

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
Semi-annual net income 2006				11,305		11,305	134	11,439
Dividend payments				-5,758		-5,758	-180	-5,938
Capital increase	9	99				108		108
Allocation to undistributed net profit			1,600	-1,600		0		0
Foreign exchange differences					-283	-283	-3	-286
June 30, 2006	32,000	75,596	43,708	38,822	47	190,173	929	191,102
Dec. 31, 2006	32,033	76,076	51,708	37,757	278	197,852	1,346	199,198
Semi-annual net income 2007				12,066		12,066	175	12,241
Dividend payments				-6,406		-6,406	-163	-6,569
Capital increase	118	1,485				1,603		1,603
Fair value of the new stock option plan (IFRS 2)		180				180		180
Allocation to undistributed net profit			1,600	-1,600		0		0
Foreign exchange differences					-90	-90	8	-82
June 30, 2007	32,151	77,741	53,308	41,817	188	205,205	1,366	206,571

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.