

CONSOLIDATED BALANCE SHEET FOR THE YEARS ENDED DECEMBER 31, 2005 AND 2004

Assets	Note	12/31/2005 in KEUR	12/31/2004 in KEUR
Long-term assets			
Intangible assets	(10)	88,493	85,270
Property, plant and equipment, net	(11)	26,055	27,467
Financial assets	(12)	52	85
Other long-term assets	(16)	3,029	4,889
Deferred tax assets	(6)	1,871	1,861
		119,500	119,572
Short-term assets			
Inventories	(13)	713	1,272
Accounts receivable	(14)	104,795	87,431
Receivables from income tax	(15)	1,217	3,572
Other short-term assets	(16)	11,445	10,118
Cash and cash equivalents	(17)	70,325	67,593
		188,495	169,986
Total assets		307,995	289,558

Equity and liabilities	Note	12/31/2005 in KEUR	12/31/2004 in KEUR
Equity			
	(18)		
Subscribed capital		31,991	31,925
Capital reserves		75,497	74,834
Earnings reserves		42,108	34,608
Net profit available for distribution		34,875	28,652
Accumulated other comprehensive income		330	-488
Interest in equity of shareholders in IDS Scheer AG		184,801	169,531
Minority interests		978	889
		185,779	170,420
Long-term liabilities and accruals			
Long-term financial liabilities	(19)	8,457	9,802
Pension reserves	(20)	2,111	1,925
Deferred tax liabilities	(6)	14,810	14,549
Long-term deferred income	(21)	178	361
Other long-term liabilities	(22)	1,141	4,000
		26,697	30,637
Short-term liabilities and accruals			
Short-term financial liabilities	(19)	20,169	14,612
Accounts payable, trade		19,500	19,952
Downpayments received	(14)	1,708	1,770
Short-term deferred income	(21)	10,206	9,865
Income tax liabilities		3,508	1,942
Other short-term liabilities	(22)	34,956	34,446
Other short-term accruals	(23)	5,472	5,914
		95,519	88,501
Total equity and liabilities		307,995	289,558