

Consolidated Cash Flow Statement

In CHF 1 000

(unaudited)

	Ref.	H1 2023	H1 2022
Net profit for the period		10 022	12 126
Depreciation of tangible fixed assets and amortization of intangible assets		3 447	3 287
Change in provisions not affecting the fund		211	-868
Other expenses and income not affecting the fund		4 264	6 082
Change in trade accounts receivable		-1 219	-1 188
Change in inventories		1 937	-5 961
Change in other short-term receivables, prepaid expenses and deferred income		515	129
Change in trade accounts payable		1 214	-259
Change in other short-term liabilities, accrued liabilities and deferred income		2 786	1 354
Interest paid		-354	-124
Interest received		13	23
Income tax paid		-2 256	-3 294
Cash flow from operating activities		20 580	11 307
Purchase of tangible fixed assets		-3 194	-2 510
Proceeds from sale of tangible fixed assets		21	52
Purchase of intangible assets		-685	-1 009
Purchase of financial assets		0	-1
Cash flow from investing activities		-3 858	-3 468
Proceeds from financial liabilities		33 752	35 077
Repayments of financial liabilities		-30 827	-23 264
Dividends paid to shareholders	7	-19 711	-19 716
Proceeds/purchase of treasury shares	7	-153	-315
Cash flow from financing activities		-16 939	-8 218
Effect of exchange rate changes on cash		-566	-16
Change in cash and cash equivalents		-783	-395
Cash and cash equivalents at beginning of year		24 224	25 733
Cash and cash equivalents at end of half-year		23 441	25 338

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