

Adjustments to reporting format and change in accounting policy

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On 23 April 2013, KPN will publish its Q1 2013 results in a reporting format adjusted for certain organizational changes and a change in accounting policy.

First of all, as from 1 January 2013, certain parts of Corporate Market have been integrated in the Business segment. The remaining part of Corporate Market has been named IT Solutions and will continue to focus on data centers, consulting services and workspace solutions. The financials for the years 2012 and 2011 have been restated for this organizational change.

Secondly, as from 1 January 2013, Rest of World, consisting mainly of Ortel Mobile, will cease to report separately. The Ortel Mobile activities have been integrated in Germany, Belgium and Consumer Mobile, based on geography. The financials have not been restated for this organizational change as the revenue of Ortel Mobile was already largely incorporated in the respective segments as intercompany balances.

Furthermore, accounting policy IAS 19 'Employee benefits' (IAS 19R) was amended in June 2011 and effectuated on 1 January 2013. IAS 19R will be implemented in the 2013 financials and the 2012 financials have been restated. Please refer to the Annual Report 2012 for details on the change in accounting policy.

For an overview of the restated financials for 2012 and 2011, please refer to www.kpn.com/restatement.

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