

	2010	2011	2012	H1 2013	H2 2013	2013
			IAS 19 restated			
Revenue	737'648	693'581	686'253	354'776	325'146	679'922
Cost of goods sold	-150'628	-165'044	-154'733	-78'586	-65'421	-144'007
<b>Gross profit</b>	<b>587'020</b>	<b>528'538</b>	<b>531'520</b>	<b>276'191</b>	<b>259'725</b>	<b>535'915</b>
Other income	2'826	2'673	1'763	1'537	1'210	2'747
Distribution costs	-166'770	-199'589	-156'372	-82'256	-86'251	-168'507
Administrative expenses	-258'767	-251'702	-313'858	-138'651	-115'721	-254'372
<b>Operating profit</b>	<b>164'310</b>	<b>79'920</b>	<b>63'053</b>	<b>56'821</b>	<b>58'963</b>	<b>115'783</b>

\* Following a company reorganisation in H1 2013, Straumann has disclosed its operating expenses in line with current accounting standards as 'distribution costs' and 'administrative expenses' in the Income Statement. The former comprises salesforce and other directly related sales activities, while the latter comprises marketing activities, research & development, and general administration. As a consequence, the composition of the operating expenses between H1 and H2 2013 as well as 2013 and the prior years may differ.