

Brunswick Corporation
Segment Restatement - Continuing Operations
2013 - 2014
(in millions)
(unaudited)

| | Second Quarter - 2014 | | | | | |
|-----------------------------|-------------------------------|-----------------------------|--------------------------------------|-----------------------------|-------------------------------|-----------------------------|
| | Net Sales | | Operating Earnings (Loss) | | Restructuring | |
| | Three Months Ended | Six Months Ended | Three Months Ended | Six Months Ended | Three Months Ended | Six Months Ended |
| | June 28, 2014 | June 28, 2014 | June 28, 2014 | June 28, 2014 | June 28, 2014 | June 28, 2014 |
| Marine Engine | \$ 652.4 | \$ 1,157.5 | \$ 122.5 | \$ 184.2 | \$ — | \$ — |
| Boat | 324.1 | 606.9 | 19.9 | 28.3 | 0.4 | 0.4 |
| Marine eliminations | (68.6) | (141.7) | — | — | — | — |
| Total Marine | 907.9 | 1,622.7 | 142.4 | 212.5 | 0.4 | 0.4 |
| Fitness | 165.2 | 345.3 | 19.0 | 48.7 | — | — |
| Pension - non-service costs | — | — | (3.7) | (7.4) | — | — |
| Corporate/Other | — | — | (19.4) | (33.6) | 2.7 | 2.7 |
| Total | <u>\$ 1,073.1</u> | <u>\$ 1,968.0</u> | <u>\$ 138.3</u> | <u>\$ 220.2</u> | <u>\$ 3.1</u> | <u>\$ 3.1</u> |

| | First Quarter - 2014 and 2013 | | | | | |
|-----------------------------|--------------------------------------|---------------------------|--------------------------------------|---------------------------|---------------------------|---------------------------|
| | Net Sales | | Operating Earnings (Loss) | | Restructuring | |
| | March 29, 2014 | March 30, 2013 | March 29, 2014 | March 30, 2013 | March 29, 2014 | March 30, 2013 |
| | March 29, 2014 | March 30, 2013 | March 29, 2014 | March 30, 2013 | March 29, 2014 | March 30, 2013 |
| Marine Engine | \$ 505.1 | \$ 521.8 | \$ 61.7 | \$ 71.5 | \$ — | \$ — |
| Boat | 282.8 | 289.7 | 8.4 | 2.4 | — | 4.9 |
| Marine eliminations | (73.1) | (67.6) | — | — | — | — |
| Total Marine | 714.8 | 743.9 | 70.1 | 73.9 | — | 4.9 |
| Fitness | 180.1 | 171.2 | 29.7 | 24.7 | — | — |
| Pension - non-service costs | — | — | (3.7) | (4.9) | — | — |
| Corporate/Other | — | — | (14.2) | (18.5) | — | 0.7 |
| Total | <u>\$ 894.9</u> | <u>\$ 915.1</u> | <u>\$ 81.9</u> | <u>\$ 75.2</u> | <u>\$ —</u> | <u>\$ 5.6</u> |

| | Second Quarter - 2013 | | | | | |
|-----------------------------|-------------------------------|-----------------------------|--------------------------------------|-----------------------------|-------------------------------|-----------------------------|
| | Net Sales | | Operating Earnings (Loss) | | Restructuring | |
| | Three Months Ended | Six Months Ended | Three Months Ended | Six Months Ended | Three Months Ended | Six Months Ended |
| | June 29, 2013 | June 29, 2013 | June 29, 2013 | June 29, 2013 | June 29, 2013 | June 29, 2013 |
| Marine Engine | \$ 631.7 | \$ 1,153.5 | \$ 119.4 | \$ 190.9 | \$ — | \$ — |
| Boat | 310.9 | 600.6 | 14.6 | 17.0 | 2.5 | 7.4 |
| Marine eliminations | (66.1) | (133.7) | — | — | — | — |
| Total Marine | 876.5 | 1,620.4 | 134.0 | 207.9 | 2.5 | 7.4 |
| Fitness | 156.9 | 328.1 | 21.5 | 46.2 | — | — |
| Pension - non-service costs | — | — | (4.6) | (9.5) | — | — |
| Corporate/Other | — | — | (15.1) | (33.6) | — | 0.7 |
| Total | <u>\$ 1,033.4</u> | <u>\$ 1,948.5</u> | <u>\$ 135.8</u> | <u>\$ 211.0</u> | <u>\$ 2.5</u> | <u>\$ 8.1</u> |

Brunswick Corporation
Segment Restatement - Continuing Operations

2013

(in millions)

(unaudited)

| | Third Quarter - 2013 | | | | | |
|-----------------------------|-------------------------------|-------------------------------|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Net Sales | | Operating Earnings (Loss) | | Restructuring | |
| | Three Months Ended | Nine Months Ended | Three Months Ended | Nine Months Ended | Three Months Ended | Nine Months Ended |
| | September 28, 2013 | September 28, 2013 | September 28, 2013 | September 28, 2013 | September 28, 2013 | September 28, 2013 |
| Marine Engine | \$ 511.1 | \$ 1,664.6 | \$ 75.2 | \$ 266.1 | \$ — | \$ — |
| Boat | 191.7 | 792.3 | (16.9) | 0.1 | 2.6 | 10.0 |
| Marine eliminations | (49.1) | (182.8) | — | — | — | — |
| Total Marine | 653.7 | 2,274.1 | 58.3 | 266.2 | 2.6 | 10.0 |
| Fitness | 170.7 | 498.8 | 25.3 | 71.5 | — | — |
| Pension - non-service costs | — | — | (4.6) | (14.1) | — | — |
| Corporate/Other | — | — | (16.3) | (49.9) | — | 0.7 |
| Total | <u>\$ 824.4</u> | <u>\$ 2,772.9</u> | <u>\$ 62.7</u> | <u>\$ 273.7</u> | <u>\$ 2.6</u> | <u>\$ 10.7</u> |

| | Fourth Quarter - 2013 | | | | | |
|-----------------------------|-------------------------------|------------------------------|--------------------------------------|------------------------------|-------------------------------|------------------------------|
| | Net Sales | | Operating Earnings (Loss) | | Restructuring | |
| | Three Months Ended | Year Ended | Three Months Ended | Year Ended | Three Months Ended | Year Ended |
| | December 31, 2013 | December 31, 2013 | December 31, 2013 | December 31, 2013 | December 31, 2013 | December 31, 2013 |
| Marine Engine | \$ 423.5 | \$ 2,088.1 | \$ 18.1 | \$ 284.2 | \$ — | \$ — |
| Boat | 239.7 | 1,032.0 | (21.9) | (21.8) | 5.8 | 15.8 |
| Marine eliminations | (53.6) | (236.4) | — | — | — | — |
| Total Marine | 609.6 | 2,883.7 | (3.8) | 262.4 | 5.8 | 15.8 |
| Fitness | 217.2 | 716.0 | 36.6 | 108.1 | — | — |
| Pension - non-service costs | — | — | (4.6) | (18.7) | — | — |
| Corporate/Other | — | — | (20.1) | (70.0) | — | 0.7 |
| Total | <u>\$ 826.8</u> | <u>\$ 3,599.7</u> | <u>\$ 8.1</u> | <u>\$ 281.8</u> | <u>\$ 5.8</u> | <u>\$ 16.5</u> |

Brunswick Corporation

Selected Financial Data - Continuing Operations

2012 - 2014

(in millions)

(unaudited)

| | Quarter Ended | | Six Months Ended |
|--|----------------|---------------|------------------|
| | March 29, 2014 | June 28, 2014 | June 28, 2014 |
| Net sales | \$ 894.9 | \$ 1,073.1 | \$ 1,968.0 |
| Gross margin ^(A) | 27.2% | 28.4% | 27.8% |
| Operating earnings ^(B) | \$ 81.9 | \$ 138.3 | \$ 220.2 |
| Earnings before income taxes ^(B) | \$ 75.1 | \$ 131.9 | \$ 207.0 |
| Diluted earnings per common share ^(D) | \$ 0.52 | \$ 0.92 | \$ 1.43 |

| | Quarter Ended | | | | Year Ended | |
|--|----------------|---------------|--------------------|-------------------|-------------------|-------------------|
| | March 30, 2013 | June 29, 2013 | September 28, 2013 | December 31, 2013 | December 31, 2013 | December 31, 2012 |
| Net sales | \$ 915.1 | \$ 1,033.4 | \$ 824.4 | \$ 826.8 | \$ 3,599.7 | \$ 3,416.8 |
| Gross margin ^(A) | 25.9% | 28.0% | 27.6% | 23.6% | 26.4% | 25.6% |
| Operating earnings ^(B) | \$ 75.2 | \$ 135.8 | \$ 62.7 | \$ 8.1 | \$ 281.8 | \$ 237.2 |
| Earnings before income taxes ^{(B)(C)} | \$ 62.5 | \$ 90.8 | \$ 54.6 | \$ 1.0 | \$ 208.9 | \$ 156.0 |
| Diluted earnings per common share ^(D) | \$ 0.46 | \$ 0.84 | \$ 0.61 | \$ 6.13 | \$ 8.07 | \$ 1.35 |

(A) Gross margin is defined as Net sales less Cost of sales, divided by Net sales.

(B) Includes net restructuring charges of \$3.1 million for the quarter ended and six months ended June 28, 2014. Includes restructuring charges of \$5.6 million, \$2.5 million, \$2.6 million and \$5.8 million for the quarters ended March 30, 2013, June 29, 2013, September 28, 2013 and December 31, 2013, respectively. Includes restructuring charges of \$16.5 million and \$25.4 million for the years ended 2013 and 2012, respectively.

(C) Includes debt extinguishment losses of \$0.1 million, \$32.3 million, \$0.3 million and \$0.1 million for the quarters ended March 30, 2013, June 29, 2013, September 28, 2013 and December 31, 2013, respectively. Includes debt extinguishment losses of \$32.8 million and \$16.3 million for the years ended 2013 and 2012, respectively.

(D) Includes reversal of deferred tax valuation allowance reserves of (\$6.35) and (\$6.39) per share for the quarter ended and year ended December 31, 2013, respectively. Includes restructuring charges of \$0.02 per share for both the quarter ended and six months ended June 28, 2014. Includes restructuring charges of \$0.05, \$0.02, \$0.02 and \$0.06 per share for the quarters ended March 30, 2013, June 29, 2013, September 28, 2013 and December 31, 2013, respectively. Includes restructuring charges of \$0.16 and \$0.27 per share for the years ended 2013 and 2012, respectively. Includes debt extinguishment losses of \$0.32 and \$0.01 per share for the quarters ended June 29, 2013 and December 31, 2013, respectively. Includes debt extinguishment losses of \$0.32 and \$0.18 per share for the years ended 2013 and 2012, respectively. Includes the effect of special tax items of \$0.01 per share for the six months ended June 28, 2014. Includes the effect of special tax items of \$0.11, \$0.02, (\$0.05) and \$0.22 per share for the quarters ended March 30, 2013, June 29, 2013, September 28, 2013 and December 31, 2013, respectively. Includes the effect of special tax items of \$0.31 and \$0.03 per share for the years ended 2013 and 2012, respectively.