

Consolidated statements of shareholders' equity for the years ended September 30, 2002, 2003 and 2004 € in millions

	Notes	Issued ordinary shares Shares	Issued ordinary shares Amount € in millions
Balance as of October 1, 2001		692,382,575	1,385
Net loss		–	–
Other comprehensive loss	25	–	–
Total comprehensive loss			
Issuance of ordinary shares:			
Employee Stock Purchase Plan	24	355,460	1
Acquisition of Catamaran	3	546,183	1
Acquisition of MIC	3	27,500,000	55
Ordinary shares held by associated company		–	–
Deferred compensation, net		–	–
Equity transaction with Siemens Group		–	–
Balance as of September 30, 2002		720,784,218	1,442
Net loss		–	–
Other comprehensive (loss) income	25	–	–
Total comprehensive loss			
Issuance of ordinary shares:			
Acquisition of Catamaran	3	96,386	–
Deferred compensation, net		–	–
Other equity transactions		–	–
Balance as of September 30, 2003		720,880,604	1,442
Net income		–	–
Other comprehensive (loss) income	25	–	–
Total comprehensive income			
Issuance of ordinary shares:			
Settlement of redeemable interest	22	26,679,255	53
Deferred compensation, net		–	–
Balance as of September 30, 2004		747,559,859	1,495

See accompanying notes to the consolidated financial statements.

Additional paid-in capital € in millions	Retained earnings/ (accumulated deficit) € in millions	Foreign currency translation adjustment € in millions	Additional minimum pension liability € in millions	Unrealized gain/(loss) on securities € in millions	Unrealized gain on cash flow hedge € in millions	Total € in millions
5,247	195	87	(12)	(2)	-	6,900
-	(1,021)	-	-	-	-	(1,021)
-	-	(92)	(8)	-	-	(100)
						(1,121)
7	-	-	-	-	-	8
8	-	-	-	-	-	9
270	-	-	-	-	-	325
4	-	-	-	-	-	4
23	-	-	-	-	-	23
10	-	-	-	-	-	10
5,569	(826)	(5)	(20)	(2)	-	6,158
-	(435)	-	-	-	-	(435)
-	-	(76)	2	13	-	(61)
						(496)
1	-	-	-	-	-	1
7	-	-	-	-	-	7
(4)	-	-	-	-	-	(4)
5,573	(1,261)	(81)	(18)	11	-	5,666
-	61	-	-	-	-	61
-	-	(41)	18	(7)	1	(29)
						32
225	-	-	-	-	-	278
2	-	-	-	-	-	2
5,800	(1,200)	(122)	-	4	1	5,978