

# Consolidated balance sheet

as at 30 September 2002

<b>Assets</b> in thousand €	Notes	2001/2002	2000/2001
<b>Fixed Assets</b>	<b>1</b>		
Intangible assets		69,070	13,188
Property, plant and equipment		265,578	237,697
Financial assets			
Shares in affiliated companies		313	360
Investments in associated companies		3,554	6,113
Other investments		639	538
Long-term securities		130	622
Other loans		1,134	755
		5,770	8,388
		<b>340,418</b>	<b>259,273</b>
<b>Current assets</b>			
Inventories	<b>2</b>	318,141	305,817
Receivables and other assets	<b>3</b>		
Trade accounts receivable		128,478	110,896
Receivables from affiliates		3,247	2,785
Receivables from other Group companies		1,548	652
Other assets		22,497	20,985
		155,770	135,318
Short term security investments	<b>4</b>	1,506	1,496
Liquid assets	<b>5</b>	7,471	6,409
		<b>482,888</b>	<b>449,040</b>
<b>Deferred items</b>		<b>1,983</b>	<b>568</b>
<b>Total assets</b>		<b>825,289</b>	<b>708,881</b>

<b>Equity and liabilities</b> in thousand €	Notes	2001/2002	2000/2001
<b>Equity</b>	6		
Subscribed capital		83,720	82,824
<i>Conditional capital 38,116 T€</i>			
Capital reserves		27,421	25,815
Revenue reserves		148,237	138,641
Retained earnings		8,628	23,526
		<b>268,006</b>	<b>270,806</b>
<b>Minority interests</b>		<b>9,323</b>	<b>9,308</b>
<b>Special reserves with an equity portion</b>	7	<b>708</b>	<b>3,804</b>
<b>Provisions</b>	8		
Provisions for pensions		59,723	53,706
Other provisions		106,776	88,783
		<b>166,499</b>	<b>142,489</b>
<b>Liabilities</b>	9		
Convertible bonds		2,895	2,740
Bank loans and overdraft		189,546	78,514
Trade accounts payable		142,031	167,048
Payable to affiliates		1,025	1,206
Other liabilities		45,250	32,958
		<b>380,747</b>	<b>282,466</b>
<b>Deferred items</b>		<b>6</b>	<b>8</b>
<b>Total equity and liabilities</b>		<b>825,289</b>	<b>708,881</b>

# Changes in Group fixed assets

for the period 1 October 2001 to 30 September 2002

in thousand €	01.10.2001	Acquisition or construction cost		
		Changes in the circle of consolidated companies	Additions in the fiscal year	Disposals
<b>Intangible assets</b>				
Franchises, trademarks, patents, licenses and similar rights and licenses to such rights	16,316	1,833	776	1,015
Goodwill	5,964	59,468	-	-
Payments on account	2,566	56	2,668	-
	<b>24,846</b>	<b>61,357</b>	<b>3,444</b>	<b>1,015</b>
<b>Tangible assets</b>				
Land and buildings	275,490	18,369	4,734	1,327
Technical equipment and machinery	704,788	117,449	22,568	13,512
Other equipment, factory and office equipment	67,317	6,230	3,951	6,296
Payments on account and assets under construction	30,200	5,714	9,698	104
	<b>1,077,795</b>	<b>147,762</b>	<b>40,951</b>	<b>21,239</b>
<b>Financial assets</b>				
Shares in affiliated companies	360	- 62	31	16
Loans to affiliated companies	-	-	465	-
Investments in associated companies	7,315	-	439	2,823
Other investments	1,087	101	-	-
Loans to companies in which participations are held	625	-	-	-
Long-term securities	622	-	-	495
Other loans	759	-	75	160
	<b>10,768</b>	<b>39</b>	<b>1,010</b>	<b>3,494</b>
<b>Total fixed assets</b>	<b>1,113,409</b>	<b>209,158</b>	<b>45,405</b>	<b>25,748</b>

Transfers	Write-ups	Write-downs 30.09.2002	Net book value		Depreciation in the current fiscal year
			30.09.2002	30.09.2001	
912	-	13,081	5,741	6,147	2,090
-	-	6,492	58,940	4,475	5,002
- 901	-	-	4,389	2,566	-
<b>11</b>	<b>-</b>	<b>19,573</b>	<b>69,070</b>	<b>13,188</b>	<b>7,092</b>
8,495	-	247,188	58,573	40,418	4,053
24,037	-	670,975	184,355	157,709	38,046
97	3	61,520	9,782	9,370	4,408
- 32,640	-	-	12,868	30,200	-
<b>- 11</b>	<b>3</b>	<b>979,683</b>	<b>265,578</b>	<b>237,697</b>	<b>46,507</b>
-	-	-	313	360	-
-	-	-	465	-	-
-	-	1,377	3,554	6,113	175
-	-	549	639	538	-
-	-	625	-	-	-
3	-	-	130	622	-
- 3	2	4	669	755	-
-	<b>2</b>	<b>2,555</b>	<b>5,770</b>	<b>8,388</b>	<b>175</b>
-	<b>5</b>	<b>1,001,811</b>	<b>340,418</b>	<b>259,273</b>	<b>53,774</b>

# Consolidated profit and loss account

for the period 1 October 2001 to 30 September 2002

in thousand €	Notes	2001/2002	2000/2001
<b>Turnover</b>	<b>12</b>	<b>1,919,968</b>	<b>2,009,857</b>
Variations in inventories of finished goods and work in process		- 24,504	- 7,323
Own work capitalised		2,515	3,722
Other operating income	<b>13</b>	30,040	41,465
Cost of raw materials and supplies	<b>14</b>	- 1,537,607	- 1,685,524
<b>Gross profit</b>		<b>390,412</b>	<b>362,197</b>
Personnel expenses	<b>15</b>	- 190,780	- 168,429
Depreciation and amortisation	<b>16</b>	- 53,599	- 46,584
Other operating expenses	<b>17</b>	- 96,894	- 83,211
Income from investments	<b>18</b>	569	922
Net interest	<b>19</b>	- 11,587	- 7,683
<b>Result of ordinary activities</b>		<b>38,121</b>	<b>57,212</b>
Taxes on income	<b>20</b>	- 17,747	- 14,915
<b>Profit for the financial year</b>		<b>20,374</b>	<b>42,297</b>
Profits/losses attributable to minority interests		- 1,546	- 1,687
Allocations to revenue reserves		- 10,200	- 17,084
<b>Unappropriated profit</b>		<b>8,628</b>	<b>23,526</b>

# Consolidated cash flow statement

in thousand €	2001/2002	2000/2001
Profit for the financial year	20,374	42,297
Depreciation on fixed assets	53,770	46,395
Changes in long-term provisions	1,196	1,479
Other expenses and income not affecting cash flow	- 3,106	- 3,724
<b>DVFA/SG cash flow</b>	<b>72,234</b>	<b>86,447</b>
Changes in short-term provisions	13,667	- 11,670
Cash flow movements due to investments in associated undertakings	132	- 520
Profits and losses from the disposal of fixed assets and consolidated companies	- 1,898	- 253
Changes in inventories	14,002	13,747
Changes in trade accounts receivable and sundry assets	15,122	- 10,378
Changes in trade accounts payable and sundry liabilities	- 15,072	10,956
<b>Cash inflow from current operating activities</b>	<b>98,187</b>	<b>88,329</b>
Disposals of fixed assets	1,105	856
Additions to fixed assets	- 44,967	- 68,877
Proceeds from the sale of consolidated companies	5,250	-
Payments for the acquisition of consolidated companies	- 77,084	- 81
<b>Cash outflow from investing activities</b>	<b>- 115,696</b>	<b>- 68,102</b>
Proceeds from capital increases	2,636	4,067
Proceeds from the convertible bond issue and the raising of bank loans	95,079	17,160
Payments for the redemption of bonds and bank loans	- 53,348	- 18,620
Dividend payments of NA AG	- 24,265	- 24,000
Dividend payments from subsidiaries to third parties	- 1,531	- 2,189
<b>Cash inflow (previous year: outflow) for financing activities</b>	<b>18,571</b>	<b>- 23,582</b>
Changes in financial resources affecting cash flow	1,062	- 3,355
Financial resources at beginning of period	6,409	9,764
<b>Financial resources at end of period</b>	<b>7,471</b>	<b>6,409</b>

# Balance sheet of NA AG

as at 30 September 2002

<b>Assets</b> in thousand €	Notes	2001/2002	2000/2001
<b>Fixed asset</b>	<b>1</b>		
Intangible assets		8,178	6,663
Property, plant and equipment		156,561	171,340
Financial assets			
Shares in affiliated companies		122,378	44,639
Investments		2	2
Other loans		1	1
		122,381	44,642
		<b>287,120</b>	<b>222,645</b>
<b>Current assets</b>			
Inventories	<b>2</b>	204,444	206,193
Receivables and other assets	<b>3</b>		
Trade accounts receivable		70,180	89,166
Receivables from affiliates		24,421	35,878
Receivables from other Group companies		926	652
Other assets		16,579	11,180
		112,106	136,876
Short-term security investments	<b>4</b>	1,506	1,496
Liquid assets	<b>5</b>	3,712	3,565
		<b>321,768</b>	<b>348,130</b>
<b>Prepaid expenses</b>		<b>58</b>	<b>6</b>
<b>Total assets</b>		<b>608,946</b>	<b>570,781</b>

<b>Equity and liabilities</b> in thousand €	Notes	2001/2002	2000/2001
<b>Equity</b>	6		
Subscribed capital		83,720	82,824
<i>Conditional capital 38,116 T€</i>			
Capital reserves		26,724	24,984
Revenue reserves		130,996	120,796
Retained earnings		21,257	24,265
		<b>262,697</b>	<b>252,869</b>
<b>Special reserves with an equity portion</b>	7	<b>597</b>	<b>1,193</b>
<b>Provisions</b>	8		
Provisions for pensions		24,588	24,792
Other provisions		71,268	61,143
		<b>95,856</b>	<b>85,935</b>
<b>Liabilities</b>	9		
Convertible bonds		2,895	2,740
Bank loans and overdrafts		95,594	48,506
Trade accounts payable		104,211	144,022
Payables to affiliates		12,349	10,013
Other liabilities		34,744	25,331
		<b>249,793</b>	<b>230,612</b>
<b>Deferred items</b>		<b>3</b>	<b>172</b>
<b>Total equity and liabilities</b>		<b>608,946</b>	<b>570,781</b>

# Changes in fixed assets of NA AG

for the period 1 October 2001 to 30 September 2002

Acquisition or construction cost

in thousand €	01.10.2001	Additions	Disposals	Transfers
<b>Intangible assets</b>				
Franchises, trademarks, patents, licenses and similar rights and licenses to such rights	12,492	477	732	217
Payments on account	1,884	2,666	-	- 217
	<b>14,376</b>	<b>3,143</b>	<b>732</b>	<b>-</b>
<b>Tangible assets</b>				
Land and buildings	230,912	1,399	1,251	499
Technical equipment and machinery	542,422	6,965	12,481	2,634
Other equipment, factory and office equipment	42,824	2,274	4,075	22
Payments on account and assets under construction	4,711	6,276	104	- 3,155
	<b>820,869</b>	<b>16,914</b>	<b>17,911</b>	<b>-</b>
<b>Financial assets</b>				
Share in affiliated companies	49,282	77,739	2,618	-
Investments	2	-	-	-
Other loans	1	-	-	-
	<b>49,285</b>	<b>77,739</b>	<b>2,618</b>	<b>-</b>
<b>Total fixed assets</b>	<b>884,530</b>	<b>97,796</b>	<b>21,261</b>	<b>-</b>

Write-ups	Write-downs 30.09.2002	Net book value		Depreciation and write-downs in current fiscal year
		30.09.2002	30.09.2001	
-	8,609	3,845	4,779	1,524
-	-	4,333	1,884	-
-	<b>8,609</b>	<b>8,178</b>	<b>6,663</b>	<b>1,524</b>
-	206,304	25,255	25,961	2,545
-	421,252	118,288	134,998	25,713
-	35,755	5,290	5,670	2,354
-	-	7,728	4,711	-
-	<b>663,311</b>	<b>156,561</b>	<b>171,340</b>	<b>30,612</b>
-	2,025	122,378	44,639	-
-	-	2	2	-
-	-	1	1	-
-	<b>2,025</b>	<b>122,381</b>	<b>44,642</b>	-
-	<b>673,945</b>	<b>287,120</b>	<b>222,645</b>	<b>32,136</b>