

Consolidated cash flow statement

(year ended 30 September)

In CHF '000	Note	2021/22	2020/21
Net profit/(–loss) for the period		12,618	–2,295
Depreciation and impairment of property, plant and equipment	4	4,852	5,502
Amortization and impairment of intangible assets	3	467	365
Result on divestiture of Power Magnetics division	1	0	13,008
Result on disposal of property, plant and equipment and intangible assets		356	41
Change in provisions	7	–120	282
Change in deferred tax	15	119	1,975
Change in trade receivables		–7,014	3,056
Change in inventories		–11,352	–7,291
Change in other receivables, prepaid expenses and deferred income		1,138	–2,646
Change in trade payables		4,647	7,725
Change in other current payables and accrued expenses		–2,514	1,328
Expense for share-based payments to staff		443	261
Exchange differences on intra-Group items		598	–497
Other non-cash (–income)/expense		–643	80
Cash flow from operating activities		3,595	20,894
Purchase of property, plant and equipment	4	–5,749	–5,073
Disposal of property, plant and equipment		6	215
Purchase of intangible assets	3	–22	–756
Cash flow from divestiture of Power Magnetics division	1	0	18,303
Change in current financial assets		916	698
Change in loan receivables and non-current financial assets		20	–26
Cash flow from investing activities		–4,829	13,362
Purchase of treasury shares	19	–642	–1,027
Dividend payment		–2,845	–633
Repayment of excess share premium		–2,845	–633
Repayment of borrowings		–647	–22,253
Amortization in connection with finance leases		–218	–223
Cash flow from financing activities		–7,197	–24,769
Effect of exchange rates on cash and cash equivalents		–635	320
Change in cash and cash equivalents		–9,066	9,807
Cash and cash equivalents at 1 October		24,026	14,219
Cash and cash equivalents at 30 September		14,960	24,026
Free cash flow		–2,170	15,280
Included in cash flow from operating activities:			
Interest paid		–154	–607
Interest received		31	54
Income tax paid		–1,799	–1,216

¹ Cash flow from operating activities less net investment in property, plant and equipment and in intangible assets.