

## APPENDIX

(All figures are presented in US dollars)

**VANCOUVER, November 4, 2014** – This is an appendix to the news release dated November 4, 2014, wherein the Company reported its third quarter 2014 results.

### Non-GAAP measures

The following tables reconcile non-GAAP measures referred to in the related news release to the most directly comparable GAAP measures reflected in the Company's unaudited condensed consolidated interim financial statements.

Free cash flow excluding changes in working capital reconciles to cash generated by operating activities as follows:

(in U.S. \$ millions)	12 months ended September 30,		
	2014	2013	% Change
Cash generated by operating activities	\$ 165.2	\$ 91.5	81%
Less: Property, plant and equipment additions	(28.3)	(38.6)	(27%)
Less: Intangible asset additions	(14.9)	(15.1)	(2%)
Less: Changes in working capital	(18.2)	43.7	142%
Free cash flow excluding changes in working capital	\$ 103.8	\$ 81.5	27%

ROIC reconciles to adjusted net earnings (reconciled to net earnings below) and average borrowings and equity as follows:

(in U.S. \$ millions)	12 months ended September 30,		
	2014	2013	% Change
Adjusted net earnings	\$ 97.7	\$ 82.1	19%
Average non-current borrowings	\$ 132.4	\$ 176.4	(25%)
Average equity attributable to equity holders of the parent	688.6	660.8	4%
Invested capital	\$ 820.9	\$ 837.2	(2%)
ROIC	11.9%	9.8%	21%

EBITDA and EBITDA Margin reconcile to earnings from operations as follows:

(in U.S. \$ millions)	12 months ended September 30,		
	2014	2013	% Change
Earnings from operations	\$ 127.0	\$ 121.8	4%
Add: Depreciation of property, plant and equipment	40.2	38.6	4%
Add: Amortization of intangible assets	4.2	3.9	7%
EBITDA	\$ 171.4	\$ 164.3	4%
Revenues	\$ 473.9	\$ 453.3	5%
EBITDA Margin	36.2%	36.2%	-

Diluted adjusted EPS growth reconciles to net earnings and the weighted average number of diluted shares (for the nine month periods ended September 30, 2014, 2013 and 2012) as follows:

(in U.S. \$ millions except share and per share amounts)	<b>12 months ended September 30,</b>		
	<b>2014</b>	<b>2013</b>	<b>% Change</b>
Net earnings	\$ 96.0	\$ 82.2	17%
Adjusting items	1.7	(0.1)	1544%
Adjusted net earnings	\$ 97.7	\$ 82.1	19%
Diluted adjusted EPS	\$ 0.91	\$ 0.77	18%
Weighted average number of diluted shares outstanding	107,526,501	107,018,274	0%
Diluted adjusted EPS growth	18.5%	-5.7%	425%

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