

Annex to press release 8 April 2011

DSM provides comparative 2010 figures in line with new reporting structure

in € million	Quarters 2010				Year 2010
	Q1	Q2	Q3	Q4	
<b>Nutrition</b>					
Net sales third parties	732	764	751	758	3,005
EBITDA	166	188	167	163	684
EBIT	133	153	133	132	551
<b>Pharma</b>					
Net sales third parties	186	195	168	190	739
EBITDA	14	14	7	26	61
EBIT	0	-1	-7	11	3
<b>Performance Materials</b>					
Net sales third parties	557	644	666	640	2,507
EBITDA	71	84	72	56	283
EBIT	39	54	43	27	163
<b>Polymer Intermediates</b>					
Net sales third parties	314	362	340	382	1,398
EBITDA	50	60	46	67	223
EBIT	42	52	38	54	186
<b>Innovation</b>					
Net sales third parties	9	9	17	15	50
EBITDA	-13	-13	-10	-13	-49
EBIT	-16	-15	-13	-20	-64
<b>Other Activities</b>					
Net sales third parties	135	146	99	97	477
EBITDA(*)	-4	0	-14	-23	-41
EBIT (*)	-16	-12	-25	-34	-87
(*) of which IFRS pension adjustment	8	9	7	9	33
<b>Total continuing operations</b>					
Net sales third parties	1,933	2,120	2,041	2,082	8,176
EBITDA	284	333	268	276	1,161
EBIT	182	231	169	170	752

The changes are summarized below:

\* The introduction of a new cluster Innovation which is an element of the strategy DSM in Motion: *driving focused growth* that was announced last year. This cluster will contain the activities of

DSM Innovation Center and the Emerging Business Areas. Previously both were reported in Other activities. From 2011 onwards the operating results of this cluster will be reported separately to create visibility and to reflect the focus of the Managing Board of DSM.

- \* As part of the new Collective Labor Agreement in the Netherlands, the Dutch pension plan was changed from a Defined Benefit Plan into a Defined Contribution Plan. In the new scheme all risks related to the pension plan will be carried by the pension plan foundation and its participants (both active and retired). DSM's contribution to the plan will be fixed and will cover the current service costs of the plan. As a result DSM will, as from 2011 onwards, recognize the actual cash contribution to the plan in its results which is expected to be similar to the amount paid in 2010.
- \* Before 2011, the costs of the pension plan were based on the Projected Unit Credit Method and were some € 33 million lower than the cash contribution to the plan. Before 2011, for lack of an objective allocation key to the individual clusters, the total costs for the pension plan were recognized in Other activities
- \* As from 2011 onwards the Dutch pension plan contributions will be directly reported in the individual clusters. The cluster results for 2010 have been brought in line with this new presentation as if also in 2010 a Defined Contribution Plan was applicable.
- \* For 2010, the difference (€ 33 million) between the Defined Contribution Plan costs and the actual costs, based on Projected Unit Credit Method, will be presented on a separate line in the specification of EBIT(DA) of the Other Activities
- \* In accordance with the above, the Defined Benefit contributions to the non-Dutch plans (which were for consistency reasons also included in Other activities in 2010) will be reported in the respective clusters also.
- \* As from 2011 onwards the total costs of the Corporate Research program will be reported under Other Activities, which in 2010 were for 50% reported under Other Activities and for 50% in the results of the clusters Nutrition, Pharma, Performance Materials and Polymer Intermediates.