

## Consolidated income statement



| CHF million  | 2009           | %*           | 2008           | %*           |
|--|----------------|--------------|----------------|--------------|
| <b>Sales</b>   | <b>1'956.3</b> |              | <b>3'142.5</b> |              |
| Sales deductions   | -73.6          |              | -130.6         |              |
| <b>Net sales</b>   | <b>1'882.7</b> |              | <b>3'011.9</b> |              |
| Change in semi-finished and finished goods   | -41.1          |              | -43.2          |              |
| Own work capitalized   | 4.9            |              | 3.0            |              |
| <b>Corporate output</b>  | <b>1'846.5</b> | <b>100.0</b> | <b>2'971.7</b> | <b>100.0</b> |
| Material costs   | -885.1         | -48.0        | -1'440.8       | -48.5        |
| Employee costs   | -693.0         | -37.5        | -938.2         | -31.5        |
| Other operating expenses   | -349.3         | -18.9        | -466.9         | -15.7        |
| Other operating income   | 35.2           | 1.9          | 50.3           | 1.7          |
| Depreciation and amortization  | -140.9         | -7.6         | -153.7         | -5.2         |
| <b>Operating result before special charges, interest and taxes</b>                                   | <b>-186.6</b>  | <b>-10.1</b> | <b>22.4</b>    | <b>0.8</b>   |
| Special charges  | -              | 0.0          | -334.5         | -11.3        |
| <b>Operating result before interest and taxes (EBIT)</b>   | <b>-186.6</b>  | <b>-10.1</b> | <b>-312.1</b>  | <b>-10.5</b> |
| Financial income   | 4.7            |              | 10.0           |              |
| Financial expenses   | -29.6          |              | -74.7          |              |
| <b>Result before taxes</b>   | <b>-211.5</b>  | <b>-11.5</b> | <b>-376.8</b>  | <b>-12.7</b> |
| Income taxes   | -6.0           |              | -19.9          |              |
| <b>Net result</b>  | <b>-217.5</b>  | <b>-11.8</b> | <b>-396.7</b>  | <b>-13.3</b> |
| Attributable to shareholders of Rieter Holding Ltd.  | -223.9         |              | -405.9         |              |
| Attributable to minority interests   | 6.4            |              | 9.2            |              |
| Earnings per share   |                |              |                |              |
| - average number of registered shares outstanding:<br>4 392 808 (3 822 929 in 2008)                  | -50.96         |              | -106.18        |              |
| Diluted earnings per share   |                |              |                |              |
| - average number of shares to calculate diluted earnings per share:<br>4 392 808 (3 822 929 in 2008) | -50.96         |              | -106.18        |              |

\* In % of corporate output.

## Consolidated statement of comprehensive income

| CHF million   | 2009          | 2008          |
|---|---------------|---------------|
| <b>Net result</b>                                   | <b>-217.5</b> | <b>-396.7</b> |
| Currency effects                                    | 5.9           | -102.6        |
| Financial instruments available for sale:           |               |               |
| Change in fair value                                | 54.1          | -50.8         |
| Realized results through income statement           | 0.3           | 42.6          |
| Income taxes  | -19.9         | 0.4           |
| <b>Total other comprehensive income</b>             | <b>40.4</b>   | <b>-110.4</b> |
| <b>Total comprehensive income</b>                   | <b>-177.1</b> | <b>-507.1</b> |
| Attributable to shareholders of Rieter Holding Ltd. | -182.5        | -510.6        |
| Attributable to minority interests                  | 5.4           | 3.5           |