

CONSOLIDATED BALANCE SHEET



| CHF million | 2021 | 2020 |
|--|----------------|--------------|
| Assets | | |
| Cash and cash equivalents | 248.7 | 282.3 |
| Marketable securities and time deposits | 0.7 | 0.9 |
| Trade receivables | 122.0 | 50.4 |
| Other current receivables | 80.1 | 26.1 |
| Current income tax receivables | 3.1 | 3.5 |
| Inventories | 249.6 | 192.5 |
| Assets classified as held for sale | 14.7 | 0.0 |
| Current assets | 718.9 | 555.7 |
| Property, plant and equipment | 234.2 | 210.6 |
| Intangible assets ¹ | 86.8 | 46.0 |
| Goodwill ¹ | 91.6 | 43.5 |
| Prepaid consideration for acquisition | 191.8 | 0.0 |
| Investments in associated companies | 17.1 | 15.8 |
| Defined benefit plan assets | 62.8 | 62.7 |
| Deferred income tax assets | 25.8 | 22.1 |
| Other non-current assets | 7.3 | 7.1 |
| Non-current assets | 717.4 | 407.8 |
| Assets | 1 436.3 | 963.5 |
| Liabilities and shareholders' equity | | |
| Current financial debt | 209.7 | 151.4 |
| Trade payables | 117.2 | 47.7 |
| Other current liabilities | 148.1 | 78.8 |
| Advance payments from customers | 211.4 | 95.5 |
| Current income tax liabilities | 30.4 | 24.9 |
| Current provisions | 28.0 | 30.0 |
| Current liabilities | 744.8 | 428.3 |
| Non-current financial debt | 201.6 | 90.5 |
| Defined benefit plan liabilities | 30.9 | 32.3 |
| Deferred income tax liabilities | 34.9 | 31.1 |
| Other non-current liabilities | 0.0 | 0.1 |
| Non-current provisions | 28.0 | 30.3 |
| Non-current liabilities | 295.4 | 184.3 |
| Liabilities | 1 040.2 | 612.6 |
| Equity attributable to shareholders of Rieter Holding Ltd. | 395.8 | 350.6 |
| Equity attributable to non-controlling interests | 0.3 | 0.3 |
| Shareholders' equity | 396.1 | 350.9 |
| Liabilities and shareholders' equity | 1 436.3 | 963.5 |

1. The comparative period (December 31, 2020) has been adjusted due to the separate presentation of goodwill as of January 1, 2021.

Alternative Performance Measures (APM)

The definitions of the APM used are contained in the 2021 Annual Report.