

## CONSOLIDATED CASH FLOW STATEMENT



| CHF million   | 2023           | 2024          |
|---|----------------|---------------|
| <b>Net profit</b>   | <b>74.0</b>    | <b>10.4</b>   |
| Depreciation, amortization, and impairment                        | 58.7           | 54.9          |
| Interest income   | - 1.4          | - 1.5         |
| Interest expenses   | 13.1           | 10.4          |
| Income taxes  | 16.6           | 6.1           |
| Gain on disposals of property, plant, and equipment               | - 1.4          | - 2.0         |
| Gain on disposal of assets classified as held for sale            | - 72.5         | -             |
| Other non-cash income and expenses                                | - 1.2          | - 0.7         |
| Change in receivables   | 64.5           | 63.8          |
| Change in inventories   | 49.7           | 39.7          |
| Change in trade payables  | - 52.7         | - 3.1         |
| Change in advance payments from customers and other liabilities   | - 94.2         | - 90.9        |
| Change in provisions  | 40.3           | - 34.5        |
| Dividends received from associated companies                      | 0.5            | 1.6           |
| Interest received   | 1.3            | 1.4           |
| Interest paid   | - 13.3         | - 10.5        |
| Income taxes paid   | - 12.7         | - 8.8         |
| <b>Cash flow from operating activities</b>                        | <b>69.3</b>    | <b>36.3</b>   |
| Acquisition of subsidiaries, net of cash acquired                 | -              | 1.1           |
| Purchase of property, plant, and equipment, and intangible assets | - 41.2         | - 25.6        |
| Purchase of assets classified as held for sale                    | - 1.5          | -             |
| Proceeds from disposals of property, plant, and equipment         | 2.8            | 2.9           |
| Proceeds from disposals of assets classified as held for sale     | 89.1           | -             |
| Sale/purchase of marketable securities and time deposits          | 0.2            | 0.5           |
| <b>Cash flow from investing activities</b>                        | <b>49.4</b>    | <b>- 21.1</b> |
| Dividend paid to shareholders of Rieter Holding Ltd.              | - 6.7          | - 13.5        |
| Sale of treasury shares   | -              | 1.3           |
| Proceeds from issue of fixed-rate bond                            | -              | 69.9          |
| Repayment of fixed-rate bond                                      | -              | - 75.0        |
| Repayments of bank and other financial debt                       | - 139.4        | - 25.3        |
| Repayments of lease liabilities                                   | - 5.5          | - 7.7         |
| <b>Cash flow from financing activities</b>                        | <b>- 151.6</b> | <b>- 50.3</b> |
| Currency effects on cash and cash equivalents                     | - 7.2          | 2.7           |
| <b>Change in cash and cash equivalents</b>                        | <b>- 40.1</b>  | <b>- 32.4</b> |
| <b>Cash and cash equivalents at January 1</b>                     | <b>175.7</b>   | <b>135.6</b>  |
| <b>Cash and cash equivalents at December 31</b>                   | <b>135.6</b>   | <b>103.2</b>  |