodwill is measured at cost less any accumulated impairment losses.

For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's cash-generating units, or groups of cash-generating units, that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the business acquired are assigned to those units or groups of units. Each unit or group of units to which the goodwill is so allocated:

- Represents the lowest level within the Group at which the goodwill is monitored for internal management purposes; and
- Is not larger than a segment based on the Group's operating segments determined in accordance with NZ IFRS 8 Segment Reporting.

Impairment is determined by assessing the recoverable amount of the cash-generating unit (group of cash-generating units), to which the goodwill relates. When the recoverable amount of the cash-generating unit (group of cash-generating units) is less than the carrying amount, an impairment loss is recognised. When goodwill forms part of a cash-generating unit (group of cash-generating units) and an operation within that unit is disposed of, the goodwill associated with the operation disposed of is included in the carrying amount of the operation when determining the gain or loss on disposal of the operation. Goodwill disposed of in this manner is measured based on the relative values of the operation disposed of and the portion of cash-generating unit retained.

Impairment losses recognised for goodwill are not subsequently reversed.

(ii) Intangible Assets

Intangible assets acquired separately or in a business combination are initially measured at cost. The cost of an intangible asset acquired in a business combination is its fair value as at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is recognised in profit or loss in the year in which the expenditure is incurred.

The useful lives of intangible assets are assessed to be either finite or indefinite. Intangible assets with finite lives are amortised over the useful life and tested for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at each financial year-end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the amortisation period or method, as appropriate, which is a change in accounting estimate. The amortisation expense on intangible assets with finite lives is recognised in profit or loss in the expense category consistent with the function of the intangible asset.

Intangible assets with indefinite useful lives are tested for impairment annually either individually or at the cash-generating unit (group of cash-generating units) level. Such intangibles are not amortised. The useful life of an intangible asset with an indefinite life is reviewed each reporting period to determine whether the indefinite life assessment continues to be supportable. If not, the change in the useful life assessment from indefinite to finite is accounted for as a change in an accounting estimate and is thus accounted for on a prospective basis.

15 NON-CURRENT ASSETS – INTANGIBLE ASSETS AND GOODWILL (CONTINUED)

Customer Lists and Relationships

Amortisation method used:
Amortised over the period of expected future benefit from the acquired customer list on a straight line basis generally from four to ten years.

Internally generated or acquired:
Acquired.

Impairment testing:
Reviewed annually for impairment indicators and when an impairment indicator has been identified an impairment test is completed. The amortisation method is reviewed at each balance date.

Agency Agreements

Amortisation method used:
Amortised over the period of expected future benefit from the acquired agencies on a straight line basis generally from ten to twenty years.

Internally generated or acquired:
Acquired.

Impairment testing:
Reviewed annually for impairment indicators and when an impairment indicator has been identified an impairment test is completed. The amortisation method is reviewed at each balance date.

Brand Names

Amortisation method used:
The Brand Names are considered to have indefinite useful lives as the Group has rights to these names in perpetuity.

Internally generated or acquired:
Acquired.

Impairment testing:
Tested annually for impairment.

(iii) Software

The Group uses both internal and external resources to develop software. An intangible asset arising from expenditure on an internal project is recognised only when the Group can demonstrate the technical feasibility of completing the intangible asset so that it will be available for use or sale, its intention to complete and its ability to use or sell the asset, how the asset will generate future economic benefits, the availability of resources to complete the development and the ability to measure reliably the expenditure attributable to the intangible asset during its development. Following the initial recognition of the expenditure, the cost model is applied requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses. Any expenditure so capitalised is amortised over the period of expected benefit from the related project.

The carrying value of an intangible asset arising from development expenditure is tested for impairment annually when the asset is not yet available for use, or more frequently when an indication of impairment arises during the reporting period.

A summary of the policies applied to the Group's software assets is as follows:

Amortisation method used:
Amortised over the period of expected future benefit from the related project on a straight line basis generally from three to ten years.

Internally generated or acquired:
Both.

Impairment testing:
Reviewed annually for impairment indicators and when an impairment indicator has been identified an impairment test is completed. The amortisation method is reviewed at each balance date.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the income statement when the asset is de-recognised.

15 NON-CURRENT ASSETS – INTANGIBLE ASSETS AND GOODWILL (CONTINUED)

(a) Reconciliation of Carrying Amounts at the Beginning and End of the Year

Year Ended 31 March 2021	Agency Agreements $000	Customer Lists / Rel'ships $000	*** Software $000	Goodwill $000	Brand Names $000	Total $000
At 1 April 2020, Net of Accumulated Amortisation	2,256	2,322	53,542	226,566	-	284,686
Adjustment for Movement in Exchange Rate	(263)	(124)	(1,395)	(17,940)	-	(19,722)
Additions	-	-	18,030	-	-	18,030
Amortisation	(436)	(2,148)	(16,667)	-	-	(19,251)
Disposals	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
Transfer Between Asset Classifications	-	-	-	-	-	-
AT 31 MARCH 2021, NET OF ACCUMULATED AMORTISATION	**1,557**	**50**	**53,510**	**208,626**	**-**	**263,743**
Cost (Gross Carrying Amount)	6,945	27,473	150,669	227,810	-	412,897
Accumulated Amortisation and Impairment	(5,388)	(27,423)	(97,159)	(19,184)	-	(149,154)
NET CARRYING AMOUNT	**1,557**	**50**	**53,510**	**208,626**	**-**	**263,743**

Year Ended 31 March 2020	Agency Agreements $000	Customer Lists / Rel'ships $000	*** Software $000	Goodwill $000	Brand Names $000	Total $000
At 1 April 2019, Net of Accumulated Amortisation	2,444	4,137	51,052	208,522	3,807	269,962
Adjustment for Movement in Exchange Rate	253	305	1,344	18,044	142	20,088
Additions	-	-	16,728	-	-	16,728
Amortisation	(441)	(2,120)	(15,530)	-	-	(18,091)
Disposals	-	-	(52)	-	-	(52)
Impairment	-	-	-	-	(3,949)	(3,949)
Transfer Between Asset Classifications	-	-	-	-	-	-
AT 31 MARCH 2020, NET OF ACCUMULATED AMORTISATION	**2,256**	**2,322**	**53,542**	**226,566**	**-**	**284,686**
Cost (Gross Carrying Amount)	7,810	30,493	145,404	245,675	12,672	442,054
Accumulated Amortisation and Impairment	(5,554)	(28,171)	(91,862)	(19,109)	(12,672)	(157,368)
NET CARRYING AMOUNT	**2,256**	**2,322**	**53,542**	**226,566**	**-**	**284,686**

*** Software included work in progress with a book value at 31 March 2021 of nil (2020 nil). $3,761,000 of the total software net carrying amount was internally generated, primarily team member costs for the development of new software systems (2020 $4,760,000).

15 NON-CURRENT ASSETS – INTANGIBLE ASSETS AND GOODWILL (CONTINUED)

(b) Impairment Tests for Goodwill and Brand Names

(i) Description of the cash generating units and other relevant information

Goodwill acquired through business combinations have been allocated to seven groups of cash generating units (CGU's) for impairment testing as follows:

New Zealand Domestic

The recoverable amount has been determined based on a value in use calculation using cash flow projections based on financial forecasts approved by senior management covering a four year period. The pre-tax discount rate applied to cash flow projections is 9.4% (2020 11.8%). The long-term growth rate used was 2.00% (2020 2.26%).

New Zealand Air & Ocean

The recoverable amount has been determined based on a value in use calculation using cash flow projections based on financial forecasts approved by senior management covering a four year period. The pre-tax discount rate applied to cash flow projections is 9.4% (2020 11.8%). The long-term growth rate used was 2.00% (2020 2.26%).

Australian Domestic

The recoverable amount has been determined based on a value in use calculation using cash flow projections based on financial forecasts approved by senior management covering a four year period. The pre-tax discount rate applied to cash flow projections is 9.7% (2020 11.8%). The long-term growth rate used was 2.00% (2020 2.61%).

Australian Air & Ocean

The recoverable amount has been determined based on a value in use calculation using cash flow projections based on financial forecasts approved by senior management covering a four year period. The pre-tax discount rate applied to cash flow projections is 9.7% (2020 11.8%). The long-term growth rate used was 2.00% (2020 2.61%).

Americas

The recoverable amount has been determined based on a value in use calculation using cash flow projections based on financial forecasts approved by senior management covering a four year period. The pre-tax discount rate applied to cash flow projections is 8.3% (2020 10.6%). The long-term growth rate used was 2.00% (2020 2.06%).

Asia

The recoverable amount has been determined based on a value in use calculation using cash flow projections based on financial forecasts approved by senior management covering a four year period. The pre-tax discount rate applied to cash flow projections is 12.1% (2020 13.2%). The long-term growth rate used was 2.00% (2020 3.30%).

Europe

The recoverable amount has been determined based on a value in use calculation using cash flow projections based on financial forecasts approved by senior management covering a four year period. The pre-tax discount rate applied to cash flow projections is 7.16% (2020 12.5%). The long-term growth rate used was 2.00% (2020 1.73%).

(ii) Carrying amount of goodwill and brand names allocated to each group of cash generating units

	2021 $000	2020 $000
New Zealand Domestic	12,215	12,215
New Zealand Air & Ocean	8,549	8,549
Australian Domestic	5,497	5,232
Australian Air & Ocean	16,816	15,895
Americas	65,783	76,412
Asia	10,092	10,092
Europe	89,674	98,172
	208,626	**226,567**

(iii) Key assumptions used in value in use calculations for cash generating units (CGU's)

The calculation of value in use for all CGU's is most sensitive to the following assumptions; EBITDA (adjusted), discount rates and growth rates used.

EBITDA (adjusted) is based on the average achieved in the last twelve months allowing for expected efficiency, sales and utilisation gains.

Discount rates reflect management's estimate of the time value of money and the risks specific to each unit.

For the purposes of impairment testing a terminal growth rate has been used for all segments based on the long-term industry and country averages.

15 NON-CURRENT ASSETS – INTANGIBLE ASSETS AND GOODWILL (CONTINUED)

(iv) Sensitivity to changes in assumptions

With regard to the assessment of the value in use for all CGU's, management believes that no reasonably possible change in any of the above key assumptions would cause the carrying values of the units to materially exceed its recoverable amount.

16 EMPLOYEE ENTITLEMENTS

(i) Wages, Salaries, and Annual Leave

Liabilities for wages and salaries, including non-monetary benefits and annual leave expected to be settled within 12 months of the reporting date are recognised in respect of employees' services up to the reporting date. They are measured at the amounts expected to be paid when the liabilities are settled. Liabilities for non-accumulating sick leave are recognised when the leave is taken and are measured at the rates paid or payable.

(ii) Long Service Leave

The liability for long service leave is recognised and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currencies that match, as closely as possible, the estimated future cash outflows.

	2021 $000	2020 $000
CURRENT		
Long Service Leave	11,461	9,303
Annual Leave	36,941	32,430
Bonus Accrual	43,595	27,832
	91,997	**69,565**
NON-CURRENT		
Long Service Leave	1,241	1,042
Defined Benefit Pension Scheme	789	631
Other	892	1,214
	2,922	**2,887**

17 PROVISIONS

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the the Group expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the income statement net of any reimbursement.

Provisions are measured at the present value of management’s best estimate of the expenditure required to settle the present obligation at the balance sheet date. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects the time value of money and the risks specific to the liability. The increase in the provision resulting from the passage of time is recognised in finance costs.

There were no significant provisions in the 2021 year (2020 nil).

18 TRADE CREDITORS AND ACCRUALS

Trade payables and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Group prior to the end of the balance date that are unpaid and arise when the Group becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured and are usually paid within 30 days of recognition. Due to their short term nature they are not discounted.

	2021 $000	2020 $000
CURRENT LIABILITIES		
Trade Creditors & Accruals	412,826	339,562

19 INTEREST-BEARING LOANS AND BORROWINGS

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings. Borrowings are classified as current liabilities unless the Group has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred unless funding costs have been incurred which are directly attributable to the acquisition, construction, or production of a qualifying asset in which case funding costs are included within the cost of the asset. Capitalisation of borrowing costs cease when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete. Borrowing costs of $203,707 were capitalised in 2021 (2020 $259,087). The capitalisation rate was 1.36% (2020 1.75%).

The loans are identified as follows:	2021 $000	2020 $000
Bank Term Loans	210,000	267,698
Asset Finance Loans	31,766	5,814
Bank	-	6
	241,766	**273,518**

Presented in the balance sheet as:	2021 $000	2020 $000
Current Asset Finance Loans	9,198	2,732
Current Bank	-	6
Non-current Asset Finance Loans	22,568	3,082
Non-current Bank Loan	210,000	267,698
	241,766	**273,518**

A long-term revolving facility of NZ$85,000,000 with the Westpac Banking Corporation (Westpac) was established on 6 June 2014 expiring on 4 April 2022.

A long-term revolving facility of NZ$30,000,000 plus EU€35,000,000 with the Commonwealth Bank of Australia (CBA) was established on 6 June 2014 expiring on 4 April 2024.

A long-term revolving facility of NZ$74,200,000 plus EU€30,000,000 with the Hongkong and Shanghai Banking Corporation (HSBC) was established on 5 June 2014 expiring on 4 April 2024.

A long-term revolving facility of NZ$62,000,000 plus EU€10,000,000 with the MUFG Bank (MUFG) was established on 5 June 2014 expiring on 4 April 2024.

A long-term revolving facility of EU€30,000,000 with ING Belgium NV/SA (ING) was established on 15 August 2017 expiring on 4 April 2024.

A long-term revolving facility of NZ$50,000,000 with the Bank of China (BOC) was established on 25 July 2019 expiring on 4 April 2024.

All facilities operate under a negative pledge and cross company guarantees.

The facilities allow the borrowing Group to offset deposits against borrowings when calculating indebtedness for covenant compliance.

These loan facilities are at a floating interest rate. Banking covenants remain unchanged. Debt approximates fair value due to floating nature of current drawdowns.

Interest was payable during the year at the average rate of 1.51% per annum (2020 1.85%).

The Asset Finance Loans relate to the financing of vehicles and are typically repayable in equal instalments over five to seven years.

Asset Finance Loans, which transfer to the Group substantially all the risks and benefits incidental to ownership of the leased item, are capitalised at the inception of the lease at the fair value of the leased asset or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised as an expense in profit or loss.

A reclassification of $30,057,000 from NZ IFRS 16 Lease Liabilities (note 20) to Asset Finance Loans was made effective 1 April 2020.

An additional $7,382,000 relating to a balloon payment for the leased vehicles has been added to the relevant balances effective 1 April 2020. Although these changes affected the prior year balances, the Directors concluded that the effect of these changes were not material to the prior year comparatives as set out in the 31 March 2021 financial statements and the adjustments were only made effective 1 April 2020.

20 LEASES

The determination of whether an arrangement is or contains a lease is based on the substance of the arrangement and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset.

NZ IFRS 16 Leases

The Group has adopted NZ IFRS 16 Leases from its 2020 financial year.

NZ IFRS 16 Leases fundamentally changes the way in which lessees account for leases. The Group has implemented this standard from 1 April 2019. Under the standard, a lessee is in essence required to:

(i) recognise a right of use assets and a lease liability for each lease on the balance sheet.

The liability is initially measured at the present value of future minimum lease payments for the lease term. The right of use asset reflects the lease liability, initial direct costs, any lease payments made before the commencement date of the lease less any lease incentives.

(ii) recognise depreciation of right of use assets and interest on lease liabilities in the income statement over the lease term. The lease term includes the period covered by optional rights to extend lease periods where the exercise of that option is reasonably certain.

(iii) separate the total amount of cash paid into a principal portion (presented within financing activities) and interest portion (which the Group presents in operating activities) in the cash flow statement.

Leases comprise:

- Land and buildings with arm's length third parties on normal commercial terms. The properties are used in all three activity types.
- Vehicles and equipment with arm's length third parties on normal commercial terms. The equipment is used in all three activity types.

Property leases are often negotiated with rights of renewal in order that we have flexibility in location and size of premises to cater for future growth; whilst ensuring certainty of future tenure. As we approach rights of extension time frames we review the likelihood of renewing the lease to ascertain should the future renewal be included in the NZ IFRS 16 calculation going forward.

At balance date the Group had the following NZ IFRS 16 Lease Right of Use Assets and Lease Liabilities for those Right of Use Assets:

Year Ended 31 March 2020	Right of Use Lease Assets NZ IFRS 16 2021 $000	Right of Use Lease Assets NZ IFRS 16 2020 $000	Lease Liabilities NZ IFRS 16 2021 $000	Lease Liabilities NZ IFRS 16 2020 $000
Opening Book Value	615,250	575,898	(626,862)	(575,898)
Transfer Between Asset / Liability Classifications (see below)	(29,823)	-	30,057	-
Additions	121,069	128,977	(121,389)	(128,933)
Disposals	(4,940)	(2,513)	5,261	2,468
Depreciation Charge for the Year	(113,938)	(111,877)	-	-
Lease Payments Net of Notional Finance Charge	-	-	107,125	100,644
Foreign Exchange Impact	(19,662)	24,765	20,374	(25,143)
CLOSING BOOK VALUE	**567,956**	**615,250**	**(585,434)**	**(626,862)**
Cost	785,063	730,131	(791,267)	(730,132)
Accumulated Depreciation	(217,107)	(114,881)	205,833	103,270
NET CARRYING AMOUNT / NET REPAYMENTS	**567,956**	**615,250**	**(585,434)**	**(626,862)**

A reclassification of $29,823,000 from NZ IFRS 16 Right of Use Lease assets to leased vehicles was made effective 1 April 2020 - see note 14.

A reclassification of $30,057,000 from NZ IFRS 16 Lease Liabilities to Asset Finance Loans (note 19) was made effective 1 April 2020 - see below.

A reclassification of approximately thirty million dollars from right of use asset and lease liabilities to property, plant and equipment and Asset Finance Loans was made effective 1 April 2020 to more appropriately reflect the substance of the underlying transactions where control of certain vehicle assets had not passed to the buyer-lessor. The assets are recognised as property, plant and equipment (see note 14) and depreciated over their useful lives. A separate financing liability "Asset Finance Loans" (previously described as "Finance Leases") is recognised at the fair value of the consideration received and subsequently measured at amortised cost as set out in note 19.

20 LEASES (CONTINUED)

NZ IFRS 16 Leases (continued)

	Property $000	Other $000	Right of Use Lease Assets 2021 $000
Opening Book Value	541,806	73,444	615,250
Closing Book Value	525,846	42,110	567,956
Depreciation Charge for the Year	94,326	19,612	113,938

	Property $000	Other $000	Right of Use Lease Assets 2020 $000
Opening Book Value	517,110	58,788	575,898
Closing Book Value	541,806	73,444	615,250
Depreciation Charge for the Year	86,581	25,296	111,877

LEASE LIABILITIES CLASSIFIED IN THE BALANCE SHEET AS:	2021 $000	2020 $000
Current	118,158	124,128
Non-current	467,276	502,734
	585,434	**626,862**

21 CONTRIBUTED EQUITY

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

	2021 Shares	2020 Shares	2021 $000	2020 $000
Authorised, Issued and Fully Paid Up Capital 100,698,548 ordinary shares (2020 100,698,548)	100,698,548	100,698,548	85,821	85,821

Ordinary shares do not have a par value.

All ordinary shares have equal voting rights and share equally in dividends and any surplus on winding up to the extent that they are paid up.

Capital Management

When managing capital, the Board of Directors' (the "Board") objective is to ensure the entity continues as a going concern as well as to maintain optimal returns to shareholders and benefits for other stakeholders. The Board also aims to maintain a capital structure that ensures the lowest cost of capital available to the entity. The capital structure of the Group consists of Shareholders' Equity and debt.

The Board is periodically reviewing and adjusting the capital structure to take advantage of favourable costs of capital. As the market is constantly changing, the Board may change the amount of dividends to be paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

The Board has no current plans to issue further shares on the market.

The Board monitors capital through the Group gearing ratio (net debt / net debt and equity).

	2021 $000	2020 $000
Total Borrowings (excluding NZ IFRS 16 lease liabilities)	241,766	273,518
Less Cash and Cash Equivalents	(139,555)	(116,140)
Net Debt	**102,211**	**157,378**
Total Equity	1,115,046	966,339
NET DEBT AND EQUITY	**1,217,257**	**1,123,717**
Gearing Ratio	8.4%	14.0%

22 RECONCILIATION OF CASH FLOWS WITH REPORTED NET SURPLUS

	2021 $000	2020 $000
Net Surplus After Taxation	188,110	159,201
Non-cash Items:		
Depreciation and Amortisation	182,398	169,729
(Increase) / Decrease in Deferred Tax Asset	(3,423)	(8,804)
Increase / (Decrease) in Deferred Tax Liability	(83)	(12,722)
	367,002	307,404
Add / (Less) Movements in Other Working Capital		
Items, Net of Effect of Acquisitions:		
(Increase) / Decrease in Accounts Receivable	(68,407)	(31,461)
(Increase) / Decrease in Other Receivables	(16,402)	(17,825)
Increase / (Decrease) in Accounts Payable	95,873	36,295
Increase / (Decrease) in Interest Payable	(5)	11
(Increase) / Decrease in Interest Receivable	1	(4)
Increase / (Decrease) in Taxation Payable	8,413	(2,398)
Increase / (Decrease) in Net GST	305	(193)
Adjustment for Movement in Exchange Rate	(9,897)	9,827
Less Items Classified as Investing Activity:		
Net (Surplus) / Deficit on Sale of Fixed Assets	(601)	(856)
NET CASH INFLOW FROM OPERATING ACTIVITIES	**376,282**	**300,800**

Changes in Liabilities arising from financing activities

Year Ended 31 March 2021	Bank Term Loan $000	Bank Current $000	Asset Finance Loans Current & Non-current $000	NZ IFRS 16 Current & Non-current $000	Total $000
At 1 April 2020, Opening Book Value	267,698	6	5,814	626,862	900,380
Adjustment to opening balance ###	-	-	7,382	-	7,382
Liability Reclassifications ""	-	-	30,057	(30,057)	-
New Borrowings	60,000	-	2,054	-	62,054
Repayments	(108,063)	(6)	(10,010)	-	(118,079)
New Leases	-	-	-	121,389	121,389
Lease Disposals	-	-	-	(5,261)	(5,261)
Payments Net of Notional Interest Charge	-	-	-	(107,125)	(107,125)
Foreign Exchange Impact	(9,635)	-	(3,531)	(20,374)	(33,540)
AT 31 MARCH 2021, CLOSING BOOK VALUE	**210,000**	**-**	**31,766**	**585,434**	**827,200**

See notes 14 and 19.

"" See note 20.

22 RECONCILIATION OF CASH FLOWS WITH REPORTED NET SURPLUS (CONTINUED)

Changes in Liabilities arising from financing activities (continued)

Year Ended 31 March 2020	Bank Term Loan $000	Bank Current $000	Asset Finance Loans Current & Non-Current $000	NZ IFRS 16 Current & Non-current $000	Total $000
At 1 April 2019, Opening Book Value	238,653	4	7,004	-	245,661
NZ IFRS 16 Lease Introduction	-	-	-	575,898	575,898
New Borrowings	40,554	-	-	-	40,554
Repayments	(30,378)	-	(2,043)	-	(32,421)
New Leases	-	-	-	128,933	128,933
Lease Disposals	-	-	-	(2,468)	(2,468)
Payments Net of Notional Interest Charge	-	-	-	(100,644)	(100,644)
Foreign Exchange Impact	18,869	2	853	25,143	44,867
AT 31 MARCH 2020, CLOSING BOOK VALUE	**267,698**	**6**	**5,814**	**626,862**	**900,380**

23 RELATED PARTIES

Besides transactions disclosed elsewhere (see note 24) in these financial statements, the Group did not transact with any other related parties during the period (2020 nil).

24 KEY MANAGEMENT PERSONNEL

	2021 $000	2020 $000
COMPENSATION OF KEY MANAGEMENT PERSONNEL		
Short-term Employee Benefits	9,555	10,089
	9,555	**10,089**

25 ABNORMAL ITEMS

Abnormal items are determined in accordance with the principles of consistency, relevance and clarity. Transactions considered for classification as abnormal items include acquisition and disposal costs; impairment or reversal of impairment of assets; business integration; and transactions or events outside of the Group's ongoing operations that have a significant impact on reported profit.

During the year the Group had no abnormal expenses (2020 $4,783,000). The related after tax expense was nil (2020 $3,474,000).

In the year the Group had no abnormal gains (2020 nil). The related after tax gain was nil (2020 $14,700,000).

These items comprised of:

	2021			2020		
	Pre-Tax $000	Tax $000	After Tax $000	Pre-Tax $000	Tax $000	After Tax $000
Brand Name Impairment	-	-	-	(3,948)	987	(2,961)
Redundancies	-	-	-	(835)	322	(513)
Building Depreciation Taxation	-	-	-	-	14,700	14,700
	-	**-**	**-**	**(4,783)**	**16,009**	**11,226**

26 CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

The Group had the following capital commitments at 31 March 2021 totalling $50,950,596 (2020 $62,622,996).

- Auckland Hobsonville Freight Facility	32,943,762
- Kaitaia Freight Facility Extension	3,505,994
- Whangarei Freight Facility Extension	476,482
- Mount Maunganui Freight Facility	440,470
- Auckland Westney Rd Airfreight Facility	370,055
- New Zealand Sundry Other Building Improvements	446,945
- Melbourne Warehouse Automation	3,058,931
- Sydney Warehouse Coolroom	612,710
- Brisbane Warehouse Racking	341,973
- Australian Transport Equipment	435,635
- Europe Building Improvements	227,267
- Europe Equipment	8,090,372

There are additional bank performance guarantees and bonds totalling $19,729,000 (2020 $21,074,000) undertaken by the Group.

	2021 $000	2020 $000
GUARANTEES COMPRISE:		
Rental Guarantee	-	709
Custom Guarantees	12,040	11,632
	12,040	**12,341**
PERFORMANCE BONDS COMPRISE:		
NZX (New Zealand Stock Exchange)	75	75
European IATA Bond	314	288
European Other Guarantees	6,332	7,609
European Government Licensing Guarantees	968	761
	7,689	**8,733**

The Group is party to sub-lease / tenancy agreements where third parties lease excess office / industrial space from the Group. In the event of default by third parties the Group would be exposed to these liabilities.

As a result of the IRD's programme of routine and regular tax audits, the Group anticipates that IRD audits may occur in the future. The Group is similarly subject to routine tax audits in certain overseas jurisdictions. The ultimate outcome of any future tax audits cannot be determined with an acceptable degree of reliability at this time. Nevertheless, the Group believes that it is making adequate provision for its taxation liabilities. However, there may be an impact to the Group if any revenue authority investigations result in an adjustment that increases the Group's taxation liabilities.

The Group can also be subject to legal claims as a result of conducting business. The ultimate outcome of any future legal claims cannot be determined with an acceptable degree of reliability at this time. Nevertheless, the Group believes that it is making adequate provision for its legal liabilities. However, there may be an impact to the Group if any legal cases result in an adjustment that increases the Group's legal liabilities.

27 SUBSEQUENT EVENTS

A dividend of 45.0 cents per share was declared on 25 May 2021 totalling $45,314,347. Payment date is to be 16 July 2021.

28 COVID-19

COVID-19 has had a global widespread and significant general economic impact. Whilst it has some impact in Mainfreight's 2021 financial year, the impact was not material or significant.

As Mainfreight has been deemed an essential service in all countries we operate in, all branches have been able to remain open to ensure freight moved.

The Directors considered whether there was any impact on going concern or impairment of assets. The Group has a strong balance sheet and forecast cash needs can still be easily met within cash held and existing debt facilities. There has been no significant impact on asset values.

Goodwill balances have significant headroom even after applying rigorous stress testing. There has been some movement in bad debts but this has not been significant.

Building a better working world

Chartered Accountants

Independent auditor's report to the Shareholders of Mainfreight Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Mainfreight Limited ("the Company") and its subsidiaries (together "the Group") on pages 75 to 106, which comprise the consolidated balance sheet of the Group as at 31 March 2021, and the consolidated income statement, consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated cash flow statement for the year then ended of the Group, and the notes to the consolidated financial statements including a summary of significant accounting policies.

In our opinion, the consolidated financial statements on pages 75 to 106 present fairly, in all material respects, the consolidated financial position of the Group as at 31 March 2021 and its consolidated financial performance and cash flows for the year then ended in accordance with New Zealand equivalents to International Financial Reporting Standards and International Financial Reporting Standards.

This report is made solely to the Company's shareholders, as a body. Our audit has been undertaken so that we might state to the Company's shareholders those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's shareholders, as a body, for our audit work, for this report, or for the opinions we have formed.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

We are independent of the Group in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Ernst & Young has provided taxation compliance, taxation advisory services and advice on employment law to the Group. We have also provided financial statement compilation services to certain entities in the Asia region. We have no other relationship with, or interest in, the Group. Partners and employees of our firm may deal with the Group on normal terms within the ordinary course of trading activities of the business of the Group.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current year. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, but we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have fulfilled the responsibilities described in the *Auditor's responsibilities for the audit of the financial statements* section of the audit report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying consolidated financial statements.

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Recognition of international sea export freight revenue

Why significant	How our audit addressed the key audit matter
As disclosed in Note 5 *Segmental Reporting*, the Group recognised revenue totalling $3.54 billion for the period. Under NZ IFRS 15: Revenue from Contracts with Customers ("NZ IFRS 15"), an entity must recognise revenue with respect to the performance obligations it has identified within its contracts with customers. Mainfreight has determined it meets performance obligations in its customer contracts over time in respect of freight revenues. There is judgement involved in assessing the stage of completion and therefore the amount of revenue recognised. This is specifically relevant to the international sea export freight forwarding businesses for which delivery times are longer than for other revenue streams and the transactions are therefore more likely to span year end. Revenue recognition from international sea export freight is a key audit matter as, collectively, material revenue transactions can occur close to year end and there is a risk that revenue is recognised in the incorrect period.	In obtaining sufficient audit evidence in respect of revenue recognised for international sea export freight: · We evaluated the Group policies and practices regarding the timing and nature of services provided. · We tested a sample of revenue transactions recorded near year end in accordance with NZ IFRS 15 to assess whether they were recorded in the correct period. This included considering shipping documentation or other documentation indicating the timing of shipment. · At certain locations we completed analytical procedures considering patterns of reported revenues and margins before and after year end. · We analysed credit notes issued after year end to assess whether these could significantly impact revenue recognised within the 2021 financial year. · We performed journal entry testing procedures with a focus on manual credit journal entries recognised within revenue near year end. · We also considered the adequacy of the disclosures in the consolidated financial statements.

Component Oversight

Why significant	How our audit addressed the key audit matter
Mainfreight is a global business with approximately 76% of the Group's revenue being generated in countries other than New Zealand. A significant area of focus when conducting the audit was assessing that sufficient audit evidence was obtained by each component audit team to enable us to reach our opinion on the consolidated financial statements as a whole. This was both with respect to the determination and allocation of materiality as well as the determination of the nature and extent of procedures to be performed by each component audit team.	As Group auditor, EY New Zealand considered the nature, size and risks associated with each of the Group's significant components. As a result of this assessment each component audit team was allocated a scope and materiality reflecting the business profile. The Group audit team communicated to the component audit teams about the significant risk areas to be considered and the information to be reported back to the Group audit team. The component and Group audit teams then determined the extent and nature of audit procedures to be performed in accordance with International Standard's on Auditing (New Zealand). In order to obtain sufficient coverage of Group balances a number of smaller business units were subjected to analytical procedures by the Group audit team. All component teams were required to provide written confirmation to the Group audit team explaining the work performed, the results of that work as well any significant findings or observations. The Group held several discussions with Mainfreight management and component teams in all significant non-New Zealand locations (Australia, USA, Europe and Asia). During these discussions, the work performed by each team was assessed, and the key judgements were discussed, as were the findings relevant to the Group audit. We reported to the Audit Committee; i) The results of audit procedures and testing performed by both the Group and component teams; and ii) Any misstatements identified that warrant reporting based on quantitative or qualitative grounds.

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Information other than the financial statements and auditor's report

The Directors of the Company are responsible for the Annual Report, which includes information other than the consolidated financial statements and auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

If, based upon the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Directors' responsibilities for the financial statements

The Directors are responsible, on behalf of the entity, for the preparation and fair presentation of the consolidated financial statements in accordance with New Zealand equivalents to International Financial Reporting Standards and International Financial Reporting Standards, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Directors are responsible for assessing on behalf of the entity the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Group or cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (New Zealand) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at the External Reporting Board's website: https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-1/. This description forms part of our auditor's report.

The engagement partner on the audit resulting in this independent auditor's report is Lloyd Bunyan.

Ernst + Young

Chartered Accountants

Auckland

25 June 2021

Statutory Information

DIRECTORS

The following people held office or ceased to hold office as Director during the year and received the following remuneration including benefits during the year:

Name		Remuneration 2021	Remuneration 2020	Current Director or Date Appointed or Resigned
Bruce Plested	1	-	-	Current
Don Braid	2	$2,593,510	$2,951,572	Current
Simon Cotter	3	$90,000	$120,000	Current
Bryan Mogridge	3	$90,000	$120,000	Current
Kate Parsons	3	$90,000	$120,000	Current
Richard Prebble	3	$90,000	$120,000	Current
Sue Tindal	3	$30,000	$120,000	Resigned 2 June 2020

1. Elected not to receive director fees since 2014.
2. The remuneration comprised:

	2021	2020
Base Salary ##	1,800,000	2,200,000
Discretionary Performance Bonus ***	726,163	673,572
Vehicle and Other Non-cash	67,347	78,000
	$2,593,510	**$2,951,572**

Base salary paid at 50% of normal rate from 1 April 2020 to 30 September 2020 with uncertainty of COVID-19 impact on the business.

***The discretionary performance bonus relates to the previous financial year based on that year's revenue and profit growth as well as other quality KPI's. A maximum of 33.3% of base salary is payable. There were no share based payments.

3. Director fees paid at 50% of normal rate from 1 April 2020 to 30 September 2020 with uncertainty of COVID-19 impact on the business. No fees are payable in connection with committee roles.

DIRECTORS' SHAREHOLDINGS AT BALANCE DATE

	2021	2020
BG Plested		
- shares held with beneficial interest	15,933,062	15,833,062
- held by associated persons	1,306,760	1,317,610
DR Braid		
- shares held with beneficial interest	2,842,890	2,842,890
- held by associated persons	54,480	55,026
SR Cotter		
- shares held with beneficial interest	80,000	75,000
- held by associated persons	7,570	7,570
BW Mogridge		
- shares held with beneficial interest	200,000	200,000
CL Parsons		
- shares held with beneficial interest	1,000	1,000
RW Prebble		
- shares held with beneficial interest	88,274	88,274
TOTAL DIRECTORS	**20,514,036**	**20,420,432**

Directors' shareholdings at balance date were 20.37% of total shares issued.

EMPLOYEES' REMUNERATION

The Mainfreight Group paid remuneration including benefits during the year in excess of $100,000 in the following bands (excluding Directors):

Remuneration	New Zealand Based Number of Employees	Overseas Based Number of Employees
$100,000 - $110,000	62	254
$110,000 - $120,000	42	199
$120,000 - $130,000	35	126
$130,000 - $140,000	21	97
$140,000 - $150,000	17	73
$150,000 - $160,000	6	61
$160,000 - $170,000	11	35
$170,000 - $180,000	9	31
$180,000 - $190,000	7	28
$190,000 - $200,000	2	25
$200,000 - $210,000	4	19
$210,000 - $220,000	7	24
$220,000 - $230,000	3	7
$230,000 - $240,000	2	9
$240,000 - $250,000	1	11
$250,000 - $260,000	3	7
$260,000 - $270,000	1	7
$270,000 - $280,000		7
$280,000 - $290,000	1	4
$290,000 - $300,000		4
$300,000 - $310,000	1	2
$310,000 - $320,000	1	2
$320,000 - $330,000		3
$330,000 - $340,000	2	3
$340,000 - $350,000		2
$350,000 - $360,000		3
$360,000 - $370,000	3	2
$370,000 - $380,000		1
$380,000 - $390,000	2	1
$400,000 - $410,000	1	
$410,000 - $420,000	1	
$420,000 - $430,000	1	4
$440,000 - $450,000	1	
$460,000 - $470,000		1
$470,000 - $480,000		1
$480,000 - $490,000		3
$490,000 - $500,000	1	
$500,000 - $510,000		1
$520,000 - $530,000		1
$530,000 - $540,000		2
$550,000 - $560,000		3
$570,000 - $580,000		1
$640,000 - $650,000	1	
$650,000 - $660,000	1	
$680,000 - $690,000		2
$720,000 - $730,000	1	
$740,000 - $750,000		1
$770,000 - $780,000		1
$810,000 - $820,000	1	
$970,000 - $980,000		1
$990,000 - $1,000,000		1
TOTAL NUMBER OF EMPLOYEES	**252**	**1,070**
LAST YEAR COMPARISONS	219	952

Overseas based remuneration is converted to New Zealand dollars.

DONATIONS AND AUDITORS' FEES

Donations and auditors' fees are set out in note 6 of the Financial Statements.

SUBSTANTIAL PRODUCT HOLDERS

The following information is given pursuant to Section 293 of the Financial Markets Conduct Act 2013.

The following are recorded by the Company as at 31 March 2021 as Substantial Product Holders in the Company, and have declared the following relevant interest in quoted financial products under the Financial Markets Product Act 2013:

B Plested, C Howard-Smith & D Braid as trustees of Rorohara No.2 Trust	16,217,562
Harbour Asset Management Limited	5,605,185
Fisher Funds Management Ltd	5,091,244

The total number of quoted financial products issued by the Company as at 31 March 2021 was 100,698,548.

LARGEST PRODUCT HOLDERS AS AT 3 MAY 2021

	Total Number Held	%
B Plested, C Howard-Smith & D Braid as trustees of Rorohara No.2 Trust	15,817,766	15.71%
TEA Custodians Ltd	6,639,829	6.59%
Citibank Nominees (New Zealand) Ltd	5,678,681	5.64%
HSBC Nominees (New Zealand) Ltd - NZCSD	4,409,339	4.38%
Australian Foundation Investment Company Ltd	3,267,786	3.25%
Custodial Services Ltd A/c 3	3,131,838	3.11%
FNZ Custodians Ltd	2,893,484	2.87%
DR & MD Braid	2,842,890	2.82%
HSBC Nominees (New Zealand) Ltd A/c State Street	2,811,248	2.79%
Custodial Services Ltd A/c 4	2,765,696	2.75%
Forsyth Barr Custodians Ltd	2,592,345	2.57%
National Nominees NZ Ltd	2,533,681	2.52%
Accident Compensation Corporation	2,353,485	2.34%
JB Were (NZ) Nominees Ltd	2,275,335	2.26%
BNP Paribas Nominees (NZ) Ltd	1,774,439	1.76%
JP Morgan Chase Bank	1,703,288	1.69%
Hobson Wealth Custodians Ltd	1,687,368	1.68%
HSBC Nominees A/C NZ Superannuation Fund Nominees Ltd - NZCSD	1,553,783	1.54%
BNP Paribas Nominees (NZ) Ltd - COGN 40	1,550,530	1.54%
ANZ Wholesale Australasian Share Fund	1,343,062	1.33%

SPREAD OF PRODUCT HOLDERS AS AT 3 MAY 2021

Size of Shareholding	Number of Holders	%	Total Number Held	%
1 - 999	6,445	62.90%	2,067,164	2.05%
1,000 - 4,999	3,040	29.67%	5,980,030	5.94%
5,000 - 9,999	414	4.04%	2,702,857	2.68%
10,000 - 49,999	259	2.54%	4,482,258	4.46%
50,000 - 99,999	29	0.28%	2,012,337	2.00%
100,000 - 999,999	36	0.35%	10,327,403	10.25%
1,000,000 - PLUS	23	0.22%	73,126,499	72.62%
TOTAL	**10,246**	**100.00%**	**100,698,548**	**100.00%**

Interests Register

THE FOLLOWING ENTRIES WERE MADE IN THE INTERESTS REGISTER DURING THE YEAR.

Name of Director or other Person having Interest	Details of Interest	Date Interest Disclosed
Simon Cotter	Purchased 5,000 shares from C Howard-Smith trust for $40.00 per share on 11th June 2020	15 June 2020
Bruce Plested	Purchased 100,000 shares on market for an average price of $62.38 per share between 15th and 18th December 2020	21 December 2020

Five Year Review

THE TABLE BELOW PROVIDES A SUMMARY OF KEY PERFORMANCE AND FINANCIAL STATISTICS.

	Notes	GAAP 2021 $000	GAAP 2020 $000	Non-GAAP 2020 $000	2019 $000	2018 $000	2017 $000
NET SALES		3,543,531	3,094,736	3,094,736	2,953,414	2,616,189	2,333,088
NET PROFIT FOR THE YEAR (NPAT)	1	188,110	159,201	167,330	137,624	107,678	101,523
Net Profit Before Abnormal Items for the Year	2	188,110	147,975	156,104	141,084	112,004	103,164
Profit Before Abnormal Items and Taxation	3	262,407	206,253	217,486	197,074	160,270	146,770
EBITDA (adjusted)	4	466,507	398,671	281,006	257,049	215,114	197,542
EBITA	5	284,109	228,942	223,154	203,942	167,326	154,050
Abnormal Items After Taxation	6	-	(11,226)	(11,226)	3,460	4,326	1,641
Net Interest Cost		21,702	22,689	5,668	6,868	7,056	7,225
PRO-FORMA CASH FLOW	7	**370,508**	**317,704**	**213,956**	**194,191**	**159,792**	**146,711**
Net Tangible Assets	8	832,842	666,615	677,816	562,119	426,657	371,580
Net Debt	9	102,211	157,378	157,378	130,477	196,852	212,938
TOTAL ASSETS		2,486,906	2,304,594	1,686,554	1,502,889	1,376,703	1,284,765
TOTAL LIABILITIES		1,371,860	1,338,255	711,804	664,574	667,145	639,163
EBIT Margin (Before Abnormals) (%)		8.0	7.4	7.2	6.9	6.4	6.6
Equity Ratio (%)	10	33.5	28.9	40.2	37.4	31.0	28.9
Assets to Liabilities Ratio (%)		181.3	172.2	236.9	226.1	206.4	201.0
Return on NTA (%)	11	22.6	23.9	24.7	24.5	25.2	27.3
Net Interest Cover (x)	12	13.09	10.09	39.37	29.69	23.71	21.32
Dividends covered by Net Profit after abnormals (x)		2.49	2.68	2.82	2.44	2.38	2.46
Dividends covered by Net Profit before abnormals (x)		2.49	2.49	2.63	2.50	2.47	2.50
Earnings Per Share (cps)	13	186.81	158.10	166.17	136.67	106.93	101.10
ADJUSTED EARNINGS PER SHARE (cps)	13,14	**186.81**	**146.95**	**155.02**	**140.11**	**111.23**	**102.74**
Pro-forma Cash Flow Per Share (cps)	13	367.94	315.50	212.47	192.84	158.68	146.10
NTA Per Share (cps)	13	827.06	661.99	673.11	558.22	423.70	370.04

Notes:

1. Net Profit (NPAT) is net profit after tax, abnormal Items and minorities but before dividends.
2. Net Profit Before Abnormal Items for the year is NPAT excluding abnormal items after tax - see note 5 for reconciliation.
3. Profit Before Abnormal Items and Taxation - see note 5 for reconciliation.
4. EBITDA (adjusted) is defined as earnings before net interest expense, tax, depreciation, amortisation, abnormal Items and royalties (segments only; not Group) - see note 5 for reconciliation.
5. EBITA is defined as earnings before net interest expense, tax, abnormal Items and royalties (segments only; not Group) - see note 5 for reconciliation
6. Abnormal items for the years ended 31 March 2021 and 31 March 2020 - see note 25.
7. Pro-forma Cash Flow is defined as NPAT before amortisation, depreciation, and abnormal items after tax, share based payments and abnormal items after tax.
8. Net Tangible Assets does not include Software or Deferred Tax Assets.
9. Net Debt is long-term plus short-term debt less cash balances.
10. Equity Ratio is Net Tangible Assets as a percentage of Total Assets.
11. Return on NTA is NPAT as a percentage of Net Tangible Assets.
12. Net Interest Cover is Profit before abnormal items, interest and tax divided by net interest cost.
13. Per Share calculations are based on the average issued capital in each year - 100,698,548 shares in 2021.
14. Adjusted Earnings per Share figures are based on Net Profit with tax affected abnormal items added back.
15. Two versions of 2020 figures provided due to introduction NZ IFRS 16 Leases from 1 April 2019.

THIS REPORT HAS BEEN PREPARED IN ACCORDANCE WITH THE GRI STANDARDS: CORE OPTION

Disclosure		Page Number(s)	Explanations / Other References*
Organisational profile			
102-1	Name of the organisation	1	
102-2	Operations	16-20, 92	
102-3	Head office	117	
102-4	Location	28-29, 117	
102-5	Legal type of entity	80	
102-6	Markets served	14-20, 28-29	
102-7	Scale of the organisation	28-31	
102-8	Workforce		GRI Disclosure 102-8 Workforce
102-9	Supply chain	Throughout	
102-10	Business changes	8-20	
102-11	Precautionary principle	58-61, 81-84	Board Charter / Audit Committee Charter
102-12	External initiatives		GLEC, Lean & Green Europe, ISO14064-1:2018
102-13	Memberships		IATA; other memberships apply at regional levels
Strategy			
102-14	Chairman / Managing Director statements	8, 14	
Ethics and integrity			
102-16	Values, principles, standards	2-3	
102-17	Ethical behaviour		Code of Ethics, Whistle-Blower Policy
Governance			
102-18	Governance	58-72	
102-22	Composition of the highest governance body	58-60, 72	
102-23	Chair of highest governance body	72	
102-25	Conflicts of interest	110-113	Board Charter, Code of Ethics
102-26	Role of highest governance body	58-61	Board Charter
102-36	Process for determining remuneration	61	Remuneration Committee Charter, Remuneration Policy
Stakeholder engagement			
102-40	Stakeholders	36-56	
102-41	Collective agreements		11.7% European national / driver collectives
102-42	Basis of defining & selecting stakeholders	52-53	
102-43	Approach to stakeholder management	61	
102-44	Stakeholder engagement	NA	Communication with stakeholders through various media and in person raised no key topics of concern

* Documents shown in green are available in the Corporate Governance section of the Company's website: https://www.mainfreight.com/global/en-nz/investor/corporate-governance

Disclosure		Page Number(s)	Explanations / Other References*
Reporting practice			
102-45	Entities included	92	
102-46	Basis of report content	53	
102-47	List of material topics	53	
102-48	Restatement of information	60	PCP gender statistics contained errors and have been restated
102-49	Changes in reporting	NA	
102-50	Report period	80	
102-51	Date of most recent previous report		For the year ended 31 March 2020
102-52	Reporting cycle		Annual
102-53	Contact information	117	
102-54	GRI compliance	114-115	
102-55	GRI context index	114-115	
102-56	External assurance		Not assured

Material Topics and Related Indicators			
Economic performance			
201-1	Direct Economic value generated and distributed	13, 75-79, 87	
203-1	Infrastructure investments and services supported	34, 56, 87	
205-2	Communication and training about anti-corruption policies and procedures	61	Guidelines for Anti-Corruption Practices
Environmental			
305-1	Greenhouse Gases (GHG) Scope 1 Emissions	54	Note Scope 1 is equivalent to ISO14064-1:2018 Category 1
305-2	GHG Scope 2	54	Note Scope 2 is equivalent to ISO14064-1:2018 Category 2
305-3	GHG Scope 3	54	Note Scope 3 is equivalent to ISO14064-1:2018 Categories 3-6
305-4	GHG Emissions Intensity	55	
Social			
404-2	Programs for upgrading employee skills and transition assistance programs	31	
404-3	Percentage of employees receiving regular performance and career development reviews		99% – reviews conducted as part of our discretionary profit bonus (captured in internal branch audits)
405-1	Diversity of governance bodies and employees	60, 72	
417-2	Incidents of non-compliance concerning product and service information and labelling	30-31	
Management Approach			
103-1	Explanation of material topics	51-55	
103-2	Management approach	8-25, 51-55	
103-3	Evaluation of management approach	22-25	

Air & Ocean	Distinguishes Mainfreight's traditional international freight from that moved by land across borders in Europe and the Americas
B2B	Business-to-business transactions
B2C	Business-to-consumer transactions
C&F	Cost and Freight; a term utilised by importers and exporters determining the buying and selling criteria (also known as CFR, CNF)
FCL	Full Container Load
FEU	Forty Foot Equivalent Unit (Container)
FMCG	Fast Moving Consumer Goods; everyday products that sell quickly
FOB	Free On Board; a term utilised by importers and exporters determining the buying and selling criteria
FTL	Full Truck Load
Gearing Ratio	Net debt to net debt and equity
IATA	International Air Transport Association
Inter city	The freight transport between cities
Intra city/Metro	The freight transport within a city known as metropolitan cartage or "metro"
IRA	Inventory Record Accuracy; Mainfreight's level of IRA measures location count, inventory condition, systems alignment to inventory count, product integrity, total inventory count
LCL	Less than Container Load
Linehaul	The method and mode used to transport goods between cities and countries
LTL	Less than Truck Load
NPAT	Net Profit After Tax
NVOCC	Non Vessel Operating Common Carrier
NZX	NZX Limited (Mainfreight is listed on the NZX Main Board)
PBT	Profit before tax (and before abnormal items)
Retail Freight	The industry segment that Mainfreight operates in
Supply Chain Logistics	The physical movement and management of supplies and finished product from source to end user
TEU	Twenty Foot Equivalent Unit (sea freight container)
Wharf Cartage	The transport of full containers on and off the wharf
Wholesale Sea Freight	The industry segment that CaroTrans operates in, supplying services to other freight forwarders

Directory

Board of Directors

Bruce Plested, FCA, Chairman
Don Braid, Group Managing Director
The Hon. Richard Prebble, BA, LLB (Hons), CBE
Bryan Mogridge, BSc, ONZM
Simon Cotter, BCom, MAppFin, F Fin
Catherine Parsons, BCom, CA

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Please visit our website to learn more about us, for investor information, or to obtain an electronic version of this annual report.

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Barristers & Solicitors
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Bankers

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Commonwealth Bank
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HSBC Bank
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PO Box 5947
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Chop chop – we've got a 100-year journey to get on with!