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| Adjustments to reporting format |  |
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On 29 April 2016, KPN will be publishing its Q1 2016 results in an adjusted reporting format following the implementation of the new organizational structure with Frank van der Post (CCO) and Joost Farwerck (COO) managing Commercial and Operations respectively. The new structure with a functional focus has been implemented to enable a more direct control of KPN’s operational activities and provide increased cost visibility.

The main changes in the reporting format are the following:

* Reporting segments
  + Commercial
    - Consumer
    - Business
  + Operations
    - Wholesale
    - Network, Operations & IT (mostly former NetCo)
* Financial reporting
  + Elimination of internal revenues; Network, Operations & IT set up as a cost center
  + Consumer Residential and Consumer Mobile merged into Consumer segment
  + Consumer & Business operations (incl. field engineers) moved from Consumer and Business segments to Network, Operations & IT
  + Wholesale separated from Consumer Mobile and NetCo
  + Corporate Center transferred from Other activities to Other The Netherlands
  + New functional split in operating expenses
* Segment revenue breakdown and KPI set
  + New bundle focused revenue split and KPI set for Consumer
  + Business revenue split and KPI set changed to reflect market segmentation approach

For an explanatory presentation including a full overview of the changes, and the restated facts and figures for 2014 and 2015, please refer to [ir.kpn.com](http://www.kpn.com/ir).