

11 August 2017

Market Announcements Office
ASX Limited
Exchange Centre
20 Bridge Street
SYDNEY NSW 2000

Dear Sir/Madam

Re: CHANGES IN SEGMENT REPORTING

As foreshadowed in its announcement on 26 June 2017, Coca-Cola Amatil Limited (ASX: CCL, "the Company") intends to make changes to its segment reporting, effective from 1 January 2017, reflecting the recent creation of a Property division. These changes are subject to Board approval.

The Property division will:

- manage Coca-Cola Amatil's Australian and New Zealand land and building assets associated with its key production and warehousing facilities;
- derive income from internal rent charges on those facilities which are owned (to be charged at market rates);
- be responsible for taking a Group-wide approach to managing the ownership and lease arrangements for all Coca-Cola Amatil facilities; and
- be reported as part of Coca-Cola Amatil's Corporate, Food & Services results for financial reporting purposes.

This change to segment reporting affects only the composition of Coca-Cola Amatil's segment information and will not impact Group earnings, balance sheet and cash flows as previously reported to the market. The change is expected to be approved at the Company's Board Meeting in August 2017, and will be reported for the first time in the 2017 Half Year Report to be lodged with ASX on 23 August 2017.

The table provided on the following page summarises Coca-Cola Amatil's 2014 to 2016 segment results and net assets, in the "new" segment composition and "as previously reported" segment composition.

For further information:

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COCA-COLA AMATIL LIMITED ABN 26 004 139 397

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SEGMENT REPORTING

	Non-Alcohol Beverages																				Alcohol & Coffee Beverages				Corporate, Food & Services				Total			
	Australia				New Zealand & Fiji				Indonesia & Papua New																							
	2016	HY-16	2015	2014	2016	HY-16	2015	2014	2016	HY-16	2015	2014	2016	HY-16	2015	2014	2016	HY-16	2015	2014	2016	HY-16	2015	2014								
	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M								
New segment composition																																
Earnings before interest & tax (EBIT) ¹	440.9	210.8	449.7	448.9	99.7	43.7	93.1	86.9	69.6	37.0	48.7	44.3	44.7	19.5	34.1	25.9	28.5	15.9	35.0	45.5	683.4	326.9	660.6	651.5								
Add back: Depreciation & amortisation expenses	68.2	34.1	70.7	72.7	27.7	12.9	26.2	25.9	76.8	38.0	73.9	61.3	5.3	2.4	4.7	4.0	91.3	46.5	94.7	102.7	269.3	133.9	270.2	266.6								
EBIT before depreciation & amortisation (EBITDA) ¹	509.1	244.9	520.4	521.6	127.4	56.6	119.3	112.8	146.4	75.0	122.6	105.6	50.0	21.9	38.8	29.9	119.8	62.4	129.7	148.2	952.7	460.8	930.8	918.1								
Segment net assets ²	1,196.7	1,189.8	1,223.0	1,256.7	440.9	430.6	434.2	440.7	775.1	767.4	710.0	644.0	294.8	251.1	255.3	244.6	695.6	956.2	933.6	972.0	3,403.1	3,595.1	3,556.1	3,558.0								
As previously reported segment composition																																
EBIT ¹	455.3	218.0	463.8	462.9	105.6	46.7	98.8	92.3	69.6	37.0	48.7	44.3	44.7	19.5	34.1	25.9	8.2	5.7	15.2	26.1	683.4	326.9	660.6	651.5								
Add back: Depreciation & amortisation expenses	74.2	37.1	76.9	79.0	29.0	13.5	27.4	27.2	76.8	38.0	73.9	61.3	5.3	2.4	4.7	4.0	84.0	42.9	87.3	95.1	269.3	133.9	270.2	266.6								
EBITDA ¹	529.5	255.1	540.7	541.9	134.6	60.2	126.2	119.5	146.4	75.0	122.6	105.6	50.0	21.9	38.8	29.9	92.2	48.6	102.5	121.2	952.7	460.8	930.8	918.1								
Segment net assets ²	1,371.3	1,369.5	1,403.4	1,443.1	509.0	498.0	502.0	510.9	775.1	767.4	710.0	644.0	294.8	251.1	255.3	244.6	452.9	709.1	685.4	715.4	3,403.1	3,595.1	3,556.1	3,558.0								

¹ Segment results are defined as earnings before interest and tax, and excluding non-trading and significant items (refer to Amatil's annual reports for further details)

² Includes assets and liabilities - arising from operating and investing activities