

Consolidated balance sheet

as at 30 September 2001

Assets in thousand €	Note no.	2000/2001	1999/2000
Fixed assets	1		
Intangible assets		13,188	10,918
Property, plant and equipment		237,697	217,887
Financial assets			
Shares in affiliated companies		360	360
Investments in associated companies		6,113	5,722
Other investments		538	916
Long-term securities		622	609
Other loans		755	786
		8,388	8,393
		259,273	237,198
Current assets			
Inventories	2	305,817	317,389
Receivables and other assets	3		
Trade accounts receivable		110,896	112,050
Receivables from affiliates		2,785	4,895
Receivables from other Group companies		652	1,020
Other assets		20,985	7,243
		135,318	125,208
Short-term securities	4	1,496	1,536
Liquid assets	5	6,409	9,764
		449,040	453,897
Deferred items		568	261
Total assets		708,881	691,356

Equity and liabilities in thousand €	Note no.	2000/2001	1999/2000
Equity	6		
Subscribed capital		82,824	81,920
Contingent capital 39,012 thousand €			
Capital reserves		25,815	23,955
Revenue reserves		138,641	117,145
Retained earnings		23,526	27,278
		270,806	250,298
Minority interests		9,308	9,912
Special reserves with an equity portion	7	3,804	5,706
Provisions	8		
Provisions for pensions		53,706	52,494
Other pensions		88,783	100,186
		142,489	152,680
Liabilities	9		
Convertible bonds		2,740	2,781
Bank loans and overdraft		78,514	79,931
Trade accounts payable		167,048	127,676
Payables to affiliates		1,206	298
Other liabilities		32,958	62,069
		282,466	272,755
Deferred items		8	5
Total equity and liabilities		708,881	691,356

Changes in Group fixed assets

for the period 1 October 2000 to 30 September 2001

in thousand €	Acquisition or construction cost				Write-downs		Net book value		Depreciation in current fiscal year
	1.10.2000	Additions in the current fiscal year	Disposals	Transfers	Write-ups	30.9.2001	30.9.2000		
Intangible assets									
Franchises, trademarks, patents, licenses and similar rights and licenses to such rights	12,412	2,933	557	1,528	-	10,169	6,147	3,394	1,698
Goodwill	5,936	28	-	-	-	1,489	4,475	5,121	674
Payments on account	2,403	1,704	17	- 1,524	-	-	2,566	2,403	-
	20,751	4,665	574	4	-	11,658	13,188	10,918	2,372
Tangible assets									
Land and buildings	271,814	2,559	140	1,257	166	235,238	40,418	39,999	3,563
Technical equipment and machinery	613,078	32,098	8,180	67,792	184	547,263	157,709	93,736	35,970
Other equipment, factory and office equipment	65,918	4,790	3,641	250	-	57,947	9,370	9,275	4,679
Payments on account and assets under construction	74,877	24,653	27	- 69,303	-	-	30,200	74,877	-
	1,025,687	64,100	11,988	- 4	350	840,448	237,697	217,887	44,212
Financial assets									
Shares in affiliated companies	360	-	-	-	-	-	360	360	-
Investments in associated companies	7,022	913	620	-	-	1,202	6,113	5,722	175
Other investments	1,111	-	24	-	-	549	538	916	354
Loans to companies in which participations are held	625	-	-	-	-	625	-	-	-
Long-term securities	622	-	-	-	13	13	622	609	-
Other loans	792	94	127	-	2	6	755	786	-
	10,532	1,007	771	-	15	2,395	8,388	8,393	529
Total fixed assets	1,056,970	69,772	13,333	-	365	854,501	259,273	237,198	47,113

Consolidated profit and loss account

for the period 1 October 2000 to 30 September 2001

in thousand €	Note no.	2000/2001	1999/2000
Turnover	12	2,009,857	1,896,661
Variations in inventories of finished goods and work in process		- 7,323	42,876
Own work capitalised		3,722	5,797
Other operating income	13	41,465	22,681
Cost of raw materials and supplies	14	- 1,685,524	- 1,625,841
Gross profit		362,197	342,174
Personnel expenses	15	- 168,429	- 149,678
Depreciation on fixed assets	16	- 46,584	- 32,847
Other operating expenses	17	- 83,211	- 85,809
Income from investments	18	922	471
Net interest	19	- 7,683	- 4,867
Result of ordinary activities		57,212	69,444
Taxes on income	20	- 14,915	- 28,677
Profit for the financial year		42,297	40,767
Profits/losses attributable to minority interests		- 1,687	- 2,229
Allocations to revenue reserves		- 17,084	- 11,260
Unappropriated profit		23,526	27,278

Consolidated cash flow statement

in thousand €	2000/2001	1999/2000
Profit for the financial year	42,297	40,767
Depreciation on fixed assets	46,395	32,979
Changes in long-term provisions	1,479	7,268
Other expenses and income not affecting cash flow	- 3,724	- 2,967
DVFA/SG cash flow	86,447	78,047
Changes in short-term provisions	- 11,670	3,318
Cash flow movements due to investments in associated undertakings	- 520	- 518
Profits and losses from the disposal of fixed assets	- 253	194
Changes in inventories	13,747	- 13,913
Changes in trade accounts receivable and sundry assets	- 10,378	- 25,568
Changes in trade accounts payable and sundry liabilities	10,956	30,294
Cash inflow from current operating activities	88,329	71,854
Disposals of fixed assets	856	3,308
Additions to fixed assets (including changes in the Group companies consolidated)	- 68,958	- 109,471
Cash outflow from investing activities	- 68,102	- 106,163
Proceeds from capital increases	4,067	-
Proceeds from the convertible bond issue and the raising of bank loans	17,160	58,685
Payments for the redemption of bonds and bank loans	- 18,620	- 14,512
Dividend payments of NA AG	- 24,000	- 22,906
Dividend payments to third parties	- 2,189	- 1,759
Cash outflow (previous year: inflow) for financing activities	- 23,582	19,508
Changes in financial resources affecting cash flow	- 3,355	- 14,801
Financial resources at beginning of period	9,764	24,565
Financial resources at end of period	6,409	9,764

Balance sheet of NA AG

as at 30 September 2001

Assets in thousand €	Note no.	2000/2001	1999/2000
Fixed assets	1		
Intangible assets		6,663	3,312
Property, plant and equipment		171,340	167,035
Financial assets			
Shares in affiliated companies		44,639	47,177
Investments		2	2
Other loans		1	1
		44,642	47,180
		222,645	217,527
Current assets			
Inventories	2	206,193	210,091
Receivables and other assets	3		
Trade accounts receivable		89,166	94,821
Receivables from affiliates		35,878	11,552
Receivables from other Group companies		652	983
Other assets		11,180	4,150
		136,876	111,506
Short-term security investments	4	1,496	1,536
Liquid assets	5	3,565	4,202
		348,130	327,335
Prepaid expenses		6	6
Total assets		570,781	544,868

Equity and liabilities in thousand €	Note no.	2000/2001	1999/2000
Equity	6		
Subscribed capital		82,824	81,920
<i>Contingent capital 39,012 thousand €</i>			
Capital reserves		24,984	21,821
Revenue reserves		120,796	105,497
Retained earnings		24,265	24,000
		252,869	233,238
Special reserves with an equity portion	7	1,193	1,790
Provisions	8		
Provisions for pensions		24,792	24,054
Other provisions		61,143	73,485
		85,935	97,539
Liabilities	9		
Convertible bonds		2,740	2,781
Bank loans and overdrafts		48,506	53,039
Trade accounts payable		144,022	97,499
Payables to affiliates		10,013	13,601
Other liabilities		25,331	45,376
		230,612	212,296
Deferred items		172	5
Total equity and liabilities		570,781	544,868

Changes in fixed assets of NA AG

for the period 1 October 2000 to 30 September 2001

in thousand €	Acquisition or construction cost					Net book value		Depreciation and write-downs in current fiscal year	
	1.10.2000	Additions	Disposals	Transfers	Write-ups	Write-downs 30.9.2001	30.9.2001		30.9.2000
Intangible assets									
Franchises, trademarks, patents, licenses and similar rights and licenses to such rights	8,666	2,841	539	1,524	-	7,713	4,779	1,591	1,167
Payments on account	1,721	1,704	17	-1,524	-	-	1,884	1,721	-
	10,387	4,545	556	-	-	7,713	6,663	3,312	1,167
Tangible assets									
Land and buildings	227,798	1,998	72	1,188	166	205,117	25,961	25,251	2,643
Technical equipment and machinery	449,683	30,403	4,777	67,113	184	407,608	134,998	66,563	29,166
Other equipment, factory and office equipment	41,526	2,607	1,517	208	-	37,154	5,670	5,681	2,687
Payments on account and assets under construction	69,540	3,699	19	- 68,509	-	-	4,711	69,540	-
	788,547	38,707	6,385	-	350	649,879	171,340	167,035	34,496
Financial assets									
Shares in affiliated companies	49,202	80	-	-	-	4,643	44,639	47,177	2,619
Investments	2	-	-	-	-	-	2	2	-
Other loans	1	-	-	-	-	-	1	1	-
	49,205	80	-	-	-	4,643	44,642	47,180	2,619
Total fixed assets	848,139	43,332	6,941	-	350	662,235	222,645	217,527	38,282

Profit and loss account of NA AG

for the period 1 October 2000 to 30 September 2001

in thousand €	Note no.	2000/2001	1999/2000
Turnover	12	1,897,166	1,612,719
Variations in inventories of finished goods and work in process		- 11,887	45,954
Own work capitalised		3,408	5,588
Other operating income	13	44,804	22,918
Cost of raw material and supplies	14	- 1,687,815	- 1,465,563
Gross profit		245,676	221,616
Personnel expenses	15	- 106,796	- 97,675
Depreciation on fixed assets	16	- 35,663	- 23,062
Other operating expenses	17	- 56,663	- 50,914
Income from investments	18	8,046	5,786
Net interest	19	- 4,551	- 1,754
Result of ordinary activities		50,049	53,997
Taxes on income	20	- 10,484	- 21,697
Profit for the financial year		39,565	32,300
Allocations to revenue reserves		- 15,300	- 8,300
Dividend		24,265	24,000