

Consolidated Cash Flow Statement

In CHF 1000 (unaudited)	Ref.	H1 2022	H1 2021
Net profit for the period		12 126	18 189
Depreciation of tangible fixed assets and amortization of intangible assets		3 287	3 067
Change in provisions not affecting the fund		-868	-33
Other expenses and income not affecting the fund		6 082	7 454
Change in trade accounts receivable		-1 188	961
Change in inventories		-5 961	-10 751
Change in other short-term receivables, prepaid expenses and deferred income		129	889
Change in trade accounts payable		-259	-489
Change in other short-term liabilities, accrued liabilities and deferred income		1 354	2 976
Interest paid		-124	-205
Interest received		23	9
Income tax paid		-3 294	-8 452
Cash flow from operating activities		11 307	13 615
Purchase of tangible fixed assets		-2 510	-3 945
Proceeds from sale of tangible fixed assets		52	24
Purchase of intangible assets		-1 009	-667
Purchase of financial assets		-1	-173
Cash flow from investing activities		-3 468	-4 761
Proceeds from financial liabilities		35 077	4 500
Repayments of financial liabilities		-23 264	-6 593
Dividends paid to shareholders	7	-19 716	-17 924
Proceeds/purchase of treasury shares	7	-315	66
Cash flow from financing activities		-8 218	-19 951
Effect of exchange rate changes on cash		-16	872
Change in cash and cash equivalents		-395	-10 225
Cash and cash equivalents at beginning of year		25 733	38 473
Cash and cash equivalents at end of half-year		25 338	28 248

These unaudited consolidated financial statements have been prepared in accordance with Swiss GAAP FER.
The notes are part of COLTENE Group financial statements.