

### 23. Sales deductions

	2007	2006
	MCHF	MCHF
Early payment discounts	70.4	63.1
Outbound freight costs	74.2	60.7
Customer volume discounts	205.5	181.7
Other	32.8	29.3
<b>Total sales deductions</b>	<b>382.9</b>	<b>334.8</b>

### 24. Other operating expenses, net

	2007	2006
	MCHF	MCHF
Energy and maintenance expenses	81.2	77.3
Marketing expenses	58.4	49.3
Administration expenses	48.0	44.9
Other operating expenses	48.3	45.0
Other operating income	(20.2)	(13.7)
<b>Total other operating expenses, net</b>	<b>215.7</b>	<b>202.8</b>

Other operating income includes, among others, compensation for postage and packaging, rental income, gain from sale of fixed assets and catering revenues.

In 2007, costs of MCHF 13.3 (PY: MCHF 12.7) were capitalized as property, plant and equipment, including in particular tools and assembly lines, which are part of the production process. The amount was deducted from personnel expenses, cost of materials and other operating expenses, net.

### 25. Finance costs, net

	2007	2006
	MCHF	MCHF
Interest income	(7.8)	(4.8)
Interest expenses	14.7	17.0
Amortization of deferred financing fees	1.5	1.3
Foreign exchange result, net	2.2	1.5
Other financial income	(0.5)	(0.1)
Other financial expenses	1.3	1.4
<b>Total finance costs, net</b>	<b>11.4</b>	<b>16.3</b>