

ASX Announcement

6 August 2015

CHANGES IN SEGMENT REPORTING

Coca-Cola Amatil Limited (CCA) today advises of a proposed change to its segment reporting, effective from 1 January 2014, reflecting a number of outcomes from the recent strategic review of the Group's activities.

- An Alcohol & Coffee business will be reported comprising the Grinders coffee business (transferred from Australian Non-Alcohol Beverages) and the Alcohol business (transferred from Alcohol, Food & Services) to align with the responsibilities held by Shane Richardson, Managing Director, Alcohol & Coffee;
- CCA will no longer charge a corporate overhead to the segments and will report its Corporate costs with its Food and Services businesses in a separate segment; and
- To simplify reporting following The Coca-Cola Company taking a 29.4% equity interest in CCA Indonesia, Indonesia's Services business will be consolidated into the Indonesian Non-Alcohol Beverage business and as a result will move from Alcohol, Food & Services to the Indonesian & PNG Non-Alcohol Beverage segment.

Those Corporate assets and liabilities previously allocated to segments along with the assets and liabilities of the Food and Services businesses will be reported in the new segment called Corporate, Food & Services while the assets and liabilities of Grinders and Alcohol will be transferred to the Alcohol & Coffee business. All the assets and liabilities of the Indonesian Services business will be transferred from Alcohol, Food & Services to the Indonesia & PNG Non-Alcohol Beverage business.

This change to segment reporting, which is expected to be approved at CCA's Board of Directors meeting on 20 August 2015 and which will be reported for the first time in the first half 2015 results to be announced on 21 August 2015, affects only the composition of CCA's segment information and will not impact CCA's Group earnings and balance sheet previously reported to the market.

The tables on the following page summarise CCA's 2014 segment trading revenue and segment results in the new segment composition by half year, as well as the trading revenue and segment results as originally reported.

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CCA Trading Revenue¹ - New Reporting Segment Format

<i>\$'M</i>	<i>H1 2014</i>	<i>H2 2014</i>	<i>Full Year 2014</i>
Non-Alcohol Beverage business			
Australia	1,342.2	1,443.1	2,785.3
New Zealand & Fiji	227.5	260.5	488.0
Indonesia & PNG	432.5	495.0	927.5
Alcohol & Coffee business	139.8	215.7	355.5
Corporate, Food & Services	194.2	192.3	386.5
Total CCA Group	2,336.2	2,606.6	4,942.8

CCA Trading Revenue¹ - Old Reporting Segment Format

<i>\$'M</i>	<i>H1 2014</i>	<i>H2 2014</i>	<i>Full Year 2014</i>
Non-Alcohol Beverage business			
Australia	1,364.0	1,468.3	2,832.3
New Zealand & Fiji	227.5	260.5	488.0
Indonesia & PNG	432.5	495.0	927.5
Alcohol, Food & Services business	312.2	382.8	695.0
Total CCA Group	2,336.2	2,606.6	4,942.8

CCA EBIT before significant items - New Reporting Segment Format

<i>\$'M</i>	<i>H1 2014</i>	<i>H2 2014</i>	<i>Full Year 2014</i>
Non-Alcohol Beverage business			
Australia	236.7	226.2	462.9
New Zealand & Fiji	40.3	52.0	92.3
Indonesia & PNG	15.3	29.0	44.3
Alcohol & Coffee business	11.2	14.7	25.9
Corporate, Food & Services	13.2	12.9	26.1
Total CCA Group	316.7	334.8	651.5

CCA EBIT before significant items - Old Reporting Segment Format

<i>\$'M</i>	<i>H1 2014</i>	<i>H2 2014</i>	<i>Full Year 2014</i>
Non-Alcohol Beverage business			
Australia	226.5	218.8	445.3
New Zealand & Fiji	38.2	50.0	88.2
Indonesia & PNG	5.2	26.7	31.9
Alcohol, Food & Services business	46.8	39.3	86.1
Total CCA Group	316.7	334.8	651.5

¹ In line with the shift of Grinders' trading revenue from the Australia Non-Alcohol Beverage business to the Alcohol & Coffee business, Grinders' H1 2014 volume of 4.8 million unit cases and H2 2014 volume of 5.9 million unit cases have been similarly moved.