

Financial information for periods ending June 30, 2005 and 200

Consolidated Statement of Operations: (a) (CHF in millions)	Quarterly figures		Accumulated figures	
	04/05 - 06/05	04/04 - 06/04	1/05 - 06/05	1/04 - 06/04
Sales	492.0	485.9	973.5	1004.8
Sales deductions	70.1	64.0	138.4	130.4
Net sales	421.9	421.9	835.1	874.4
Operating expenses:				
Cost of materials	149.2	146.4	295.3	305.9
Personnel expenses (b)	108.4	110.5	210.9	224.5
Depreciation expense	18.2	21.6	36.3	41.1
Amortisation of goodwill and intangibles	2.6	17.3	5.3	30.5
Other operating expenses, net	46.2	49.1	91.4	93.3
Total operating expenses, net	324.6	344.9	639.2	695.3
Operating profit (EBIT)	97.3	77.0	195.9	179.1
in % of sales	19.8%	15.8%	20.1%	17.8%
Financial expenses, net	(3.8)	(6.7)	(8.6)	(13.2)
Profit before tax	93.5	70.3	187.3	165.9
Income tax expenses b)	21.9	20.8	47.9	50.2
Net income from continued operations	71.6	49.5	139.4	115.7
in % of sales	14.6%	10.2%	14.3%	11.5%
Gain on disposal of discontinued operations, net of tax	0.6	-	3.0	-
Net income	72.2	49.5	142.4	115.7
in % of Sales	14.7%	10.2%	14.6%	11.5%
Net income is attributable to:				
Equity holders of the company	72.2	48.9	142.4	115.0
Minority interest:	-	0.6	-	0.7
EBITDA	118.1	115.9	237.5	250.7
in % of sales	24.0%	23.9%	24.4%	25.0%
Interest expenses, net	5.2	5.9	9.0	13.5
Earnings per share, basic (CHF) (b)	17.65	12.12	34.75	28.26
Earnings per share, adjusted (CHF) (b+c)	17.65	15.88	34.75	34.80
Condensed Consolidated Statement of Cash Flows: (a) (CHF in millions)				
	Accumulated figures		Accumulated figures	
	04/05 - 06/05	04/04 - 06/04	1/05 - 06/05	1/04 - 06/04
Cash provided by operating activities	110.4	126.7	120.3	153.9
Cash provided by/(used in) investing activities	(14.5)	(21.0)	41.5	(584.5)
Cash provided by/(used in) financing activities	(71.7)	(148.1)	(72.8)	347.6
Effects of exchange rates on cash	0.4	(3.7)	1.0	(2.9)
Net increase (decrease) in cash and cash equivalents	24.6	(46.1)	90.0	(85.9)
Condensed Consolidated Balance Sheet Data: (a) (CHF in millions)				
	30.06.2005	31.12.2004	30.06.2004	
Cash and cash equivalents	171.6	81.6	95.4	
Net working capital	238.5	130.9	239.0	
Property, plant and equipment, net	521.9	538.8	532.7	
Goodwill and intangible assets, net	815.7	878.8	896.3	
Total assets (d)	2005.4	1935.2	2047.9	
Total debt	587.8	535.3	727.0	
Total equity (b+d)	845.2	817.3	746.1	

(a) All financial information above is unaudited except balance sheet data as per December 31, 2004 and is prepared under the same recognition and measurement principles applied for the audited annual financial statements for the year ended December 31, 2004. The presentation has been changed to include the revised IAS 1 on the Presentation of Financial Statements.

(b) Personnel expenses include the effects of the introduction of IFRS 2 on "Share-based payment" in the amount of MCHF 3.7 in 2005 and MCHF 2.7 in 2004. Net income, EPS figures and equity have been restated accordingly.

(c) For the calculation of adjusted earnings per share net income is adjusted for the amortization of goodwill and the Geberit trademark in 2004.

(d) Geberit early adopted IAS 19 revised concerning the treatment of actuarial gains and losses and accordingly charged all accumulated actuarial gains and losses of defined benefit pension plans directly in equity as per 30 June 2005. Previous year figures are restated in accordance with IAS 8.