



DRIVEN BY BERU

BERU Aktiengesellschaft

Global Conference Call
Half Year Results 2007
August 14, 2007

Agenda

- **Operational highlights of H1 2007**
- **Development of sales revenues and earnings**
- **Development of the automotive and diesel market**
- **Outlook**

■ ■ ■ Operating highlights of the 1st HY 2007

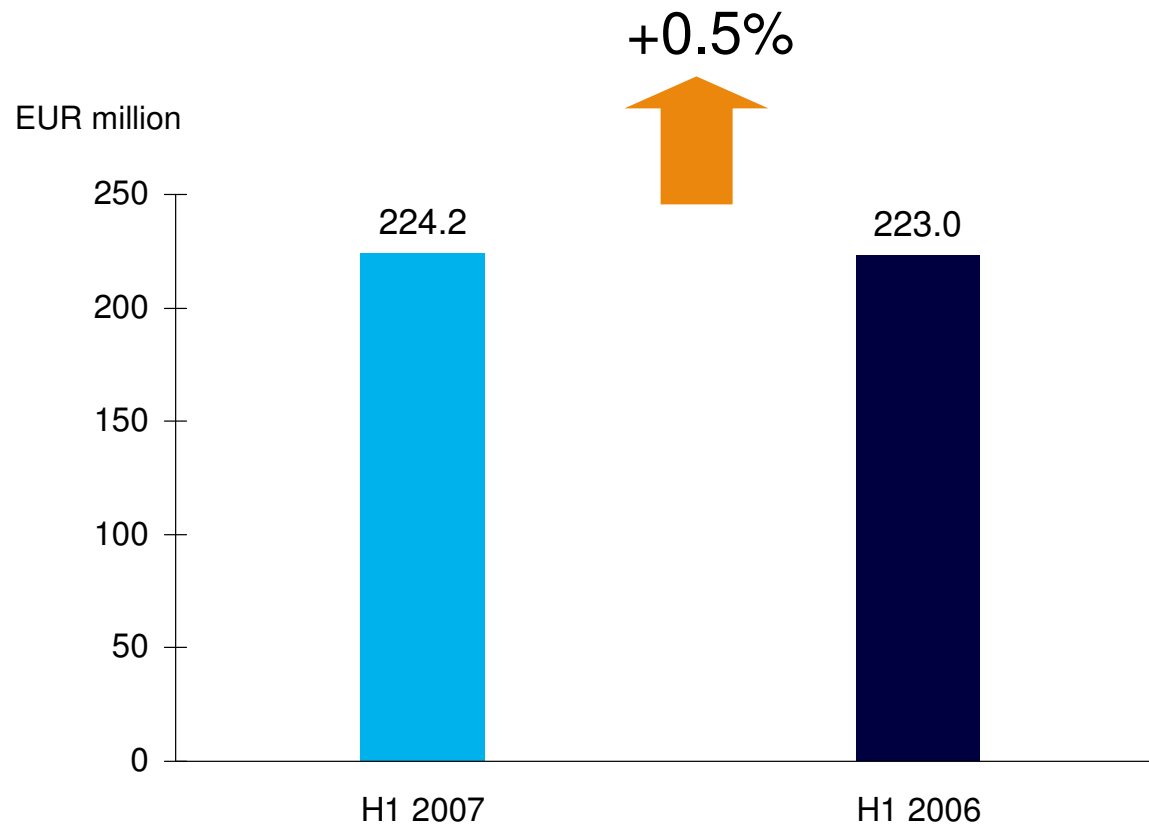
- **Sales revenues +0.5% to EUR 224.2 million despite difficult market environment**
- **Double-digit EBIT-margin achieved: 10.9%**
- **Success in Original Equipment segment, weak Aftermarket**
- **Decrease in Diesel Cold-Start Technology**
- **Expansion of our youngest division, Electronics and Sensor Technology**
- **Strong revenue growth from sales of tire-pressure monitoring systems**

■ ■ ■ Awards for top performance

- **Genius Safety Prize 2007** awarded by Allianz for the **BERU Tire Safety System** (April 2007)
- **Race Tech's Innovation Award** from Racecar Engineering for BERU F1 Systems' **wire-in-composite technology (WiC)** (UK, February 2007)
- **Automechanika Innovation Award** for the pressure sensor glow plug **PSG** (Sept. 2006)
- **Quality & Service Award** from **Ducati** (June 2006)
- **Certificate of Recognition** in the Quality category from **Toyota** (May 2006)

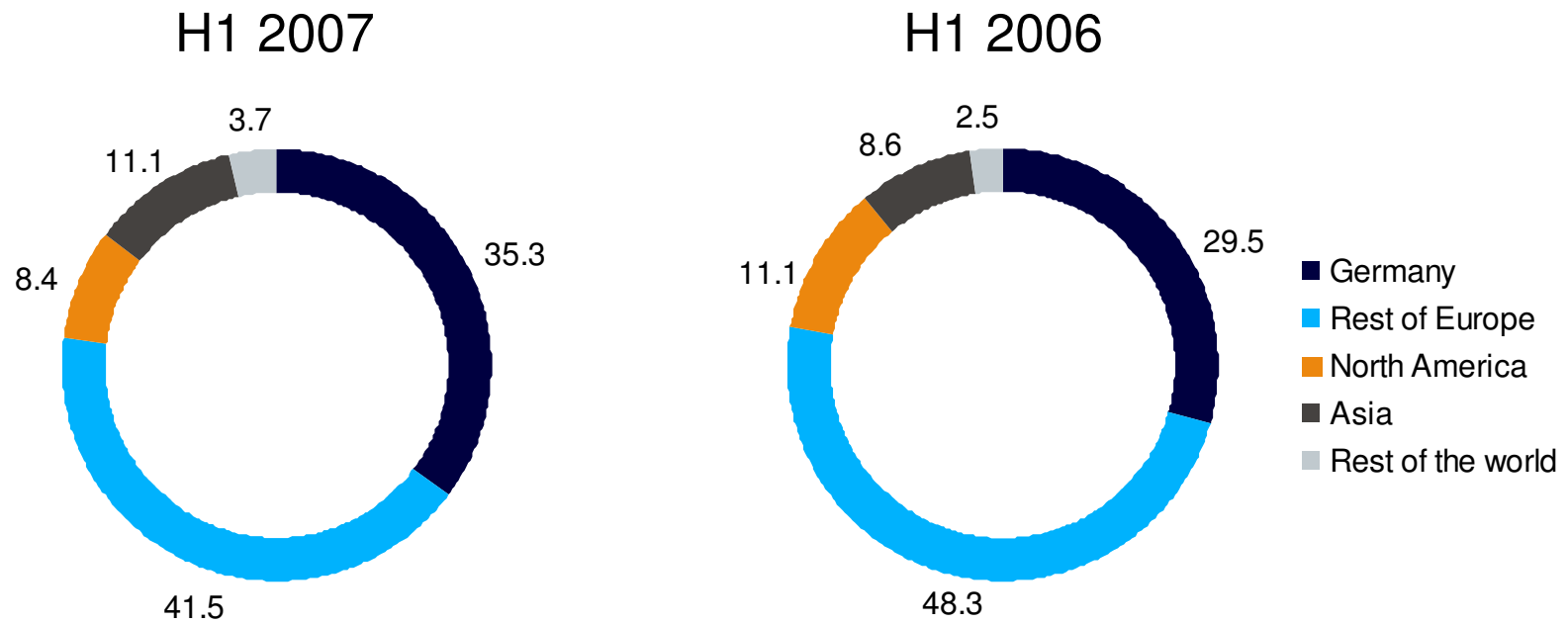


■ ■ ■ Half-year revenues



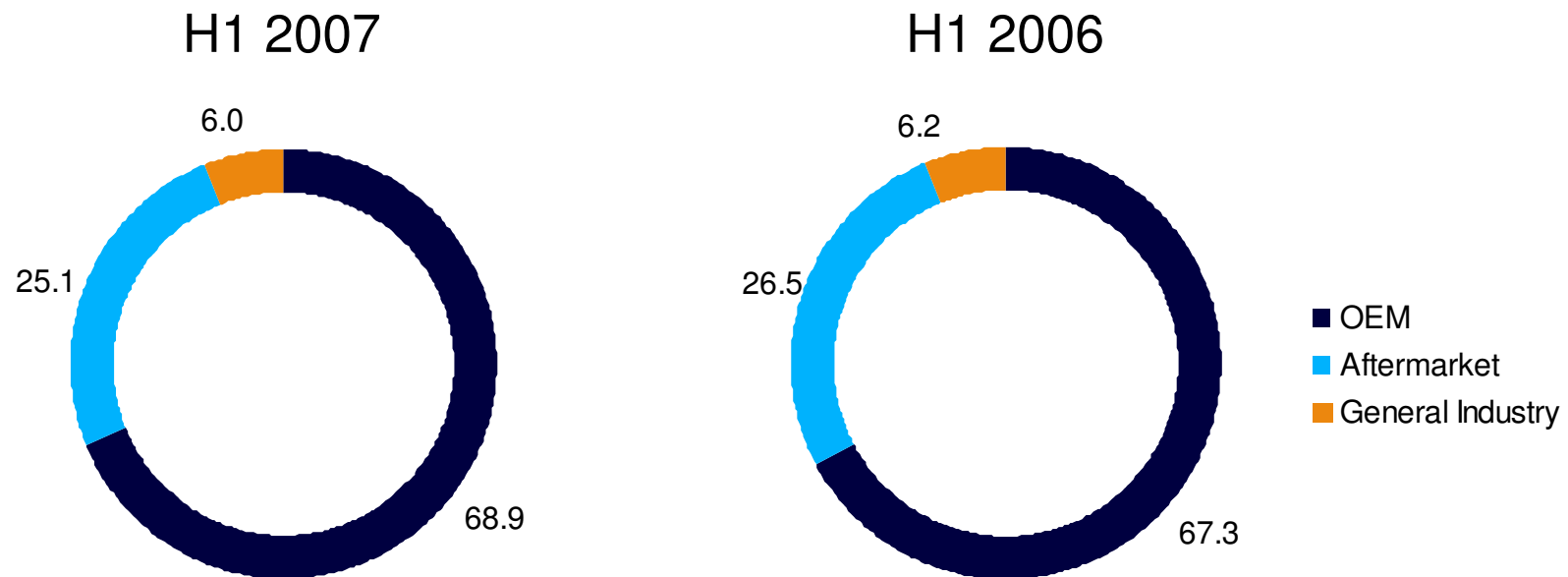
■ ■ ■ Increased sales revenues in domestic market

in % of sales revenues



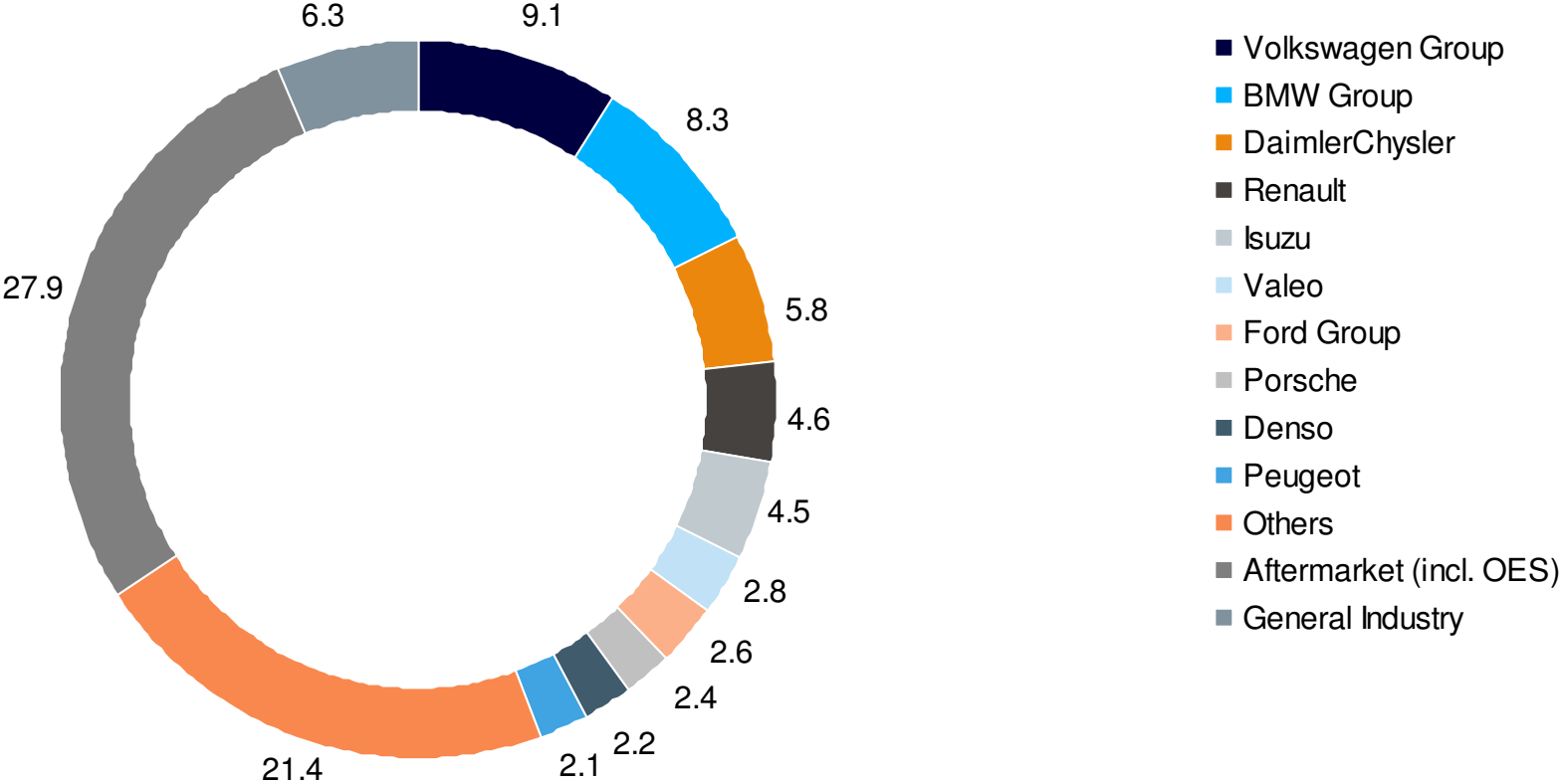
■ ■ ■ Growth driver: increased sales revenues with OEM

in % of sales revenues



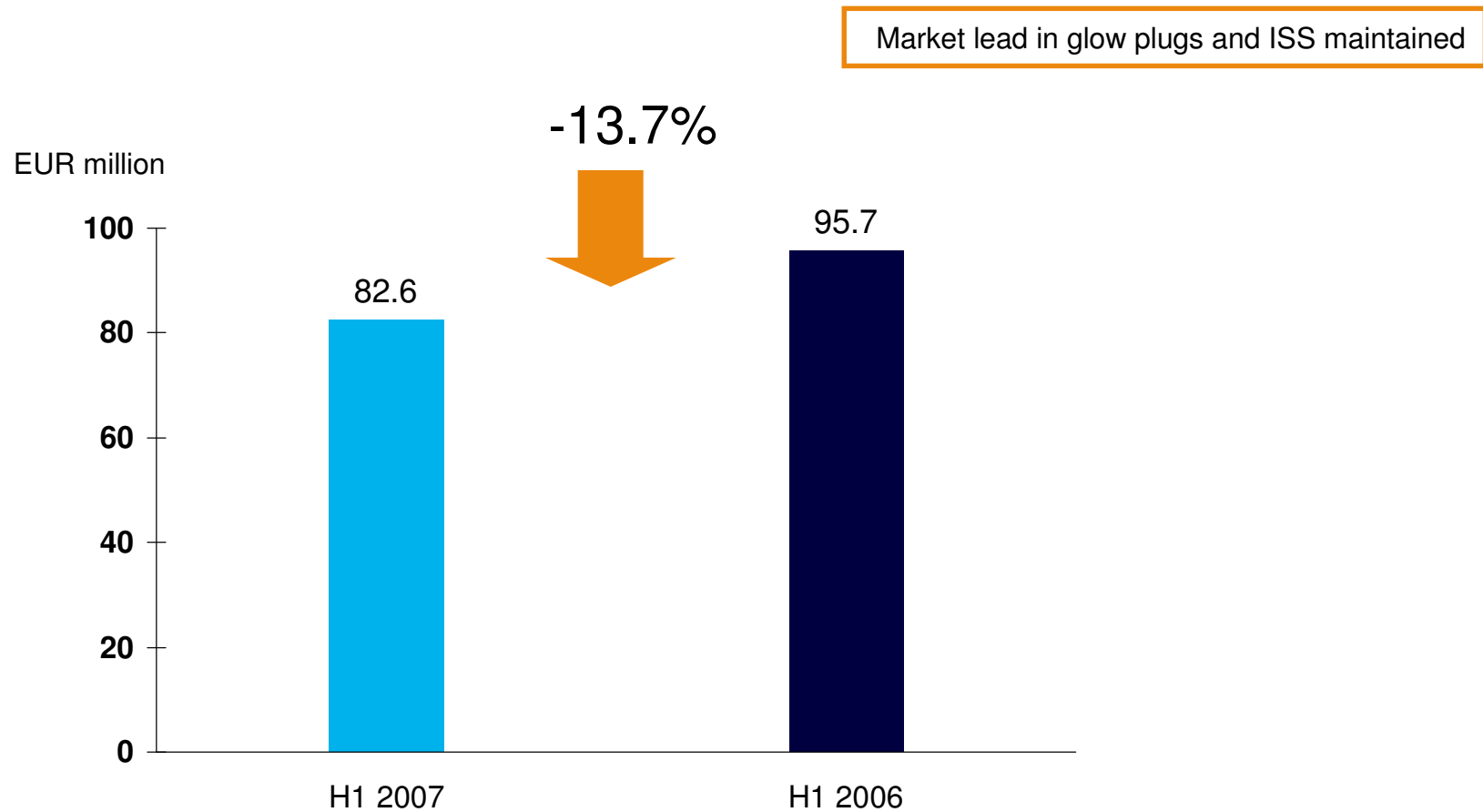
Broad customer structure

in % of sales revenues



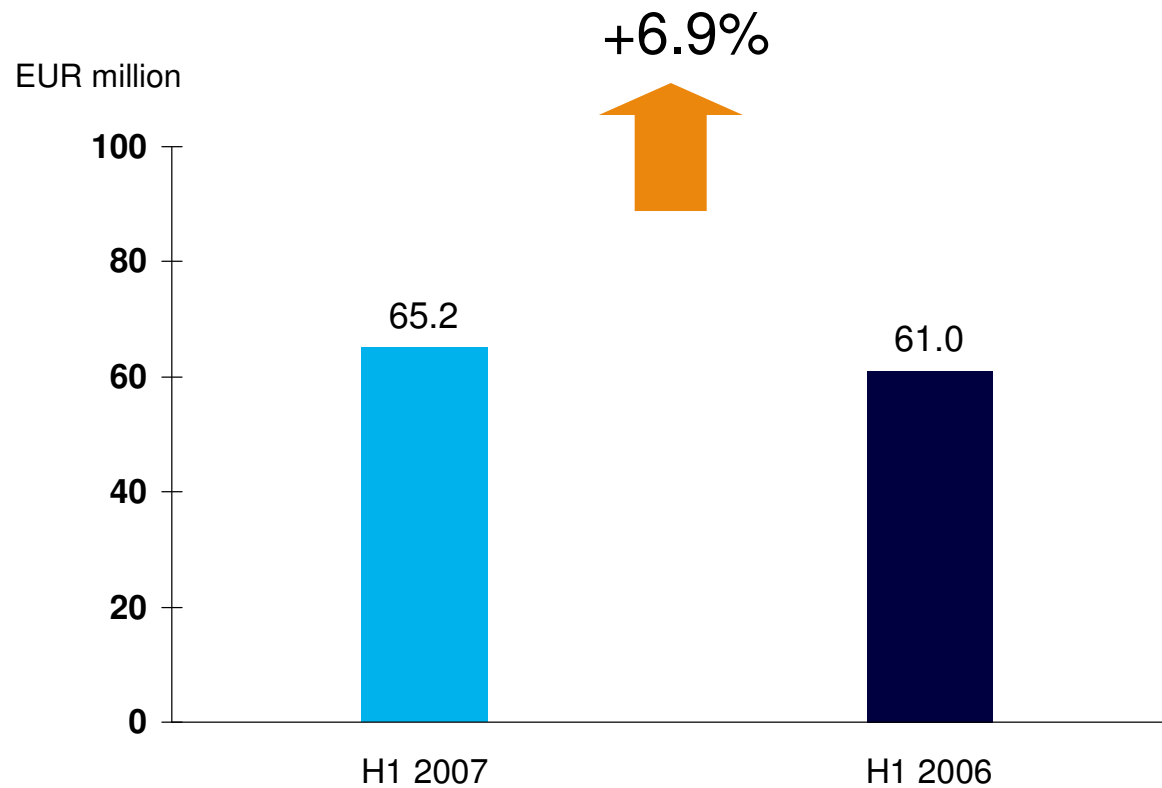
As of December 31, 2006

■ ■ ■ Sales revenues for Diesel Cold-Start Technology



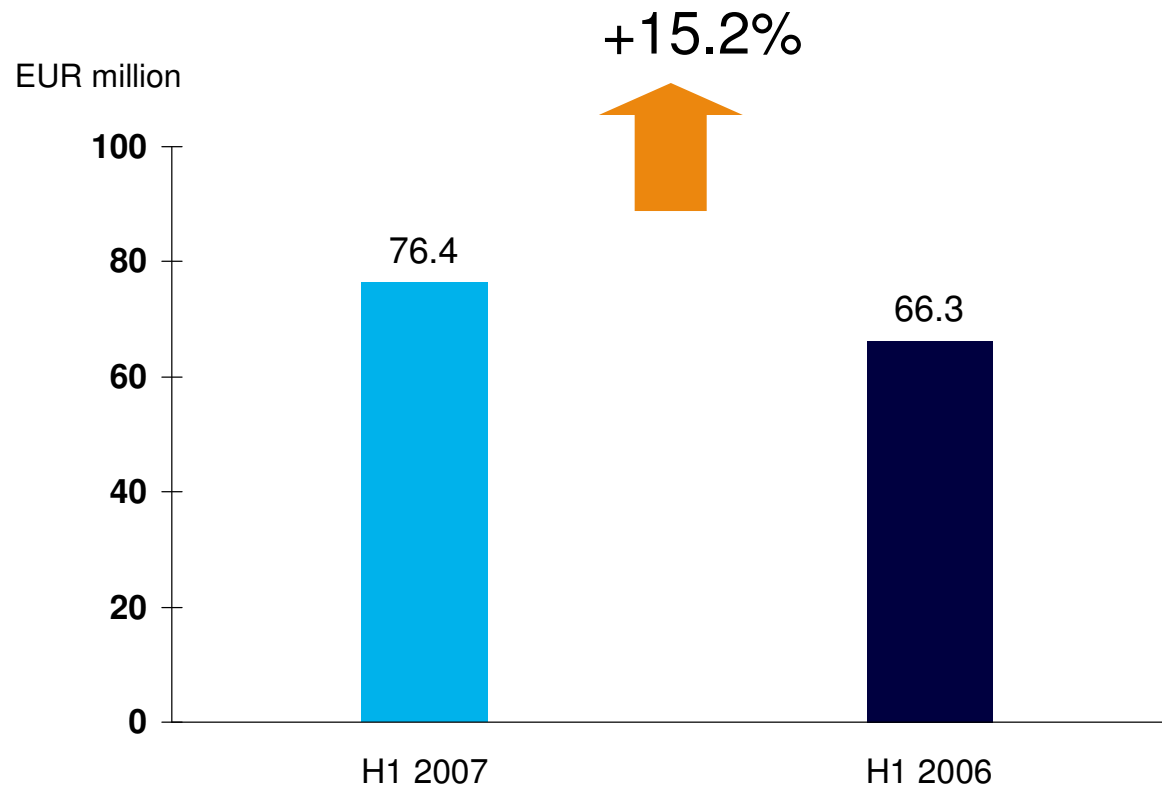
■ ■ ■ Sales revenues for Ignition Technology

Growth driver: Ignition coils



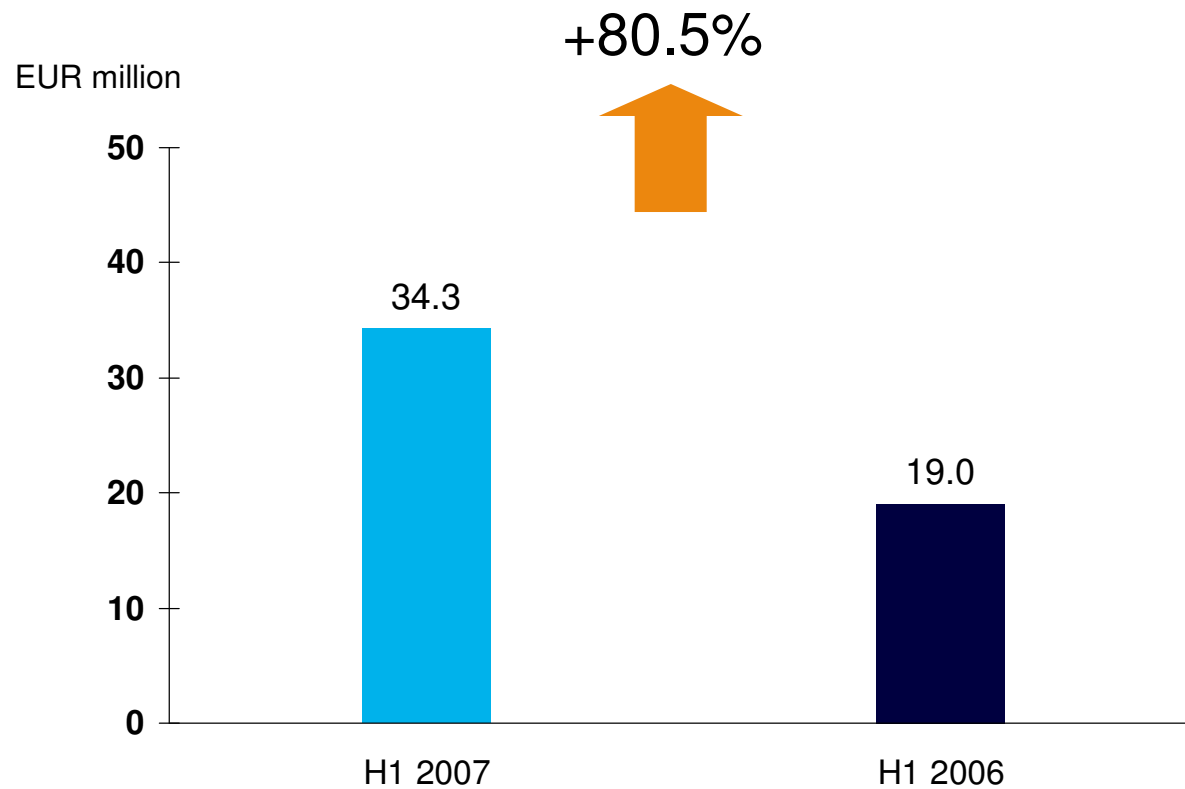
■ ■ ■ Growth driver: Electronics and Sensor Technology

Growth driver: Tire Safety System



■ ■ ■ Sales revenues from tire-pressure monitoring systems

Share of Group revenues: 15.3% (8.5%)

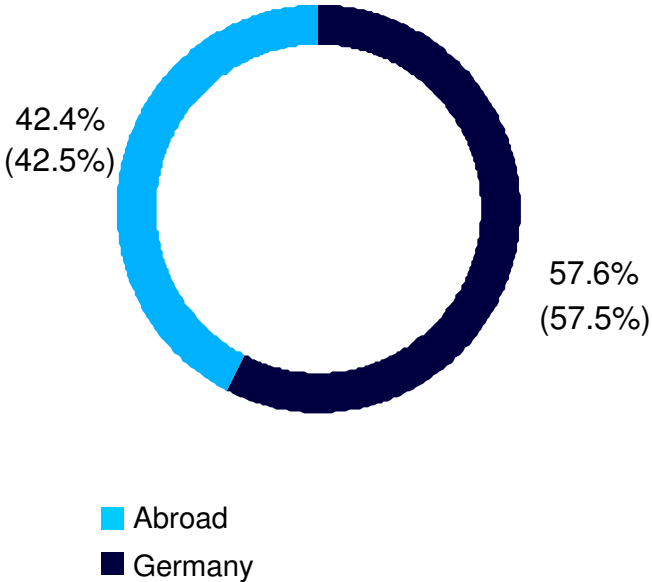
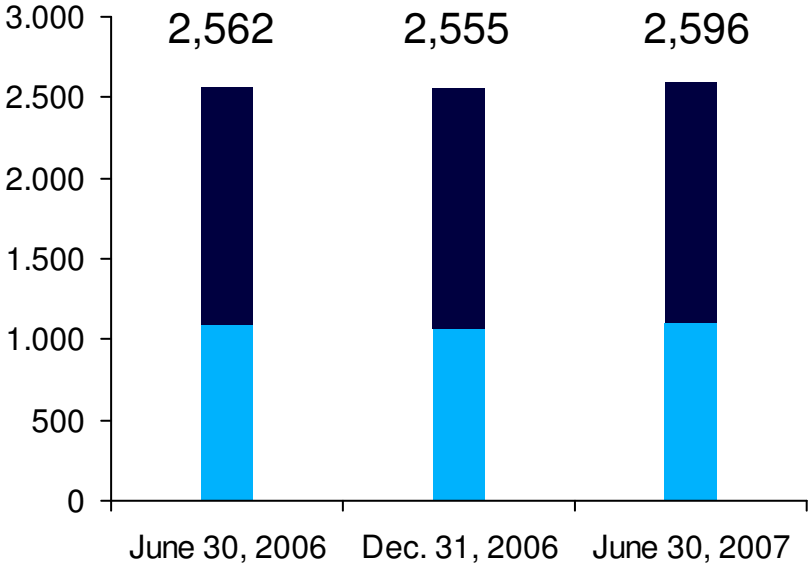


■ ■ ■ Development of expense ratios

in % of sales revenues

	H1 2007	H1 2006
Cost of materials	41.9	38.2
Personnel expenses	27.0	26.0
Other operating expenses	15.1	15.2

Workforce



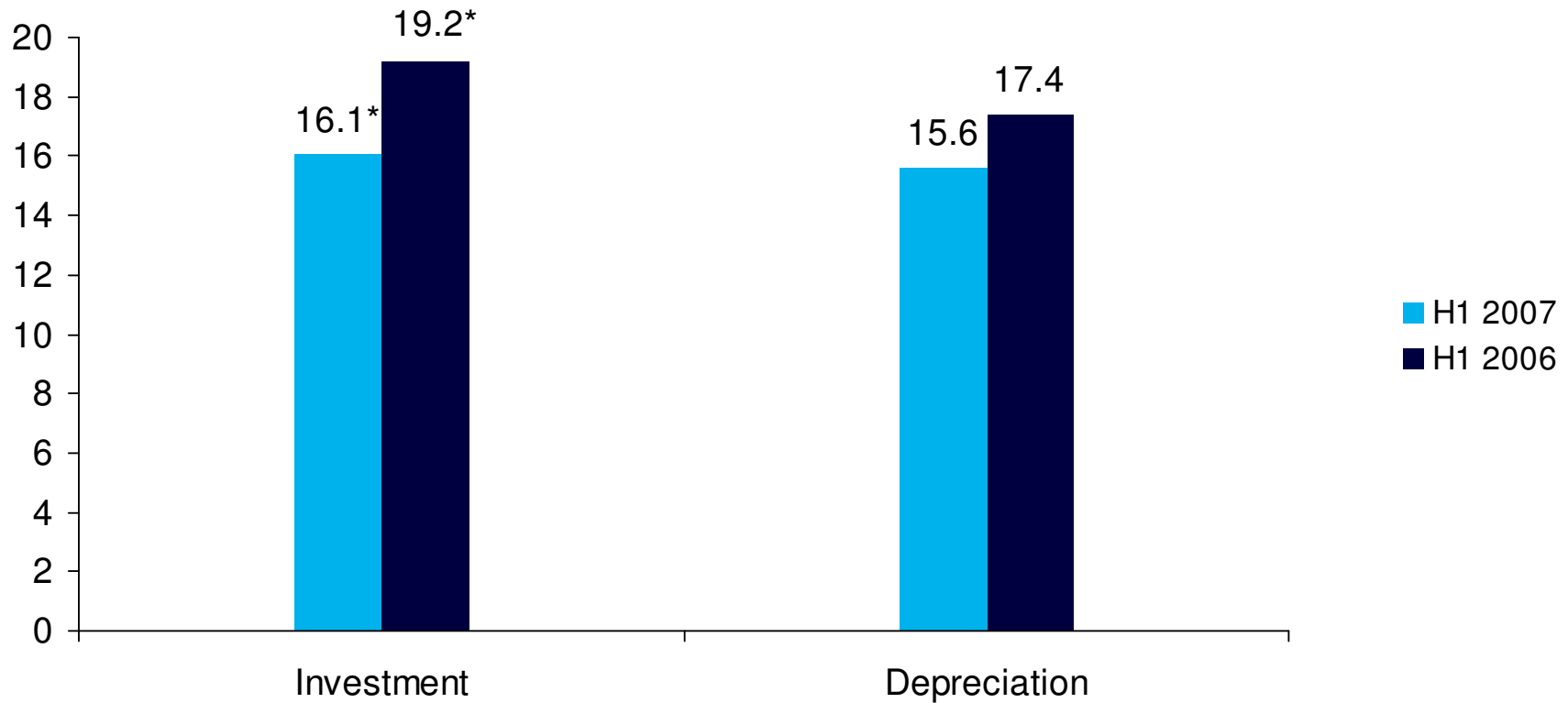
Prior-year figures in parentheses

■ ■ ■ Overview of key figures

EUR million	H1 2007	H1 2006
Operating profit (EBIT)	24.4	30.9
EBIT-margin (%)	10.9	13.9
Financial income	2.4	0.8
Earnings before taxes	26.8	31.7
Net profit before minority interest	18.5	20.8
Net profit after minority interest	18.0	20.6
Earnings per share (EUR)	1.80	2.06

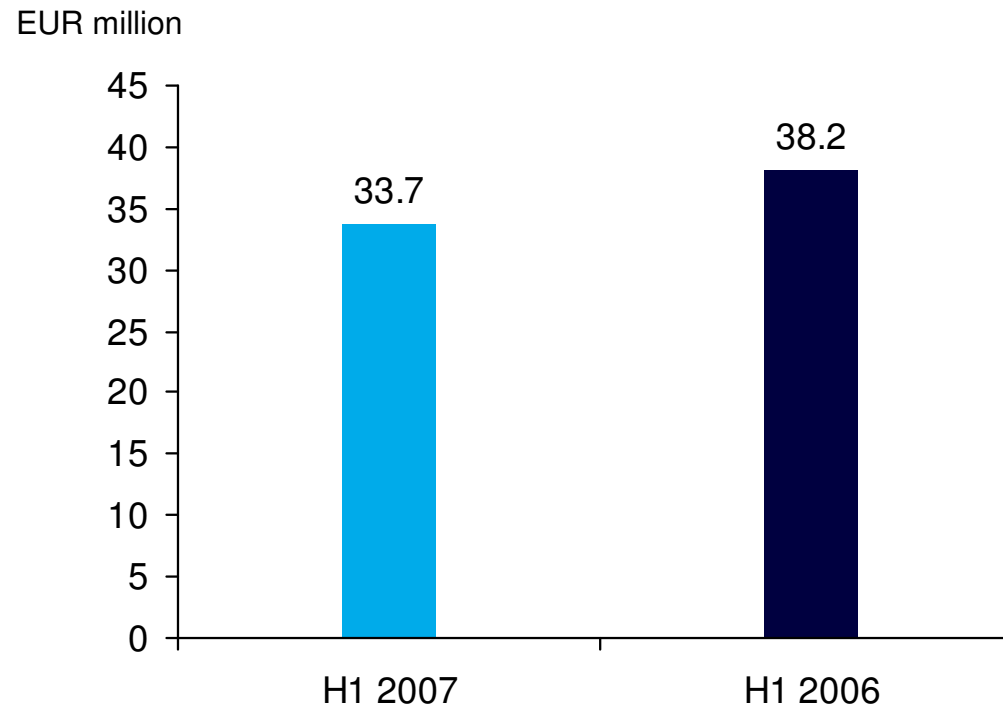
Investment and depreciation

EUR million



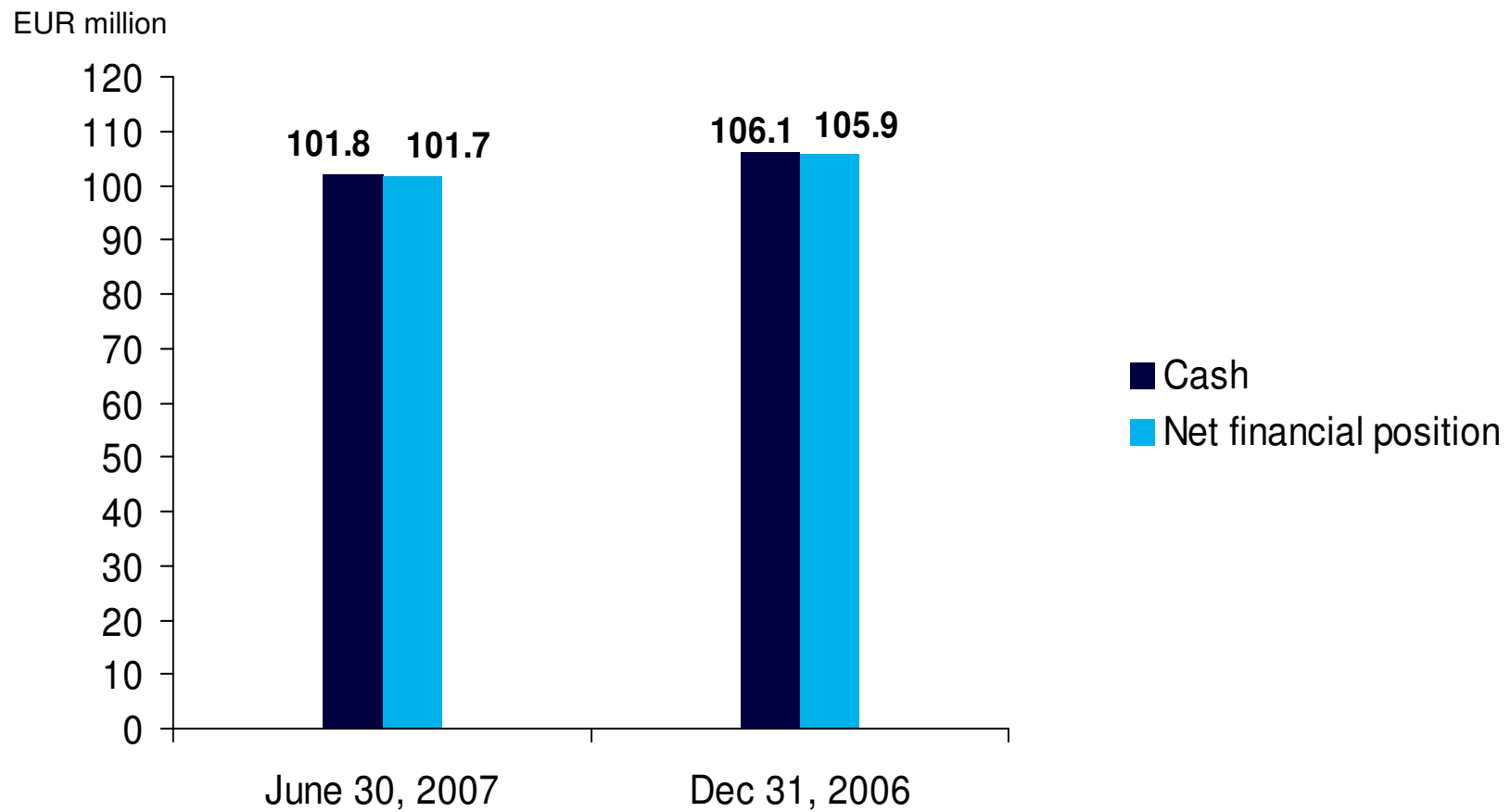
* includes capitalized development costs of EUR 4.1 million (EUR 4.6 million)

■ ■ ■ Group cash flow



Cash flow = net profit plus depreciation and changes in long-term provisions

■ ■ ■ High levels of cash and net financial position



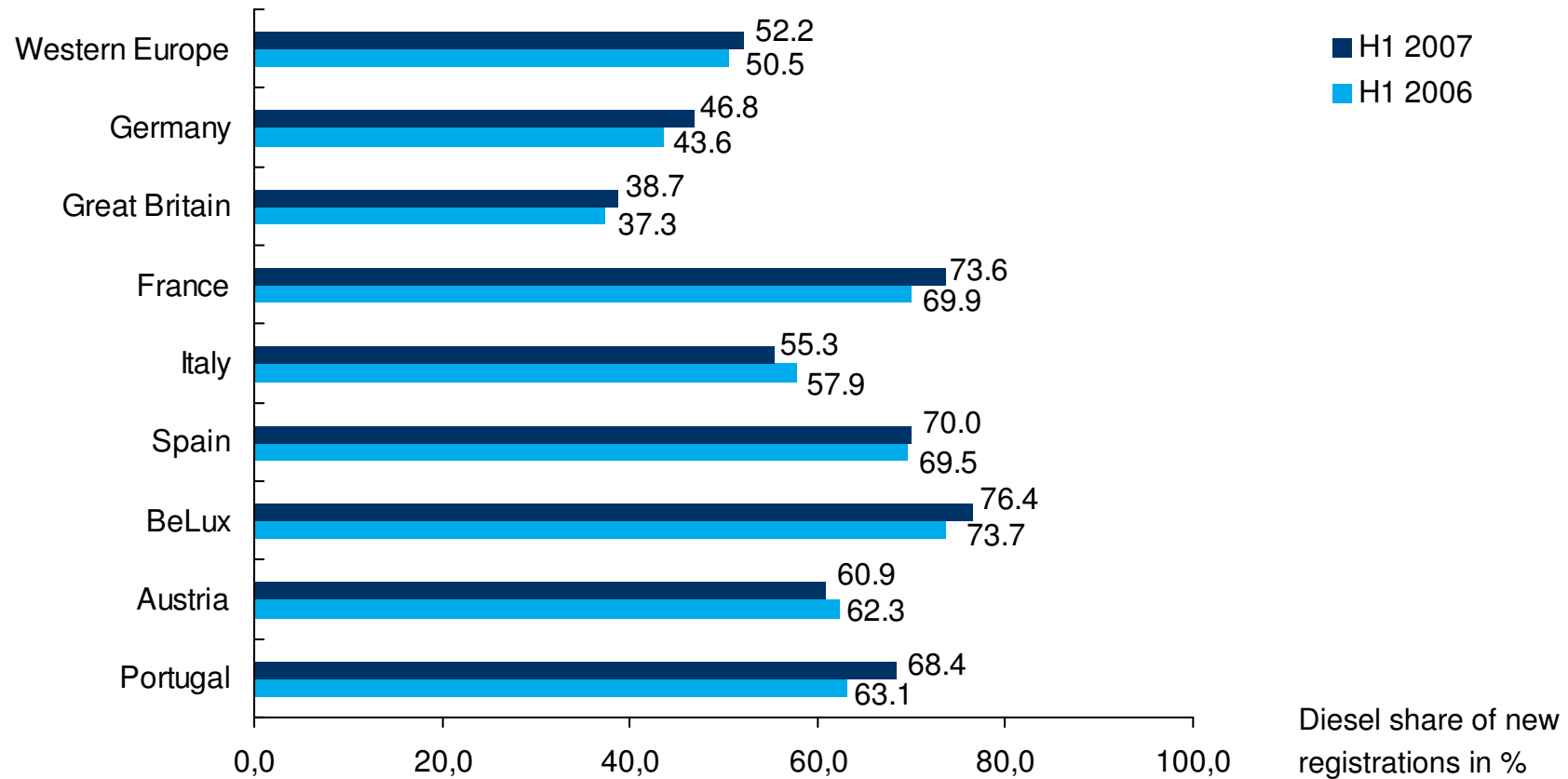
■ ■ ■ Development of automobile markets in H1 2007

	Germany	1.6 million	-9%	↓
	Western Europe	7.9 million	-1%	↓
	USA	8.2 million	-2%	↓
	China	2.6 million	+26%	↑
	India	0.8 million	+17%	↑

Source: J.D. Power, VDA

■ ■ ■ Diesel market share in selected European markets

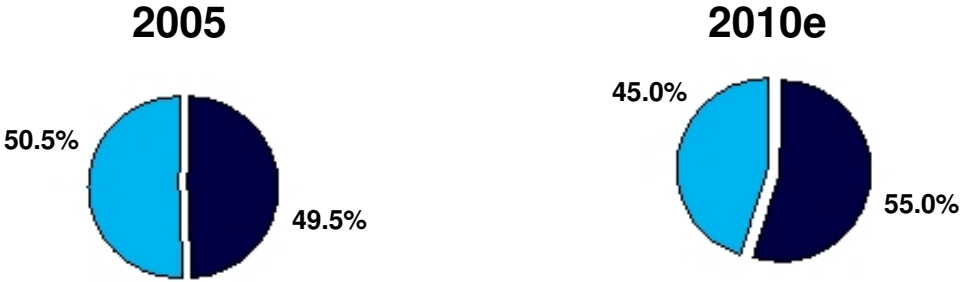
3.4 million diesel vehicles sold in Western Europe from Jan. – June 2007: +2.3%



Source: VDA

Market share of diesel cars 2005 through 2010

Western Europe



■ Diesel
■ Other drive systems

USA*



China



India



* Cars and light trucks (light vehicles)

Source: J.D. Power-LMC; VDA

- **Challenging years for the automotive industry; growth stimulus from the emerging markets only**
- **Continuous diesel growth**
- **Increasing pressure on prices and margins combined with high raw-material and energy prices**
- **High level of investment in the development of new products**
- **For this year and 2008, BERU anticipates slower organic growth; stronger growth of sales revenues and earnings starting in 2009 due to new orders and the ramp-up of new products**
- **Our goal is to continue our profitable growth in the future and to maintain the high quality of our margins**



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