



Quarterly Report Q3/2006

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The Quarter at a Glance:

- Nine-month results exceed previous year's figures: turnover € 38.0 million, up 14%; net earnings € 3.0 million, up 35%, and incoming orders € 40.3 million, up 14%
- 24% increase in Q3/2006 turnover over previous year's third quarter – above-average 30% rise in Q3/2006 net earnings to € 1.5 million
- Business portfolio expanded to include inspection solutions for the solar market
- Distribution location launched in Japan
- 2006 forecast unchanged with double digit growth in turnover and strong disproportionate increase in net-income

Key Data:	Q3/ 2006	Q3/ 2005	+/- in %	Q1-3/ 2006	Q1-3/ 2005	+/- in %		
Turnover								
Group	15.1	12.2	€ mill.	+24%	38.0	33.4	€ mill.	+14%
Vision Systems	9.3	7.9	€ mill.	+18%	20.6	21.9	€ mill.	-6%
Vision Components	5.8	4.3	€ mill.	+35%	17.4	11.5	€ mill.	+51%
Orders								
Incoming Orders	10.2	11.9	€ mill.	-14%	40.3	35.5	€ mill.	+14%
Results								
Gross Margin	52	52	%	+/-0%	53	50	%	+ 3%
EBITDA	4.0	3.0	€ mill.	+33%	9.5	7.0	€ mill.	+36%
EBIT	2.5	1.8	€ mill.	+39%	5.4	3.7	€ mill.	+46%
EBT	2.3	1.7	€ mill.	+35%	5.0	3.3	€ mill.	+52%
Net Results	1.5	1.2	€ mill.	+25%	3.0	2.3	€ mill.	+30%
Net Margin	10	10	%	+/-0%	8	7	%	+1%
Number of Shares	3.5	3.5	mill.		3.5	3.5	mill.	
Earning per Share	0,43	0,33	€		0,87	0,64	€	
Cash								
Cash funds (as of cut-off date)	1.8	1.5	€ mill.	+20%				
Balance Sheet (as of cut-off date)								
Equity Capital	25.0	22.0	€ mill.	+14%				
Equity Capital Ratio	54	53	€ mill.	+1%				
Staff (as of cut-off date)								
Number of Staff	304	309		-2%				
Shares (as of cut-off date)								
Share Price (XETRA)	13,38	14,59	€	-8%				
Market Cap	46.8	51.1	€ mill.					

Dates 2006/2007	Events
Financial Events	
14. March 2007	Release of results for the Year 2006, Ahrensburg, Germany
Trade Shows and Conferences	
Vision Components	
07.-09. November 2006	Vision Show, Stuttgart, Germany
06.-08. Dezember 2006	International Technical Exhibition on Image Technology and Equipment, Yokohama, Japan

Dear Ladies and Gentlemen,

Basler AG has had a very successful third quarter 2006 during which essential decisions for the company's future were prepared and implemented. With respect to the implementation of our corporate strategy, further milestones have been reached in the form of the achieved results, the launching of new products and solutions and our entry into new regional markets.

Turnover and Incoming Orders

In the third quarter, group turnover rose to € 15.1 million, representing growth of 24% compared to the same quarter last year (€ 12.2 million). Total turnover for the first three quarters 2006 came to € 38.0 million, a rise of 14% over the previous year's comparable period (Q1-3 / 2005: € 33.4 million).

Incoming orders in the first three quarters of 2006 amounted to € 40.3 million (Q1-3/2005: € 35.5 million). In consequence of the balance sheet date, incoming orders in the third quarter amounted to € 10.2 million (Q3/2005: € 11.9 million, -14%).

Earnings

The company's favourable cost situation, both with respect to the use of materials and the non- turnover-dependent areas, has led to a disproportionate rise in earnings. In the first three quarters of 2006, gross earnings amounted to € 20.3 million combined with a 53% gross margin (Q1-3/2005: € 16.7 million, 50%). With gross earnings of € 7.8 million (Q3/2005: € 6.4 million, +22%), the third quarter gross margin stabilised at the satisfactory previous year's level (Q3/2005: 52%).

In the first three quarters of 2006, net earnings rose to € 3.0 million and earnings per share to € 0.87 (Q1-3/2005: € 2.3 million, +30%, earnings per share : € 0.64). Compared to the previous year's third quarter, Q3 2006 net earnings increased by 25% to € 1.5 million (Q3/2005: € 1.2 million). This corresponds to quarterly earnings per share of € 0.43 (Q3/2005: € 0.33).

Divisional Information

The Vision Systems division (inspection systems for industrial mass production) recorded third quarter 2006 turnover of € 9.3 million. This figure represents a 18% increase in turnover over the previous year's third quarter (Q3/2005: € 7.9 million). Hence, in the first three quarters of 2006, the division generated turnover of € 20.6 million (Q1-3/2005: € 21.9 million, -6%).

Incoming orders in the Vision Systems division amounted to € 5.0 million, representing a 38% drop compared to the previous year's quarter (Q3/2005: € 8.0 million). Total incoming orders in the first three quarters amounted to € 23.1 million (Q1-3/2005: € 23.7 million, -3%).

Development in Vision Systems turnover shows the impact of various currents. On the one hand, business with inspection solutions for the optical storage media industry continues to be sluggish, mainly because a substantial demand for the new storage-intensive "blue" data storage formats – the BluRay-Disk – has yet to develop. Major impulses for investment in production equipment are to be first expected in this sector in 2007.

Neither has the investment climate for inspection systems for the rubber and elastomer industries improved to a noticeable degree. In this sector, Basler has been recording a stable and very substantial 80% market share, which has recently been shored up by the delivery of the 300th system since the launch of the product group. The market situation is expected to improve from the end of the year onwards.

As regards inspection systems for the flat screen industry, we continue to benefit from increasing demand for our high-performance products in the field of inspection systems for display flat glass inspection, which has allowed us to defend our over 60% market share in this sector. In line with our promising product strategy, we are gradually equipping the industry's further product stages with new inspection solutions. This includes both the inspection of polarisation foils for use in flat screen displays and the latest product line for the inspection of so-called "Color Filters" which are responsible for colour quality in the finished flat screen display. In the last quarter, AU Optronics, one of the leading vendors in this sector, awarded Basler a strategically important contract, parts of which have already been delivered. This contract confirms Basler's chances for success in the sector.

Since the start of the third quarter, the Vision Systems division has expanded its activities to include inspection solutions for the photovoltaic industry. These new products offer manufacturers of raw wafers and solar cells fully automatic solutions for important quality control tasks which until now could not be automated. The solutions are integrated into the production process. The main benefit of the products is an increase in efficiency and a reduced consumption of silicon which is difficult to procure.

The solar industry is one of the fastest growing markets in the world. Sales of solar enterprises are expected to quadruple to more than €15,000 million by 2020 in Germany alone. The fast growing demand for silicon as a raw material has led to a shortage and a consequential price rise that makes more efficient usage of the raw material an essential factor for the success of solar manufacturers. This is where the Basler inspection systems come into play: using leading in-house component technology in the field of cameras, computers and software,

the Basler inspection systems can sort out defective raw wafers and solar cells and thus prevent any unnecessary further refinement. At the same time, the test systems supply valuable data which can be used to continuously improve production facilities. In this way, the Basler solutions support the manufacturers in their efforts to reduce consumption of raw materials by using thinner raw wafers and to improve the overall output of very capital-intensive production facilities.

The new products were presented to the public for the first time at the European Photovoltaic Solar Energy Conference and Exhibition in Dresden, Germany (4 – 8 September 2006). On this occasion, Basler was also awarded its first contract from a globally leading solar cell manufacturer. In addition, test installations are successfully operating at several manufacturers. First substantial sales of solar inspection systems are expected in the financial year 2007.

Divisional earnings before taxes, interest and income from investments amounted to € 0.9 million compared to earnings of € 1.5 million in the previous year's quarter. In the first three quarters of 2006, the Vision Systems division recorded earnings of € 0.7 million (Q1-3/2005: € 2.3 million).

The Vision Components division continued to benefit from its successful product strategy and stable demand for digital high-performance cameras. In the course of the third quarter, the innovation campaign launched in the second quarter with the introduction of the new Basler *pioneer* camera family continued. Compared to conventional competitive models, Basler *pioneer* cameras excel with a 25% higher picture rate at a comparative resolution of up to 2 million pixels. The cameras, which are based on the new "Gigabit Ethernet" data transfer standard, are housed in a casing measuring 29x44 mm, making them the most compact models in their performance class.

In the third quarter, turnover in the Vision Components division recorded a further substantial increase to € 5.8 million, exceeding the previous year's quarter by 35% (Q3/2005: € 4.3 million). Hence, turnover in the first three quarters of 2006 rose to € 17.4 million (Q1-3/2005: € 11.5 million, +51%).

At € 5.2 million, incoming orders in the Vision Components division rose by 30% vis-à-vis the previous year's quarter (Q3/2005: € 4.0 million). All in all, incoming orders in the first three quarters amounted to € 17.2 million (Q1-3/2005: € 11.9 million, +45%), thereby exceeding the previous year's total incoming orders after only nine months.

At € 1.4 million, division earnings before interest, taxes and income from investments represented a 56% increase (Q3/2005:

€ 0.9 million). In the first three quarters of 2006, EBIT amounted to € 4.6 million (Q1-3/2005: € 2.0 million, +130%).

Locations

In the third quarter, we added a distribution office in Japan to our Asian activities, making Japan Basler's fifth Asian location beside Taiwan, Singapore, Shanghai and Korea. As the biggest single picture processing market, Japan represents a highly promising sales territory in particular for Vision Components products. Demand for our high-quality camera solutions comes especially from the local semi-conductor and electronic industry. At the ITE 06 Vision Technology fair that will take place in Yokohama at the start of December, Basler will present itself for the first time to an audience of Japanese experts. Last year, close to 20,000 visitors attended the fair, making it one of the biggest industry events of the year.

Research & Development

High investment in research and development (R&D) is one of the key factors underpinning our success on Vision Technology markets. More than half of our turnover comes from products that are less than two years old. Third quarter 2006 outlay for R&D adjusted for capitalisation of immaterial assets came to € 1.2 million (Q3/2005: € 1.0 million). R&D costs for the first three quarters of 2006 balanced at € 3.2 million (Q1-3/2005: € 2.9 million).

Staff

As of 30 September 2006, our staff numbered 304 employees, representing a 2% drop from the previous year (30 September 2005: 309).

Distribution of staff across company divisions and locations is as follows:

- Group headquarters in Ahrensburg 258 (Q3/2005: 270)
- Basler Inc. (USA) 16 (Q3/2005: 14).
- Basler Asia Pte. Ltd. (Singapore) 9 (Q3/2005: 7)
- Basler Vision Technologies Inc. (Taiwan) 21 (Q3/2005: 18) including staff members from the Basler offices in Japan, Shanghai and South Korea

Cash

The operative cash flow for the first three quarters of 2006 came to € 4.1 million, with the growth-related increase in current assets being mainly responsible for the drop. Free cash flow in the first three quarters of 2006 came to € -2.1 million (previous year € -2.5 million). Liquid funds as of 30 September 2006 amounted to € 1.8 million (30 September 2005: € 1.5 million).

Shares

As of 30 September 2006 the Management and Supervisory Board held the following shares and options:

	Shares		Options	
	30.09. 2006	30.06. 2006	30.09. 2006	30.06. 2006
Supervisory Board				
N. Basler (Chairman)	1.8 Mill.	1.8 Mill.	106,907	106,907
K. Ellegast (Vice-Chairman)	3,000	3,000	-	-
E. Kottkamp	-	-	-	-
Managing Board				
Dr. -Ing. D. Ley (Chairman)	135,282	135,282	23,800	23,800
J. P. Jennings	2,000	-	3,000	3,000
P. Krumhoff	500	500	4,557	4,557

As of 30 September 2006 the following employee options are in circulation from the Convertible Bond of 31 July 2004:

Issued	159,036
In circulation as of 30.06.2005	159,036
Granted	-
Exercised	-
Expired since 30.06.2005	-
In circulation as of 30.09.2006	159,036

Corporate Governance – Declaration

The Management Board and the Supervisory Board hereby declare that the recommendations of the Government Commission of the Corporate Governance Codex in the version of 12 June 2006 have been complied with and shall be complied with in future.

Excepted from this are the following recommendations:

Sub-section 5.3.1. – Formation of Committees by the Supervisory Board

The Supervisory Board does not form any committees. Reflecting the size of the company, the Supervisory Board of Basler AG consists of three persons. This composition ensures that efficient work shall be done whilst also complying with the generally accepted minimum requirement for the formation of a board which is set at three persons.

Sub-section 5.4.7. – Remuneration of Members of the Supervisory Board

Remuneration of members of the Supervisory Board is set forth in the Articles of Incorporation. Therein special consideration is given to the chair and vice-chair of the Supervisory Board. In the light of the present level of fixed remuneration, the company does not intend to add a variable component to the remuneration of members of the Supervisory Board.

The Declaration of Commitment to the Codex and the Declaration of Compliance is continually updated and may be accessed on the Investor Relations pages of the Basler AG web site at www.baslerweb.com/aktie. If you have any questions regarding the Corporate Governance Codex, please contact the Basler AG Compliance Officer who shall be pleased to assist you:

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Outlook

In the third quarter, we have taken important steps on the way towards implementing our growth strategy. Regional expansion via the new sales office in Japan and expansion of business activities via our entry into the solar market are important requirements for the company's growth in the coming years.

The Vision Systems division will continue to benefit from the positive demand trend in the flat screen market. Due to the high average order volume in the flat screen inspection systems field, both incoming orders and turnover may continue to fluctuate in consequence of the balance sheet date.

Demand for our Vision Components products will continue to follow a positive trend. The newly introduced camera models with the innovative Gigabit Ethernet connection standard in particular will create additional demand.

For the overall year 2006 we are expecting a double digit turnover growth with a strong disproportionate increase in net income. We are estimating revenues of up to Euro 53 mill. and a net result of up to Euro 4 mill. (2005: Euro 2.4 mill.) for the full year 2006.

The Management Board

Dr. Dietmar Ley

John P. Jennings

Peter Krumhoff

Consolidated Profit and Loss Statement
as of 30. 09. 2006 according to IFRS*

in € thousand, result per share in €	Q3/2006 01.07.- 30.09.2006	Q3/2005 01.07.- 30.09.2005	Q1-3/2006 01.01.- 30.09.2006	Q1-3/2005 01.01.- 30.09.2005
Sales	15,113	12,212	38,038	33,440
Cost of Sales	-7,300	-5,826	-17,721	-16,784
Gross profit	7,813	6,386	20,317	16,656
Sales and marketing expenses	-2,414	-1,853	-6,676	-5,395
General and administrative expenses	-2,138	-2,095	-6,277	-5,807
Research and development expenses				
Costs	-1,690	-1,842	-5,171	-5,989
Capitalization of intangible assets	1,676	1,830	5,309	5,717
Deduction for depreciation on capitalized intangible assets	-1,204	-939	-3,310	-2,602
Research and Development expenses balanced	-1,218	-951	-3,172	-2,874
Other income	423	298	1,185	1,071
Operating results	2,466	1,785	5,377	3,651
Interest results	-183	-117	-432	-333
Result before income taxes	2,283	1,668	4,945	3,318
Income taxes	-767	-502	-1,908	-1,061
Group net income for period	1,516	1,166	3,037	2,257
Number of shares	3,500,000	3,500,000	3,500,000	3,500,000
Result per share	0.43	0.33	0.87	0.64
Number of shares (diluted)	3,714,285	3,714,285	3,714,285	3,714,285
Dilution effect out of corporate bond	56	56	56	56
Fully diluted result per share	0.42	0.33	0.83	0.54

* unaudited

Consolidated Statement of Cash Flow

as of 30. 09. 2006 according to IFRS*

in € thousand	01.01.- 30.09.2006	01.01.- 30.09.2005
Group net profit	3,037	2,257
Deprecation of fixed and intangible assets	4,132	3,354
Payments for interests	358	417
Increase/decrease in provisions	236	-887
Changes in deferred taxes	1,355	748
Invalid payment changes in shareholder's equity	20	55
Result from disposal of equipment	4	26
Inventories	-1,886	1,747
Trade accounts receivable	-1,841	-1,458
Other assets, which are not assigned to investing or financing activities	-257	-38
Advanced payments received	-313	-1,012
Accounts payable	-349	-264
Other liabilities, which are not assigned to investing or financing activities	-353	-363
Cash Flow from operating activities	4,143	4,582
Revenue from disposal of equipment	13	41
Purchase of equipment	-6,252	-7,078
Cash Flow from investing activities	-6,239	-7,037
Free Cash Flow	-2,096	-2,455
Increase in cash received by bank loan	900	1,100
Payments of interests	-358	-417
Cash Flow from financing activities	542	683
Net change in cash	-1,554	-1,772
Cash at beginning of period	3,326	3,291
Cash at end of period	1,772	1,519
Changes in cash and cash equivalents at end of period		
Paid out for interests	1,772	1,519
Paid out for taxes	0	38

* unaudited

Consolidated Balance Sheet

as of 30.09.2006 according to IFRS*

Assets in € thousand	as at 30.09.2006	as at 31.12.2005
Long-term assets		
Fixed assets		
Tangible assets	2,657	2,643
Other intangible assets	1,212	1,117
Capitalization of development	12,785	10,785
Total fixed assets	16,654	14,545
Deferred fixed assets	9,570	8,613
Total long-term assets	26,224	23,158
Short-term assets		
Cash and cash equivalents	1,772	3,326
Short-term accounts		
Trade receivables	5,415	4,908
Percentage of Completion receivables	4,437	3,104
Total short-term receivables	9,852	8,012
Inventories		
Finished goods and commodities	1,497	1,282
Work in process and semi-finished goods	1,378	736
Raw materials and supplies	4,916	3,859
Merchandise	226	253
Total inventories	8,017	6,130
Other accounts and financial assets	866	615
Total short-term assets	20,507	18,083
Total assets	46,731	41,241

* unaudited

Consolidated Balance Sheet

as of 30. 09. 2006 according to IFRS*

Liabilities in € thousand		
	as at 31.09.2006	as at 31.12.2005
Shareholder's equity		
Subscribed capital	3,500	3,500
Capital reserve	1,268	1,268
Equation of currency exchange	117	97
Accumulated earnings	20,144	17,106
Total shareholder's equity	25,029	21,971
Liabilities		
Long-term liabilities		
Silent partnership	1,023	1,023
Convertible bond	0	2,727
Long-term loans	511	526
Long-term liabilities to shareholders	0	30
Deferred tax liabilities	8,062	5,751
Total long-term liabilities	9,596	10,057
Short-term liabilities		
Convertible bond	2,727	0
Short-term liabilities to banks	5,000	4,100
Notes payable to shareholder's equity	202	136
Advanced payments received	215	528
Trade accounts payable	1,243	1,592
Other liabilities	510	884
Tax provisions	512	436
Provisions	1,697	1,537
Total short-term liabilities	12,106	9,213
Total liabilities	21,702	19,270
Total	46,731	41,241

* unaudited

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Primary Group Segment Information according to IFRS*

Third Quarter 2006

in € thousand	Vision Systems		Vision Components		Reconciliation		Group	
	Q3/2006	Q3/2005	Q3/2006	Q3/2005	Q3/2006	Q3/2005	Q3/2006	Q3/2005
Segment revenues	9,294	7,933	5,820	4,279	0	0	15,114	12,212
Segment results (EBIT)	889	1,462	1,374	894	204	-571	2,467	1,785
Segment investments	919	1,223	922	841	125	160	1,966	2,224
Segment depreciations	810	599	453	362	224	237	1,487	1,198

First Nine Months 2006

in € thousand	Vision Systems		Vision Components		Reconciliation		Group	
	Q1-3/2006	Q1-3/2005	Q1-3/2006	Q1-3/2005	Q1-3/2006	Q1-3/2005	Q1-3/2006	Q1-3/2005
Segment revenues	20,640	21,923	17,398	11,517	0	0	38,038	33,440
Segment results (EBIT)	689	2,252	4,638	2,044	50	-645	5,377	3,651
Segment assets	19,261	17,682	12,112	9,013	3,150	2,705	34,523	29,400
Segment liabilities	218	526	24	0	742	3,582	984	4,108
Segment investments	3,005	3,834	2,696	2,431	551	813	6,252	7,078
Segment depreciations	2,215	1,833	1,260	891	657	630	4,132	3,354

* unaudited

Secondary Group Segment Information according to IFRS*

Third Quarter 2006

in € thousand	Europe		Reconciliation		Group	
	Q3/2006	Q3/2005	Q3/2006	Q3/2005	Q3/2006	Q3/2005
Segment revenues	15,113	12,212	0	0	15,113	12,212
Segment investments	1,841	2,064	125	160	1,966	2,224

* unaudited

First Nine Months 2006

in € thousand	Europe		Reconciliation		Group	
	Q1-3/2006	Q1-3/2005	Q1-3/2006	Q1-3/2005	Q1-3/2006	Q1-3/2005
Segment revenues	38,038	33,440	0	0	38,038	33,440
Segment assets	31,373	26,695	3,150	2,705	34,523	29,400
Segment investments	5,701	6,265	551	813	6,252	7,078

* unaudited

Consolidated Changes in Statement of Shareholder's Equity

as of 30. 09. 2006 according to IFRS*

in € thousand	Nominal capital	Capital reserve	Equation of currency exchange	Accumulated earnings	Sum
Shareholder's equity as of 01.01.2005	3,500	1,268	90	14,726	19,584
Difference from currency conversion			58		58
Group net profit for year				2,257	2,257
Shareholder's equity as of 30.09.2005	3,500	1,268	148	16,983	21,899
Difference from currency conversion			-51		-51
Group net profit for year				123	123
Shareholder's equity as of 31.12.2005	3,500	1,268	97	17,106	21,971
Difference from currency conversion			20		20
Group net profit for year				3,037	3,037
Shareholder's equity as of 30.09.2006	3,500	1,268	117	20,144	25,029

* unaudited

Company Profile

Basler AG is one of the leading companies in the area of Vision Technology. Vision Technology consists of computerbased vision systems, which automatically take decisions on the basis of picture information, and cameras (vision components), which in turn are fitted into vision systems.

The number of applications for machine vision systems is already high and will continue to grow. At present, vision technology is predominantly used in industrial production, e.g. for mechanic quality control, measurement, identification and monitoring. Together, these applications are referred to as Machine Vision. Concrete examples of applications include, among others, PCB monitoring in the electronics production field, surface inspection in the plastic sheeting production field, flat-screen monitors or wafers, optical character recognition for letter sorting and document reading, print image control in the packaging industry and residual material sorting. The uses of Vision Technology in industry include automatic, thorough 100% quality control, increased production efficiency and the reduction of production costs of end products.

The company, which was founded by Norbert Basler in 1988, currently employs approx 300 staff and has a total of 7 sites in the USA, Europe and Asia, making it an international enterprise. The stock corporation has two divisions reflecting the current structure of our product's applications.

The **Vision Systems** division develops and sells turn-key quality control solutions in three sectors: The display inspection unit provides customers with inspection concepts for the flat-screen production process.

Optical media inspection primarily manufactures inspection systems for the production of optical data (e.g. DVDs). Sealing inspection's portfolio mainly addresses the rubber and elastomer industries. Furthermore we deliver inspection solutions to the solar market.

The second division is **Vision Components**. This division develops and sells standard components that can be used in numerous industrial sectors largely independently of concrete applications. The core component of the division's portfolio is digital cameras used in industrial applications.

On the back of this combined system and component business, we intend to grow into one of the biggest Vision Technology companies worldwide. To achieve this aim, we intend to increase sales by an average 20% per year on a profitable basis involving a two-digit pre-tax margin. The two main factors leading to success on this growth path are our multi-sector strategy and sustainable investment in research and technology. Our multi-sector strategy makes us less sensitive to fluctuations in individual markets and puts us in a better position to offset demand cycles. Due to our consistently high investment in research & development, we are meanwhile generating more than half of our sales with products that are less than two years old. This high level of investment gives us advantages over our competitors and guarantees profitability.



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