FMC CORPORATION
RECONCILIATION OF NON-GAAP FINANCIAL MEASURES

RECONCILIATION OF NET INCOME (LOSS) ATTRIBUTABLE TO FMC STOCKHOLDERS (GAAP) TO ADJUSTED AFTER-TAX EARNINGS FROM CONTINUING OPERATIONS, ATTRIBUTABLE TO FMC STOCKHOLDERS (NON-GAAP)
(Unaudited, in millions, except per share amounts)

	Three Months Ended September 30		Nine Months Ended September 30	
	2016	2015	2016	2015
Net income (loss) attributable to FMC stockholders (GAAP)	$ 79.7	$ (2.4)	$ 193.2	$ 693.1
Corporate special charges (income):				
Restructuring and other charges (income) [(a)]	14.4	45.6	39.1	78.2
Non-operating pension and postretirement charges [(b)]	0.2	5.5	2.3	19.9
Acquisition-related charges [(c)]	4.4	43.0	16.8	274.0
Income tax expense (benefit) on Corporate special charges (income) [(d)]	(4.6)	(13.7)	(16.4)	(113.8)
Discontinued operations attributable to FMC stockholders, net of income taxes [(e)]	3.0	5.0	14.9	(698.8)
Tax adjustment [(f)]	(7.4)	(26.6)	11.1	(23.7)
Adjusted after-tax earnings from continuing operations attributable to FMC stockholders (Non-GAAP) [(1)]	**$ 89.7**	**$ 56.4**	**$ 261.0**	**$ 228.9**
Diluted earnings per common share (GAAP)	$ 0.59	$ (0.02)	$ 1.44	$ 5.18
Corporate special charges (income) per diluted share, before tax:				
Restructuring and other charges (income)	0.11	0.34	0.29	0.58
Non-operating pension and postretirement charges	—	0.04	0.02	0.15
Acquisition-related charges	0.03	0.32	0.12	2.04
Income tax expense (benefit) on Corporate special charges (income), per diluted share	(0.03)	(0.10)	(0.12)	(0.85)
Discontinued operations per diluted share	0.02	0.04	0.11	(5.22)
Tax adjustments per diluted share	(0.05)	(0.20)	0.08	(0.18)
Diluted adjusted after-tax earnings from continuing operations per share, attributable to FMC stockholders (Non-GAAP)	**$ 0.67**	**$ 0.42**	**$ 1.94**	**$ 1.70**
Average number of shares outstanding used in diluted adjusted after-tax earnings from continuing operations per share computations [(2)]	134.7	134.4	134.5	134.4

(1) The Company believes that the Non-GAAP financial measure "Adjusted After-Tax Earnings from Continuing Operations, Attributable to FMC Stockholders", and its presentation on a per share basis, provides useful information about the Company's operating results to investors and securities analysts. Adjusted earnings excludes the effects of Corporate special charges, tax-related adjustments and the results of our discontinued operations. The Company also believes that excluding the effects of these items from operating results allows management and investors to compare more easily the financial performance of its underlying businesses from period to period.

(2) The average number of shares outstanding used in the nine months ended September 30, 2015 diluted adjusted after-tax earnings from continuing operations per share computation (Non-GAAP) includes 0.7 million diluted shares. This number of shares differs from the average number of shares outstanding used in diluted earnings per share computations (GAAP) as we had a net loss from continuing operations attributable to FMC stockholders.

(a) **Three Months Ended September 30, 2016:**

Restructuring and other charges (income) includes charges of $5.8 million representing adjustments to severance and asset write-offs primarily associated with the integration of Cheminova with Agricultural Solutions. Additionally, restructuring and other charges (income) includes charges of continuing environmental sites treated as a Corporate charge of $8.1 million. Remaining restructuring and other charges (income) includes net miscellaneous charges (income) of $0.5 million.

Three Months Ended September 30, 2015:

Restructuring and other charges (income) includes a charge of $50.7 million, primarily related to the exit of our generic crop protection business in Brazil and severance, associated with the integration of Cheminova into our existing FMC Agricultural Solutions segment as well as a charge of $16.6 million associated with the reorganization of our FMC Health and Nutrition segment, of which, $11.9 million was due to the sale of our pectin manufacturing business. Remaining restructuring and other charges (income) includes net miscellaneous charges of $2.0 million. Offsetting these charges was other income associated with sale of our remaining ownership interest in a Belgian-based pesticide distribution company for $26.6 million, slightly offset by charges from continuing environmental sites treated as a Corporate charge of $2.9 million.

Nine Months Ended September 30, 2016:

Restructuring and other charges (income) includes charges of $14.7 million representing adjustments to severance and asset write-offs primarily associated with the integration of Cheminova with Agricultural Solutions. Amounts also include $4.2 million associated as a result of the Argentina government's action to devalue its currency. Additionally, restructuring and other charges includes charges of continuing environmental sites treated as a Corporate charge of $17.1 million. Remaining restructuring and other charges (income) includes net miscellaneous charges (income) of $3.1 million.

Nine Months Ended September 30, 2015:

Restructuring and other charges (income) includes a charge of $55.5 million, primarily related to exit of generic crop protection business in Brazil and severance associated with the integration of Cheminova of $12.2 million, and a charge of $20.5 million associated with the reorganization of our FMC Health and Nutrition segment, of which, $11.9 million was due to the sale of our pectin manufacturing business. Remaining restructuring and charges included net miscellaneous charges of $5.5 million. Offsetting these charges was other income associated with sale of our remaining ownership interest in a Belgian-based pesticide distribution company for $26.6 million, slightly offset by charges from continuing environmental sites treated as a Corporate charge of $8.3 million and a charge of $15.0 million associated with a license agreement entered into for the purpose of obtaining certain technology and intellectual property rights relating to new compounds still under development both of which pertain our FMC Agricultural Solutions segment.

(b) Our non-operating pension and postretirement costs are defined as those costs related to interest, expected return on plan assets, amortized actuarial gains and losses and the impacts of any plan curtailments or settlements. These costs are primarily related to changes in pension plan assets and liabilities which are tied to financial market performance and we consider these costs to be outside our operational performance. We exclude these non-operating pension and postretirement costs from our segments as we believe that removing them provides a better understanding of the underlying profitability of our businesses, provides increased transparency and clarity in the performance of our retirement plans and enhances period-over-period comparability. We continue to include the service cost and amortization of prior service cost in our Adjusted Earnings results noted above. We believe these elements reflect the current year operating costs to our businesses for the employment benefits provided to active employees.

(c) Charges related to the expensing of the inventory fair value step-up resulting from the application of purchase accounting, legal and professional fees and gains or losses on hedging purchase price associated with the planned or completed acquisitions. Amounts represent the following:

	Three Months Ended September 30		Nine Months Ended September 30	
(in Millions)	**2016**	**2015**	**2016**	**2015**
Acquisition-related charges				
Legal and professional fees [(1), (2)]	$ 4.4	$ 14.2	$ 16.8	$ 53.8
Inventory fair value amortization [(3)]	—	28.8	—	48.1
(Gain)/loss on hedging purchase price [(2)]	—	—	—	172.1
Total Acquisition-related charges [(4)]	**$ 4.4**	**$ 43.0**	**$ 16.8**	**$ 274.0**

(1) Represents transaction costs, costs for transitional employees, other acquired employees related costs and integration-related legal and professional third-party fees.

(2) These charges are recorded as a component of "Selling, general and administrative expense" on the condensed consolidated statements of income (loss).

(3) These charges are recorded as a component of "Cost of sales and services" on the condensed consolidated statements of income (loss).

(4) Acquisition-related charges associated with the integration of Cheminova with Agricultural Solutions are expected to be completed by the end of 2016.

(d) The income tax expense (benefit) on Corporate special charges (income) is determined using the applicable rates in the taxing jurisdictions in which the Corporate special charge or income occurred and includes both current and deferred income tax expense (benefit) based on the nature of the non-GAAP performance measure.

(e) **Three and Nine Months Ended September 30, 2016 and 2015**

Discontinued operations includes provisions, net of recoveries, for environmental liabilities, legal reserves and expenses related to previously discontinued operations. Discontinued operations for the nine months ended September 30, 2015, includes the divestiture gain of approximately $700 million associated with the sale of FMC Alkali Chemicals division which was completed on April 1, 2015.

(f) We exclude the GAAP tax provision, including discrete items, from the Non-GAAP measure of income, and instead include a Non-GAAP tax provision based upon the projected annual Non-GAAP effective tax rate. The GAAP tax provision includes certain discrete tax items including, but are not limited to: income tax expenses or benefits that are not related to ongoing business operations in the current year; tax adjustments associated with fluctuations in foreign currency remeasurement of certain foreign operations; certain changes in estimates of tax matters related to prior fiscal years; certain changes in the realizability of deferred tax assets and related interim accounting impacts; and changes in tax law; and the impact of excluding subsidiary losses that cannot be benefited from the GAAP EAETR and earnings to which it is applied. Management believes excluding these discrete tax items assists investors and securities analysts in understanding the tax provision and the effective tax rate related to ongoing operations thereby providing investors with useful supplemental information about FMC's operational performance.

	Three Months Ended September 30		Nine Months Ended September 30	
(in Millions)	**2016**	**2015**	**2016**	**2015**
Non-GAAP tax adjustments:				
Revisions to our tax liabilities due to finalization of prior year tax returns	$ 0.7	$ (0.9)	$ 2.3	$ 0.1
Revisions to valuation allowances of historical deferred tax assets	—	—	0.4	7.6
Foreign currency remeasurement and other discrete items	(8.1)	(25.7)	8.4	(31.4)
Non-GAAP tax adjustments	**$ (7.4)**	**$(26.6)**	**$ 11.1**	**$(23.7)**

RECONCILIATION OF INCOME (LOSS) FROM OPERATIONS (GAAP) TO ADJUSTED EARNINGS FROM CONTINUING OPERATIONS, BEFORE INTEREST AND INCOME TAXES (NON-GAAP)
(Unaudited, in millions)

	Three Months Ended September 30		Nine Months Ended September 30	
	2016	2015	2016	2015
Net income (loss) (GAAP)	$ 79.6	$ 0.4	$ 195.3	$ 701.2
Restructuring and other charges (income)	14.4	45.6	39.1	78.2
Non-operating pension and postretirement charges	0.2	5.5	2.3	19.9
Acquisition-related charges	4.4	43.0	16.8	274.0
Discontinued operations, net of income taxes	3.0	5.0	14.9	(698.8)
Interest expense, net	20.3	20.2	61.1	58.9
Provision (benefit) for income taxes	12.6	(25.1)	75.5	(56.4)
Adjusted earnings from continuing operations, before interest, income taxes and noncontrolling interests (Non-GAAP) (1)	**$ 134.5**	**$ 94.6**	**$ 405.0**	**$ 377.0**

(1) Referred to as Adjusted Operating Profit.

RECONCILIATION OF CASH PROVIDED (REQUIRED) BY OPERATING ACTIVITIES (GAAP) TO ADJUSTED CASH FROM OPERATIONS
(Unaudited, in millions)

	Nine Months Ended September 30	
	2016	2015
Cash provided (required) by operating activities (GAAP)	$ 411.0	$ (246.8)
Transaction and integration costs related to acquisition of Cheminova	16.8	53.8
Hedge settlement of Cheminova	—	264.8
U.S. federal income tax payments related to sale of Alkali	—	239.0
Adjusted cash from operations (Non-GAAP) (1)	**$ 427.8**	**$ 310.8**

(1) The Company believes that the Non-GAAP financial measure "Adjusted cash from operations" provides useful information about the Company's cash flows to investors and securities analysts. Adjusted cash from operations excludes the effects of acquisition-related cash flows. The Company also believes that excluding the effects of these items from cash provided (required) by operating activities allows management and investors to compare more easily the cash flows from period to period.