

Consolidated Balance Sheet

In CHF 1 000

(unaudited)

	Ref.	30.06.2023	31.12.2022
Cash and cash equivalents		23 441	24 224
Trade accounts receivable		39 040	38 388
Prepaid expenses and deferred income		2 519	2 158
Other short-term receivables		2 243	3 298
Inventories		62 290	65 067
Current assets		129 533	133 135
Tangible fixed assets		48 851	48 640
Financial assets		362	371
Intangible assets		6 035	6 241
Deferred tax assets		2 322	2 210
Non-current assets		57 570	57 462
Total assets		187 103	190 597
Short-term financial liabilities		50 000	47 072
Trade accounts payable		9 437	8 306
Other short-term liabilities		7 215	4 899
Short-term provisions		1 308	1 143
Accrued liabilities and deferred income		13 373	11 655
Current liabilities		81 333	73 075
Deferred tax liabilities		2 512	2 877
Long-term provisions		2 469	2 461
Non-current liabilities		4 981	5 338
Total liabilities		86 314	78 413
Share capital		598	598
Capital reserves		96 045	115 756
Treasury shares		-6	-45
Retained earnings		4 152	-4 125
Total equity	7	100 789	112 184
Total liabilities and equity		187 103	190 597

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