

CONSOLIDATED INCOME STATEMENT



| CHF million | 2023 | 2024 |
|--|----------------|--------------|
| Sales | 1 418.6 | 859.1 |
| Cost of sales | -1 038.3 | - 595.7 |
| Gross profit | 380.3 | 263.4 |
| Research and development expenses | - 76.8 | - 50.0 |
| Selling, general, and administrative expenses | - 234.9 | - 203.4 |
| Other income | 103.2 | 37.6 |
| Share in profit of associated companies ¹ | 3.1 | 2.9 |
| Other expenses | - 70.1 | - 22.5 |
| Operating result before interest and taxes (EBIT)¹ | 104.8 | 28.0 |
| Financial income | 1.8 | 2.0 |
| Financial expenses | - 16.0 | - 13.5 |
| Profit before taxes | 90.6 | 16.5 |
| Income taxes | - 16.6 | - 6.1 |
| Net profit | 74.0 | 10.4 |
| Attributable to shareholders of Rieter Holding Ltd. | 74.0 | 10.5 |
| Attributable to non-controlling interests | 0.0 | - 0.1 |
| Basic earnings per share (CHF) | 16.48 | 2.33 |
| Diluted earnings per share (CHF) | 16.47 | 2.33 |

1. The comparative period (2023) has been adjusted retrospectively as a result of the reclassification of the share in profit of associated companies from financial result to the operating result.

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

| CHF million | 2023 | 2024 |
|--|---------------|-------------|
| Net profit | 74.0 | 10.4 |
| Remeasurement of defined benefit plans | - 2.0 | 14.5 |
| Income taxes on remeasurement of defined benefit plans | 0.3 | - 2.9 |
| Items that will not be reclassified to the income statement, net of taxes | - 1.7 | 11.6 |
| Currency translation differences | - 53.7 | 15.1 |
| Income taxes on currency translation differences | 0.4 | 0.0 |
| Cash flow hedges | 3.9 | 6.3 |
| Income taxes on cash flow hedges | - 0.8 | - 1.3 |
| Items that may be reclassified to the income statement, net of taxes | - 50.2 | 20.1 |
| Total other comprehensive income | - 51.9 | 31.7 |
| Total comprehensive income | 22.1 | 42.1 |
| Attributable to shareholders of Rieter Holding Ltd. | 22.1 | 42.3 |
| Attributable to non-controlling interests | 0.0 | - 0.2 |

Alternative Performance Measures (APM)

The definitions of the APM used are contained in the Annual Report 2024.