

Consolidated income statement



CHF million	2012	%*	2011	%*
Sales	888.5	100.0	1'060.8	100.0
Change in semi-finished and finished goods	0.3	0.0	36.4	3.4
Own work capitalized	4.8	0.5	5.4	0.5
Material costs	-412.1	-46.4	-497.8	-46.9
Employee costs	-278.9	-31.4	-302.3	-28.5
Other operating expenses	-167.6	-18.9	-184.8	-17.4
Other operating income	31.8	3.6	28.8	2.7
Depreciation and amortization	-33.2	-3.7	-33.9	-3.2
Operating result before interest and taxes (EBIT)	33.6	3.8	112.6	10.6
Share of profit of associated companies	0.4		0.8	
Gain on sale of investments	17.6		50.3	
Financial income	2.2		8.1	
Financial expenses	-18.7		-33.8	
Profit before taxes	35.1	4.0	138.0	13.0
Income taxes	-8.6		-19.0	
Net profit¹	26.5	3.0	119.0	11.2
Result of discontinued operations	-		151.0	
Net profit (incl. discontinued operations)	26.5		270.0	
Attributable to shareholders of Rieter Holding Ltd.	29.5		267.2	
Attributable to non-controlling interests	-3.0		2.8	
Earnings per share in CHF				
Continuing operations	6.40		25.86	
Discontinued operations	-		31.91	
Total	6.40		57.77	
Diluted earnings per share in CHF				
Continuing operations	6.39		25.86	
Discontinued operations	-		31.91	
Total	6.39		57.77	

* In % of sales.

¹ Continuing operations.

Consolidated statement of comprehensive income

CHF million	2012	2011
Net profit (incl. discontinued operations)	26.5	270.0
Currency translation differences	-6.1	-30.0
Financial instruments available for sale:		
Change in fair value	4.7	-17.1
Income taxes on change in fair value	3.2	13.9
Realized results through income statement	-11.7	-50.3
Realized impairment through income statement	-	2.9
Realized income taxes through income statement	-	9.0
Transfer of currency translation differences to income statement:		
Separation Automotive Systems	-	91.7
Others (net investments in foreign operations)	-	7.3
Total other comprehensive income	-9.9	27.4
Total comprehensive income	16.6	297.4
Attributable to shareholders of Rieter Holding Ltd.	20.0	301.0
Attributable to non-controlling interests	-3.4	-3.6