

CONSOLIDATED STATEMENT OF INCOME FOR THE PERIOD FROM OCTOBER 1, 2005 TO SEPTEMBER 30, 2006.

€k

	Note	2005/2006	2004/2005
Net sales	▶ 1	1,947,569	1,743,732
Cost of sales		-1,432,249	-1,283,746
Gross profit	▶ 2	515,320	459,986
Research and development expenses		-87,437	-78,007
Selling, general and administration expenses	▶ 3	-290,683	-270,619
Other operating income	▶ 4	4,507	993
Other operating expenses		-921	-1,965
Net profit on operating activities		140,786	110,388
Finance income	▶ 5	21,093	2,574
Finance costs	▶ 5	-33,874	-22,000
Profit before tax		128,005	90,962
Income taxes	▶ 6	-46,152	-35,384
Profit for the period		81,853	55,578
<i>Profit attributable to minority interest</i>		845	669
<i>Profit attributable to equity holders of Wincor Nixdorf AG</i>		81,008	54,909
Shares for calculation of basic earnings per share (in thousands)		16,542	16,542
Shares for calculation of diluted earnings per share (in thousands)		16,647	16,589
Basic earnings per share (€)	▶ 7	4.90	3.32
Diluted earnings per share (€)	▶ 7	4.87	3.31

GROUP BALANCE SHEET AS OF SEPTEMBER 30, 2006.

Assets

€k

	Note	Sept. 30, 2006		Sept. 30, 2005	
Non-current assets					
Intangible assets	▶ 8	383,646		400,800	
Property, plant and equipment	▶ 9	104,066		106,338	
Investments	▶ 10	1,047		106	
Reworkable service parts	▶ 11	15,710		13,087	
Trade receivables	▶ 12	5,301		3,876	
Other assets	▶ 12	3,131		2,173	
Deferred tax assets	▶ 13	10,786	523,687	24,691	551,071
Current assets					
Inventories	▶ 14	312,756		223,861	
Trade receivables	▶ 12	262,572		241,595	
Amounts owed by undertakings in which the company has a participating interest	▶ 12	25		0	
Current tax assets	▶ 12	2,458		2,780	
Other assets	▶ 12	50,374		39,723	
Financial assets	▶ 10	26		42	
Cash and cash equivalents	▶ 15	9,604	637,815	50,928	558,929
Total assets			1,161,502		1,110,000

Equity and Liabilities

€k

	Note	Sept. 30, 2006		Sept. 30, 2005	
Equity					
Equity attributable to equity holders of Wincor Nixdorf AG	▶ 16	269,819		227,633	
Minority interest	▶ 17	4,926	274,745	6,140	233,773
Non-current liabilities					
Accruals for pensions and similar commitments	▶ 18	19,961		122,935	
Other accruals	▶ 19	27,050		20,095	
Financial liabilities	▶ 20	192,477		174,104	
Trade payables	▶ 20	1,702		0	
Other liabilities	▶ 20	193		227	
Deferred tax liabilities	▶ 13	12,842	254,225	12,320	329,681
Current liabilities					
Other accruals	▶ 19	139,620		115,298	
Financial liabilities	▶ 20	16,873		52,590	
Advances received on orders	▶ 20	76,368		26,571	
Trade payables	▶ 20	211,708		194,529	
Amounts owed to undertakings in which the company has a participating interest	▶ 20	611		0	
Current income tax liabilities	▶ 20	21,329		20,330	
Other liabilities	▶ 20	166,023	632,532	137,228	546,546
Total equity and liabilities			1,161,502		1,110,000

GROUP CASH FLOW STATEMENT.¹⁾

	€k	
	2005/2006	2004/2005
EBITA²⁾	160,817	136,601
Amortization/depreciation of property rights, licenses and property, plant and equipment	36,904	30,505
Write-down of reworkable service parts	5,274	811
EBITDA²⁾	202,995	167,917
Interest paid	-7,541	-11,455
Income taxes paid	-28,415	-29,893
Gain/loss on disposal of intangible assets and property, plant and equipment	-49	-20
Increase in accruals	45,550	27,084
Other non-cash expenses, less other non-cash income	-496	-2,462
Increase in working capital	-54,484	-10,220
Increase in other assets and other liabilities	-2,914	-8,314
Cash flow from operating activities	154,646	132,637
Payments received from the disposal of property, plant and equipment	844	1,064
Payments received from the disposal of investments	99	90
Payments received in connection with takeover of other business units	6,442	0
Payments made for investment in intangible assets	-9,447	-5,683
Payments made for investment in property, plant and equipment	-40,086	-28,456
Payments made for acquisition of consolidated affiliated companies and other business units	-749	-18,667
Payments made for investments	-42	-5
Payments made for investment in reworkable service parts	-6,007	-3,243
Transfer to Wincor Nixdorf Pension Trust e.V.	-84,275	0
Cash flow from investment activities	-133,221	-54,900
Payments made to equity holders	-34,739	-20,016
Payments received from loan draw-downs	17,632	0
Payments made for repayment of financial loans	-2,000	-115,273
Payments received from minority interest	784	2,870
Settlement of share-based payment program and payments made to minority interest	-7,693	-357
Payments made/received due to special items	-87	2,582
Cash flow from financing activities	-26,103	-130,194
Change in liquidity	-4,678	-52,457
Change in cash and cash equivalents from exchange rate movements	-119	192
Cash and cash equivalents as of October 1	-1,185	51,080
Cash and cash equivalents as of September 30	-5,982	-1,185

¹⁾ For further explanations, see Note [27](#).

²⁾ Following elimination of profit charges arising from the carve-out (see Note [29](#)).

CHANGES IN EQUITY.¹⁾

€k

	Equity attributable to equity holders of Wincor Nixdorf AG						Equity
	Subscribed capital	Add. paid- in capital	Retained earnings	Revaluation reserve	Total	Minority interest	
As of October 1, 2004	16,542	168,289	8,943	241	194,015	4,520	198,535
Fair value cash flow hedge and securities	0	0	0	-4,420	-4,420	0	-4,420
Share options	0	847	0	0	847	0	847
Exchange rate changes	0	0	1,963	0	1,963	-4	1,959
Other changes	0	0	409	0	409	0	409
Net income recognized directly in equity	0	847	2,372	-4,420	-1,201	-4	-1,205
Profit for the period	0	0	54,909	0	54,909	669	55,578
Total recognized income and expense for the period	0	847	57,281	-4,420	53,708	665	54,373
Contributions	0	0	0	0	0	2,559	2,559
Takeover of shares	0	0	0	0	0	-1,604	-1,604
Distributions	0	0	-20,090	0	-20,090	0	-20,090
As of September 30, 2005	16,542	169,136	46,134	-4,179	227,633	6,140	233,773
As of October 1, 2005	16,542	169,136	46,134	-4,179	227,633	6,140	233,773
Fair value cash flow hedges and securities	0	0	0	4,486	4,486	0	4,486
Share options	0	322	-6,486	0	-6,164	0	-6,164
Exchange rate changes	0	0	-2,251	0	-2,251	0	-2,251
Other changes	0	-45,000	45,000	0	0	0	0
Net income recognized directly in equity	0	-44,678	36,263	4,486	-3,929	0	-3,929
Profit for the period	0	0	81,008	0	81,008	845	81,853
Total recognized income and expense for the period	0	-44,678	117,271	4,486	77,079	845	77,924
Contributions	0	0	0	0	0	111	111
Takeover of shares	0	0	0	0	0	-2,170	-2,170
Distributions	0	0	-34,893	0	-34,893	0	-34,893
As of September 30, 2006	16,542	124,458	128,512	307	269,819	4,926	274,745

¹⁾ For further explanations, see Note 16 and 17.