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FIRST SENSOR AG

CONSOLIDATED INTERIM FINANCIAL REPORT AS AT SEPT. 30, 2013

AT A GLANCE IN FIGURES

in € thousand, unless otherwise specified	9M 2013	9M 2012	Δ	Q3 2013	Q3 2012	Δ
Sales	82,059	84,942	-2,883	28,656	28,724	-68
Gross profit	46,603	48,083	-1,480	16,540	15,523	1,017
Gross profit (%)	53.4	51.9	1.5	51.7	52.3	0.6
EBITDA	10,086	10,192	-104	3,927	3,297	630
EBITDA margin (%)	12.2	11.8	0.4	12.9	11.6	1.3
Net profit for the period*	4,207	4,154	56			
Incoming orders	97,627	82,167	15,460	31,279	32,123	-844

* For purposes of better comparability adjusted by PPA-amortization expenses; excluding non-recurring effect of the sale of Heimann Sensor GmbH (Q1 2012)

in € thousand, unless otherwise specified	Sept. 30, 2013	Dec. 31, 2012	Δ
Orders on hand	75,741	73,422	2,318
Equity	71,197	69,818	1,379
Equity ratio (%)	48.3	44.0	4.3
Number of employees (FTE)	696	691	5

AT A GLANCE IN WORDS

- Orders on hand up 3.1% to €75.7 million (December 31, 2012: €73.4 million)
- Successful substitution of merchandise with in-house products (improvement in gross profit of 1.5 percentage points)
- Quarterly EBITDA up 19.1% year-on-year
- Reduction in other operating expenses of €1.6 million in the current financial year
- First results of the "Procurement" and "Pricing" projects implemented
- Unscheduled repayment of €3.5 million in third quarter reduces financial liabilities
- Equity ratio improves by 4.3 percentage points to 48.3% (December 31, 2012: 44.0%)

FIRST SENSOR AG

CONSOLIDATED INTERIM FINANCIAL REPORT AS AT SEPT. 30, 2013

FOREWORD BY THE MANAGEMENT BOARD

*Dear shareholders and business partners,
Dear employees,*

With sales of €28.7 million and earnings growth of 36% compared with the second quarter of 2013, First Sensor AG enjoyed an excellent third quarter of the current financial year. This is not least due to the success of the initiatives launched by the Management Board in the areas of “Procurement” and “Pricing”, as well as various cost reduction measures. In addition, third-party products were substituted with in-house products in trading business as planned, thereby allowing higher margins to be generated. The continuous optimization and intelligent development of all corporate divisions has proven to be an important factor in First Sensor AG’s success. The Management Board of First Sensor AG will continue to give this a particularly high priority. We would like to take this opportunity to expressly thank our employees for their commitment to the implementation of the various measures aimed at improving earnings.

BUSINESS ACTIVITIES AND CONDITIONS

Increased market focus for growth and earnings strength

According to a study by INTECHNO CONSULTING, the global sensor technology market is growing by 9% every year. Our aim is to harness this development to achieve organic growth and generate strong earnings with sought-after products. It is important that we set the course for this in the fourth quarter.

Despite the economic pressure that is continuing to affect a number of European countries, our domestic market of Germany, and hence Europe as a whole, remain attractive for First Sensor AG. We also see the USA and Asia as offering extremely good opportunities for our high-quality, technically advanced products, systems and services.

As announced, our new CEO, Dr. Martin U. Schefter, has used his first months in the position to gain a comprehensive overview of the individual companies and their structures and operating principles. This analysis confirmed that First Sensor AG occupies relevant niches and can boast particular strengths. First Sensor can tailor its products precisely to its customers’ requirements and manufacture them with a high level of quality.

Its expertise and range extend from chips and modules to entire systems. However, it also became clear that the company needs to adopt an even more pronounced market focus in its thoughts and actions – while retaining its high level of quality and innovative strength.

The Management Board of First Sensor AG is currently drawing the conclusions from the analysis, revising the strategic approach and defining the necessary content-related and organizational conditions together with senior managers and experts. A stronger focus on the globally attractive Medical, Industrial and Mobility sectors will play an important role, as will concrete measures to specifically tailor the company to the requirements of customers and markets. The high level of production expertise also offers growth potential, as this is also interesting as a service for other companies in the industry. In 2014, the Management Board will establish the conditions for leading the competition in these areas both nationally and internationally, generating further organic growth and hence recording strong earnings on a sustainable basis.

Outlook

Based on past experience, we anticipate a calmer course of business in the last three months of 2013. However, we expect First Sensor AG to record solid quarterly earnings in the fourth quarter of 2013. As such, the Management Board is reiterating the forecast for net profit for the year as a whole that was presented at the last Annual General Meeting.

In early 2014, we will present the results of our strategic planning with a view to achieving a greater market focus and the necessary operational measures this will entail. Implementation will begin immediately afterwards. We hope to enjoy your continued support along the way.

Kind regards,
The Management Board



Dr. Martin U. Scheffer
CEO



Joachim Wimmers
CFO

FIRST SENSOR AG

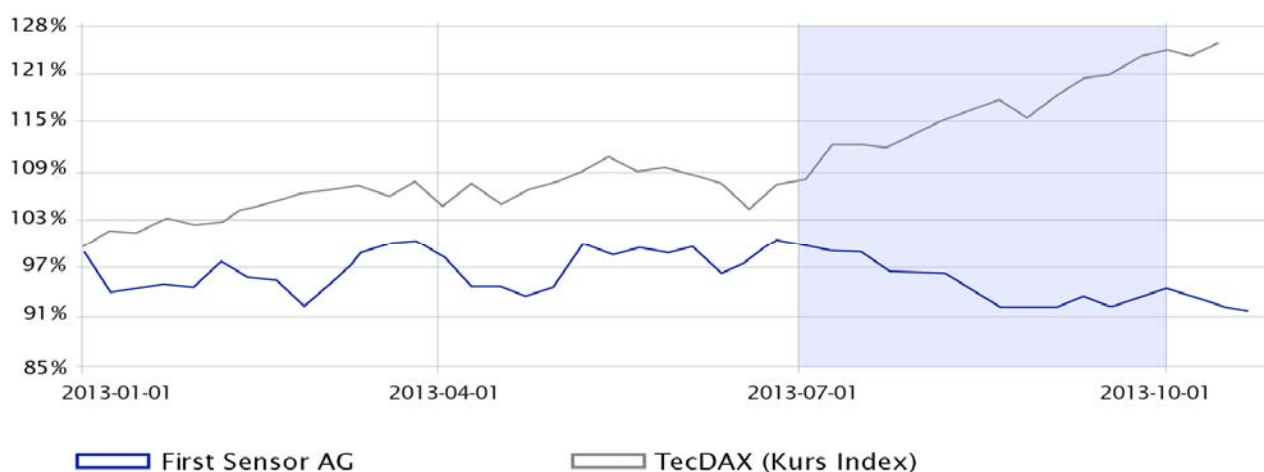
CONSOLIDATED INTERIM FINANCIAL REPORT AS AT SEPT. 30, 2013

FIRST SENSOR SHARE

First Sensor share key data

ISIN	DE0007201907
Symbol	SIS
Class of security	No-par value ordinary bearer share
Market segment	Regulated market
Transparency level	Prime Standard
Trading centers	XETRA, all German stock exchanges
Industry	Technology
IPO	1999
Designated sponsor	Lang & Schwarz Broker GmbH
Analysts	Warburg Research, First Berlin

First Sensor share and TecDax development from January 1, 2013 to September 30, 2013



in € thousand, unless otherwise specified	Sept. 30, 2013	Dec. 31, 2012	Δ	Δ%
Share capital	49,701,365	49,701,365	0	0.0
Market capitalization	77,037	81,510	-4,473	-5.5
Share price (€) XETRA closing price	7.75	8.20	-0.45	-5.5
Net profit attributable to shareholders*	4,207	3,842	365	9.5
Number of shares, weighted	9,940,273	9,940,273	0	0.0
Earnings per share (€)*	0.42	0.39	0.03	7.7

* For purposes of better comparability adjusted by PPA-amortization expenses; excluding non-recurring effect of the sale of Heimann Sensor GmbH (Q1 2012)

FIRST SENSOR AG

CONSOLIDATED INTERIM FINANCIAL REPORT AS AT SEPT. 30, 2013

GROUP MANAGEMENT REPORT

BUSINESS MODEL

First Sensor is a developer and manufacturer of customer-specific high-end sensor solutions. These innovative specialized sensor solutions are used for the high-quality conversion of non-electric variables (radiation, light, pressure, flow rate, position, speed, temperature, moisture, etc.) into electric variables that are then used in our customers' electronic systems. This means that our sensor solutions make an important contribution to the competitiveness of our customers' products. Our core competencies include solutions in the area of optoelectronics and MEMS sensor technology.

Customers include prominent industrial groups and research institutes. A project generally starts with the customer issuing the specifications and the joint preparation of a development strategy. Following an extensive development and test phase, a supply relationship is initiated that generally lasts for a number of years.

First Sensor's sensor solutions are mostly used as key components in a wide range of applications in several different industries. These include electronic folding rules, tank pressure and sun angle sensors for motor vehicles, fill level measurements in the food industry, air conditioning systems, blood glucose monitors, X-ray machines for baggage screening, machine controls, aerospace research, cancer diagnosis, truck toll monitoring, and measurement systems for the pharmaceutical and environmental technology industries. The broad mix of sectors means that First Sensor is generally independent of cyclical developments in the individual sectors. The market for high-end sensor solutions that we address remains a strong global growth market.

First Sensor is one of the world's technology leaders, developing and producing optoelectronic and MEMS-based high-end sensor solutions for the most stringent specifications. Among other things, this includes the avalanche photodiodes (APD) and

avalanche photodiode arrays developed and manufactured by First Sensor in the past, which enjoy a leading global position in their field. One use for these APDs is in high-precision distance measurement systems for a wide range of applications together with laser modules.

First Sensor is active in a future market. The number of measurements required in each area of application is also increasing. This means it is important to fit more and more sensors into the smallest possible space. To achieve this, the sensors must become smaller. The market is also demanding robust solutions that are as affordable as possible. First Sensor's broad technological expertise and experience allows it to develop solutions on the basis of technologies other than those that were previously standard. With the new LDE pressure sensor and the new T-bridge, for example, two innovative products that address precisely this demand have just reached market maturity.

First Sensor develops and produces sensor solutions across the individual stages of the value chain of sensor to the system of our customers. The individual companies of First Sensor are active along the entire value chain. In addition to sensor components, First Sensor develops and manufactures highly reliable customer-specific hybrid circuits and products in the areas of microsystems technology and advanced packaging (sensor modules) right through to complete sensor systems. The different locations in Berlin, Dresden, Oberdischingen, Munich, and the foreign locations in the Netherlands, the UK, Sweden, Singapore, Canada and the US vary in terms of their position along the value chain (including distribution). Several Group companies are often involved in processing a customer order.

Sensor components are developed and manufactured at the headquarters in Berlin. If the sensor component is later connected to a circuit together with other electronic components and switching circuits (layout

and connection technology, hybrid technology, microsystems technology), this creates a **sensor module**. These process steps take place at five locations within First Sensor: Berlin, Dresden, Oberdischingen, Westlake Village and Singapore. If the sensor module is supplemented with additional stages of the value chain such as signal processing, calibration and product design, this creates a **sensor system**. This stage of the value chain is implemented at four locations in Berlin, Dresden, Dwingeloo and Munich.

With this positioning and interaction of the individual locations, First Sensor covers the entire value chain for a specialized sensor solution and is therefore able both to offer its customers “everything from one source” and also to take on individual steps of the value chain. The specific customer requirements in each case stipulate the stage of the value chain at which our services are called upon.

Depending on cost effectiveness, some types of components and services are also purchased externally.

NET ASSETS, FINANCIAL POSITION AND RESULTS OF OPERATIONS

Sales and earnings development

First Sensor AG recorded sales of €28.7 million in the third quarter of the current financial year, up 4.8% on the second quarter. Following initial difficulties in the first quarter of 2013, various projects are now running as forecast. In the first three quarters of 2013, the company recorded consolidated earnings before interest, taxes, depreciation and amortization (EBITDA) of €3.9 million, the best quarterly result in its history. Q3 EBITDA was 36.4% higher than the previous quarter and 19.1% higher than the same period of the previous year.

In the first nine months of 2013, First Sensor AG succeeded in substituting low-margin trading business with higher-margin sales using in-house products as planned. In the period under review, the company generated consolidated sales of €82.1 million, down slightly on the same period of the previous year (September 30, 2012: €84.9 million). The main reason for this moderate downturn is deferred sales, which occurred in the first quarter of 2013 in particular and which were not fully offset by the end of the third quarter. The gross profit margin improved by 1.5 percentage points thanks to the successful substitution with in-house products.

As a result of the cost reduction measures, other operating expenses have fallen by €1.6 million to €9.8 million in the current financial year (September 30, 2012: €11.4 million). This meant that, despite the slight downturn in sales, EBITDA remained

essentially unchanged year-on-year at €10.1 million (September 30, 2012: €10.2 million). This corresponds to an EBITDA margin of 12.2%.

All in all, First Sensor recorded a net profit for the first nine months (adjusted for integration costs, PPA amortization and the non-recurring effect from the sale of the minority interest in Heimann Sensor GmbH) at the prior-year level of €4.2 million.

Incoming orders

Incoming orders amounted to €97.6 million in the first nine months of the financial year, up €15.5 million or 15.8% on the same period of the previous year. This represents a book-to-bill ratio of 1.2.

Research and development

Research and development expenses increased by 9% in the first nine months of 2013, from €5.4 million to €5.9 million.

Staff

The First Sensor Group had a total of 696 employees (FTEs) at the reporting date (September 30, 2012: 696 employees).

In the period under review, staff costs increased slightly year-on-year by 1% to €26.7 million (September 30, 2012: €26.5 million).

The figure for the first nine months of the current financial year includes non-recurring effects of around €0.8 million. Adjusted for these non-recurring effects, staff costs fell by 2% year-on-year.

Financial position

In an encouraging development, the cash flow from operating activities amounted to €10.4 million after the first nine months of 2013, €6.0 million higher than as of September 30, 2012, despite the slight downturn in sales. The systematic reduction in working capital of €7.0 million was a key factor in the increased cash flow compared with the same period of the previous year.

First Sensor saw a considerable reluctance to invest. This was reflected in the cash flow from investment activities, with expenditure on property, plant and equipment and intangible assets declining by €5.5 million year-on-year.

Repayments of loans (excluding working capital loans) in the amount of €10.2 million were offset by new borrowings of €5.7 million, of which €4.8 million related to the payment of the final contractually agreed purchase price component for the acquisition of the Sensortech Group. In the third quarter, an unscheduled repayment on the acquisition loan of €3.5 million was made from current liquidity. This resulted in a cash flow from financing activities after minority interests of €-4.4 million (September 30, 2012: €5.6 million).

OUTLOOK

The good third quarter allows the confirmation of the Executive Board's revised planning for 2013 as a whole (see ad hoc disclosure of August 19, 2013).

First Sensor AG has taken measures aimed in particular at safeguarding liquidity and increasing profitability. Financial stability is particularly important for our customers when it comes to choosing their service provider, as development and production processes extend over a number of years.

As an innovative, globally operating manufacturer of specialized sensors, the company will continue to utilize and implement the opportunities available as

Financial liabilities assumed primarily to finance the acquisition of the Sensortech Group amounted to €45.3 million as of September 30, 2013, down €5.9 million on the previous year (December 31, 2012: €51.2 million).

Net assets

The carrying amount of non-current assets declined by €4.4 million to €95.0 million as a result of restrained investment activity. Accounts receivable decreased by €5.6 million year-on-year to €7.2 million as a result of the sales development and short-term conversion into cash and cash equivalents (December 31, 2012: €12.8 million). At €30.3 million, inventories remained largely unchanged as against December 31, 2012 (€31.2 million).

At €8.5 million, accounts payable were €0.8 million higher than in the previous year (December 31, 2012: €7.7 million).

First Sensor reported equity of €71.2 million in the period under review (December 31, 2012: €69.8 million). The equity ratio increased from 44.0% at December 31, 2012 to 48.3% at September 30, 2013.

Orders on hand saw encouraging growth of 3% as against December 31, 2012, from €73.4 million to €75.7 million.

part of the integration of the individual locations. The objectives and focal points will be:

- Expanding our position as a leading global specialist on the market for sensor technology through the systematic utilization of our highly specialized development and manufacturing expertise,
- Improving our innovative strength, market focus and efficiency by systematically gearing product development towards customer requirements and leveraging synergy potential on a Group-wide basis,

- Making further investments in the future while prioritizing profitability as a means of safeguarding the company's future,
- Consistently and systematically identifying and addressing market opportunities,
- Ensuring international competitiveness through standardization within the Group,
- Thorough planning, systematic and transparent actions.

These measures and the optimization of the corporate, management and controlling structures are the key areas of management activity in 2013 and beyond.

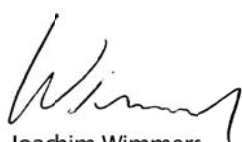
In addition, by achieving a critical mass and increasing the degree of value added in the development and production of sensor solutions, First Sensor will be of interest to additional customer groups, particularly with regard to awarding major long-term contracts of global affiliated groups.

Berlin, November 2013

First Sensor AG



Dr. Martin U. Schefter
CEO



Joachim Wimmers
CFO

As announced in the ad hoc disclosure dated August 19, 2013, the Management Board expects total sales of between €108 million and €112 million in the 2013 financial year. Consolidated EBITDA before integration costs is expected to be between €13.5 million and €15 million.

The company will continue to aim to achieve a high level of sales growth in the coming years. We are maintaining our target of an EBITDA margin of over 15% in the medium term.

The successful integration of all of the divisions and the generation of economies of scale from the investments made in recent financial years will be decisive for the optimization of margins.

These are ambitious goals, but we are confident that we will be able to achieve them provided the general economic environment and the situation of the banks do not deteriorate significantly as a result of the euro crisis.

FIRST SENSOR AG
CONSOLIDATED INTERIM FINANCIAL REPORT AS AT SEPT. 30, 2013
CONSOLIDATED BALANCE SHEET (IFRS) – ASSETS

in € thousand, unless otherwise specified	Sept. 30, 2013	Dec. 31, 2012
Cash and cash equivalents	10,325	12,201
Accounts receivable	7,207	12,840
Inventories	30,335	31,150
Tax refund claims	946	482
Other current assets	3,601	2,485
Total current assets	52,414	59,158
Property, plant and equipment	37,738	40,027
Intangible assets	26,744	28,751
Securities in fixed assets	68	59
Goodwill	29,816	29,816
Deferred tax assets	661	762
Other non-current assets	21	22
Total non-current assets	95,048	99,437
TOTAL ASSETS	147,462	158,595

FIRST SENSOR AG
CONSOLIDATED INTERIM FINANCIAL REPORT AS AT SEPT. 30, 2013
CONSOLIDATED BALANCE SHEET (IFRS) – LIABILITIES

in € thousand, unless otherwise specified	Sept. 30, 2013	Dec. 31, 2012
Current loans	10,627	12,189
Accounts payable	8,503	7,679
Advances from customers	877	1,055
Provisions	610	581
Liabilities from income tax	1,908	1,688
Other current liabilities	6,195	12,410
Total current liabilities	28,720	35,602
Non-current interest-bearing loans	34,722	39,014
Provisions	517	469
Deferred taxes	6,502	7,171
Deferred investment grants/ allowances	5,559	6,397
Total non-current liabilities	47,300	53,051
Minority interests	245	125
Subscribed capital	49,701	49,701
Reserves	16,284	15,908
Exchange equalization items	-555	-329
Net profit	5,767	4,537
Total equity	71,197	69,817
TOTAL EQUITY AND LIABILITIES	147,462	158,595

FIRST SENSOR AG
CONSOLIDATED INTERIM FINANCIAL REPORT AS AT SEPT. 30, 2013
CONSOLIDATED INCOME STATEMENT (IFRS)

in € thousand, unless otherwise specified	Jan. 1 – Sept. 30, 2013	Jan. 1 – Sept. 30, 2012	July 1 – Sept. 30, 2013	July 1 – Sept. 30, 2012
Sales	82,059	84,942	28,656	28,723
Other operating income	2,393	3,218	834	690
Change in inventories of finished goods and work in progress	-73	537	1,320	-620
Other own work capitalized	774	1,054	406	251
Costs of materials/ purchased services	-38,551	-41,668	-14,677	-13,521
Personnel expenses	-26,740	-26,524	-9,221	-8,630
Other operating expenses	-9,776	-11,367	-3,393	-3,596
OPERATING RESULT (EBITDA)	10,086	10,192	3,925	3,297
Depreciation of property, plant and equipment and amortization of intangible assets	-6,553	-6,881	-2,164	-2,378
EARNINGS BEFORE INTEREST AND TAX (EBIT)	3,533	3,311	1,761	919
Income from equity investments	0	8	0	0
Interest income	24	75	7	13
Interest expenses	-1,987	-2,061	-659	-730
Currency gains	150	360	34	8
Currency losses	-429	-197	-219	-32
PRE-TAX INCOME AND MINORITY INTERESTS	1,291	1,496	924	178
Taxes on income	59	-116	-94	392
NET PROFIT/ LOSS FOR THE PERIOD	1,350	1,380	830	570
Net profit for the period attributable to First Sensor AG shareholders	1,230	1,313	779	527
Net profit for the period attributable to minority interests	120	67	51	43
Earnings per share (€)	0.12	0.13	0.09	0.05
Number of shares applied in the calculation of basic earnings per share (thousand)	9,940	9,843	9,940	9,843
Diluted earnings per share (€)	0.12	0.13	0.09	0.05
Number of shares applied in the calculation of diluted earnings per share (thousand)	9,959	9,911	9,957	9,902

FIRST SENSOR AG
CONSOLIDATED INTERIM FINANCIAL REPORT AS AT SEPT. 30, 2013
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (IFRS)

in € thousand, unless otherwise specified	Jan. 1 – Sept. 30, 2013	Jan. 1 – Sept. 30, 2012	July 1 – Sept. 30, 2013	July 1 – Sept. 30, 2012
NET PROFIT/ LOSS FOR THE PERIOD	1,350	1,380	830	570
Actuarial gains and losses on defined benefit plans	0	0	0	0
Share of other comprehensive income attributable to investments in companies recognized using the equity method	0	0	0	0
Taxes on changes in value recognized directly in equity	0	0	0	0
Items not subsequently reclassified to the income statement	0	0	0	0
Changes from currency translation	-226	-62	-168	-75
Remeasurement of derivative financial instruments	340	-447	40	-172
Taxes on changes in value recognized directly in equity	-102	134	-12	51
Items that can be subsequently reclassified to the income statement	12	-375	-140	-196
Other comprehensive income	12	-375	-140	-196
TOTAL NET PROFIT FOR THE PERIOD	1,362	1,005	690	374
Net profit for the period attributable to First Sensor AG shareholders	1,242	938	639	331
Net profit for the period attributable to minority interests	120	67	51	43

FIRST SENSOR AG
CONSOLIDATED INTERIM FINANCIAL REPORT AS AT SEPT. 30, 2013
CONSOLIDATED STATEMENT OF CASH FLOW (IFRS)

in € thousand, unless otherwise specified	Jan. 1 – Sept. 30, 2013	Jan. 1 – Sept. 30, 2012
Pre-tax income	1,170	1,429
Adjustments to reconcile operating result with cash flow from operating activities:		
Depreciation of property, plant and equipment and amortization of intangible assets	6,553	6,881
Other non-cash expenses/ income	137	109
Income from investment grants	-435	-372
Loss on asset disposal	29	500
Interest income	-24	-75
Interest expense	1,987	2,061
Interest from asset disposal	-24	-14
Increase/ Decrease in provisions	99	-250
Increase/ Decrease in inventories, accounts receivable and other assets not assigned to investment/financing activities	4,689	-1,832
Increase/ Decrease in accounts payable and other liabilities not assigned to investment/financing activities	-1,162	-1,685
Interest paid	-1,987	-2,061
Income tax paid	-54	-659
Other profit/losses	-587	310
Cash flow from operating activities	10,391	4,342
Payments for investments in property, plant and equipment and intangible assets	-2,392	-7,854
Payments for investments in affiliated companies	0	84
Payments for acquisition of subsidiaries less cash acquired	-4,750	-5,000
Receipts from disposal of property, plant and equipment and intangible assets	574	608
Payments for acquisition of other financial assets	-9	-9
Receipts from investment grants	185	212
Interest received	24	75
Cash flow from investment activities	-6,368	-11,884
Receipts from appropriations to equity	120	0
Repayments of financial liabilities	-10,235	-6,821
Proceeds from borrowings	5,762	12,391
Cash flow from financing activities	-4,353	5,570
Currency differences from converting funds	-446	170
Net change in cash and cash equivalents	-776	-1,802
CASH AND CASH EQUIVALENTS AT THE START OF THE FINANCIAL YEAR	9,467	10,305
CASH AND CASH EQUIVALENTS AT THE REPORTING DATE (SEPT. 30) FOLLOWING DEDUCTION OF CURRENT ACCOUNT UTILIZATION	8,691	8,503
Current account utilization as at the balance sheet date	1,634	3,646
CASH AND CASH EQUIVALENTS AT THE REPORTING DATE (SEPT. 30) WITHOUT DEDUCTION OF CURRENT ACCOUNT UTILIZATION	10,325	12,149

FIRST SENSOR AG
CONSOLIDATED INTERIM FINANCIAL REPORT AS AT SEPT. 30, 2013
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (IFRS)

in € thousand,
unless otherwise specified

	Number of shares (in thousand)	Subscribed capital	Share premium	Revenue reserves	Unrealized profit/ loss	Consoli- dated balance sheet profit/ loss	Exchange equalization items	Equity attributable to First Sensor AG shareholders	Minority interest	Total equity
As at January 1, 2012	9,843	49,215	15,717	-249	-436	5,083	-289	69,041	91	69,132
Net profit/ loss for the period						1,313		1,313	67	1,380
Result shown directly as equity, total					-313		-62	-375		-375
Total net profit for the period	0	0	0	0	-313	1,313	-62	938	67	1,005
Share-based remuneration				109				109		109
As at September 30, 2012	9,843	49,215	15,717	-140	-749	6,396	-351	70,088	158	70,246
As at January 1, 2013	9,940	49,701	15,799	901	-791	4,537	-329	69,817	125	69,942
Net profit/ loss for the period						1,230		1,230	120	1,350
Result shown directly as equity, total					238		-226	12		12
Total net profit for the period	0	0	0	0	238	1,230	-226	1,242	120	1,362
Share-based remuneration				137				137		137
Appropriation of balance sheet profit								0		0
As at September 30, 2013	9,940	49,701	15,799	1,038	-553	5,767	-555	71,196	245	71,441

FIRST SENSOR AG

CONSOLIDATED INTERIM FINANCIAL REPORT AS AT SEPT. 30, 2013

ANNUAL FINANCIAL STATEMENTS (IFRS)

1. GENERAL

First Sensor AG, Berlin, is a listed stock corporation domiciled in Berlin.

First Sensor AG, Berlin, (“the company” or “First Sensor”) and its subsidiaries operate in the sensor production and microsystems technology industries. The company’s business mainly focuses on the development, manufacture and distribution of customer-specific optical and MEMS-based semiconductor sensors and systems. In addition, the First Sensor Group develops and manufactures highly reliable customer-specific hybrid circuits and products in the areas of microsystems technology and advanced packaging.

2. CONSOLIDATED INTERIM FINANCIAL REPORT

In the period under review, the accounting policies described in the consolidated financial report for 2012 were expanded to include the accounting standards endorsed by the EU and required to be applied from January 1, 2013. The changes primarily relate to IAS 1 “Presentation of the consolidated statement of comprehensive income”. According to the revised standard, the items of other comprehensive income must be presented separately, broken down into items that are not subsequently reclassified to the income statement and items that can be subsequently reclassified to the income statement. In addition, the corresponding tax effects must be allocated to these two groups. The company has adjusted the presentation of the consolidated statement of comprehensive income in the consolidated interim financial report to reflect the revised standard. The other changes to IAS 1 did not affect the presentation of the company’s net assets, financial position and results of operations.

The requirements of the German Securities Trading Act (WpHG) were also applied.

As a long-term instrument to encourage long-term commitment to the company, the employment contract of the Management Board member Dr. Martin U. Schefter contains an option agreement broken down into two tranches under which Dr. Schefter is entitled to acquire shares from authorized capital at a reduced price under certain conditions. The Annual General Meeting on August 20, 2013 resolved on the corresponding authorized capital. The option agreements resulted in an expense for the company of €99 thousand in the third quarter of 2013.

All of the information in this consolidated interim financial report is unaudited. This means the information has been subject neither to any audit nor to any review by an independent auditor.

The reporting currency is the euro (€); unless otherwise indicated, all amounts are presented in thousands of euro (€ thousand).

3. BASIS OF CONSOLIDATION

The basis of consolidation is unchanged compared to the previous year.

With an agreement dated April 17, 2013, Elbau Elektronik Bauelemente GmbH Berlin, Berlin, were merged with First Sensor AG with effect from January 1, 2013.

The merger has no significant effects on the consolidated interim financial report as of June 30, 2013.

4. EVENTS AFTER THE BALANCE SHEET DATE

There were no material events after the balance sheet date.

Under the terms of the option agreement contained in his employment contract, on October 30, 2013 the Management Board member Dr. Martin U. Schefter utilized the first tranche of this agreement to acquire 31,000 new shares of First Sensor AG with shareholders' pre-emptive subscription rights disapplied at a subscription price of €5.00 per share. This transaction increased the share capital of the company from €49,701,365 to €49,856,365. The issue of the 31,000 new no-par value shares partially utilized the authorized capital resolved by the Annual General Meeting on August 20, 2013 (Authorized Capital 2013/I).

FIRST SENSOR AG
CONSOLIDATED INTERIM FINANCIAL REPORT AS AT SEPT. 30, 2013
RESPONSIBILITY STATEMENT (BALANCE SHEET OATH)

To the best of our knowledge, and in accordance with the applicable reporting principles for interim reporting, the consolidated interim financial statements give a true and for view of the net assets, financial position and results of operations of the Group, and the interim financial report of the Group includes a fair review of the development and performance of the business and the position of the Group, together with a description of the principal opportunities and risks associated with the expected development of the Group over the remainder of the financial year.

Berlin, November 2013



Dr. Martin U. Schefter
CEO



Joachim Wimmers
CFO

FIRST SENSOR AG

CONSOLIDATED INTERIM FINANCIAL REPORT AS AT SEPT. 30, 2013

LEGAL NOTICE

This report contains statements of a predictive nature and does not represent any incitement to purchase shares of First Sensor AG, but rather is intended exclusively for information purposes with regard to possible future developments at the company. All future-oriented specifications in this consolidated interim financial report were produced on the basis of a probability-based plan and represent statements regarding the future which cannot be guaranteed.

FINANCIAL CALENDAR 2013

Date	Topic	Location
2013-05-30	Publication of consolidated interim financial report as at March 31, 2013	
2013-08-20	General meeting	Penta Hotel Berlin Köpenick, Grünauer Str. 1, 12557 Berlin
2013-08-29	Publication of consolidated interim financial report as at June 30, 2013	
2013-11-11	Analysts' conference / German Equity Capital Forum 2013	Congress Center at Messe Frankfurt, Frankfurt am Main
2013-11-28	Publication of consolidated interim financial report as at September 30, 2013	

As we cannot rule out the possibility of delays, we recommend that you consult the latest set of dates at <http://www.first-sensor.com/en/investor-relations/termine>

INTERNET, INFORMATION, CONTACT

This consolidated interim financial report is available in German and English.

Both versions are also available for download on the internet at www.first-sensor.com.

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