

CONSOLIDATED INCOME STATEMENT



CHF million	2024	2025
Sales	859.1	685.1
Cost of sales	- 595.7	- 513.6
Gross profit	263.4	171.5
Research and development expenses	- 50.0	- 40.5
Selling, general, and administrative expenses	- 203.4	- 151.6
Other income	35.8	35.8
Share in profit of associated companies	2.9	0.0
Other expenses	- 20.7	- 59.1
Operating result before interest and taxes (EBIT)	28.0	- 43.9
Financial income	2.0	1.7
Financial expenses	- 13.5	- 21.4
(Loss) / profit before taxes	16.5	- 63.6
Income taxes	- 6.1	0.2
Net (loss) / profit	10.4	- 63.4
Attributable to shareholders of Rieter Holding Ltd.	10.5	- 63.3
Attributable to non-controlling interests	- 0.1	- 0.1
Basic earnings per share (CHF)	1.42	- 1.26
Diluted earnings per share (CHF)	1.40	- 1.26

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

CHF million	2024	2025
Net (loss) / profit	10.4	- 63.4
Remeasurement of defined benefit plans	14.5	- 9.9
Income taxes on remeasurement of defined benefit plans	- 2.9	1.9
Items that will not be reclassified to the income statement, net of taxes	11.6	- 8.0
Currency translation differences	15.1	- 16.9
Cash flow hedges	6.3	- 0.3
Income taxes on cash flow hedges	- 1.3	0.1
Items that may be reclassified to the income statement, net of taxes	20.1	- 17.1
Total other comprehensive income	31.7	- 25.1
Total comprehensive income	42.1	- 88.5
Attributable to shareholders of Rieter Holding Ltd.	42.3	- 88.4
Attributable to non-controlling interests	- 0.2	- 0.1

Alternative Performance Measures (APM)

The definitions of the APM used are contained in the Annual Report 2025.