

Consolidated Statements of Changes in Shareholders' Equity

in K€	Common stock	Capital reserves	Earnings reserves	Net profit available for distribution	Accumulated other Comprehensive income	Interest in equity of shareholders in IDS Scheer AG	Minority interests	Equity
Dec. 31, 2005	31,991	75,497	42,108	34,875	330	184,801	978	185,779
9-month net income 2006				13,345		13,345	203	13,548
Dividend payments				-5,758		-5,758	-180	-5,938
Capital increase	41	483				524		524
Allocation to undistributed net profit			1,600	-1,600		0		0
Foreign exchange differences					-183	-183	-3	-186
Sept. 30, 2006	32,032	75,980	43,708	40,862	147	192,729	998	193,727
Dec. 31, 2006	32,033	76,076	51,708	37,757	278	197,852	1,346	199,198
9-month net income 2007				16,582		16,582	307	16,889
Dividend payments				-6,406		-6,406	-162	-6,568
Capital increase	122	1,523				1,645		1,645
Fair value of the new stock option plan (IFRS 2)		270				270		270
Reimbursement of costs of the IPO in 1999		195				195		195
Deferred taxes on the reimbursement of IPO costs		-103				-103		-103
Allocation to undistributed net profit			1,600	-1,600		0		0
Foreign exchange differences					-110	-110	-3	-113
Sept. 30, 2007	32,155	77,961	53,308	46,333	168	209,925	1,488	211,413

In the 2nd quarter 2007 a dividend distribution to the shareholders of IDS Scheer AG in the amount of € 6,406,598.00 was done.