

Consolidated balance sheet

as at 30 September 2002

Assets in thousand €	Notes	2001/2002	2000/2001
Fixed Assets	1		
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
		340,418	259,273
Current assets			
Inventories	2	318,141	305,817
Receivables and other assets	3		
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	4	1,506	1,496
Liquid assets	5	7,471	6,409
		482,888	449,040
Deferred items		1,983	568
Total assets		825,289	708,881

Equity and liabilities in thousand €	Notes	2001/2002	2000/2001
Equity	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
		268,006	270,806
Minority interests		9,323	9,308
Special reserves with an equity portion	7	708	3,804
Provisions	8		
Provisions for pensions		59,723	53,706
Other provisions		106,776	88,783
		166,499	142,489
Liabilities	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
		380,747	282,466
Deferred items		6	8
Total equity and liabilities		825,289	708,881

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
Intangible assets				
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	-
	24,846	61,357	3,444	1,015
Tangible assets				
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
	1,077,795	147,762	40,951	21,239
Financial assets				
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
	10,768	39	1,010	3,494
Total fixed assets	1,113,409	209,158	45,405	25,748

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	-
11	-	19,573	69,070	13,188	7,092
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	-
- 11	3	979,683	265,578	237,697	46,507
-	-	-	313	360	-
-	-	-	465	-	-
-	-	1,377	3,554	6,113	175
-	-	549	639	538	-
-	-	625	-	-	-
3	-	-	130	622	-
- 3	2	4	669	755	-
-	2	2,555	5,770	8,388	175
-	5	1,001,811	340,418	259,273	53,774

Consolidated profit and loss account

for the period 1 October 2001 to 30 September 2002

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

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
DVFA/SG cash flow	72,234	86,447
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
Cash inflow from current operating activities	98,187	88,329
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
Cash outflow from investing activities	- 115,696	- 68,102
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
Cash inflow (previous year: outflow) for financing activities	18,571	- 23,582
Changes in financial resources affecting cash flow	1,062	- 3,355
Financial resources at beginning of period	6,409	9,764
Financial resources at end of period	7,471	6,409

Balance sheet of NA AG

as at 30 September 2002

Assets in thousand €	Notes	2001/2002	2000/2001
Fixed asset	1		
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
		287,120	222,645
Current assets			
Inventories	2	204,444	206,193
Receivables and other assets	3		
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	4	1,506	1,496
Liquid assets	5	3,712	3,565
		321,768	348,130
Prepaid expenses		58	6
Total assets		608,946	570,781

Equity and liabilities in thousand €	Notes	2001/2002	2000/2001
Equity	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
		262,697	252,869
Special reserves with an equity portion	7	597	1,193
Provisions	8		
Provisions for pensions		24,588	24,792
Other provisions		71,268	61,143
		95,856	85,935
Liabilities	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
		249,793	230,612
Deferred items		3	172
Total equity and liabilities		608,946	570,781

Changes in fixed assets of NA AG

for the period 1 October 2001 to 30 September 2002

in thousand €	Acquisition or construction cost			
	01.10.2001	Additions	Disposals	Transfers
Intangible assets				
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
	14,376	3,143	732	-
Tangible assets				
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
	820,869	16,914	17,911	-
Financial assets				
Share in affiliated companies	49,282	77,739	2,618	-
Investments	2	-	-	-
Other loans	1	-	-	-
	49,285	77,739	2,618	-
Total fixed assets	884,530	97,796	21,261	-

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	-
-	8,609	8,178	6,663	1,524
-	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	-
-	663,311	156,561	171,340	30,612
-	2,025	122,378	44,639	-
-	-	2	2	-
-	-	1	1	-
-	2,025	122,381	44,642	-
-	673,945	287,120	222,645	32,136