

## CONSOLIDATED STATEMENT OF INCOME FOR THE PERIOD OCTOBER 1, 2004 THROUGH SEPTEMBER 30, 2005.

	Note	Oct. 1, 2004 – Sept. 30, 2005	Oct. 1, 2003 – Sept. 30, 2004
1. Net sales	▶ 1	1,743,732	1,575,947
2. Cost of sales		-1,283,746	-1,146,491
<b>3. Gross profit</b>	▶ 2	<b>459,986</b>	<b>429,456</b>
4. Research and development expenses		-78,007	-72,908
5. Selling, general and administration expenses	▶ 3	-270,619	-268,166
6. Other operating income		993	11
7. Other operating expenses		-1,965	-3,762
8. Investment result	▶ 4	0	413
<b>9. Net profit on operating activities</b>		<b>110,388</b>	<b>85,044</b>
10. Financial result	▶ 5	-19,426	-19,147
<b>11. Net profit on ordinary activities</b>		<b>90,962</b>	<b>65,897</b>
12. Taxes	▶ 6	-35,384	-21,540
<b>13. Profit after taxes</b>		<b>55,578</b>	<b>44,357</b>
14. Minority interests		-669	-588
<b>15. Net profit for the period</b>		<b>54,909</b>	<b>43,769</b>
Shares for calculation of basic earnings per share (in thousands)		16,542	14,954
Shares for calculation of diluted earnings per share (in thousands)		16,589	14,954
Basic earnings per share (¤)	▶ 7	3.32	2.93
Diluted earnings per share (¤)	▶ 7	3.31	2.93

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## GROUP BALANCE SHEET AS OF SEPTEMBER 30, 2005.

### Assets

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	Note	Sept. 30, 2005		Sept. 30, 2004	
<b>A. Fixed Assets</b>	<b>▶ 8</b>				
I. Intangible assets		400,800		418,694	
II. Tangible assets		106,338		100,389	
III. Financial assets		148	507,286	233	519,316
<b>B. Current Assets</b>					
I. Inventories	▶ 9	236,948		234,958	
II. Receivables and other assets	▶ 10	274,665		259,968	
III. Marketable securities	▶ 11	69		26,674	
IV. Cash in hand and at bank (incl. checks)	▶ 12	50,859	562,541	64,788	586,388
<b>C. Deferred tax assets</b>	<b>▶ 13</b>		24,691		23,002
<b>D. Prepaid expenses</b>			15,482		14,809
<b>Total assets</b>			<b>1.110,000</b>		<b>1,143,515</b>

### Equity and Liabilities

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	Note	Sept. 30, 2005		Sept. 30, 2004	
<b>A. Equity</b>	<b>▶ 14</b>				
I. Subscribed capital		16,542		16,542	
II. Additional paid-in capital		169,136		168,289	
III. Retained earnings		2,919		7,262	
IV. Other consolidation reserves		-47,200		-32,461	
V. Consolidated profit/-loss		91,304		41,414	
VI. Currency translation adjustments		-5,068	227,633	-7,031	194,015
<b>B. Minority interests</b>	<b>▶ 15</b>		6,140		4,520
<b>C. Accruals</b>					
1. Accruals for pensions and similar commitments	▶ 16	122,935		108,513	
2. Tax accruals	▶ 17	18,303		19,394	
3. Other accruals	▶ 17	135,324	276,562	117,746	245,653
<b>D. Liabilities</b>	<b>▶ 18</b>				
1. Financial liabilities		226,695		325,082	
2. Advances received on orders		26,571		39,503	
3. Trade payables		194,529		197,975	
4. Other liabilities		82,434	530,229	85,173	647,733
<b>E. Deferred tax liabilities</b>			12,320		4,553
<b>F. Deferred income</b>	<b>▶ 19</b>		57,116		47,041
<b>Total equity and liabilities</b>			<b>1.110,000</b>		<b>1,143,515</b>

## GROUP CASH FLOW STATEMENT<sup>1)</sup>

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	2004/2005	2003/2004
<b>EBITA<sup>2)</sup></b>	<b>136,601</b>	<b>116,303</b>
Amortization of commercial patents and licenses plus depreciation of tangible assets	31,316	26,296
<b>EBITDA</b>	<b>167,917</b>	<b>142,599</b>
Interest expenses, less interest income, plus other financial expenses, less other financial income	-19,426	-23,049
Taxes on income and profit	-35,384	-21,540
Loss/Profit on disposal of fixed assets	-20	-135
Increase in accruals	35,542	36,810
Other non-cash expenses, less other non-cash income	-2,462	-738
Increase in working capital	-10,220	-14,656
Increase/Decrease in other items within net current assets	-3,310	2,981
<b>Cash flow from operating activities</b>	<b>132,637</b>	<b>122,272</b>
Payments received from the disposal of tangible fixed assets	1,064	933
Payments received from the disposal of financial fixed assets	90	4,982
Payments received from the disposal of consolidated affiliated companies	0	1,625
Payments made for investment in intangible assets	-5,683	-7,250
Payments made for investment in tangible fixed assets	-31,699	-27,283
Payments made for acquisition of consolidated affiliated companies and other business units	-18,667	-21,602
Payments made for investment in financial fixed assets	-5	-736
<b>Cash flow from investment activities</b>	<b>-54,900</b>	<b>-49,331</b>
Payments received from shareholders	0	101,736
Payments made to shareholders	-20,016	-160,000
Payments received from syndicated loan draw-downs	208,500	140,831
Payments received from minority shareholders	2,870	0
Payments made to minority shareholders and other distributions	-357	-269
Payments made for repayment of financial loans	-323,773	-117,388
Payments received due to special items	2,582	15,462
<b>Cash flow from financing activities</b>	<b>-130,194</b>	<b>-19,628</b>
<b>Change in liquidity</b>	<b>-52,457</b>	<b>53,313</b>
Change in cash and cash equivalents from exchange rate movements	192	-126
Change in cash and cash equivalents arising from changes to consolidation group	0	-4
Cash and cash equivalents as of October 1	51,080	-2,103
<b>Cash and cash equivalents as of September 30</b>	<b>-1,185</b>	<b>51,080</b>

<sup>1)</sup> For further explanations see Note [29](#).

<sup>2)</sup> Following elimination of profit charges arising from the carve-out (see Note [27](#)).

GROUP CHANGES IN EQUITY<sup>1)</sup>.

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	Subscribed capital	Add. paid-in capital	Miscellaneous retained earnings	Revaluation reserve	Own shares reserve	Other consolidation reserves	Consolidated profit/loss	Currency translation adjustments	Total
Adjustment arising from first-time application of IFRS 3	0	0	0	0	0	193	0	0	193
<b>As of October 1, 2003</b>	<b>14,061</b>	<b>269,143</b>	<b>7,062</b>	<b>57</b>	<b>-1,011</b>	<b>-28,002</b>	<b>-39,364</b>	<b>-5,488</b>	<b>216,458</b>
Net profit for the period	0	0	0	0	0	0	43,769	0	43,769
Increase in share capital	2,481	94,179	0	0	0	0	0	0	96,660
Changes in own shares	0	-1,993	0	0	1,011	0	0	0	-982
Changes in reserves	0	171	-41	184	0	-4,459	3,798	0	-347
Distributions	0	-193,211	0	0	0	0	33,211	0	-160,000
Exchange rate changes	0	0	0	0	0	0	0	-1,543	-1,543
<b>As of September 30, 2004</b>	<b>16,542</b>	<b>168,289</b>	<b>7,021</b>	<b>241</b>	<b>0</b>	<b>-32,461</b>	<b>41,414</b>	<b>-7,031</b>	<b>194,015</b>
									0
<b>As of October 1, 2004</b>	<b>16,542</b>	<b>168,289</b>	<b>7,021</b>	<b>241</b>	<b>0</b>	<b>-32,461</b>	<b>41,414</b>	<b>-7,031</b>	<b>194,015</b>
Net profit for the period	0	0	0	0	0	0	54,909	0	54,909
Changes in reserves	0	847	77	-4,420	0	-14,739	15,071	0	-3,164
Distributions	0	0	0	0	0	0	-20,090	0	-20,090
Exchange rate changes	0	0	0	0	0	0	0	1,963	1,963
<b>As of September 30, 2005</b>	<b>16,542</b>	<b>169,136</b>	<b>7,098</b>	<b>-4,179</b>	<b>0</b>	<b>-47,200</b>	<b>91,304</b>	<b>-5,068</b>	<b>227,633</b>

<sup>1)</sup> For further explanations see Note 14.