

CONSOLIDATED CASH FLOW STATEMENT



CHF million	2022	2023
Net profit	12.1	74.0
Depreciation, amortization, and impairment	52.8	58.7
Interest income	- 1.0	- 1.4
Interest expenses	9.6	13.1
Income taxes	5.0	16.6
Gain on disposals of property, plant, and equipment	- 0.3	- 1.4
Gain on disposals of assets classified as held for sale	-	- 72.5
Other non-cash income and expenses	- 4.7	- 1.2
Change in receivables	- 87.9	64.5
Change in inventories	- 105.2	49.7
Change in trade payables	47.1	- 52.7
Change in advance payments from customers and other liabilities	30.2	- 94.2
Change in provisions	- 15.3	40.3
Dividends received	2.3	0.5
Interest received	1.0	1.3
Interest paid	- 8.5	- 13.3
Income taxes paid	- 13.4	- 12.7
Cash flow from operating activities	- 76.2	69.3
Acquisition of subsidiaries	- 7.8	-
Purchase of property, plant, and equipment, and intangible assets	- 46.7	- 41.2
Purchase of assets classified as held for sale ¹	-	- 1.5
Proceeds from disposals of property, plant, and equipment	6.0	2.8
Proceeds from disposals of assets classified as held for sale	14.7	89.1
Proceeds from disposals/purchase of other non-current assets	3.6	0.0
Sale/purchase of marketable securities and time deposits	0.0	0.2
Cash flow from investing activities	- 30.2	49.4
Dividend paid to shareholders of Rieter Holding Ltd.	- 18.0	- 6.7
Purchase/sale of treasury shares	- 3.3	0.0
Proceeds from bank and other financial debt	63.1	0.0
Repayments of bank and other financial debt	- 2.7	- 139.4
Repayments of lease liabilities	- 4.2	- 5.5
Cash flow from financing activities	34.9	- 151.6
Currency effects on cash and cash equivalents	- 1.5	- 7.2
Change in cash and cash equivalents	- 73.0	- 40.1
Cash and cash equivalents at January 1	135.6	175.7
Cash and cash equivalents at December 31	175.7	135.6

¹ Capital expenditure related to the sale of land in Winterthur which was classified as assets held for sale.

Alternative Performance Measures (APM)

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