

## Profit & Loss - Wacker Group – FY 2003-2005 (IFRS)\*

in TEUR	2003	2004	2005
<b>Revenue</b>	<b>361.933</b>	<b>411.184</b>	<b>503.191</b>
Cost of sales	-196.796	-228.785	-290.562
<b>Gross profit</b>	<b>165.137</b>	<b>182.399</b>	<b>212.629</b>
Sales and service expenses	-90.788	-98.231	-109.139
Research and development expenses	-11.082	-10.780	-13.573
General administrative expenses	-34.330	-34.809	-39.607
Other income	6.013	6.421	5.305
Other expenses	-5.961	-3.077	-4.960
<b>Profit before interest and tax (EBIT)</b>	<b>28.989</b>	<b>41.923</b>	<b>50.655</b>
Financial result	2.875	341	-262
<b>Profit before tax (EBT)</b>	<b>31.864</b>	<b>42.264</b>	<b>50.393</b>
Taxes on income	-10.434	-16.570	-19.121
<b>Profit for the period</b>	<b>21.430</b>	<b>25.694</b>	<b>31.272</b>

\* audited IFRS consolidated financial statements 2005

## Balance sheet - Wacker Group – Assets 2003-2005 (IFRS)\*

in TEUR	2003	2004	2005
<b><u>ASSETS</u></b>			
Property, plant and equipment	110.756	107.290	132.583
Investment property	1.586	1.547	1.509
Goodwill	0	0	28.794
Other intangible assets	1.751	1.413	27.604
Investments	1.427	101	0
Deferred tax	4.474	5.477	6.662
Other non-current assets	5.612	3.626	5.334
<b>Total non-current assets</b>	<b>125.606</b>	<b>119.454</b>	<b>202.486</b>
Inventories	70.203	73.343	99.018
Trade receivables	62.427	65.325	83.361
Marketable securities	2.434	2.027	144
Current tax receivable	2.009	1.500	3.326
Other current assets	5.443	5.713	7.113
Cash and cash equivalents	76.841	47.747	47.613
<b>Total current assets</b>	<b>219.357</b>	<b>195.655</b>	<b>240.575</b>
<b>TOTAL ASSETS</b>	<b>344.963</b>	<b>315.109</b>	<b>443.061</b>

\* audited IFRS consolidated financial statements 2005

## Balance sheet - Wacker Group – Equity & Liabilities 2003-2005 (IFRS)\*

in TEUR	2003	2004	2005
<b><u>EQUITY AND LIABILITIES</u></b>			
Share capital	43.500	43.500	43.500
Other reserves	53.139	46.152	64.437
Treasury shares	0	-17.000	-11.000
Retained earnings	187.916	173.610	192.924
<b>Total equity</b>	<b>284.555</b>	<b>246.262</b>	<b>289.861</b>
Long-term borrowings	664	562	44.925
Deferred tax	6.871	5.016	15.827
Long-term provisions	11.212	11.116	13.840
<b>Total non-current liabilities</b>	<b>18.747</b>	<b>16.694</b>	<b>74.592</b>
Trade payables	11.939	14.589	27.828
Short-term borrowings	1.969	5.120	3.880
Current portion of long-term borrowings	0	1.014	8.395
Short-term provisions	6.805	6.323	11.457
Current tax payable	2.346	2.537	2.082
Other liabilities	18.602	22.570	24.966
<b>Total current liabilities</b>	<b>41.661</b>	<b>52.153</b>	<b>78.608</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>344.963</b>	<b>315.109</b>	<b>443.061</b>

\* audited IFRS consolidated financial statements 2005