Ementor – Q2 2006

Strong revenue growth and improvements in results

- **Revenues of MNOK 1 547.9**
- **EBITDA of MNOK 42.8**
- **EBIT of MNOK 24.7**
- **EBT of MNOK 54.7 including net gain from divested operations**
- **Acquisition of Atea agreed 18 June 2006**

Pro forma* Group EBITDA in second quarter 2006 of MNOK 42.8 is improved from MNOK 16.2 in second quarter 2005 and MNOK 23.3 in first quarter 2006. Improvements are realised in Norway, Sweden and Denmark, and second quarter 2006 is the best quarter reported by the Group during both 2005 and 2006.

The Group second quarter EBITDA of MNOK 42.8 includes a MNOK 4.0 non-recurring charge included in Group cost, related to additional employees share option programmes announced 1 June 2006.

Denmark and Sweden report strong pro forma EBITDA figures in second quarter 2006 of MNOK 32.8 and MNOK 10.1 respectively, compared to MNOK 3.4 and MNOK -1.1 in the corresponding quarter last year. Denmark yields EBITDA margin of 3.9% and Sweden 3.4%, and the results for Denmark and Sweden are the best quarter during 2005 and 2006. The improvement in Denmark is related to an 18.0% growth in product revenues versus corresponding period last year combined with cost reductions. The improvement in Sweden is related to a 31.7% growth in overall revenues (both products and consulting/services).

The positive development in Norway continues compared with the latest quarters, and pro forma EBITDA in second quarter 2006 ended at MNOK 5.9, compared with MNOK -0.8 in the first quarter 2006. The improvement in Norway is related to cost reductions implemented.

The second quarter MNOK -2.0 EBITDA of the Finnish operation established in 2006 is negatively influenced by start-up costs.

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The overall pro forma second quarter 2006 revenue increased by 6.7% compared with last year. Consulting and service revenues decreased by 5.8%, mainly due to the Easter holiday effect. Second quarter 2006 product revenues show a noticeable increase of 14.9%, mainly related to the strong performance in Denmark and Sweden. The second quarter 2006 gross product margin of 11.9% is reduced from 12.8% in the corresponding period last year. The reduction is mainly related to the product mix in Norway and Sweden.

Pro forma operating expenses in the second quarter were MNOK 377.5, and on the same level as the corresponding period last year. However, operating expenses are reduced from MNOK 386.9 in first quarter 2006.

Pro forma EBIT for the Group in the second quarter was MNOK 24.7, compared to MNOK -5.9 in the corresponding quarter last year.

Pro forma net financial items were MNOK -5.0 in the second quarter, compared to MNOK -6.4 in the same period last year.

Pro forma profit/loss before taxes for continued operations in the second quarter was MNOK 19.7, compared to MNOK -12.3 in the same period last year.

The Danish consulting and solution business, reported as other operations, showed a significant improvement in the second quarter. The pro forma profit in the second quarter 2006 was MNOK 3.0, compared to MNOK -14.3 in the first quarter 2006 and MNOK -18.0 in the second quarter last year. The improvement is partly due to large deliveries of TAS software licenses in the second quarter (self developed grant administration system).

Pro forma profit/loss for the Group before taxes in the second quarter was MNOK 23.7, compared to MNOK -29.8 in the same period last year.

Actual** net profit from other operations in the second quarter 2006 is MNOK 34.0, mainly related to gain included from sale of the Danish desktop management product M-Net of MNOK 26.4.

Actual profit/loss for the Group before taxes in the second quarter was MNOK 54.7, compared to MNOK -63.8 in the same period last year.

Acquisition of Atea

On 18 June 2006 Ementor ASA entered into an agreement to acquire all the shares in Atea Holding AB for a purchasing price of MSEK 1 050 (MNOK 891) on a cash and debt free basis. Atea is currently owned by 3i (48.7%), WM-data (48.7%) and Atea's management (2.6%). The acquisition agreement is subject to approval by the competition authorities in Denmark, Sweden and Norway. Both the Swedish and the Norwegian competition authorities have notified that they will not raise any objections. The transaction is expected to be closed in August 2006 and Atea will be consolidated as part of the Group from time of closing.

The acquisition will be financed through a share issue in Ementor ASA of MNOK 420, and the remaining through establishment of a committed factoring facility on account receivables for the combined Group. On 4 July 2006 the Extraordinary General Meeting in Ementor ASA approved a share issue to be conducted, and on 7 July 2006 a private placement of MNOK 420 directed towards institutional and professional investors were successfully completed. The offer price was set at NOK 23 per share. The private placement consists of 18 260 870 new shares with a par value of NOK 10 per share.

Atea is a leading provider of IT infrastructure in the Nordic market with pro forma revenues of approx. NOK 6.7 billion. Atea employs approx. 1 300 employees, has it's headquarter in Sweden and operates from 38 offices in Sweden, Finland, Denmark and Norway. Ementor/Topnordic and Atea are almost similar in size as measured by revenue, and the companies have complementary businesses in terms of geographical coverage as well as operational strengths and market positions in the Nordic region. Pro forma 2005 revenue for the new Group will be approx. NOK 13 billion. The Group will be the third largest European provider of IT infrastructure measured by revenue, with leading market positions in Norway, Sweden, Denmark and Finland.

** Pro forma include restated full period figures for both Ementor and Topnordic. The second quarter 2006 actual and pro forma figures for continued operations are identical. Pro forma figures for other operations only include currently owned operations.*

*** Actual figures include Topnordic from 8 March 2006. Actual 2005 figures therefore only includes Ementor. Actual figures for other operations include profit/loss related to both currently owned and divested operations.*

Ementor – Q2 2006

Financial position and cash flow

Shareholders' equity at 30 June 2006 was MNOK 1 375.2, corresponding to 45.2% of total assets.

Statement of changes in equity

(amounts in MNOK)	Actual 2006	Actual 2005
Equity per 01.01	**86.5**	**238.3**
Currency translation differences	1.6	-3.6
Net income recognised directely in equity	1.6	-3.6
Profit/loss for the period	35.0	-150.0
Total recognised income/expenses for the period	36.6	-153.6
Issue of share capital (net after cost)	1 246.3	-
Employee share-option schemes	5.8	3.8
Equity per 30.06	**1 375.2**	**88.5**

In March 2006 Ementor cancelled its MNOK 100 overdraft facility in DnB NOR Bank. In April 2006 restricted cash of MNOK 138 was released, and Ementor has cancelled and repaid the MNOK 125 revolving credit facility in DnB NOR Bank.

The Group had cash and cash equivalents on hand of MNOK 153.6 as of 30 June 2006. Cash reserve including unutilised credit facilities and excluding restricted cash was MNOK 256.4.

Second quarter decrease in cash and cash equivalents were MNOK -270.1. Cash earnings were MNOK 41.8 and changes in net working capital/accrual items MNOK -196.4. The negative second quarter net working capital development is mainly related to customer payments of MNOK 130 received in July instead of June. Reduction of debt was MNOK -123.0, and net cash proceeds from investments (sale of M-Net and ordinary investments) were MNOK 18.5.

Cash flow statements

(amounts in MNOK)	Q2 2006	Q2 2005	YTD 30.06 2006	YTD 30.06 2005
Cash earnings	**41.8**	**-44.1**	**39.4**	**-98.0**
Changes in work. cap/accr. items	-196.4	18.4	-249.0	-120.7
Cash flow operations, pre restruct.	**154.6**	**-25.7**	**-209.6**	**-218.7**
Payment of restructuring accruals	-11.0	-18.7	-27.0	-39.0
Cash flow operations, post restruct.	**-165.6**	**-44.4**	**-236.6**	**-257.7**
Ordinary investments	-8.1	-22.1	-12.1	-33.6
Purch./sale of subs./assoc./investm.	26.6	-	186.6	-
Cash flow from investments	**18.5**	**-22.1**	**174.5**	**-33.6**
Payment of debt	-123.0	59.3	-188.4	-11.9
Cash flow, financing	**-123.0**	**59.3**	**-188.4**	**-11.9**
Change in cash	**-270.1**	**-7.2**	**-250.5**	**-303.2**
Cash, start of period	423.8	261.8	404.2	557.8
Cash, end of period	153.6	254.6	153.6	254.6

Employees

Per 30 June 2006 the Group had 1 859 employees related to continued operations, a net actual increase of 571 since the beginning of the year (578 of the increase is related to the merger with Topnordic).

Head count *

	30.06 2006	31.12 2005
Norway	629	599
Sweden	362	236
Denmark	812	446
Finland	49	-
Group	7	7
Total	**1 859**	**1 288**

* Exclusive other operations

Shares

On 27 April 2006 the Annual General Meeting approved a reversed split of 10:1. Following the reversed split, Ementor ASA`s share capital is NOK 762 281 730 divided in 76 228 173 shares with a par value of NOK 10. The 7 July 2006 share issue in connection with the Atea acquisition increased the number of shares by an additional 18 260 870.

Ementor ASA had 12 646 shareholders at 30 June 2006, compared to 13 823 at the beginning of the year. The largest registered shareholders per 30 June 2006 are as follows:

Main shareholders

	Shares	%
Consolidated Holdings	24 308 453	31.89
Carliis Group	8 160 334	10.71
Kistefos	6 445 073	8.45
Nordea Bank Denmark cca	6 300 201	8.26
Danske Bank	1 372 579	1.80
AS Holding	1 050 949	1.38
Deutsche Bank AG London	962 135	1.26
Kistefos Investment	863 247	1.13
Hansard Europe	540 000	0.71
Holberg Norge Verdip.	438 500	0.58
Credit Suisse Securities	431 789	0.57
Toluma	400 000	0.52
Nordnet Securities	384 554	0.50
Nordea Avkast. v/Nordeafond.	337 150	0.44
Velcon	300 000	0.39
Other	23 933 209	31.40
Total number of shares	**76 228 173**	**100.00**

Note

The interim financial statements have been prepared in accordance with the IFRS standard for interim financial reporting (IAS 34). The statements have been prepared consistent with accounting principles used in the financial statements for 2005.

Revenue by country

	2nd quarter						Year to date (01.01 -30.06)						Full year 2005	
(amounts in MNOK)	2006 Actual	2005 Actual	% change	2006 Pro forma*	2005 Pro forma*	% change	2006 Actual	2005 Actual	% change	2006 Pro forma*	2005 Pro forma*	% change	Actual	Pro forma
Norway	449.3	456.6	-1.6	449.3	479.6	-6.3	931.0	933.7	-0.3	955.3	982.2	-2.7	1 891.0	2 002.5
Sweden	294.4	143.7	104.8	294.4	223.5	31.7	474.5	285.0	66.5	525.5	452.1	16.2	612.5	940.6
Denmark	842.1	175.4	380.2	842.1	755.4	11.5	1 212.5	319.9	279.0	1 641.3	1 527.8	7.4	673.6	3 288.1
Finland	25.5	-		25.5	16.2	57.2	34.8	-		45.3	30.3	49.8	-	65,2
Eliminations	-63.3	-23.4		-63.3	-23.4		-93.2	-53.6		-95.5	-53.6		-85.7	-85.7
Group total	**1 547.9**	**752.2**	**105.8**	**1 547.9**	**1 451.2**	**6.7**	**2 559.6**	**1 485.0**	**72.4**	**3 072.0**	**2 938.8**	**4.5**	**3 091.4**	**6 210.7**

Operating profit/loss by country & group profit/loss before taxes

	2nd quarter						Year to date (01.01 -30.06)						Full year 2005	
(amounts in MNOK)	2006 Actual	2005 Actual	% change	2006 Pro forma*	2005 Pro forma*	% change	2006 Actual	2005 Actual	% change	2006 Pro forma*	2005 Pro forma*	% change	Actual	Pro forma*
Norway	4.0	16.1	-74.9	4.0	17.1	-76.4	1.1	5.1	-78.5	1.0	6.0	-83.2	-38.0	-39.4
Sweden	8.3	-3.8	316.2	8.3	-3.9	311.5	13.4	-7.5	277.8	12.1	-5.4	325.8	-21.5	-17.6
Denmark	23.7	-25.0	194.7	23.7	-9.6	346.8	29.3	-58.9	149.7	30.7	-29.9	202.6	-65.9	7.9
Finland	-2.0	-		-2.0	-1.0	97.9	-2.0	-		-2.2	-0.3	625.5	-	-0.4
Eliminations	-	-2.5		-	-2.5		-	-3.2		-	-3.2		-4.2	-4.2
Group total before group cost	**34.0**	**-15.2**	**323.0**	**34.0**	**0.1**	**56 799.9**	**41.7**	**-64.5**	**164.7**	**41.7**	**-32.8**	**227.1**	**-129.6**	**-69.5**
Group cost/other	-9.3	-5.9	-56.3	-9.3	-5.9	-56.3	-14.9	-10.5	-41.7	-14.9	-10.5	-41.7	-25.0	-25.0
Operating profit/loss (EBIT)	**24.7**	**-21.2**	**216.6**	**24.7**	**-5.9**	**519.6**	**26.9**	**-75.0**	**135.8**	**26.8**	**-43.3**	**161.9**	**-154.5**	**-94.5**
Net finance	-5.0	-6.1	18.9	-5.0	-6.3	20.3	-12.5	-13.2	5.1	-13.0	-14.0	8.9	-28.4	-26.7
Profit/loss before taxes for continued operations	**19.7**	**-27.3**	**172.1**	**19.7**	**-12.1**	**262.4**	**14.4**	**-88.2**	**116.3**	**13.8**	**-57.2**	**124.1**	**-182.9**	**-121.1**
Net profit/loss for other operations **	34.0	-36.5		3.0	-18.0		19.7	-61.8		-11.3	-30.9		30.0	-37.8
Minority interests	1.0	-		1.0	0.5		1.0	-		1.0	0.2			0.2
Profit/loss before taxes (EBT)	**54.7**	**-63.8**	**185.6**	**23.7**	**-29.6**	**179.9**	**35.0**	**-150.0**	**123.4**	**3.5**	**-87.9**	**103.9**	**-152.9**	**-158.7**

Operating profit/loss before depreciation and unusual items by country

	2nd quarter						Year to date (01.01 -30.06)						Full year 2005	
(amounts in MNOK)	2006 Actual	2005 Actual	% change	2006 Pro forma*	2005 Pro forma*	% change	2006 Actual	2005 Actual	% change	2006 Pro forma*	2005 Pro forma*	% change	Actual	Pro forma*
Norway	5.9	20.7	-71.5	5.9	22.0	-73.1	5.1	14.9	-65.4	5.2	16.3	-68.1	6.8	6.3
Sweden	10.1	-1.7	687.3	10.1	-1.1	1 032.3	17.0	-3.1	656.4	16.2	0.4	4 288.5	3.9	10.2
Denmark	32.8	-16.8	295.5	32.8	3.4	861.9	46.4	-31.9	245.2	51.2	6.8	648.7	-31.8	45.2
Finland	-2.0	-		-2.0	-1.0	-103.6	-1.9	-		-2.1	-0.2	-928.4	-	-0.2
Group cost/other	-4.1	-7.2		-4.1	-7.2		-4.4	-11.8		-4.4	-11.8		-17.5	-17.5
Operating profti/loss before depreciation and unusual items (EITDA)	**42.8**	**-5.0**	**964.9**	**42.8**	**16.2**	**164.7**	**62.2**	**-31.9**	**294.8**	**66.2**	**11.6**	**472.8**	**-38.7**	**44.0**

Revenue and contribution & group operating profit/loss

	2nd quarter						Year to date (01.01 -30.06)						Full year 2005	
(amounts in MNOK)	2006 Actual	2005 Actual	% change	2006 Pro forma*	2005 Pro forma*	% change	2006 Actual	2005 Actual	% change	2006 Pro forma*	2005 Pro forma*	% change	Actual	Pro forma*
Consulting and service revenue	330.6	310.5	6.5	330.6	350.9	-5.8	629.9	554.1	13.7	662.3	635.6	4.2	1 112.6	1 284.0
Product revenue	1 291.2	465.1	177.6	1 291.2	1 123.8	14.9	2 035.3	984.5	106.7	2 517.6	2 356.8	6.8	2 067.4	5 015.2
Eliminations	-73.9	-23.4		-73.9	-23.4		-105.5	-53.6		-107.9	-53.6		-88.6	-88.6
Total revenue	**1 547.9**	**752.2**	**105.8**	**1 547.9**	**1 451.2**	**6.7**	**2 559.6**	**1 485.0**	**72.4**	**3 072.0**	**2 938.8**	**4.5**	**3 091.4**	**6 210.7**
Gross contribution	402.2	274.1	46.7	402.2	374.2	7.5	722.5	530.4	36.2	791.2	734.9	7.7	1 066.9	1 497.8
Product margin	11.9%	16.1%		11.9%	12.8%		12.0%	15.2%		11.4%	12.3%		14.0%	11.6%
Gross margin	26.0%	36.4%		26.0%	25.8%		28.2%	35.7%		25.8%	25.0%		34.5%	24.1%
Operating expenses	377.5	295.3	27.8	377.5	380.0	-0.7	695.7	605.4	14.9	764.4	778.2	-1.8	1 221.4	1 592.2
Operating profit/loss (EBIT)	**24.7**	**-21.2**	**216.6**	**24.7**	**-5.9**	**520.2**	**26.9**	**-75.0**	**135.8**	**26.8**	**-43.3**	**161.9**	**-154.5**	**-94.5**
Operating profit/loss margin	1.6%	-2.8%		1.6%	-0.4%		1.0%	-5.1%		0.9%	-1.5%		-5.0%	-1.5%

Quarterly revenue and contribution & group operating profit/loss

	Actual					
(amounts in MNOK)	Q1 2005	Q2 2005	Q3 2005	Q4 2005	Q1 2006	Q2 2006
Consulting and services revenue	243.5	310.5	248.5	310.0	299.2	330.6
Product revenue	519.4	465.1	391.7	691.3	744.1	1 291.2
Eliminations	-30.1	-23.4	-16.7	-18.3	-31.6	-73.9
Total revenue	**732.8**	**752.2**	**623.4**	**983.0**	**1 011.8**	**1 547.9**
Gross contribution	256.3	274.1	220.1	316.4	320.3	402.2
Product margin	14,5%	16.1%	12.6%	13.0%	12.3%	11.9%
Gross margin	35.0%	36.4%	35.3%	32.2%	31.7%	26.0%
Operating expenses	310.1	295.3	250.1	365.9	318.2	377.5
Operating profit/loss (EBIT)	**-53.8**	**-21.2**	**-30.0**	**-49.5**	**2.2**	**24.7**
Operating profit/loss margin	-7.3%	-2.8%	-4.8%	-5.0%	0.2%	1.6%

	Pro forma*					
(amounts in MNOK)	Q1 2005	Q2 2005	Q3 2005	Q4 2005	Q1 2006	Q2 2006
Consulting and services revenue	284.7	350.9	283.2	365.3	331.6	330.6
Product revenue	1 232.9	1 123.8	1 019.2	1 639.3	1 226.4	1 291.2
Eliminations	-30.1	-23.4	-16.7	-18.3	-33.9	-73.9
Total revenue	**1 487.5**	**1 451.2**	**1 285.7**	**1 986.2**	**1 524.1**	**1 547.9**
Gross contribution	360.7	374.2	311.8	451.1	389.0	402.2
Product margin	11.8%	12.8%	11.1%	10.9%	10.8%	11.9%
Gross margin	24.3%	25.8%	24.3%	22.7%	25.5%	26.0%
Operating expenses	398.1	380.0	336.5	477.6	386.9	377.5
Operating profit/loss (EBIT)	**-37.4**	**-5.9**	**-24.7**	**-26.5**	**2.1**	**24.7**
Operating profit/loss margin	-2.5%	-0.4%	-1.9%	-1.3%	0.1%	1.6%

** The pro forma figures are meant to provide a basis for comparison based on the Group's composition at 30 June 2006, as if all acquisitions and divestments carried out in 2005 and 2006 were made before 1 January 2005.*

*** Profit/loss figures presented net on one separate line according to IFRS 5 (discontinued operations). The Consulting business in Norway (Avenir) is divested with effect from 1 January 2006, and comparative income statement figures for 2005 are restated. The consulting and solution business in Denmark is reported according to IFRS 5 from first quarter 2006, and comparative income statement figures for 2005 are restated accordingly.*

Income statements

(amounts in NOK)	2nd quarter 2006 Actual	2nd quarter 2005 Actual	Year to date (01.01-30.06) 2006 Actual	Year to date (01.01-30.06) 2005 Actual	Full year 2005 Actual
Operating revenues	**1 547.9**	**752.2**	**2 559.6**	**1 485.0**	**3 091.4**
Goods consumed	1 145.7	478.1	1 837.1	954.6	2 024.5
Wages and social costs	290.3	232.4	538.1	464.1	895.8
Other operating expenses	69.1	46.7	122.3	98.2	209.8
Depreciation	18.1	13.8	33.8	28.7	57.5
Unusual items	-	2.5	1.5	14.4	58.4
Operating profit/loss (EBIT)	**24.7**	**-21.2**	**26.9**	**-75.0**	**-154.5**
Finance income	2.9	4.4	9.7	7.0	15.0
Finance cost	-7.9	-10.5	-22.2	-20.2	-43.4
Net finance	**-5.0**	**-6.1**	**-12.5**	**-13.2**	**-28.4**
Profit/loss before taxes for continued operations	**19.7**	**-27.3**	**14.4**	**-88.2**	**-182.9**
Taxes on continued operations	-	-	-	-	0.1
Profit/loss for continued operations	**19.7**	**-27.3**	**14.4**	**-88.2**	**-183.0**
Net profit/loss for other operations *	34.0	-36.5	19.7	-61.8	30.0
Minority interests	1.0	-	1.0	-	-
Ordinary profit/loss for the period	**54.7**	**-63.8**	**35.0**	**-150.0**	**-153.0**

Balance sheets

(amounts in MNOK)	Actual 30.06.2006	Actual 30.06.2005	Actual 31.12.2005
Assets			
Goodwill	1 212.4	118.5	113.3
Other intangible assets	179.0	114.9	98.1
Property, plant & equipment	52.5	106.4	51.1
Non-current assets	**1 444.0**	**339.9**	**262.5**
Inventories	98.3	65.3	39.0
Accounts receivable	1 216.1	815.2	892.4
Other receivables	131.4	160.7	129.1
Financial investments	0.2	-	-
Cash and cash equivalents	153.6	254.6	404.2
Current assets	**1 599.6**	**1 295.8**	**1 464.7**
Total assets	**3 043.6**	**1 635.6**	**1 727.2**
Equity and liabilities			
Share capital	8 997.1	7 740.6	7 745.0
Other reserves	-6.0	-4.2	-7.6
Retained earnings	-7 615.9	-7 647.9	-7 650.9
Shareholders' equity	**1 375.2**	**88.5**	**86.5**
Minority interests	0.5	-	-
Interest-bearing borrowing/liabilities	9.2	23.6	7.0
Deferred tax liability	4.8	-	-
Retirement benefit obligation	10.5	34.5	22.0
Non-current liabilities	**24.5**	**58.1**	**29.0**
Interest-bearing borrowing/liabilities	443.2	366.3	355.0
Accounts payable	437.7	353.1	443.7
Provisions	174.8	149.3	210.5
Other liabilities	587.6	620.5	602.6
Current liabilities	**1 643.3**	**1 489.1**	**1 611.7**
Total liabilities	**1 667.8**	**1 547.2**	**1 640.7**
Total equity and liabilities	**3 043.6**	**1 635.6**	**1 727.2**

Key figures

	2nd quarter 2006 Actual	2nd quarter 2005 Actual	Year to date (01.01-30.06) 2006 Actual	Year to date (01.01-30.06) 2005 Actual	Full year 2005 Actual
Earnings per share (NOK)	-0.72	-1.67	0.56	-3.93	-4.01
Diluted earnings per share, adjusted for effect of option programmes (NOK)	-0.71	-1.67	0.56	-3.93	-3.99
Weighted average number of shares	76 228 173	38 190 315	62 147 861	38 190 315	38 190 315
Weighted average number of diluted shares	76 711 492	38 190 315	62 596 747	38 190 315	38 330 727

	Actual 30.06.2006	Actual 30.06.2005	Actual 31.12.2005
Number of shares end of period	76 228 173	38 190 315	38 190 315
Number of diluted shares end of period	76 552 028	38 190 315	38 381 683
Net interest-bearing position (MNOK)	-293.4	-132.5	47.6
Cash reserve (MNOK)	256.4	350.9	337.0
Working capital ratio	3.9%	-2.7%	-6.3%
Equity ratio	45.2%	5.4%	5.0%
Number of employees (continued operations)	1 859	1 349	1 288

** Profit/loss figures presented net on one separate line according to IFRS 5 (discintinued operations). The Consulting business in Norway (Avenir) is divested with effect from 1 January 2006, and comparative income statement figures for 2005 are restated. The consulting and solution business in Denmark is reported according to IFRS 5 from first quarter 2006, and comparative income statement figures for 2005 are restated accordingly.*