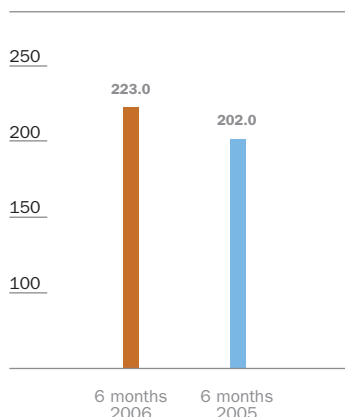


■ ■ ■ **HALF-YEAR REPORT 2006**



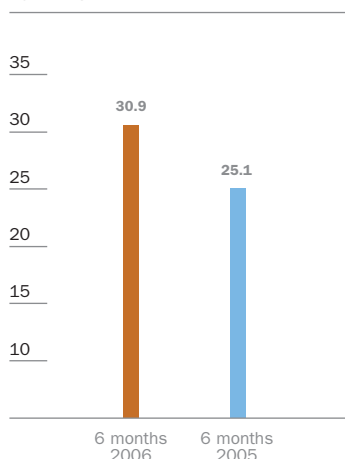
Sales revenues

EUR million



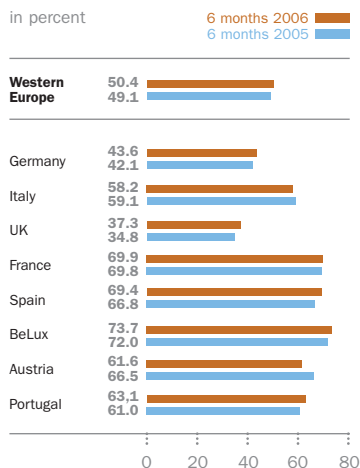
EBIT

EUR million



Development of diesel's share of new vehicle registrations

in percent



DOUBLE-DIGIT REVENUE GROWTH IN FIRST HALF OF 2006

BERU Aktiengesellschaft, Ludwigsburg, increased its total sales revenues in the first six months of the 2006 financial year (January 1 to June 30, 2006) by 10.4% to EUR 223.0 million (January 1 to June 30, 2005: EUR 202.0 million). The strong revenue growth in the first half of this year was assisted by seasonal effects and the ramp-up of new products.

BERU also continued its profitable growth during the reporting period. The Group improved both its operating profit and its operating margin. In the first half year of 2006, earnings before interest and taxes (EBIT) amounted to EUR 30.9 million, representing an operating margin of 13.9%. In the same period of last year, EBIT amounted to EUR 25.1 million, equivalent to 12.4% of sales revenues.

Earnings before taxes for the period amounted to EUR 31.7 million (EUR 21.8 million). First-half net profit increased to EUR 20.6 million (EUR 8.6 million). Earnings per share for the first half amounted to EUR 2.06 (EUR 0.86).

When comparing with prior-year figures, it is necessary to consider the fact that effective April 1, 2005, the Group changed its financial year to the calendar year. The period of January 1 to March 31, 2005 included in the comparative half year was actually the fourth quarter of the 2004/05 financial year, which ended on March 31, 2005.

MARKET DEVELOPMENTS: ONLY MODERATE GROWTH OF AUTOMOBILE INDUSTRY

Global demand for automobiles and unit sales of passenger cars developed moderately against a background of rising oil prices and the resulting consumer uncertainty. First-half car sales in the world's three major markets (United States, Western Europe and Japan) remained at the prior-year level.

In Western Europe, BERU's most important sales region, 7.9 million new cars were registered, representing an increase of 1.3% compared with the prior-year period (7.8 million). Among the region's volume markets, there was growth in Germany (+1.4%) and Italy (+7.9%) but market contraction in Great Britain (-4.2%), France (-1.6%) and Spain (-1.2%).

In the United States, unit sales of 8.3 million light vehicles in the first half of 2006 were 2.4% lower than in the same period of last year. Growth impetus came mainly from the Asian markets of South Korea, India and China. 463 thousand passenger cars were sold in South Korea in the period of January through June 2006, approximately 7% more than in the first half of 2005. In India, new car registrations in the first half of this year increased by approximately 16% to 642 thousand vehicles. 2.0 million new cars were registered in China, an increase of 46%.

UNBROKEN DIESEL TREND: ABOVE 50 % FOR THE FIRST TIME IN WESTERN EUROPE

Total sales of diesel cars in Western Europe increased by 4% to 4.0 million units in the period of January through June 2006. Unit sales of gasoline cars decreased by 1% during that period.

BERU profited from the sustained trend towards diesel. The proportion of new cars registered with diesel engines in Western Europe increased from 22.6% in 1996 to 49.5% in 2005, thus more than doubling within ten years. Diesel's success has continued this year: In the period of January through June 2006, diesel's share of new car registrations in Western Europe reached 50.4% (49.1%), surpassing the 50% mark for the first time.

In the European volume markets, which usually have a high proportion of diesel vehicles, there are varying growth trends for new diesel registrations. In the first six months of this year, Germany posted growth of 1.5 percentage points to 43.6% (42.1%). Great Britain recorded an increase of 2.5 percentage points to 37.3% (34.8%). There was an increase of 2.6 percentage points to 69.4% in Spain (66.8%). In the same period, diesel's share of new registrations stagnated in France to 69.9% (69.8%) and decreased slightly in Italy to 58.2% (59.1%). Growth in diesel's market share was particularly high in Scandinavia. Belgium and Luxembourg (BeLux) had the highest proportion of new registrations of cars with diesel engines in Western Europe, rising to 73.7% in the first six months of this year (72.0%).

GOOD DEVELOPMENT OF INTERNATIONAL BUSINESS – SOLID GROWTH IN ALL REGIONS

In regional terms, the Group's sales revenues in the key market of Europe (excluding Germany) increased by 6.8% to EUR 107.8 million (EUR 100.9 million). In Germany, the domestic market, sales revenues rose by 8.8% to EUR 65.8 million (EUR 60.5 million). In the North American market, first-half sales revenues increase by 33.5% to EUR 24.7 million (EUR 18.5 million). In Asia, the Group achieved an 11.0% increase, taking sales revenues to EUR 19.2 (EUR 17.3 million). In its other international markets, BERU generated sales revenues of EUR 5.5 million (EUR 4.8 million), representing an increase of 14.6%. The proportion of first-half sales revenues generated outside the home market of 70.5% was similar to the high level of the prior-year period (70.0%).

STRONG GROWTH FOR ORIGINAL EQUIPMENT AND AFTERMARKET

In its Original Equipment sales segment, BERU increased its first-half sales revenues by 11.4% to EUR 150.0 million (EUR 134.7 million). The Group further expanded its business with leading European and US automobile manufacturers, particularly for products from the Ignition Technology and Electronics and Sensor Technology divisions. BERU succeeded in expanding its unit sales of spark plugs and ignition coils in the Original Equipment segment. Further growth impetus is expected from the series supply of a newly developed high-performance spark plug for French and German automobile manufacturers. This new, compact 12-millimeter spark plug, for which BERU already received an order from a European manufacturer consortium last year, will go into series production at BERU's plant in Chazelles sur Lyon, France in the second half of this year. As planned, our OEM business also grew as a result of the product ramp-up for two European premium manufacturers, which are fitting their vehicles exported to the United States with BERU's TSS tire-pressure monitoring system as standard equipment as of 2006, and from additional customers' models being fitted with our PTC auxiliary heating systems.

The aftermarket business was also responsible for the positive business developments in the first half of 2006. The Aftermarket segment increased its sales revenues in the first half of 2006 by 9.2% to EUR 59.1 million (EUR 54.1 million). This segment posts high revenues in the winter quarter due to rising demand at that time of year for parts subject to wear and tear, particularly in the field of ignition technology. Demand for spare parts was also boosted by the increasing average age of cars on the road. BERU achieved growth in the Aftermarket segment in all of its international sales regions and in Germany, the domestic market. The Group succeeded in enhancing its market position in the key Western European volume markets of France, Italy and Great Britain. The aftermarket business also developed positively in Poland, a new member of the European Union, and in Russia. BERU profited from the sales structures it previously built up in the markets of Eastern Europe. And the increasing preference for used cars from Western European manufacturers led to higher sales also in North America.

In the General Industry segment, which comprises the business with manufacturers of oil and gas burners and our industrial electronics, sales revenues in the first half of 2006 increased by 5.3% to EUR 13.9 million (EUR 13.2 million). BERU's ignition technology for gas and oil burners focuses on providing complete ignition systems and new ignition units with flame recognition.

IMPETUS FROM RAMP-UP OF NEW PRODUCTS

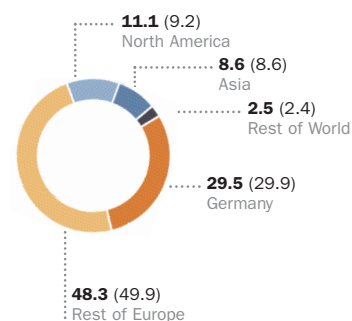
Revenue growth in the divisions of Ignition Technology, Diesel Cold-Start Technology, Electronics and Sensor Technology is primarily driven by the ramp-up of new products.

In the division of Diesel Cold-Start Technology, sales revenues in the first half of 2006 were at a similarly high level to the prior-year period, actually rising by 0.7% to EUR 95.7 million (EUR 95.0 million). BERU thus strengthened its leading market position in its core division of Diesel Cold-Start Technology.

Unit sales of glow plugs increased significantly compared with the first half of 2005. Unit sales of second-generation diesel cold-start systems for light trucks in the United States and Asia grew at double-digit rates. With its innovative diesel cold-start systems, BERU is currently the only supplier of series components that fulfills the demanding on-board diagnostic regulations of the California Air Resources Board (CARB).

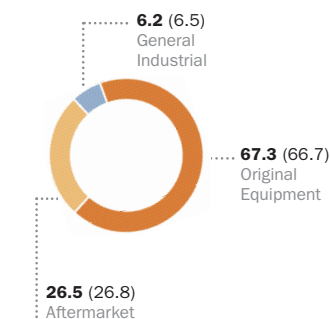
Sales by region

6 months 2006
(6 months 2005) in percent



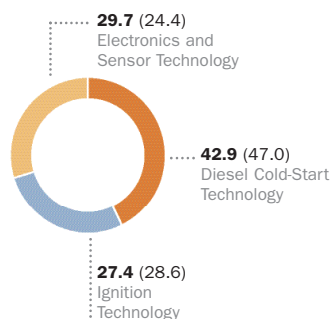
Sales by business segment

6 months 2006
(6 months 2005) in percent



Sales revenues by division

6 months 2006
(6 months 2005) in percent



The sales revenues generated by the Ignition Technology division, which supplies components for gasoline engines, grew by 5.7% to EUR 61.0 million (EUR 57.7 million), largely because of the strong aftermarket business. BERU strengthened its market position as an ignition specialist and increased its unit sales of both spark plugs and ignition coils in the first half of 2006.

Successful product launches and higher equipping rates led to particularly strong growth of 34.5% to EUR 66.3 million (EUR 49.3 million) in BERU's youngest division, Electronics and Sensor Technology. The main driver of this division's expansion was the series ramp-up of tire-pressure monitoring systems for two European premium carmakers. As had been anticipated, the sales revenues generated by the Tire Safety System (TSS) increased at an above-average rate of 76.0% to EUR 19.0 million in the first half of 2006. At the same time, sales revenues from PTC auxiliary heating systems for vehicle interiors developed very positively, rising by 31.1% to EUR 17.7 million (EUR 13.5 million). BERU gained new orders from European and North American customers. The Company is now developing the second generation of PTC auxiliary heating systems and is expanding its range of these products.

STABLE ORDERS RECEIVED AND ORDER BACKLOG

Solid development of orders received and order backlog was recorded in the first six months of 2006. Orders received increased by 4.8% from EUR 211.6 million to EUR 221.8 million. The order backlog of EUR 199.4 million at the balance-sheet date of June 30, 2006 was 6.8% higher than a year earlier (EUR 186.6 million).

WORKFORCE

As of June 30, 2006, the BERU Group employed a total workforce of 2,562 persons (December 31, 2005: 2,702). 57.5% or 1,474 persons were employed in Germany and 42.5% or 1,088 persons were employed in other countries.

The restructuring of our French facility at Chazelles sur Lyon, which is responsible for the Group's entire European production of spark plugs on ultramodern production lines, led to a reduction of 50 jobs at BERU TdA by June 30, 2006.

During the period under review, BERU realigned its production and sales activities in the NAFTA region with a focus on core competencies. Due to the sale of cable-production operations to General Cable in this context and the establishment of the new subsidiary BERU Mexico S.A. de C.V., the number of persons employed in Mexico decreased by about 80 compared with a year earlier.

EXPENSE RATIOS REFLECT CHANGED PRODUCT MIX

Material expenses in the first half of 2006 increased by 16.3% to EUR 85.1 million (EUR 73.2 million). This was primarily due to the general growth in unit sales and the changed product mix with a higher proportion of electronics products. Increasing raw-material prices were the reason for the higher ratio of material expenses to sales revenues of 38.2% compared with the prior-year period (36.2%).

Personnel expenses of EUR 57.9 million (EUR 58.2 million) were a slight 0.5% below the prior-year figure, partially due to the international restructuring actions. Other operating expenses, which include selling and administrative expenses, decreased by 9.4% to EUR 34.0 million (EUR 37.5 million), although the figure for the first half of last year increased by EUR 0.2 million as a result of special items.

HIGH OPERATING EFFICIENCY AND EBIT MARGIN

Intensifying pressure on sale prices and profit margins accompanied by high raw-material and energy prices means that automotive suppliers such as BERU have to continuously improve their operating efficiency. The Group's operating profit (earnings before interest and taxes) increased by 23.2% to EUR 30.9 million (EUR 25.1 million). This strong increase is partially due to the fact that earnings in the first quarter of the prior calendar year were impacted by special expenses relating to the consolidated financial statements for the 2004/05 financial year. In the first half of this year, the Group once again demonstrated its operational efficiency and strong profitability with an EBIT margin of 13.9% (12.4%).

STRONG GROWTH IN PRE-TAX EARNINGS AND NET PROFIT

The BERU Group achieved earnings before taxes of EUR 31.7 million, surpassing the result for the prior-year period by EUR 9.9 million (EUR 21.8 million). The effective tax rate was 34.4%, significantly lower than in the prior-year period, in which the effective tax rate rose to an exceptionally high 60.1% due to a tax field audit and resulting additional tax payments.

First-half net profit increased by EUR 12.0 million to EUR 20.6 million (EUR 8.6 million), while earnings per share rose to EUR 2.06, compared with EUR 0.86 in the prior-year period.

The Group succeeded in earning a return on sales (ROS) after taxes of 9.2% (4.2%), while the return on investment (ROI) increased to 4.7% (1.9%).

INVESTMENT IN FUTURE GROWTH

BERU continues to make sustained investments in the future of the Company. Investment in tangible and intangible assets totaled EUR 15.7 million for the Group in the first half of the year (EUR 11.7 million), equivalent to 7.0% of sales revenues, or 34.2% more than in the prior-year period.

The Company also invested in the expansion of its German sites. At our electronics plant in Bretten, we expanded the production lines for tire-pressure monitoring systems and hybrid control units and put another production line into operation for TSS wheel-electronic components. In order to fulfill the growing demands placed on our development engineers by car owners, BERU is currently expanding its Test Center at the Group's research and development facility in Ludwigsburg.

Capitalized development expenses amounted to EUR 4.6 million (EUR 4.0 million), with amortization of capitalized development expenses of EUR 1.9 million (EUR 0.9 million).

The Group's total investments in the first half of 2006 amounted to EUR 20.3 million (EUR 15.7 million), which was 29.3% above the prior-year level. BERU was therefore once again in a position to finance all of its investment completely out of its cash earnings.

Due to the significantly higher net profit for the half-year and despite higher investment than in the prior-year period, the operating free cash flow before dividends increased to EUR 22.5 million (EUR 11.3 million). On June 21, 2006, the Annual Shareholders' Meeting of BERU Aktiengesellschaft approved the distribution of a dividend of EUR 8.3 million, or EUR 0.83 per share, for short financial year 2005 (April 1 to December 31, 2005). The effective free cash flow after dividends amounted to EUR 14.2 million (EUR 11.3 million).

The Group cash flow, defined as net profit less depreciation and amortization and changes in long-term provisions, amounted to EUR 38.2 million in the first half of the year, which was EUR 15.2 million or 66.2% more than in the prior-year period (EUR 23.0 million).

SOUND BALANCE-SHEET STRUCTURE AND FINANCES

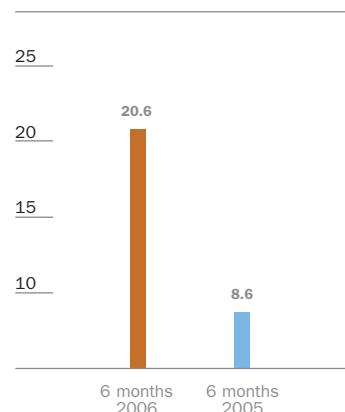
The BERU Group further improved its net financial position during the reporting period. Cash and cash equivalents at the end of the half-year amounted to EUR 87.1 million, compared with EUR 83.9 million at the end of short financial year 2005 on December 31, 2005. Due to credit repayments, liabilities to banks decreased from EUR 11.1 million to EUR 0.2 million. The BERU Group is thus virtually debt free.

BERU continued to develop its strong balance-sheet structure. Its equity ratio of 72.8% (December 31, 2005: 70.0%) is one of the highest in the German metal-working industry.

The balance-sheet total of EUR 438.8 million at June 30, 2006 was slightly lower than at the end of short financial year 2005 (EUR 439.6 million). The consolidated balance sheet at June 30, 2006 included retained earnings of EUR 220.3 million (December 31, 2005: EUR 208.6 million). Return on equity, defined as net profit divided by average shareholders' equity, amounted to 6.6% (prior-year period: 2.8%). The gearing ratio (net financial liabilities in relation to shareholders' equity) was 27.2% (23.7%).

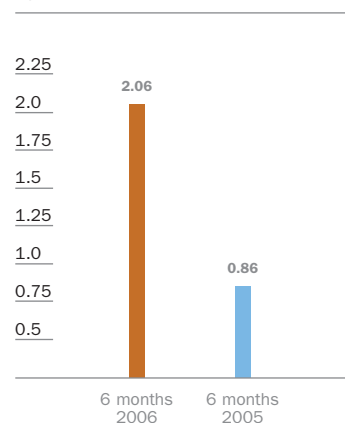
Net profit

EUR million



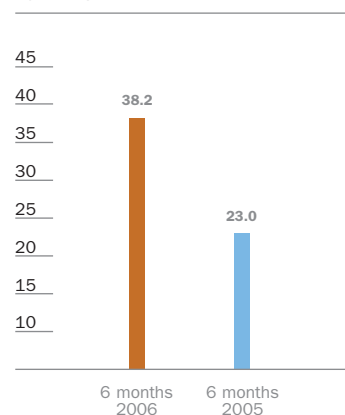
Earnings per share

EUR



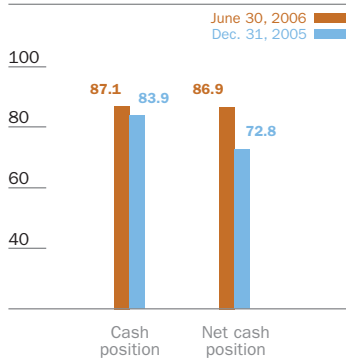
Cash flow

EUR million



Net cash position/Cash position

EUR million



OUTLOOK

In operational terms, BERU's Executive Board Chairman Marco von Maltzan believes the Group is on the right track. "We can look back on very positive business developments in the first half of 2006. This makes us confident of achieving our targeted revenue and earnings growth in the full year," commented von Maltzan on the half-year results in the context of an increasingly difficult market and competitive environment.

The Executive Board affirmed its forecast for the full year. "Assuming that the world economy and the automotive industry develop in line with market projections, we anticipate Group revenues for 2006 at the upper end of our target corridor of EUR 425-435 million, and possibly slightly higher. Accordingly, BERU expects to achieve earnings before interest and taxes of at least EUR 52 million, and thus a return above the average for the industry once again," stated von Maltzan with a view to the full year.

The market environment continues to be characterized by intensifying pressure on sale prices and profit margins accompanied by high raw-material and energy prices and resulting consumer uncertainty.

In the further course of this year, BERU anticipates a relatively moderate revival of global demand for automobiles. Growth stimulus is expected from Asia and Eastern Europe, while unit sales of passenger cars are likely to remain flat in the volume markets of the United States and Western Europe. BERU's important domestic market, Germany, might profit from purchases being brought forward this year due to the planned increase in value-added tax as of January 1, 2007.

The Executive Board is confident that BERU will perform well in this thoroughly difficult market as a result of product startups and further efficiency improvements in its international production network. The Group pursues a product strategy based on innovative solutions and high quality standards. The Diesel Cold-Start Technology division is the world's Number 1 in its field, and BERU intends to further improve the good market position enjoyed by its Electronics and Sensor Technology and Ignition Technology divisions. In view of the Group's sound financial position, the Executive Board is also examining opportunities for external growth in existing and new areas of business.

AWARDS FOR STRONG PERFORMANCE

The high quality level of BERU's innovative products was recognized by various automotive customers in the first half of 2006. For example, the Motorsport Industry Innovation Prize was awarded to our British subsidiary BERU F1 Systems. We also received Ford Motor Company's Gold World Excellence Award 2005, recognizing BERU as one of the world's best suppliers in terms of quality, cost efficiency and logistics. And Toyota Motor Europe awarded BERU a Certificate of Recognition in the Quality category for top performance in product quality and supplier service.

Consolidated balance sheet

of BERU Aktiengesellschaft, Ludwigsburg, at June 30, 2006

EUR million

Assets	June 30, 2006	Dec. 31, 2005	June 30, 2005
Non-current assets			
Intangible assets	36.8	35.2	35.1
Property, plant and equipment	143.0	143.0	134.7
Investments valued using the equity method	3.7	4.0	4.0
Financial investments	1.3	1.3	1.8
Deferred tax assets	12.5	12.7	8.7
Other financial receivables	0.1	0.4	0.1
	197.4	196.6	184.4
Current assets			
Inventories	59.9	62.6	73.0
Trade receivables	78.0	81.1	72.3
Other financial receivables	3.4	4.2	4.2
Marketable securities	56.1	34.3	60.5
Cash and cash equivalents	31.0	49.6	40.1
Current income-tax assets	4.5	2.7	1.4
Other assets	8.5	8.5	10.2
	241.4	243.0	261.7
	438.8	439.6	446.1

EUR million

Equity and liabilities	June 30, 2006	Dec. 31, 2005	June 30, 2005
Equity			
Subscribed capital	26.0	26.0	26.0
Additional paid-in capital	73.1	73.1	73.1
Retained earnings	220.3	208.6	208.0
Shareholders' equity	319.4	307.7	307.1
Minority interest	2.2	2.1	2.5
Total equity	321.6	309.8	309.6
Non-current liabilities			
Provisions for pensions	17.1	16.9	16.6
Other provisions	6.0	6.3	7.0
Borrowings	0.7	0.8	12.6
Other financial liabilities	-	-	-
Deferred tax liabilities	14.5	13.8	16.1
Other liabilities	0.2	0.2	0.2
	38.5	38.0	52.5
Current liabilities			
Other provisions	14.5	15.9	9.9
Short-term borrowings and overdrafts	0.3	11.1	8.6
Trade payables	30.1	25.7	31.6
Other financial liabilities	20.6	25.4	25.5
Current income-tax liabilities	7.6	9.5	4.1
Other liabilities	5.6	4.2	4.3
	78.7	91.8	84.0
Total liabilities	117.2	129.8	136.5
	438.8	439.6	446.1

Consolidated income statement

of BERU Aktiengesellschaft, Ludwigsburg, for the period of January 1 to June 30, 2006

EUR million

	6 months 2006	6 months 2005	Change
Sales revenues	223.0	202.0	10.4%
Changes in inventories and work in progress and own work capitalized	-3.1	1.9	-263.2%
Other operating income	6.2	5.0	24.0%
	226.1	208.9	8.2%
Cost of materials	-85.1	-73.2	16.3%
Personnel expenses	-57.9	-58.2	-0.5%
Depreciation and impairments	-17.4	-14.2	22.5%
Other operating expenses	-34.0	-37.5	-9.3%
Other taxes	-0.8	-0.7	14.3%
Earnings before interest and taxes	30.9	25.1	23.2%
Expense from loss transfer	-	-0.6	-100%
Interest and similar income	0.9	1.0	-10.0%
Interest and similar expenses	-0.5	-4.0	-87.5%
Shares of profits and losses of associated companies	0.4	0.3	33.3%
Income from equity holdings in non-consolidated subsidiaries	-	-	-
Earnings before taxes	31.7	21.8	45.4%
Income taxes	-10.9	-13.1	-16.8%
Net profit	20.8	8.7	139.1%
Attributable to:			
Minority interest	0.2	0.1	100%
Equity holders of the company	20.6	8.6	139.5%
Net profit	20.8	8.7	139.1%
Earnings per share basic/diluted (EUR)	2.06	0.86	139.5%

Consolidated statement of cash flows

of BERU Aktiengesellschaft, Ludwigsburg, for the period of January 1 to June 30, 2006

EUR million

	6 months 2006	6 months 2005	Change
Earnings before taxes	31.7	21.8	9.9
Depreciation and impairments	17.4	14.3	3.1
Changes in provisions	-5.0	2.4	-7.4
Other expenses/income not affecting cash flow	-0.4	0.5	-0.9
Interest income	-0.9	-1.2	0.3
Interest expenses	0.5	4.0	-3.5
Proceeds from the disposal of tangible and intangible assets	-	0.2	-0.2
Changes in inventories	2.4	-2.1	4.5
Changes in receivables and other assets	1.8	8.2	-6.4
Changes in payables and other liabilities	4.4	-1.1	5.5
Proceeds from financial assets as part of temporary financial management	-	-	-
Payments for financial assets as part of temporary financial management	-2.1	-	-2.1
Income taxes paid	-12.4	-18.5	6.1
Income taxes received	-	-	-
Net cash inflow from operating activities	37.4	28.5	8.9
Proceeds from disposal of property, plant and equipment	0.4	1.0	-0.6
Payments for investments in property, plant and equipment	-12.1	-16.3	4.2
Payments for investments in intangible assets	-5.0	-4.9	-0.1
Payments for advance payments on property, plant and equipment	-2.1	-2.6	0.5
Proceeds from grant/Payment on refund of government subsidies	-	-	-
Proceeds from the disposal of non-current financial assets	0.8	-	0.8
Dividends from associated companies	0.6	-	0.6
Payments for investments in non-current financial assets	-0.3	-	-0.3
Net proceeds from the sale of consolidated companies	-	-	-
Net cash outflow for investing activities	-17.7	-22.8	5.1
Dividend payments	-8.3	-	-8.3
Proceeds from the sale of treasury shares	-	-	-
Payments to shareholders for the purchase of treasury shares	-	-	-
Additions to financial liabilities	-	-	-
Repayments of financial liabilities	-10.8	-2.0	-8.8
Interest received	0.8	1.2	-0.4
Interest paid	-	-0.6	0.6
Net cash outflow for financing activities	-18.3	-1.4	-16.9
Changes in cash and cash equivalents affecting cash flow	1.4	4.3	-2.9
Changes in cash and cash equivalents not affecting cash flow	-0.3	0.1	-0.4
Cash and cash equivalents at beginning of period	76.0	93.4	-17.4
Cash and cash equivalents at end of period	77.1	97.8	-20.7

Consolidated statement of changes in equity

of BERU Aktiengesellschaft, Ludwigsburg, for the period of January 1 to June 30

EUR million

	Retained earnings								Total
	Subscribed capital	Additional paid-in capital	Revaluation reserve	Translation reserve	Treasury stock	Other	Attributable to shareholders' equity	Attributable to minority interests	
January 1, 2005	26.0	73.1	0.1	-3.4	-	201.6	297.4	2.1	299.5
Currency differences	-	-	-	1.3	-	-	1.3	0.3	1.6
Valuation of original financial instruments									
not affecting income statement	-	-	-	-	-	-	-	-	-
affecting income statement	-	-	-	-	-	-	-	-	-
Changes in deferred taxes not affecting income statement	-	-	-0.2	-	-	-	-0.2	-	-0.2
Changes in equity not affecting income statement	-	-	-	1.3	-	-	1.1	0.3	1.4
Net profit	-	-	-	-	-	8.6	8.6	0.1	8.7
Total income and expenses in the period	-	-	-	1.3	-	8.6	9.7	0.4	10.1
Dividend for prior year	-	-	-	-	-	-	-	-	-
Transfer from/to retained earnings	-	-	-	-	-	-	-	-	-
June 30, 2005	26.0	73.1	-0.1	-2.1	-	210.2	307.1	2.5	309.6
January 1, 2006	26.0	73.1	-0.1	-0.7	-	209.4	307.7	2.1	309.8
Currency differences	-	-	-	-0.4	-	-	-0.4	-0.1	-0.5
Disposals of currency differences on deconsolidation	-	-	-	-	-	-	-	-	-
Valuation of original financial instruments									
not affecting income statement	-	-	-0.4	-	-	-	-0.4	-	-0.4
affecting income statement	-	-	-	-	-	-	-	-	-
Changes in deferred taxes not affecting income statement	-	-	0.2	-	-	-	0.2	-	0.2
Changes in equity not affecting income statement	-	-	-0.2	-0.4	-	-	-0.6	-0.1	-0.7
Net profit	-	-	-	-	-	20.6	20.6	0.2	20.8
Total income and expenses in the period	-	-	-0.2	-0.4	-	20.6	20.0	0.1	20.1
Dividend for prior year	-	-	-	-	-	-8.3	-8.3	-	-8.3
Transfer from/to retained earnings	-	-	-	-	-	-	-	-	-
June 30, 2006	26.0	73.1	-0.3	-1.1	-	221.7	319.4	2.2	321.6

Group cash flow

of BERU Aktiengesellschaft, Ludwigsburg, for the period of January 1 to June 30, 2006

EUR million

	6 months 2006	6 months 2005	Change
Net income	20.6	8.6	139.5%
Depreciation and amortization	17.4	14.2	22.5%
Change in long-term provisions	0.2	0.2	-
	38.2	23.0	66.1%

Sales revenues/EBIT by segment

of BERU Aktiengesellschaft, Ludwigsburg, for the period of January 1 to June 30, 2006

EUR million

	6 months 2006	6 months 2005	Change
OEM			
Sales revenues	150.0	134.7	11.4%
EBIT	17.8	15.5	14.8%
Aftermarket			
Sales revenues	59.1	54.1	9.2%
EBIT	11.7	10.3	13.6%
General Industry			
Sales revenues	13.9	13.2	5.3%
EBIT	1.4	-0.7	300.0%
Total			
Sales revenues	223.0	202.0	10.4%
EBIT	30.9	25.1	23.1%

ACCOUNTING AND VALUATION METHODS

The Interim Report on the First Half of 2006 of BERU Aktiengesellschaft, Ludwigsburg, was prepared in conformance with all of the International Financial Reporting Standards (IFRS) applicable on the balance-sheet date. The same accounting and valuation methods were used as for the latest annual consolidated financial statements as of December 31, 2005. The regulations of IAS 34 were complied with in the preparation of this Interim Report. All amounts are shown in millions of euros, unless otherwise indicated.

COMPARATIVE PERIOD

To improve the transparency of this Interim Report, we have included figures for the comparative period of January 1 to June 30, 2005. These figures have not been audited by independent auditors.

SIGNIFICANT EVENTS AFTER THE END OF THE INTERIM REPORTING PERIOD

There have been no significant events since the end of the interim reporting period that are not reflected in the financial statements for that interim period of January 1 to June 30, 2006.

BERU share price compared with the CDAX

since IPO in 1997



FINANCIAL CALENDAR 2006/2007

Half-Year Report 2006	August 14, 2006
Annual Report 2006	March 29, 2007
Press conference on the results of financial year 2006	March 29, 2007
Annual Shareholders' Meeting	June 27, 2007

BERU Aktiengesellschaft

Corporate Communications/Investor Relations

Mörikestraße 155

71636 Ludwigsburg

Tel.: +49 7141 132 246

Fax: +49 7141 132 586

www.beru.com