SOLID GROWTH, STRONG PROFITS

October-December 2007:
-Net sales grew by 7% to EUR 84.0 million (EUR 78.6 million).
-Number of delivered chargers rose by 17% to 81.5 million chargers (69.6 million).
-Operating result grew by 24% to EUR 8.3 million (EUR 6.7 million).
-Market share in mobile phone chargers was about 24% (24 %).
-Earnings per share, excluding the deferred tax, were EUR 0.17 (EUR 0.14).
-Cash flow from operating activities was EUR 18.0 million (EUR 7.8 million).

January-December 2007:
-Net sales grew by 10% to EUR 286.2 million (EUR 259.0 million).
-Number of delivered chargers rose by 14% to 262.4 million chargers (230.5 million).
-Operating profit grew by 67% to EUR 25.8 million (EUR 15.5 million).
-Market share in mobile phone chargers was 23% (23 %).
-Earnings per share, excluding the deferred tax, nearly doubled to EUR 0.54 (EUR 0.28).
-Cash flow from operating activities was EUR 36.6 million (EUR 3.9 million).

Outlook for the Financial Year 2008:
Net sales in 2008 are expected to continue to grow. However, due to declining mobile phone charger prices the operating profit in value is expected to grow only to some extent or to remain on 2007 level.

Salcomp Plc's Consolidated Financial Statements have been prepared in accordance with the IFRS and IAS standards which Salcomp has been applying since 1 January 2005. This Financial Statements Release is based on the audited Financial Statements.

Markku Hangasjärvi, President and CEO:
”Our business continued to develop favorably during the entire year 2007. Our net sales grew by some 10% and at the exchange rates of 2006 the increase in net sales would have been 21%. Our profitability also developed positively and the operating profit in 2007 grew by 67%. I would like to thank our skilled and professional personnel for the excellent year.

According to the estimates published by various market research companies and to Salcomp's own estimates, approximately 1.1 billion mobile phones were sold in 2007 which is some 14% more than in the previous year. Salcomp's mobile phone charger market share, approximately 23%, was at the same level as the previous year.

In 2008, the mobile phone market is expected to grow by some 12%, which translates into a sales volume of some 1.3 billion mobile phones, and, therefore, chargers. This forms a good basis to achieve further growth in our delivered charger volumes and in net sales in 2008. In addition, our target is to broaden the customer portfolio in other selected charger segments, such as bluetooth headsets and cordless fixed-line phones.”

Financial Development in October-December 2007
During the last quarter of the year the net sales grew by 7% to EUR 84.0 million (EUR 78.6 million in October-December 2006). At the exchange rates of 2006, the increase in net sales would have been 20%. The number of chargers delivered increased by 17% to 81.5 million chargers (69.6 million), which makes some 32 percentage units more than during the third quarter in 2007.

According to the market research companies and Salcomp's own estimates, some 330 million mobile phones were sold in the fourth quarter of 2007, representing a year-over-year increase of approximately 16%. Salcomp's market share was some 24% (24%), which makes some 2 percentage units more than in the third quarter of 2007.

Operating profit increased to EUR 8.3 million (EUR 6.7 million), boosted by increase in net sales and a slightly higher gross margin than in the comparison period. The operating profit percentage was 9.9% (8.5 %).

The fourth-quarter result amounted to EUR 5.9 million (EUR 4.6 million). Earnings per share were EUR 0.15 (EUR 0.12) and earnings per share, excluding the deferred tax, were EUR 0.17 (EUR 0.14). The deferred tax results from the parent company's tax-deductible goodwill amortization. Basic earnings per share were EUR 0.15.

Cash flow from operating activities was EUR 18.0 million positive (EUR 7.8 million positive), mainly due to the favorable profit development and a decrease in working capital. The cash flow was positively affected by the EUR 5.2 million increase in sold receivables from the third quarter of the financial year. Without the increase in sold receivables, the cash flow would have been EUR 12.8 million.

FINANCIAL YEAR 2007

Business Environment
During 2007, the mobile phone market grew by approximately 14%. Approximately 1.1 billion mobile phones, and accordingly mobile phone chargers, were sold. Consolidation in the market continued, and Salcomp's main customers, major mobile phone manufacturers, increased their combined market share. According to Salcomp's estimates, the top-5 mobile phone manufacturers represented as much as 83% of the market (81%) in 2007. Competition tightened in the mobile phone charger market due to new manufacturers. On the other hand, some of the smaller charger companies withdrew from the market.

Net Sales
Salcomp Group's net sales in 2007 increased by 10% to EUR 286.2 million (EUR 259.0 million in 2006). The increase in net sales was due to the number of chargers sold growing by 14% to 262.4 million chargers (230.5 million). The market share in mobile phone chargers for the entire year was approximately 23% (23%).

Result
The Group's operating profit increased by 67% to EUR 25.8 million (EUR 15.5 million). The operating profit was improved by an increase in the number of units delivered and a higher gross margin compared to last year, which was due to more effective production and purchasing operations and continuous improvements in product cost structure. The Group's operating profit percentage was 9.0% (6.0%).

The Group's net financial expenses were EUR 3.2 million (EUR 4.3 million). Financial expenses were decreased by a smaller amount of debt. The financial items include EUR 0.7 million income, resulting from currency differences related to intra-group loans. Taxes for the period totaled EUR 4.3 million (EUR 3.6 million). They include a deferred tax of EUR 3.0 million (EUR 3.0 million), resulting from the parent company's tax-deductible goodwill amortization.

Salcomp's net result totaled EUR 18.3 million (EUR 7.6 million). Earnings per share were EUR 0.47 (EUR 0.20) and earnings per share, excluding the deferred tax, EUR 0.54 (EUR 0.28). Basic earnings per share were EUR 0.47.

R&D
During the financial year, the Group's R&D expenditure was EUR 4.8 million (EUR 5.4 million), or 1.7% of net sales (2.1%). Over the year, an average of 110 people was working in R&D. The focus was on the development of new mobile phone chargers for current and new customers and on the continued improvement of the product cost structure.

In the autumn, Salcomp introduced to the market a new Cosmo charger product platform that enables charging mobile phones and other mobile devices with a USB cable. The USB standard-based chargers open new opportunities for Salcomp to expand its customer base beyond the mobile phone charger segment.

Capital Expenditure
Capital expenditure for the year totaled EUR 11.3 million (EUR 9.3 million). It mainly involved construction of the India plant and boosting the production capacity in China and Brazil.

Customer deliveries at the Salcomp's charger plant in Chennai, India began in

June. The construction work, commenced in autumn 2006, progressed according to the schedule and budget. The total value of the capital expenditure was approximately EUR 9 million. The capacity at the end of the year was some 50 million chargers, and it can be raised to some 100 million chargers. The leased land also allows expansion of the production building.

Financing

The cash flow from operating activities was EUR 36.6 million (EUR 3.9 million). The increase in cash flow was mainly due to the positive profitability development, as well as good working capital management. The cash flow was positively affected by the EUR 9.7 million increase in sold receivables. Without the increase in sold receivables, the cash flow would have been EUR 26.9 million.

The Group’s equity ratio at the end of the year was 37.7% (30.5%), and gearing was 34.0% (83.7%). The key figures of the balance sheet were improved by good cash flow and a smaller amount of debt. At the end of the year, interest-bearing net debt stood at EUR 23.3 million (EUR 44.4 million).

Environment and Quality

The management of Salcomp's environmental and quality issues is based on the Group's environmental and quality policies, development programs and guidelines, as well as its risk management policy. The focus in the management of environmental and quality issues is to minimize and prevent the effects on the environment and people.

The total amount of harmful chemicals used in production is small, and no harmful emissions are caused by the processes.

The Group's production plants are ISO 14001 and ISO 9001 certified. In addition, Salcomp has the environmental permits required for its operations.

In addition to Salcomp's own quality and environmental control, customers and authorities regularly conduct quality and environmental audits, and the results of the audits are used for constant development of the processes.

Personnel and Management Team

The number of Group personnel at the end of the year totaled 9,722 (7,910): 6,815 were employed in China, 1,586 in Brazil and 1,253 in India. The increase in the number of personnel was mostly due to the start-up of the India plant and increased production volumes.

Salcomp’s President and CEO during the financial year was Markku Hangasjärvi. Other Managements Team members were Antti Salminen (CFO), Antero Palo (VP, Sales & Marketing), Juha Raussi (VP, R&D), Osmo Oja (VP, Global Operations), Markku Saarikannas (VP, Strategic Planning) and Päivi Luoti (Communications Manager). In addition, Niilo Oksa was appointed VP, Human Resources and a member of the Management Team as of 19 October 2007. From the other members of the Management Team, Heikki Turtiainen, CTO, retired as planned at the end of June, and Juha Samsten, VP, Quality and Environment, passed away unexpectedly in July. They were not replaced by new Management Team members.

Shares and Shareholders

Salcomp's registered share capital amounts to EUR 9,832,735.12, divided into 38,975,190 fully paid shares. The company has one series of shares, and all the shares entitle the shareholder to equal rights in the company.

During the financial year, the Salcomp share price fluctuated between EUR 2.63 and EUR 5.03. The closing price at the end of the year was EUR 3.92 and the average price EUR 3.76. Share trade amounted to EUR 72.1 million and 19.0 million shares. According to the book-entry system, Salcomp had 1,210 shareholders at the end of the year. The foreign ownership was 60.3%, and the market value for the total number of shares EUR 153 million.

On May, 2007, DWS Investment GmbH, a subsidiary of Deutsche Bank AG, announced that its holding of Salcomp Plc’s shares and voting rights had decreased to less than 5%. At the time of the announcement, DWS Investment GmbH held 1,755,000 shares, corresponding to 4.5% of Salcomp's shares and voting rights.

EQT II B.V., acting on behalf of EQT II Swedish Non-Registered Partnership, and Nordstjernan AB announced on 25 June 2007 that they had signed a sale and purchase agreement under which EQT sold 11,653,581 Salcomp shares to Nordstjernan. In addition, Nordstjernan had the option to acquire the remaining shares held by EQT and Nordstjernan used the option on 16 August 2007. After the relevant authority approvals had been received, the acquisition was completed on 12 September 2007. After this, Nordstjernan owned 20,382,131 Salcomp shares which corresponded to 52.3% of the share capital and votes. EQT's holding decreased to zero.

According to the Securities Market Act, Nordstjernan was obliged to make a mandatory bid for all outstanding shares and securities entitling to the shares in Salcomp at the highest price for which Nordstjernan had acquired shares in Salcomp during the previous six months, i.e. EUR 4.01 per share and EUR 0.98 per option right. The offer period of the tender offer commenced on 14 September 2007 and expired on 5 October 2007. Seventy shareholders, holding 850,622 shares in Salcomp and representing 2.2% of the shares and votes, tendered their shares in Nordstjernan's public tender offer. Nordstjernan's holding rose to 21,232,753 shares and 54.5% of the outstanding shares. At the end of the year, Nordstjernan's holding in Salcomp was 56.0%.

General Meetings

The Annual General Meeting of Salcomp was held on 29 March 2007 in Helsinki. The 2006 Financial Statements were approved at the AGM and the members of the Board and the President and CEO were discharged from liability.

In accordance with the Board's proposal, the AGM decided to pay dividend of EUR 0.06 per share. The dividend was paid out on 12 April 2007.

The AGM decided to leave the composition of the Board of Directors unchanged. Thus, the Members of the Board of Directors were Kari Vuorialho as its Chairman, Jorma Terentjeff as Vice Chairman, as well as Panu Halonen, Timo Leinilä, Petri Myllyneva and Andreas Tallberg. The AGM decided that the remuneration for the Board of Directors also remained unchanged.

The Authorized Public Accountants KPMG Oy Ab continued as the Company auditor.

Based on the Board of Directors' proposal, a decision was made to amend the Articles of Association to better comply with the new Companies Act, valid from 1 September 2006.

The AGM authorized the Board of Directors to decide on offering a maximum of 8,000,000 new shares for subscription. The authorization is valid until 30 June 2008. The authorization has not been used.

The AGM decided, in accordance with the Board's proposal, to reduce the share premium account on the Parent Company's balance sheet on 31 December 2006 by transferring the total amount of the share premium account, EUR 23,690,992.21, into the Company's invested free equity fund. The realization of the decision was completed in August 2007.

The Board proposal of granting stock options to the company's key personnel was approved. The stock options will give the right to subscribe for up to 2,047,500 shares of the company. At the end of 2007, a total of 610,000 option rights 2007A were in the holding of Salcomp's key personnel. The rest of the stock options were granted to Salcomp Manufacturing Oy. The share subscription period for stock options 2007A will be 1 April 2010 - 31 March 2012, for stock options 2007B 1 April 2011 - 31 March 2013 and for stock options 2007C 1 April 2012 - 31 March 2014. In accordance with the Board resolution, the share subscription period for 2007A will begin on 1 April 2010, at the earliest, provided that the total shareholder return of Salcomp Plc (value increase + dividends) has been at least 8% per annum.

The Extraordinary General Meeting of Salcomp was held in Helsinki on 4 September 2007. The EGM re-elected Kari Vuorialho, Andreas Tallberg and Jorma Terentjeff as members of the Board of Directors and elected Mats Heiman and Peter Hofvenstam as new members of the Board of Directors. At its organizing meeting following the EGM, the Salcomp Board of Directors elected Mats Heiman as Chairman of the Board and Kari Vuorialho as Vice Chairman.

Risks and Uncertainties in the Near Future

Salcomp's business involves uncertainty factors that may affect the company's financial development in the near future. These include the general development of the mobile phone markets, substantial changes in the purchase prices of charger components, and significant changes in competition in the mobile phone charger markets. Salcomp’s customer base is concentrated and a deterioration in the financial position of a major customer may have a negative effect on Salcomp’s sales and profitability. Furthermore, the standardization of mobile phone chargers, including USB-type chargers, can, in the future, lead to a development where the charger is not always necessarily included in the mobile phone sales package which can have an impact on Salcomp’s current business model. In addition, major changes in exchange rates can be considered as an uncertainty factor, especially the exchange rate of the US dollar in relation to the euro and to currencies in those countries in which Salcomp has operations. Risks are managed to the extent that the company has influence over them.

The Board's Proposal for Profit Distribution

The Board of Directors has adopted dividend principles whereby the Board intends to propose annually to the General Meeting of Shareholders that no more than one-third of the average long-term result be distributed as dividends, provided that the growth requirements stated in the company strategy are not jeopardized. The amount of future dividend, if any, will be subject to the company's future result, its financial position, cash flow, working capital needs, capital expenditure, terms and conditions of financial agreements and covenants among other factors.

The Board will propose to the Annual General Meeting of Shareholders that a dividend of EUR 0.15 per share for 2007 be distributed, a total of EUR 5.8 million, and the remainder of the distributable equity to be carried over as retained earnings.

Dividends determined at the General Meeting shall be distributed to all shareholders who on the balancing date of 15 April 2008, have been entered in the shareholders' register maintained by the Finnish Central Securities Depository.

Outlook for 2008

According to the estimates published by Salcomp's main customers and by the various market research companies, the mobile phone market is expected to grow during 2008 by approximately 12%, compared with 2007. Measured by the number of units, this would mean approximately 1.3 billion mobile phones, and therefore, mobile phone chargers, to be sold in 2008. This forms a good basis to achieve further increases in Salcomp’s net sales in 2008. In addition, Salcomp’s target is to broaden the customer portfolio in other selected charger segments, such as bluetooth headsets and cordless fixed-line phones.

Net sales in 2008 are expected to continue to grow. However, due to declining mobile phone charger prices the operating profit in value is expected to grow only to some extent or to remain on 2007 level.

Helsinki 7 February 2008

Board of Directors

CONSOLIDATED INCOME STATEMENT
(EUR 1 000)

	1-12/2007	1-12/2006	Change %
Net sales	286 231	259 049	10.5%
Cost of sales	-244 785	-228 794	7.0%
Gross margin	**41 446**	**30 255**	**37.0%**
Other operating income	482	363	32.8%
Sales and marketing expenses	-2 471	-1 981	24.7%
Administrative expenses	-8 701	-7 503	16.0%
Research and development expenses	-4 845	-5 421	-10.6%
Other operating expenses	-117	-240	-51.3%
Operating profit	**25 794**	**15 473**	**66.7%**
Financial income	958	276	247.1%
Financial expenses	-4 203	-4 547	-7.6%
Profit before tax	**22 549**	**11 202**	**101.3%**
Income tax expenses	-4 281	-3 573	19.8%
Profit for the period	**18 268**	**7 629**	**139.5%**
Basic earnings per share, EUR	0.47	0.20	135.0%
Diluted earnings per share, EUR	0.47		

CONSOLIDATED INCOME STATEMENT
(EUR 1 000)

	10-12/2007	10-12/2006	Change %
Net sales	84 005	78 642	6.8%
Cost of sales	-71 515	-67 598	5.8%
Gross margin	**12 490**	**11 044**	**13.1%**
Other operating income	86	84	2.4%
Sales and marketing expenses	-655	-571	14.7%
Administrative expenses	-2 221	-2 393	-7.2%
Research and development expenses	-1 270	-1 285	-1.2%
Other operating expenses	-106	-185	-42.7%
Operating profit	**8 324**	**6 694**	**24.4%**
Financial income	0	32	-100.0%
Financial expenses	-1 133	-1 115	1.6%
Profit before tax	**7 191**	**5 611**	**28.2%**
Income tax expense	-1 301	-966	34.7%
Profit for the period	**5 890**	**4 645**	**26.8%**
Basic earnings per share, EUR	0.15	0.12	25.0%
Diluted earnings per share, EUR	0.15		

CONSOLIDATED BALANCE SHEET
(EUR 1 000)

	31.12.2007	31.12.2006	Change %
Non-current assets			
Property, plant and equipment	24 808	20 139	23.2%
Goodwill	66 412	66 412	0.0%
Other intangible assets	481	229	110.0%
Deferred tax assets	3 184	3 024	5.3%
	94 885	89 803	5.7%
Current assets			
Inventories	24 114	21 918	10.0%
Trade and other receivables	48 475	54 923	-11.7%
Cash and cash equivalents	14 611	7 845	86.2%
	87 200	84 686	3.0%
Total assets	**182 085**	**174 489**	**4.4%**
Equity			
Share capital	9 833	9 833	0.0%
Premium fund	0	22 035	-100.0%
Invested unrestricted equity	22 035	0	
Retained earnings	36 773	21 113	74.2%
	68 641	52 981	29.6%
Non-current liabilities			
Deferred tax liabilities	12 075	8 195	35.4%
Interest-bearing liabilities	28 542	43 797	-34.8%
Provisions	40	40	0.0%
	40 657	52 752	-22.9%
Current liabilities			
Trade and other payables	63 382	60 351	5.0%
Interest-bearing current liabilities	9 405	8 405	11.9%
	72 787	68 756	5.9%
Total equity and liabilities	**182 085**	**174 489**	**4.4%**

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
(EUR 1 000)

Attributable to equity holders of the parent

	Share capital	Share issue	Premium fund	Invested unres-tricted equity	Trans-lation diffe-rences	Re-tained ear-nings	Total equity
Equity at January 1, 2006	**8 285**	**105**	**5 934**		**618**	**13 258**	**28 200**
Translation differences	0	0	0		-392	0	-392
Profit for the period	0	0	0		0	7 629	7 629
Total recognized income and expense for the period	0	0	0		-392	7 629	7 237
Share issue	1 548	-105	16 101		0	0	17 544
Equity at December 31, 2006	**9 833**	**0**	**22 035**		**226**	**20 887**	**52 981**
Equity at January 1, 2007	**9 833**	**0**	**22 035**		**226**	**20 887**	**52 981**
Translation differences	0	0	0		-445	0	-445
Profit for the period	0	0	0		0	18 268	18 268
Total recognized income and expense for the period	0	0	0		-445	18 268	17 823
Option cost	0	0	0		0	176	176
Transfer from premium fund to invested unrestricted equity			-22 035	22 035			0
Dividends	0	0	0	0	0	-2 339	-2 339
Equity at December 31, 2007	**9 833**	**0**	**0**	**22 035**	**-219**	**36 992**	**68 641**

CONSOLIDATED CASH FLOW STATEMENT
(EUR 1 000)

	1-12/2007	1-12/2006	Change %
Cash flow before change in working capital	30 690	20 618	48.9%
Change in working capital	9 625	-10 765	-189.4%
Financial items and taxes	-3 723	-6 000	-37.9%
Net cash flow from operating activities	**36 592**	**3 853**	**849.7%**
Purchases	-11 053	-8 893	24.3%
Sales	86	319	-73.0%
Cash flow from investing activities	**-10 967**	**-8 574**	**27.9%**
Cash flow before financing	25 625	-4 721	-642.8%
Withdrawal of borrowings	5 000	68 993	-92.8%
Repayment of borrowings	-19 611	-77 615	-74.7%
Dividends	-2 339	0	
Paid share issue	0	16 962	-100.0%
Net cash flow from financing activities	**-16 950**	**8 340**	**-303.2%**
Change in cash and cash equivalents	8 675	3 619	139.7%
Cash and cash equivalents at the beginning of the period	7 845	5 726	37.0%
Translation correction to cash and cash equivalents	-1 909	-1 500	27.3%
Cash and cash equivalents at the end of the period	**14 611**	**7 845**	**86.2%**

LIABILITIES
(EUR 1 000)

	1-12/2007	1-12/2006	Change %
For own debt			
Company and real estate mortgages	170 000	170 000	0.0%
Others	209	254	-17.7%
Leasing and rental liabilities	8 311	5 291	57.1%
	178 520	175 545	1.7%

KEY FIGURES

	1-12/2007	1-12/2006	Change %
Sold chargers, Mpcs	262.4	230.5	13.8%
Average sales price, EUR	1.09	1.12	-2.6%
Net sales, MEUR	286.2	259.0	10.5%
EBITDA, MEUR	30.6	20.7	47.8%
EBITDA%, %	10.7%	8.0%	
Operating profit, MEUR	25.8	15.5	66.5%
Operating profit percentage, %	9.0%	6.0%	
Basic earnings per share, EUR	0.47	0.20	135.0%
Diluted earnings per share, EUR	0.47		
Earnings per share excluding deferred tax, EUR	0.54	0.28	92.9%
Equity per share, EUR	1.76	1.36	29.4%
Return on equity, %	30.0%	18.8%	
Return on capital employed, %	25.3%	16.2%	
Return on net assets, %	72.3%	54.1%	
Equity ratio, %	37.7%	30.5%	
Gearing, %	34.0%	83.7%	
Capital expenditure, MEUR	11.3	9.3	21.5%
Capital expenditure, % of net sales	3.9%	3.6%	
Personnel on average	8 622	7 567	13.9%
Personnel at end of period	9 722	7 910	22.9%
Number of shares on average	38 975 190	37 808 067	
Number of shares at the end of period	38 975 190	38 975 190	
Diluted number of shares on average	39 057 819		
Highest share price, EUR	5.03	3.69	
Lowest share price, EUR	2.63	2.13	
Average share price, EUR	3.76	2.88	
Traded shares, Mpcs	19.0	29.2	
Traded shares, MEUR	72.1	88.7	

QUARTERLY INFORMATION

	10-12/07	7-9/07	4-6/07	1-3/07	10-12/06	7-9/06
Sold chargers, kpcs	81 534	61 827	63 363	55 632	69 587	60 464
Net sales, kEUR	84 005	70 478	69 475	62 273	78 642	67 445
Operating profit, kEUR	8 324	6 300	6 048	5 122	6 694	4 505
Operating profit percentage, %	9.9%	8.9%	8.7%	8.2%	8.5%	6.7%
Average sales price, EUR	1.03	1.14	1.10	1.12	1.13	1.12

OPTION RIGHTS

During the financial year the General Meeting of Shareholders established an option program with totally 2,047,500 option rights that entitles to subscribe the same amount of new shares of the company. The option program is divided to symbols 2007A, 2007B and 2007C. The Board of Directors granted 622,500 options to the Group key personnel during the financial year. The share based incentives are conditional. The vesting conditions (for 2007A) are based on that the total shareholder return is at least 8% per annum. Options are lost when a person is leaving the company before the settlement period begins. The Board of Directors can decide in these cases that the stock option owner is entitled to keep the options or a part of them. The fair value has been determined by using the Cox-Ross-Rubinstein binomial model.

Symbol	**2007A**	**2007B**	**2007C**
Number of options	657 500	682 500	707 500
Vesting period	1.4.2007–31.3.2010	1.4.2008–31.3.2011	1.4.2009–31.3.2012
Options granted before the current financial year	0	0	0
Options granted during the current financial year	622 500	0	0
Options forfeited during the current financial year	-12 500	0	0
Settlement (shares / option)	1	1	1
Settlement period	1.4.2010–31.3.2012	1.4.2011–31.3.2013	1.4.2012–31.3.2014
Grant date	02.05.07		
Exercise price	3.03		
Share price at grant date	3.51		
The fair value of option at grant date	1.44		

CALCULATION OF FINANCIAL RATIOS

Average personnel: Average of the amount of personnel at end of each month

Return on equity (%) = Profit for the period x 100 : Equity on average

Return on capital employed (%) = (Profit before taxes + interest charges and other financial costs) x 100 : (Balance sheet total less interest-free debt (on average))

Return on net assets (%) = Operating profit x 100 : (Fixed assets less goodwill and deferred tax assets + inventory + short-term receivables less short-term interest-free debt on average)

Equity ratio (%) = Equity x 100 : Balance sheet total less received advance payments

Gearing (%) = (Interest-bearing debt less cash and cash equivalents) x 100 : Equity

Earnings per share = Profit for the period: Weighted average number of shares outstanding

Equity per share = Equity : number of shares outstanding on 31 December

Earnings per share, diluted = Profit for the period : Weighted average number of shares outstanding, adjusted for the share issue