

As disclosed in Columbia Sportswear Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2014, in the first quarter of 2014, the company reclassified its segment reporting to reflect changes in its internal management and oversight structure. Certain marketing, product creation and administrative costs incurred by the company's corporate offices, previously included in the United States segment, have been allocated to other geographic regions based on appropriate operational metrics. Other such costs not directly or indirectly allocable to regional segments, consisting of expenses incurred by centrally-managed departments including global information systems, finance and legal, executive compensation, unallocated benefit program expense and other miscellaneous costs, are now shown as unallocated corporate expenses.

The changes in the segment allocations affect only the manner in which the results for the geographic segments were previously reported. The reclassification has no effect on the Company's previously reported consolidated balance sheets, statements of operations, statements of comprehensive income, statements of cash flows and statements of equity.

The 2013 quarterly geographic distribution of the Company's income (loss) from operations, as reported and recast, is summarized in the following tables and should be read in conjunction with the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2013, which was filed with the Securities and Exchange Commission on February 27, 2014.

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2013 Columbia Sportswear Company Segment Operating income

	Three Months Ended	
	March 31, 2013	
	Recast	As Reported
Segment income (loss) from operations:		
United States	25,547	8,053
Latin America/Asia Pacific	11,356	7,796
Europe/Middle East/Africa	(5,573)	(5,112)
Canada	3,503	1,991
Total segment income from operations	34,833	12,728
Unallocated corporate expense	(22,105)	-
Interest	132	132
Other non-operating expense	(630)	(630)
Income before income taxes	12,230	12,230

	Three Months Ended		Six Months Ended	
	June 30, 2013		June 30, 2013	
	Recast	As Reported	Recast	As Reported
Segment income (loss) from operations:				
United States	5,415	(11,200)	30,962	(3,147)
Latin America/Asia Pacific	10,558	6,969	21,914	14,765
Europe/Middle East/Africa	(1,558)	(1,163)	(7,131)	(6,275)
Canada	(4,050)	(4,603)	(547)	(2,612)
Total segment income (loss) from operations	10,365	(9,997)	45,198	2,731
Unallocated corporate expense	(20,362)	-	(42,467)	-
Interest	215	215	347	347
Other non-operating expense	(473)	(473)	(1,103)	(1,103)
Income (loss) before income taxes	(10,255)	(10,255)	1,975	1,975

	Three Months Ended		Nine Months Ended	
	September 30, 2013		September 30, 2013	
	Recast	As Reported	Recast	As Reported
Segment income from operations:				
United States	73,571	50,260	104,533	47,113
Latin America/Asia Pacific	11,975	9,199	33,889	23,964
Europe/Middle East/Africa	10,215	11,188	3,084	4,913
Canada	9,919	6,252	9,372	3,640
Total segment income from operations	105,680	76,899	150,878	79,630
Unallocated corporate expense	(28,781)	-	(71,248)	-
Interest	56	56	403	403
Other non-operating income (expense)	417	417	(686)	(686)
Income before income taxes	77,372	77,372	79,347	79,347

	Three Months Ended		Year Ended	
	December 31, 2013		December 31, 2013	
	Recast	As Reported	Recast	As Reported
Segment income (loss) from operations:				
United States	63,862	36,550	168,395	83,663
Latin America/Asia Pacific	21,258	17,932	55,147	41,896
Europe/Middle East/Africa	(6,638)	(5,888)	(3,554)	(975)
Canada	4,446	3,570	13,818	7,210
Total segment income from operations	82,928	52,164	233,806	131,794
Unallocated corporate expense	(30,764)	-	(102,012)	-
Interest	100	100	503	503
Other non-operating expense	(185)	(185)	(871)	(871)
Income before income taxes	52,079	52,079	131,426	131,426