SIMONA

Group Interim Report of SIMONA AG, Kirn, for the First Half of 2007

Group Management Report

1. Business and operating environment

Benefiting from the favourable economic performance of its principal customer markets around the globe, the SIMONA Group generated sales revenue of EUR 151 million in the first half of 2007. This corresponds to year-on-year growth of 20.8 %, a development that was positively influenced by the initial inclusion of Dehoplast in the financial statements for the first half. Effective from October 1, 2006, SIMONA acquired the plastics business of Deutsche Holzveredelung Alfons und Ewald Schmeing oHG (Dehoplast), thereby extending the Group's product portfolio to include fabricated parts. Having said that, even without the inclusion of Dehoplast in the consolidated group, year-on-year growth was impressive, with revenue increasing by 12.6 %.

The first six months of 2007 continued to be dominated by favourable economic performance. Our key customer groups for plastic sheets – the chemical industry and the advertising sector – achieved further growth in the course of the first half. In addition, the civil engineering sector, which is of particular importance to our business within the area of pipes and fittings, recorded an increase in order intake in the first months of 2007.

In the second quarter growth ebbed away slightly in Germany and, indeed, within the eurozone as a whole. Irrespective of this downturn, the chemical industry and the mechanical engineering sector were able to maintain their forward momentum, buoyed mainly by rising exports. In June 2007 the chemical industry recorded year-on-year revenue growth of 7.2 %, while the mechanical engineering sector propelled its revenue by an impressive 10.1 % compared with the same month a year ago. Although the civil engineering industry had to contend with a dip in incoming orders in May 2007, this sector as a whole nevertheless recorded a price-adjusted rise in order intake of 4.3 % in the first four months of 2007. The economic boom in the emerging countries of Asia remains almost unbroken, producing significant growth in the first months of 2007, particularly in China, India and Russia.

On a less positive note, the situation within the world's raw material markets had an adverse effect on bottom-line results. In July, Brent crude oil rose to the USD 80 mark for the first time. Strong demand in conjunction with supply-side pressures resulted in further price hikes for raw materials. The cost of crude oil is likely to exert further pressure on the prices of raw materials processed by SIMONA.

We succeeded in lifting revenue in all sales regions covered by the Group. Sales revenue generated domestically amounted to EUR 59.7 million, i.e. 24.8 % more than in the same period a year ago. The level of domestic revenue in relation to total revenue rose from 38.3 % to 39.6 %. Within this context, more dynamic export-driven business within our domestic customer group translated into revenue growth for SIMONA, particularly as many of our products are used in downstream products destined for foreign markets.

In Europe (excluding Germany) and Africa sales revenue was propelled upwards by 20.5 % to EUR 77.0 million. Thus, sales revenue within this region accounted for 51.0 % of total revenue.

The Asian, American and Australian markets also developed well in the period under review. Indeed, we were able to take our market presence to the next level in Asia. In the United States, we laid the foundation for medium-term growth by relocating our operations to larger production premises. Despite production downtime as a result of the move, our local unit managed to generate revenue growth of 6.5 % within the American market.

We achieved significant revenue growth within the categories of semi-finished plastics as well as pipes and fittings. Business within the area of semi-finished products was buoyed in particular by the solid performances in our key customer industries. We also secured a growing number of large-scale contracts at international level within the area of piping systems. In acquiring Dehoplast, SIMONA has further extended its product range, particularly when it comes to parts used in the mechanical engineering industry as well as in the area of transport and storage technology.

2. Results of operations

With the exception of SIMONA AMERICA Inc., all Group companies met management's earnings targets. Earnings before interest and taxes (EBIT) amounted to EUR 9.4 million (prev. year: EUR 10.0 million). Owing to the significant year-on-year rise in material and energy costs, the gross profit margin contracted from 45.9 % to 42.2 %. In addition, earnings were adversely affected by higher staff costs and operating expenses incurred as a result of the acquisition of Dehoplast as well as by the lower operating performance of our US subsidiary due to plant relocation. In combination, these factors pushed our EBIT margin down to 6.3 %, which is below the short-term target range of 7 %. In the medium term, SIMONA has set itself a target of achieving an EBIT margin of 7 to 10 %.

Overall, our European subsidiaries managed to improve their bottom-line results. The scope of direct business by SIMONA AG in Europe was encouraging in the first six months of 2007. SIMONA FAR EAST Ltd. had to contend with downward pressure on prices, thus posting a result that was merely within the break-even range. The relocation of our production site in the US to Hazleton, PA, and a significant rise in freight and transport costs translated into higher expenses, which in turn reduced Group earnings by EUR 0.8 million compared with the same period a year ago.

Earnings before income taxes amounted to EUR 9.6 million, which is only slightly more than EBIT due to the minor impact of net finance income. Net profit for the period stood at EUR 6.0 million at the end of the first half of 2007.

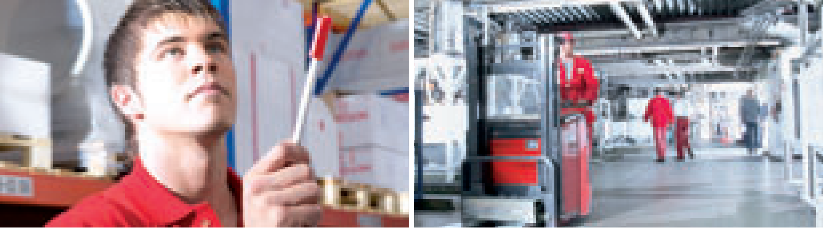
3. Financial position

At June 30, 2007, interest income totalled EUR 0.4 million, which was attributable to short-term investments. Interest expense amounted to EUR 0.2 million, mainly as a result of two US dollar loans.

4. Net assets

SIMONA continued to invest in the expansion and upgrade of its production plant over the course of the first half of 2007. During this period a new extrusion system for the production of plastic sheets was put into service. In addition, production capacity at the Group's US site was further expanded. In total, SIMONA invested EUR 5.5 million in property, plant and equipment as well as intangible assets in the first half of 2007, compared with EUR 3.7 million in the same period a year ago.

In June 2007 the SIMONA Group acquired the plastic fittings operations of PTE Plast-Technik s.r.o., Litvinov, Czech Republic, as part of an asset deal. The cost associated with the business combination was EUR 0.7 million. Compared with December 31, 2006, total assets rose by EUR 14.8 million to EUR 241.2 million, driven mainly by the expansion of business and the related increase



in trade receivables as well as a rise in inventories, both in terms of volume and value. Additionally, the balance sheet as at June 30, 2007, includes a dividend of EUR 5.4 million for the 2006 financial year, which was distributed in the second half.

5. Risks associated with future development

Business- and industry-specific risks associated with the expected development of the Group mainly relate to the future economic performance of individual sectors and their demand for our products. We endeavour to restrict the level of risk within this area by diversifying our product portfolio and by pursuing specific market/sales strategies for the individual revenue-generating regions. In establishing production facilities in Asia and Eastern Europe, we are also able to respond faster to changing markets and customer requirements as well as to economic fluctuations; this approach will also reduce the level of risk exposure associated with foreign currencies. Local production will improve competitiveness and cost structures. However, in evaluating the safety of an investment, we also consider the associated political risks.

Exchange rates constitute an inherent risk within the international business environment, particularly when an increasing proportion of sales is generated outside the euro area. Price risks associated with euro/US dollar exchange rates have been scaled back following the expansion of production activities by SIMONA AMERICA. In addition, currency risks are addressed by means of hedging instruments to the extent that this is possible. The increase in raw material prices continues to represent a latent risk in terms of future earnings performance, as such increases can only be partially offset by price adjustments. In absolute terms, default-related risk attributable to receivables rose as a result of more expansive business. Thorough evaluations of credit ratings and continuous monitoring of customers' creditworthiness, both domestically and abroad, help to mitigate general and account-specific risk. The payment period declined slightly. Furthermore, default-related risk associated with specific customers is limited by credit insurance and the timely cut-off of deliveries in the case of outstanding payments. The carrying amounts of inventories were assessed on a regular basis, and adjustments in the form of allowances were made for specific products.

The Group's overall risk is low and has not deteriorated in comparison to the 2006 financial year.

6. Report on expected developments

The global economy remains buoyant. The International Monetary Fund (IMF) has again revised upwards its forecast for 2007 and 2008, predicting World GDP to grow by 5.2 %. This favourable outlook is due mainly to the better than expected growth rates achieved by the emerging economies, particularly China, India and Russia. The IMF has also upgraded its forecast for Germany to 2.6 % for 2007 and 2.4 % for 2008. In this case, the economic upswing is likely to be driven to a larger extent by capital expenditure. The latest growth forecast for the United States was 2.0 %. Having said this, the recent financial market turmoil triggered by the sub-prime mortgage crisis in the US may have a detrimental effect on the future performance of the global economy as a whole.

Forward momentum within the marketplace, particularly with regard to capital expenditure, is likely to produce additional demand for plastics. Against this backdrop, the plastics industry thus expects to see continued buoyancy over the year as a whole, albeit at a slightly less dynamic level. On the back of record growth of 10 % in


2006, growth for 2007 is forecast to be between 3 and 3.5%. On this basis, the industry would again outpace the economy as a whole.

SIMONA looks set to benefit from this trend and is determined to achieve growth levels in excess of those registered by its industry peer group. Based on the figures for the first half and the level of orders in hand, we are confident that we can exceed the revenue target of EUR 280 million for the full 2007 financial year. Our technically-minded business development teams have already managed to open up new industry segments, such as the automotive and life science sector, and will continue to assess the potential of new fields of application.

Our targeted EBIT margin of 7% is ambitious and will depend on the future development of raw material prices and our ability to implement associated price adjustments within the market place. Attainment of targeted annual earnings (before income taxes) in excess of EUR 15 million is considered realistic.

SIMONA has embraced a sustained, value-focused growth strategy. Committed to a diverse product portfolio, together with premium quality and international positioning, SIMONA meets customer requirements and unlocks market opportunities wherever they arise. The acquisition of Dehoplast and the establishment of new production sites in China and the Czech Republic will support us in our efforts to accelerate growth, while also delivering greater flexibility within these local markets.

Consolidated Interim Financial Statements

Group Income Statement

in EUR '000	Note	01.01. – 30.06.2007	01.01. – 30.06.2006
Revenue		150,951	124,992
Other operating income		1,547	1,976
Changes in inventories of finished goods		6,015	4,590
Cost of purchased materials		90,684	70,131
Staff costs		30,607	25,858
Depreciation of property, plant and equipment, and amortisation of intangible assets		6,384	8,596
Other operating expenses		21,402	16,934
Interest income		372	415
Interest expenses		196	175
EBT		**9,612**	**10,279**
Income taxes	[6]	3,639	3,703
Net profit for the period		**5,973**	**6,576**
of which attributable to: in EUR '000			
Shareholders of the parent company		5,960	6,566
Minority interest		13	10
Earnings per share: in EUR			
basic, calculated on the basis of net profit for the period attributable to ordinary shareholders of the parent company		9.95	10.96
diluted, calculated on the basis of net profit for the period attributable to ordinary shareholders of the parent company		9.95	10.96

Group Balance Sheet

Assets	Note	30/06/2007	31/12/2006
in EUR ’000			
Intangible assets		3,035	3,612
Property, plant and equipment	[7, 9]	86,694	87,032
Financial assets		23	29
Non-current tax assets		5,837	5,837
Deferred taxes		515	615
Non-current assets		**96,104**	**97,125**
Inventories	[10]	58,831	51,627
Trade receivables		55,211	47,609
Other assets and prepaid expenses		11,978	4,903
Cash	[4]	19,117	25,151
Current assets		**145,137**	**129,290**
Total assets		**241,241**	**226,415**

Equity and liabilities	Note	30/06/2007	31/12/2006
in EUR '000			
Issued capital		15,474	15,474
Capital reserves		15,032	15,032
Revenue reserves		109,857	109,320
Other reserves		–401	–223
Equity attributable to parent shareholders		**139,962**	**139,603**
Minority interests		210	204
Shareholders' equity		**140,172**	**139,807**
Financial liabilities	[11]	5,677	5,821
Retirement benefit obligations		35,217	34,010
Other provisions		6,763	5,888
Other liabilities		286	299
Deferred taxes		9,787	10,284
Non-current liabilities		**57,730**	**56,302**
Financial liabilities	[4]	452	353
Retirement benefit obligations		1,480	1,475
Other provisions		2,413	2,444
Trade payables		16,898	10,536
Income tax liabilities		883	2,516
Other liabilities and deferred income		21,213	12,982
Current liabilities		**43,339**	**30,306**
Total equity and liabilities		**241,241**	**226,41**

Notes to Consolidated Interim Financial Statements

[1] Company information

The condensed consolidated interim financial statements for the first half of 2007 was released for publication on August 17, 2007, following a resolution passed by the Management Board.

SIMONA AG is a stock corporation (Aktiengesellschaft) founded in Germany – registered office at Teichweg 16, 55606 Kirn, Germany. Its shares are traded within the General Standard of the Frankfurt and Berlin Stock Exchanges.

[2] Statement of compliance and basis of preparation

The condensed consolidated interim financial statements for the first half of 2007 have been prepared in accordance with IAS 34 Interim Financial Reporting.

The condensed consolidated interim financial statements do not comprise all information and disclosures required for consolidated financial statements and should thus be read in conjunction with the consolidated financials statements for the annual period ended December 31, 2006.

Basis of accounting

The accounting policies applied to the condensed consolidated interim financial statements are consistent with those applied to the consolidated financial statements for the annual period ended December 31, 2006, with the exception of those IFRS Standards and Interpretations to be applied to reporting periods commencing on or after January 1, 2007, or November 1, 2006, which have been set out below. The application of these standards and interpretations has had no effect on the net assets, financial position and results of operations, i.e. performance, financial position and change in financial position, of the Group.

- Financial Instruments: Disclosures (IFRS 7): IFRS 7 supersedes the existing IAS 30 and incorporates the requirements of IAS 32 governing the disclosure in notes. In addition, as part of the introduction of IFRS 7, a number of changes and amendments were made to IAS 1 with regard to capital disclosure requirements. The standard has resulted in a comprehensive restructuring of disclosure requirements for financial instruments. One of the main elements is the requirement to disclose the objectives, policies, risks, collateral and processes associated with management. The new requirements set out in IFRS 7 have no effect on valuations within the SIMONA Group. However, they do necessitate the inclusion of detailed disclosures in the notes and comprehensive descriptions. The SIMONA Group will implement these changes in its full consolidated financial statements for the annual period ending December 31, 2007.
- Interim Financial Reporting and Impairment (IFRIC 10): The Group has applied IFRIC 10 to this interim report for the first time. IFRIC 10 states that an entity shall not reverse an impairment loss recognised in a previous interim period in respect of goodwill or an investment in either an equity instrument or a financial asset carried at cost.

Consolidated group

Compared with December 31, 2006, the consolidated group has been extended in scope to include the entity SIMONA Plast-Technik s.r.o., Litvínov. As at June 30, 2007, the consolidated interim financial statements comprised 17 domestic and foreign entities.

[3] Seasonal effects on business activities

Owing to seasonal factors, all business segments are generally expected to generate lower revenue and lower operating results in the second half of the year than in the first six months. Lower revenue is mainly attributable to declining demand in the principal holiday months of July and August, as well as reduced customer inventory levels towards the end of the calendar year (December).

[4] Cash and cash equivalents

For the purpose of preparing a cash flow statement, cash and cash equivalents shall be comprised of the following items:

	30/06/07	30/06/06
in EUR '000		
Securities	0	5,034
Cash	19,117	19,988
Current financial liabilities (excluding liabilities attributable to loans)	–205	–181
	18,912	**24,841**

[5] Paid and proposed dividend

In the first half-year the Annual General Meeting of Shareholders passed a resolution for a dividend of EUR 7.50 per share (prev. year: EUR 7.50 per share) for all ordinary shares attributable to the parent company, in addition to a bonus on the occasion of the 150th anniversary of the company. The agreed total dividend of EUR 9.00 per share was paid in the second half of the financial year. As at June 30, 2007, it was accounted for as a liability in the amount of EUR 5,391 thousand.

In the previous financial year payment of the dividend amounting to EUR 4,492 thousand was executed in the first half of the financial year.

Income taxes [6]

The principal components of income tax expense reported in the consolidated income statement are as follows:

	01/01 – 30/06/07	01/01 – 30/06/07
in EUR '000		
Current tax		
Current tax expense	4,036	5,247
Deferred tax		
Origination and reversal of temporary differences	–397	–1,544
	3,639	**3,703**

Business combinations [7]

On June 11, 2007, the SIMONA Group acquired from PTE Plast-Technik s.r.o., Litvínov, as part of an asset deal, the business segment responsible for the production of plastic fittings. The object of the acquired business segment is the production of plastic fittings.

The acquisition encompassed the movable and immovable non-current assets attributable to property, plant and equipment, as well as the existing raw materials and consumables. The employees were taken over within the framework of the acquisition.

The cost attributable to the business combination was EUR 650 thousand, which is equivalent to the purchase price of the acquired assets. At the balance sheet date of June 30, 2007, the cost of the business combination was recognised as a liability in the amount of EUR 650 thousand. This amount was paid in full from cash resources of the SIMONA Group in the second half of the financial year.

The fair values of the identifiable assets at the date of acquisition and the total cost of acquisition are outlined below:

Fair value at date of acquisition

	in EUR '000
Non-current assets (property, plant and equipment)	645
Current assets	5
Net assets acquired	**650**
Total cost of acquisition	650
Difference	**0**

The business combination contributed an amount of minus EUR 15 thousand to consolidated profits for the first half of 2007. Due to the absence of data for this separate business segment prior to the date of acquisition, the Company is not in a position to determine what the extent of revenue and earnings would have been at Group level if the business combination had been executed at the beginning of the year.

[8] Segment reporting

As part of segment reporting, all activities of the SIMONA Group are categorised by region in accordance with the provisions set out in IAS 14. Segmentation is based on internal organisational, controlling and reporting structures.

The activities of the SIMONA Group can be broken down into those attributable to Germany, the Rest of Europe and Africa, as well as the Americas and Asia, including Australia. The SIMONA Group produces and markets semi-finished plastics and pipes, including fittings.

As a matter of course, segment information is based on the same principles of presentation and the same accounting policies as those applied to the consolidated interim financial statements. Revenues and expenses as well as profit/loss between the individual segments are eliminated as part of reconciliation. Internal transfer pricing between the business segments is determined on the basis of competitive market prices charged to unaffiliated third parties.

In the case of segment information by region, external sales revenue relates to the country in which the customer is domiciled. The segment result refers to the result from operating activities before the effects of financing activities and excluding income tax effects. It differs from the amounts disclosed in the IFRS financial statements within the following areas:

- Finance income: the segment result does not include interest income from loans receivable or bank deposits. Additionally, it does not include income from securities, as such income does not constitute the core business activity of the respective segments.
- Finance cost: the segment result does not include interest expense from loans payable or bank overdrafts, as such expense does not constitute the core business activity of the respective segments.

Segmentation by region

	Germany		Rest of Europe and Africa		Asia, Americas and Australia		Eliminations		Group	
in EUR '000	01/01–30/06/07	01/01–30/06/06	01/01–30/06/07	01/01–30/06/06	01/01–30/06/07	01/01–30/06/06	01/01–30/06/07	01/01–30/06/06	01/01–30/06/07	01/01–30/06/06
Revenue from sales to external customers	59,688	47,831	77,046	63,934	17,179	15,189	–2,962	–1,962	150,951	124,992
Revenue from sales to other segments	377	465	28,346	22,911	4,522	3,364	–33,245	–26,740	0	0
Segment revenue									**150,951**	**124,992**
Segment result	4,319	4,837	4,868	4,155	250	1,050	–1	–3	9,436	10,039
Interest income									372	415
Interest expense									196	175
EBT									**9,612**	**10,279**

[9] Property, plant and equipment

In the period from January 1 to June 30, 2007, the Group purchased property, plant and equipment at a cost amounting to EUR 5,395 thousand (HY1 2006: EUR 3,309 thousand). This amount includes property, plant and equipment of EUR 645 thousand acquired as part of the business combination. During the same period, the Group disposed of assets at a carrying amount of EUR 43 thousand (HY1 2006: EUR 18 thousand). This resulted in a net gain on disposal of EUR 9 thousand (H1 2006: EUR 24 thousand).

[10] Inventories

The amount of inventory write-downs recognised as expense in the first six months of 2007 totalled EUR 1,809 thousand (H1 2006: EUR 2,229 thousand). This was mainly attributable to unsaleable products.

Interest-bearing borrowings [11]

In the first half of the 2006 financial year the Group took out a floating-rate loan denominated in US dollars. The aforementioned US dollar loan for an amount of USD 3 million (nominal amount) is subject to a rate of interest that is considered standard within the marketplace. The risks arising from changes in interest rates has been hedged by means of an interest-rate swap. At the balance sheet date of June 30, 2007, the loan amount was reported as EUR 2,221 thousand (December 31, 2006: EUR 2,278 thousand). Commencing on September 30, 2007, and ending on September 30, 2015, the loan is repayable in nine annual instalments of equal amount.

Contingent liabilities [12]

Compared with December 31, 2006, contingent liabilities from investment projects already initiated (obligation to purchase property/plant/equipment) rose by EUR 55 thousand to EUR 3,717 thousand at the end of the reporting period.

[13] Related-party disclosures

The group of persons or entities with which the SIMONA Group has a related-party relationship remained unchanged compared with the financial year ended December 31, 2006. There were no related-party transactions during the first half of 2007.

[14] Financial instruments

The following section includes details of hedging transactions recently concluded by the Group as well as hedging transactions that were subject to significant changes in value. These disclosures relate to the first six months of 2007.

a) Cash flow hedging instruments

At June 30, 2007, the Group held forward currency contracts used for the purpose of hedging expected sales to customers. In this case, the Group has given firm commitments. The forward currency contracts are deployed in order to hedge foreign currency risk associated with firm commitments. The terms and conditions of these contracts are outlined in the following table:

	in '000	Due date	Exchange rates
Pound Sterling	3,200	10.–12.2007	0.6614 – 0.6870
Swiss Francs	2,700	07.–12.2007	1.5899 – 1.6445
Czech Koruna	21,500	07.–11.2007	28.090 – 28.640
Polish Zloty	3,200	09.–12.2007	3.7596 – 3.8190

b) Fair value hedging instruments

At the balance sheet date the Group had two interest-rate swaps used for the purpose of hedging risk arising from changes to the fair value of floating-rate USD loans. In the first half of 2007, the change in the value of the interest-rate swaps was equivalent to income of EUR 65 thousand.

Events after the balance sheet date [15]

Following the Bundesrat's approval on July 6, 2007, of the German corporate tax reform for 2008, new tax regulations will apply in Germany as from January 1, 2007. The reduction in tax rates requires a revaluation of the domestic deferred taxes of the SIMONA Group in the second half of 2007. This revaluation will result in tax income, as the Group has recognised deferred tax liabilities.

Group Cash Flow Statement

in EUR '000	Note	01/01/ – 30/06/2007	01/01/ – 30/06/2006
Earnings before taxes		9,612	10,279
Income taxes paid		–5,669	–5,247
Interest received and paid		–176	–240
Depreciation of property, plant and equipment, and amortisation of intangible assets		6,384	8,596
Other non-cash expenses and income		–217	–596
Change in pensions		1,212	191
Result from disposal of non-current assets		–9	–24
Change in inventories		–7,204	–8,767
Change in trade receivables		–7,602	–8,867
Change in other assets		–7,075	–2,824
Change in liabilities and other provisions		10,033	6,597
Net cash used in operating activities		**–711**	**–902**
Investments in intangible assets and property, plant and equipment		–5,506	–3,751
Proceeds from disposal of non-current assets		52	42
Net cash used in investing activities		**–5,454**	**–3,709**
Proceeds from financial liabilities		0	2,360
Payment of prior-year dividend		0	–4,492
Interest received		372	415
Interest paid and other expenses		–196	–175
Net cash from/(used in) financing activities		**176**	**–1,892**
Effect of foreign exchange rate changes on liquidity		–150	–303
Change in cash and cash equivalents		**– 6,139**	**– 6,806**
Cash and cash equivalents at January 1		**25,051**	**31,647**
Cash and cash equivalents at June 30	[4]	**18,912**	**24,841**
Change in cash and cash equivalents		**– 6,139**	**– 6,806**

Group Statement of Changes in Equity

in EUR '000	Issued capital			Capital
	Share capital	Treasury shares	Total	
Balance at 01/01/07	15,500	–26	15,474	15,032
Foreign currency translation	0	0	0	0
Amount recognised directly in equity	**0**	**0**	**0**	**0**
Net profit for the first half	0	0	0	0
Allocation to other revenue reserves	0	0	0	0
Dividend agreed	0	0	0	0
Balance at 30/06/07	**15,500**	**–26**	**15,474**	**15,032**
Balance at 01/01/06	15,500	–26	15,474	15,032
Foreign currency translation	0	0	0	0
Amount recognised directly in equity	**0**	**0**	**0**	**0**
Net profit for the first half	0	0	0	0
Allocation to other revenue reserves	0	0	0	0
Dividend paid	0	0	0	0
Balance at 30/06/06	**15,500**	**–26**	**15,474**	**15,032**

Revenue reserves						Other reserves	Minority interests	Total equity
Legal reserves	Statutory reserves	Other revenue reserves	Treasury shares	Accumulated profit for the period	Total	Currency translation differences		
397	2,847	66,130	–107	40,053	109,320	–223	204	139,807
0	0	0	0	–32	–32	–178	–7	–217
0	**0**	**0**	**0**	**–32**	**–32**	**–178**	**–7**	**–217**
0	0	0	0	5,960	5,960	0	13	5,973
0	0	7,457	0	–7,457	0	0	0	0
0	0	0	0	–5,391	–5,391	0	0	–5,391
397	**2,847**	**73,587**	**–107**	**33,133**	**109,857**	**– 401**	**210**	**140,172**
397	2,847	60,635	–107	33,839	97,611	354	120	128,591
0	0	0	0	–298	–298	–298	0	–596
0	**0**	**0**	**0**	**–298**	**–298**	**–298**	**0**	**–596**
0	0	0	0	6,566	6,566	0	10	6,576
0	0	5,495	0	–5,495	0	0	0	0
0	0	0	0	–4,492	– 4,492	0	0	– 4,492
397	**2,847**	**66,130**	**–107**	**30,093**	**99,360**	**56**	**130**	**130,079**

Other Information

Disclosure in accordance with Section 37w (5) WpHG
The consolidated interim financial statements and the Group interim management report have been neither reviewed nor audited in accordance with Section 317 HGB.

Disclosure in accordance with Section 37y WpHG in conjunction with Section 37w (2) No. 3 WpHG
"To the best of our knowledge, and in accordance with the applicable reporting principles for interim financial reporting, the interim consolidated financial statements give a true and fair view of the assets, liabilities, financial position and profit or loss of the Group, and the interim management report of the Group includes a fair review of the development and performance of the business and the position of the Group, together with a description of the principal opportunities and risks associated with the expected development of the Group for the remaining months of the financial year."

SIMONA AG
Kirn, 17. August 2007

Wolfgang Moyses	Dirk Möller	Jochen Feldmann
Chairman of the Management Board	Management Board Member	Management Board Member

SIMONA AG
Teichweg 16
D-55606 Kirn

Phone +49 (0) 67 52 14-0
Fax +49 (0) 67 52 14-211

mail@simona.de
www.simona.de