

# 2016 figures re-stated



Nestlé Professional re-organisation: figures re-stated

We announced on September 26 of 2016 that we will change the business structure for Nestlé Professional from a globally-managed business to a regionally-managed business . Consequently, the financial reporting for Nestlé Professional has moved from the "Other Businesses" segment into the Zones, as from 2017.

We have re-stated 2016 3M sales (appendix 1), 2016 half-year figures (appendix 2), 2016 9M sales (appendix 3), and 2016 full-year figures (appendix 4) on the basis of these changes to allow a direct comparison.

Nestlé Investor Relations

## Three-month sales: January - March 2016

In millions of CHF	Jan. - Mar. 2016 restated *	Jan. - Mar. 2016 as published
	<b>Sales</b>	<b>Sales</b>
<b>By operating segment</b>		
Zone EMENA	4'284	3'990
Zone AMS	6'238	5'835
Zone AOA	3'918	3'554
Nestlé Waters	1'779	1'779
Nestlé Nutrition	2'588	2'588
Other businesses <sup>(a)</sup>	2'127	3'188
<b>Total</b>	<b>20'934</b>	<b>20'934</b>
<b>By product</b>		
Powdered and Liquid Beverages	4'722	4'722
Water	1'670	1'670
Milk products and Ice cream	3'217	3'217
Nutrition and Health Science	3'518	3'518
Prepared dishes and cooking aids	2'915	2'915
Confectionery	1'967	1'967
PetCare	2'925	2'925
<b>Total</b>	<b>20'934</b>	<b>20'934</b>

\* Following the change of business structure, effective as from 1 January 2017, for Nestlé Professional (NP) from a Globally Managed to a Regionally Managed Business.

(a) Mainly Nespresso, Nestlé Health Science and Nestlé Skin Health after restatement \*.

## 3. Analyses by segment for the period ended 30 June 2016

## 3.1 Operating segments: Revenue and results

In millions of CHF

January - June 2016  
restated \*

	Sales <sup>(a)</sup>	Trading operating profit	Net other trading income/(expenses) <sup>(b)</sup>	of which impairment of property, plant and equipment	of which restructuring costs	Depreciation and amortisation
Zone EMENA	8'694	1'461	(66)	(24)	(50)	(250)
Zone AMS	12'938	2'290	(10)	(3)	(9)	(382)
Zone AOA	7'799	1'570	(26)	(11)	(6)	(261)
Nestlé Waters	3'937	487	-	-	-	(163)
Nestlé Nutrition	5'171	1'199	(18)	(7)	(3)	(176)
Other businesses <sup>(c)</sup>	4'616	718	(36)	-	(26)	(228)
Unallocated items	-	(1'114)	(41)	-	-	(78)
<b>Total</b>	<b>43'155</b>	<b>6'611</b>	<b>(197)</b>	<b>(45)</b>	<b>(94)</b>	<b>(1'538)</b>

In millions of CHF

January - June 2016  
as published

	Sales <sup>(a)</sup>	Trading operating profit	Net other trading income/(expenses) <sup>(b)</sup>	of which impairment of property, plant and equipment	of which restructuring costs	Depreciation and amortisation
Zone EMENA	8'091	1'369	(65)	(23)	(50)	(228)
Zone AMS	12'106	2'154	(7)	(2)	(7)	(350)
Zone AOA	7'099	1'389	(25)	(10)	(6)	(238)
Nestlé Waters	3'937	487	-	-	-	(163)
Nestlé Nutrition	5'171	1'199	(18)	(7)	(3)	(176)
Other businesses <sup>(c)</sup>	6'751	1'109	(41)	(3)	(28)	(305)
Unallocated items	-	(1'096)	(41)	-	-	(78)
<b>Total</b>	<b>43'155</b>	<b>6'611</b>	<b>(197)</b>	<b>(45)</b>	<b>(94)</b>	<b>(1'538)</b>

\* Following the change of business structure, effective as from 1 January 2017, for Nestlé Professional (NP) from a Globally Managed to a Regionally Managed Business.

(a) Inter-segment sales are not significant.

(b) Included in Trading operating profit.

(c) Mainly Nespresso, Nestlé Health Science and Nestlé Skin Health after restatement \*.

### 3. Analyses by segment for the period ended 30 June 2016

#### 3.1 Operating segments: Other information

In millions of CHF	January - June 2016 restated *		January - June 2016 as published	
	Impairment of goodwill	Impairment of intangible assets	Impairment of goodwill	Impairment of intangible assets
Zone EMENA	(1)	-	(1)	-
Zone AMS	(36)	-	(36)	-
Zone AOA	-	-	-	-
Nestlé Waters	-	-	-	-
Nestlé Nutrition	-	-	-	-
Other businesses <sup>(a)</sup>	-	-	-	-
Unallocated items	-	(27)	-	(27)
<b>Total</b>	<b>(37)</b>	<b>(27)</b>	<b>(37)</b>	<b>(27)</b>

\* Following the change of business structure, effective as from 1 January 2017, for Nestlé Professional (NP) from a Globally Managed to a Regionally Managed Business.

(a) Mainly Nespresso, Nestlé Health Science and Nestlé Skin Health after restatement \*.

## 3. Analyses by segment for the period ended 30 June 2016

## 3.2 Products: Revenue and results

In millions of CHF

January - June 2016  
restated \*

	Sales	Trading operating profit	Net other trading income/(expenses) <sup>(a)</sup>	of which impairment of property, plant and equipment	of which restructuring costs
Powdered and Liquid Beverages	9'653	2'204	(66)	(26)	(39)
Water	3'680	461	(1)	-	(1)
Milk products and Ice cream	6'991	1'220	(18)	(6)	(7)
Nutrition and Health Science	7'364	1'359	(41)	(7)	(15)
Prepared dishes and cooking aids	5'903	897	(6)	(1)	(14)
Confectionery	3'735	384	(10)	(2)	(7)
PetCare	5'829	1'200	(14)	(3)	(11)
Unallocated items	-	(1'114)	(41)	-	-
<b>Total</b>	<b>43'155</b>	<b>6'611</b>	<b>(197)</b>	<b>(45)</b>	<b>(94)</b>

In millions of CHF

January - June 2016  
as published

	Sales	Trading operating profit	Net other trading income/(expenses) <sup>(a)</sup>	of which impairment of property, plant and equipment	of which restructuring costs
Powdered and Liquid Beverages	9'653	2'196	(66)	(26)	(39)
Water	3'680	461	(1)	-	(1)
Milk products and Ice cream	6'991	1'216	(18)	(6)	(7)
Nutrition and Health Science	7'364	1'359	(41)	(7)	(15)
Prepared dishes and cooking aids	5'903	892	(6)	(1)	(14)
Confectionery	3'735	383	(10)	(2)	(7)
PetCare	5'829	1'200	(14)	(3)	(11)
Unallocated items	-	(1'096)	(41)	-	-
<b>Total</b>	<b>43'155</b>	<b>6'611</b>	<b>(197)</b>	<b>(45)</b>	<b>(94)</b>

\* Following the change of business structure, effective as from 1 January 2017, for Nestlé Professional (NP) from a Globally Managed to a Regionally Business.

(a) Included in Trading operating profit.

### 3. Analyses by segment for the period ended 30 June 2016

#### 3.2 Products: Other information

In millions of CHF	January - June 2016 restated *		January - June 2016 as published	
	Impairment of goodwill	Impairment of intangible assets	Impairment of goodwill	Impairment of intangible assets
Powdered and Liquid Beverages	-	-	-	-
Water	-	-	-	-
Milk products and Ice cream	(37)	-	(37)	-
Nutrition and Health Science	-	-	-	-
Prepared dishes and cooking aids	-	-	-	-
Confectionery	-	-	-	-
PetCare	-	-	-	-
Unallocated items	-	(27)	-	(27)
<b>Total</b>	<b>(37)</b>	<b>(27)</b>	<b>(37)</b>	<b>(27)</b>

\* Following the change of business structure, effective as from 1 January 2017, for Nestlé Professional (NP) from a Globally Managed to a Regionally Managed Business.

## Nine-month sales: January - September 2016

In millions of CHF	Jan. - Sept. 2016 restated *	Jan. - Sept. 2016 as published
	<b>Sales</b>	<b>Sales</b>
<b>By operating segment</b>		
Zone EMENA	13'046	12'155
Zone AMS	20'086	18'805
Zone AOA	11'623	10'571
Nestlé Waters	6'134	6'134
Nestlé Nutrition	7'707	7'707
Other businesses <sup>(a)</sup>	6'918	10'142
<b>Total</b>	<b>65'514</b>	<b>65'514</b>
<b>By product</b>		
Powdered and Liquid Beverages	14'417	14'417
Water	5'735	5'735
Milk products and Ice cream	10'779	10'779
Nutrition and Health Science	11'022	11'022
Prepared dishes and cooking aids	8'812	8'812
Confectionery	5'929	5'929
PetCare	8'820	8'820
<b>Total</b>	<b>65'514</b>	<b>65'514</b>

\* Following the change of business structure, effective as from 1 January 2017, for Nestlé Professional (NP) from a Globally Managed to a Regionally Managed Business.

(a) Mainly Nespresso, Nestlé Health Science and Nestlé Skin Health after restatement \*.

## 3. Analyses by segment for the year ended 31 December 2016

## 3.1 Operating segments: Revenue and results

In millions of CHF

January - December 2016  
restated \*

	Sales <sup>(a)</sup>	Trading operating profit	Net other trading income/(expenses) <sup>(b)</sup>	of which impairment of property, plant and equipment	of which restructuring costs	Depreciation and amortisation
Zone EMENA	17'428	2'888	(132)	(33)	(107)	(501)
Zone AMS	28'130	5'356	(181)	(20)	(112)	(777)
Zone AOA	15'904	3'085	(86)	(58)	(15)	(525)
Nestlé Waters	7'926	946	(44)	(20)	(7)	(335)
Nestlé Nutrition	10'326	2'342	(47)	(13)	(13)	(356)
Other businesses <sup>(c)</sup>	9'755	1'407	(96)	(8)	(45)	(483)
Unallocated items	-	(2'331)	(28)	(5)	(1)	(155)
<b>Total</b>	<b>89'469</b>	<b>13'693</b>	<b>(614)</b>	<b>(157)</b>	<b>(300)</b>	<b>(3'132)</b>

In millions of CHF

January - December 2016  
as published

	Sales <sup>(a)</sup>	Trading operating profit	Net other trading income/(expenses) <sup>(b)</sup>	of which impairment of property, plant and equipment	of which restructuring costs	Depreciation and amortisation
Zone EMENA	16'249	2'712	(129)	(32)	(104)	(456)
Zone AMS	26'356	5'074	(166)	(15)	(104)	(715)
Zone AOA	14'493	2'756	(84)	(56)	(15)	(476)
Nestlé Waters	7'926	946	(44)	(20)	(7)	(335)
Nestlé Nutrition	10'326	2'342	(47)	(13)	(13)	(356)
Other businesses <sup>(c)</sup>	14'119	2'144	(117)	(16)	(56)	(639)
Unallocated items	-	(2'281)	(27)	(5)	(1)	(155)
<b>Total</b>	<b>89'469</b>	<b>13'693</b>	<b>(614)</b>	<b>(157)</b>	<b>(300)</b>	<b>(3'132)</b>

\* Following the change of business structure, effective as from 1 January 2017, for Nestlé Professional (NP) from a Globally Managed to a Regionally Managed Business.

(a) Inter-segment sales are not significant.

(b) Included in Trading operating profit.

(c) Mainly Nespresso, Nestlé Health Science and Nestlé Skin Health after restatement \*.



### 3. Analyses by segment for the year ended 31 December 2016

#### 3.1 Operating segments: Invested capital and other information

In millions of CHF	January - December 2016 restated *					
	Invested capital	Goodwill and intangible assets	Impairment of goodwill	Impairment of intangible assets	Capital additions	of which capital expenditure
Zone EMENA	4'787	1'682	(2)	-	826	791
Zone AMS	7'973	8'210	(67)	-	1'148	1'083
Zone AOA	4'125	3'324	(365)	-	602	574
Nestlé Waters	2'481	1'534	(5)	(14)	556	496
Nestlé Nutrition	5'554	15'506	-	-	558	414
Other businesses <sup>(a)</sup>	2'276	12'878	-	(3)	1'449	451
Unallocated items and inter-segment eliminations	1'544	10'270	-	(27)	323	201
<b>Total</b>	<b>28'740</b>	<b>53'404</b>	<b>(439)</b>	<b>(44)</b>	<b>5'462</b>	<b>4'010</b>

In millions of CHF	January - December 2016 as published					
	Invested capital	Goodwill and intangible assets	Impairment of goodwill	Impairment of intangible assets	Capital additions	of which capital expenditure
Zone EMENA	4'481	1'619	(2)	-	773	738
Zone AMS	7'508	8'056	(67)	-	1'094	1'030
Zone AOA	3'993	3'322	(365)	-	539	512
Nestlé Waters	2'481	1'534	(5)	(14)	556	496
Nestlé Nutrition	5'554	15'506	-	-	558	414
Other businesses <sup>(a)</sup>	3'179	13'097	-	(3)	1'619	619
Unallocated items and inter-segment eliminations	1'544	10'270	-	(27)	323	201
<b>Total</b>	<b>28'740</b>	<b>53'404</b>	<b>(439)</b>	<b>(44)</b>	<b>5'462</b>	<b>4'010</b>

\* Following the change of business structure, effective as from 1 January 2017, for Nestlé Professional (NP) from a Globally Managed to a Regionally Managed Business.

(a) Mainly Nespresso, Nestlé Health Science and Nestlé Skin Health after restatement \*.

## 3. Analyses by segment for the year ended 31 December 2016

## 3.2 Products: Revenue and results

In millions of CHF

January - December 2016  
restated \*

	Sales	Trading operating profit	Net other trading income/(expenses) <sup>(a)</sup>	of which impairment of property, plant and equipment	of which restructuring costs
Powdered and Liquid Beverages	19'792	4'129	(141)	(54)	(68)
Water	7'414	906	(44)	(20)	(8)
Milk products and Ice cream	14'331	2'649	(110)	(30)	(60)
Nutrition and Health Science	15'038	2'775	(125)	(18)	(44)
Prepared dishes and cooking aids	12'148	1'838	(102)	(9)	(81)
Confectionery	8'679	1'192	(45)	(13)	(32)
PetCare	12'067	2'535	(19)	(8)	(6)
Unallocated items	-	(2'331)	(28)	(5)	(1)
<b>Total</b>	<b>89'469</b>	<b>13'693</b>	<b>(614)</b>	<b>(157)</b>	<b>(300)</b>

In millions of CHF

January - December 2016  
as published

	Sales	Trading operating profit	Net other trading income/(expenses) <sup>(a)</sup>	of which impairment of property, plant and equipment	of which restructuring costs
Powdered and Liquid Beverages	19'792	4'111	(141)	(54)	(68)
Water	7'414	906	(44)	(20)	(8)
Milk products and Ice cream	14'331	2'640	(111)	(30)	(60)
Nutrition and Health Science	15'038	2'775	(125)	(18)	(44)
Prepared dishes and cooking aids	12'148	1'817	(102)	(9)	(81)
Confectionery	8'679	1'190	(45)	(13)	(32)
PetCare	12'067	2'535	(19)	(8)	(6)
Unallocated items	-	(2'281)	(27)	(5)	(1)
<b>Total</b>	<b>89'469</b>	<b>13'693</b>	<b>(614)</b>	<b>(157)</b>	<b>(300)</b>

\* Following the change of business structure, effective as from 1 January 2017, for Nestlé Professional (NP) from a Globally Managed to a Regionally Business.

(a) Included in Trading operating profit.

## 3. Analyses by segment for the year ended 31 December 2016

## 3.2 Products: Invested capital and other information

In millions of CHF	January - December 2016 restated *			
	Invested capital	Goodwill and intangible assets	Impairment of goodwill	Impairment of intangible assets
Powdered and Liquid Beverages	5'610	578	-	-
Water	2'408	1'496	(5)	(14)
Milk products and Ice cream	4'166	3'478	(402)	-
Nutrition and Health Science	7'168	27'560	-	(3)
Prepared dishes and cooking aids	3'308	5'571	-	-
Confectionery	2'902	1'787	(32)	-
PetCare	3'602	10'038	-	-
Unallocated items and intra-group eliminations	1'432	2'084	-	(27)
<b>Total</b>	<b>30'596</b>	<b>52'592</b>	<b>(439)</b>	<b>(44)</b>

In millions of CHF	January - December 2016 as published			
	Invested capital	Goodwill and intangible assets	Impairment of goodwill	Impairment of intangible assets
Powdered and Liquid Beverages	5'610	578	-	-
Water	2'408	1'496	(5)	(14)
Milk products and Ice cream	4'166	3'478	(402)	-
Nutrition and Health Science	7'168	27'560	-	(3)
Prepared dishes and cooking aids	3'308	5'571	-	-
Confectionery	2'902	1'787	(32)	-
PetCare	3'602	10'038	-	-
Unallocated items and intra-group eliminations	1'432	2'084	-	(27)
<b>Total</b>	<b>30'596</b>	<b>52'592</b>	<b>(439)</b>	<b>(44)</b>

\* Following the change of business structure, effective as from 1 January 2017, for Nestlé Professional (NP) from a Globally Managed to a Regionally Managed Business.