

CONSOLIDATED INCOME STATEMENT



CHF million	2022	2023
Sales	1 510.9	1 418.6
Cost of sales	-1 181.9	-1 038.3
Gross profit	329.0	380.3
Research and development expenses	- 77.9	- 76.8
Selling, general, and administrative expenses	- 237.3	- 234.9
Other income	25.5	103.2
Other expenses	- 7.1	- 70.1
Operating result before interest and taxes (EBIT)	32.2	101.7
Share in profit of associated companies	2.4	3.1
Financial income	1.6	1.8
Financial expenses	- 19.1	- 16.0
Profit before taxes	17.1	90.6
Income taxes	- 5.0	- 16.6
Net profit	12.1	74.0
Attributable to shareholders of Rieter Holding Ltd.	12.1	74.0
Attributable to non-controlling interests	0.0	0.0
Basic earnings per share (CHF)	2.70	16.48
Diluted earnings per share (CHF)	2.70	16.47

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

CHF million	2022	2023
Net profit	12.1	74.0
Remeasurement of defined benefit plans	10.9	- 2.0
Income taxes on remeasurement of defined benefit plans	- 2.9	0.3
Change in fair values of financial assets	- 0.3	0.0
Items that will not be reclassified to the income statement, net of taxes	7.7	- 1.7
Currency translation differences	- 28.9	- 53.7
Income taxes on currency translation differences	0.0	0.4
Cash flow hedges	- 12.5	3.9
Income taxes on cash flow hedges	2.5	- 0.8
Items that may be reclassified to the income statement, net of taxes	- 38.9	- 50.2
Total other comprehensive income	- 31.2	- 51.9
Total comprehensive income	- 19.1	22.1
Attributable to shareholders of Rieter Holding Ltd.	- 19.1	22.1
Attributable to non-controlling interests	0.0	0.0

Alternative Performance Measures (APM)

The definitions of the APM used are contained in the Annual Report 2023.