

Quarterly Report 2008



+++ Key Figures Q1/2008



in € milllion	Q1/08	Q1/07	Change
Sales and order position			
Order entry	43.8	26.7	64.1%
Order backing as of 03/31	83.8	65.1	28.7%
Total sales	35.3	39.4	-10.5%
Sales margin	2.8%	8.9%	-
Gross profit	14.6	16.6	-12.1 %
Gross margin	41.4%	42.1%	-
Cost of sales	20.7	22.8	-9.3%
EBITDA	2.7	5.3	-49.7%
EBITDA margin	7.6%	13.5%	
EBIT	1.6	3.9	-58.1%
EBIT margin	4.6%	9.9%	
Earnings after tax	1.0	3.5	-71.4%
Basic earnings per share	0.06	0.21	-71.4%
Balance sheet			
Equity	102.3	102.6	-0.3%
Equity ratio	62.0%	66.7 %	-
Return on equity	1.0%	3.4 %	-
Balance sheet total	165.2	153.9	7.3%
Net cash	10.2	15.1	-32.4%
Free cash flow	2.6*)	0.5	439.6%
Further key figures			
Investments	3.0	1.7	69.4%
Investment ratio	8.4%	4.4%	-
Depreciation	1.0	1.4	-26.4%
Employees as of 03/31	733	771	-4.9%

^{*)} without consideration of purchased available-for-sale securities

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Imprint Contact

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+ + Foreword by the Management Board

DEAR SHAREHOLDERS, LADIES AND GENTLEMEN,

SUSS MicroTec AG got off to a good start in the 2008 fiscal year and was able to continue along its profitable path in a sustained difficult market environment. In the traditionally weak first three months of the fiscal year, the SUSS MicroTec Group generated sales of EUR 35.3 million (Q1 2007: EUR 39.4 million). With order entry of EUR 43.8 million, the Company was able to exceed the same period of the previous year's total of EUR 26.7 million by about 64.1 percent and thus maintain seamless progress from the extremely successful fourth quarter of 2007. The Lithography division, which received several significant orders from advanced packaging customers in Asia, made a substantial contribution to the Group's positive order flow. There was also strong demand for the Mask Aligner and Coater product lines.

Against the backdrop of a reduction in sales from the previous year, gross profit declined during the reporting period from EUR 16.6 million to EUR 14.6 million, representing a loss of 12.1 percent. Earnings before interest and taxes (EBIT) remained positive in the first quarter at EUR 1.6 million, even if approximately EUR 2.3 million (58.1 percent) less than the same period of the previous year (EUR 3.9 million). Earnings after taxes (EAT) totaled EUR 1.0 million, approximately EUR 2.5 million less than in the corresponding quarter of the previous year (EUR 3.5 million).

We are currently highly satisfied with the progress of our "Move Ahead" project. The "going live" of the Enterprise Resource Planning System (ERP) planned for July 2008 at the first three German companies of the SUSS MicroTec Group will represent a milestone in the project initiated in the 2007 fiscal year. The Group-wide introduction of the SAP-based ERP system by the end of the 2009 fiscal year will contribute, with the help of a centralized database, to the future optimization of all the administrative and operational tasks of the SUSS MicroTec Group along the entire value-added chain. Thanks to the extraordinary commitment of numerous employees, we were able to handle the introduction process effectively while maintaining our daily operations. We remain confident that we will be able to hold to our ambitious schedule.

SERVICE +





Dr. Stefan SchneidewindChief Executive Officer

MICHAEL KNOPP
Chief Financial Officer

With an order backlog of EUR 77.5 million as of December 31, 2007 and good order entry of EUR 43.8 million in the first quarter, SUSS MicroTec has achieved a comfortable start into the 2008 fiscal year. Considering that as a rule order entries at SUSS MicroTec are recorded in sales within six months, the Group is already well positioned through the third quarter of 2008.

For the current fiscal year (2008), therefore, we anticipate moderately positive development contrary to the general trends in the overall semiconductor market. The expected increase in sales in the continuing divisions should offset the absence of the Device Bonder business, so that we are assuming sales for the 2008 fiscal year at least at the previous year's level.

The objective of our strategy for the future as a semiconductor equipment specialist is to intensively develop the three promising growth markets of microsystems technology, advanced packaging, and compound semiconductors, as well as the future market of 3D integration.

Garching, Germany, May 2008

Dr. Stefan Schneidewind Chief Executive Officer Michael Knopp
Chief Financial Officer

++ Highlights 2008

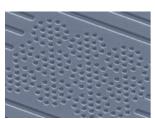
SUSS MicroTec Presents New Nano Imprinting Tool

In March 2008, SUSS MicroTec unveiled its new Nano Imprint Lithography (NIL) tool to industry experts. The new tool provides SUSS MicroTec customers with immediate, affordable access to the world of nanostructures (1 nanometer corresponds to one-millionth of a millimeter). Already today, nanomaterials are playing an increasingly important role in industry. The new NIL toolset, which can be upgraded on any previously installed manual SUSS MicroTec Mask Aligner with minimal effort, enables the imprinting of structures that are smaller than 50 nm. In addition, similar to the engraving of coins, circuit structures can be "printed" on the coated wafer by means of a stamp. Nano Imprint Lithography is regarded as a highly promising, affordable alternative to more expensive extreme ultraviolet lithography (EUVL) which is using light with a wavelength of 13.5 nanometers to enable the manufacturing of smaller, more efficient, and faster circuits.

ProbeShield PA300PS Showcased at SEMICON Korea

Within the framework of this year's SEMICON Korea, SUSS MicroTec customers and interested industry participants from Asia had the opportunity to convince themselves of the advantages of the new "ProbeShield PA300PS." Like all test systems from SUSS MicroTec, the new ProbeShield PA300PS features a high level of user friendliness and a clearly defined array of accessories. Two basic systems in different configurations enable optimum adaptation to particular customer requirements. The modular construction also enables the affordable and rapid production of the 300-mm system.









ISO 9001

Nano Imprinting Structure

SUSS Mask Aligner

Presentation of ProbeShield

SUSS MicroTec Subsidiary Passes ISO Certification with Flying Colors

At the very beginning of the new fiscal year, Suss MicroTec Lithography GmbH, a wholly-owned subsidiary of SUSS MicroTec AG, was recognized for the successful introduction of its quality management system (QMS) in accordance with ISO 9001. As a result of an audit of TÜV SÜD Management Service GmbH, the QMS system was "put through its paces" with regard to such criteria as customer satisfaction and the continuous process optimization of product development, production, and services. ISO certification testifies to the sustained high quality of production processes in the plants at Garching near Munich and Vaihingen an der Enz, which comply with the highest international standards.

+++ Sales and Earnings

Overview

With order entry of € 43.8 million, the SUSS MicroTec Group could exceed the same period of previous year's total of € 26.7 million by about 64.1% and thus continue seamless progress from the extremely successful fourth quarter of 2007. The Lithography division, which received several significant orders from advanced packaging customers in Asia in the first three months of the year, made a substantial contribution to the Group's positive order flow.

The SUSS MicroTec Group's sales amounted to \le 35.3 million in the first quarter of 2008 after \le 39.4 million in 2007.

Reflecting low sales from the same period of the previous year and ongoing margin pressure caused by the weakening of the US dollar, gross profit declined during the reporting period from \in 16.6 million to \in 14.6 million, representing a loss of 12.1%. Earnings before interest and taxes (EBIT) remained positive in the first quarter at \in 1.6 million, even if approximately \in 2.3 million (58.1%) less than the same period of the previous year (\in 3.9 million). The primary reason was the lower contribution to earnings of the Lithography division. Earnings after taxes (EAT) totaled \in 1.0 million, approximately \in 2.5 million less than in the corresponding quarter of the previous year (\in 3.5 million).

Cash flow from operating activities rose compared with the previous year from € 2.2 million to € 4.6 million. The increase in inventories during the reporting period to € 56.5 million (December 31, 2007: € 53.8 million) was compensated by the decline of accounts receivable to € 22.3 million after € 25.6 million as of the balance sheet date on December 31, 2007 and the encouraging development of customer down payments. The latter improved from € 14.3 million to € 17.8 million as of the end of the quarter. Cash flow from investing activities of € 11.0 million includes payments for the acquisition of securities of approximately € 9.0 million. Excluding the acquisition of securities and despite its continued investment in product

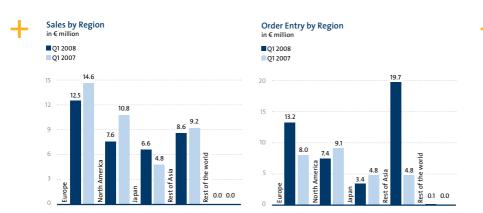


developments and the new ERP system, the Group succeeded in generating a positive free cash flow of € 2.6 million. Aside from available-for-sale securities of € 9.0 million (March 31, 2007: € 0.0 million), SUSS MicroTec Group has at its disposal cash and cash equivalents of € 15.0 million (March 31, 2007: € 22.2 million).

Sales and Orders Position by Region

Regional sales distribution demonstrated an almost uniform decline in sales across all regions, with the exception of Japan. Here, sales of \in 6.6 million were generated, approximately \in 1.8 million more than in the corresponding quarter of the previous year.

Looking at regional order entry, it becomes obvious that Asia, with €19.7 million, has recovered from weaker results during the same period of the previous year (Q1 2007: € 4.8 million) and that the investment readiness of semiconductor manufacturers, particularly at the packaging



foundries, has risen significantly. Along with Asia, Europe also gained during the first quarter. With order entry of \le 13.2 million, this region was able to achieve a plus of 65.0% compared to the same period of the previous year (Q1 2007: \le 8.0 million).

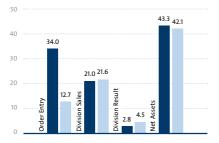
Lithography Division

Lithography, the largest business division by far, was able to sustain the extraordinarily good order entry in Q4 2007 during the first three months of the 2008 fiscal year. In the first quarter, order entry rose by € 21.3 million to € 34.0 million (previous year: € 12.7 million). In particular, substantial stimulus came from the packaging foundries in Asia, which mainly contributed to the positive development after subdued investment readiness in the 2007 fiscal year. Both the Mask Aligner and Coater product lines were able to achieve significant growth. The automatic 200-mm Gamma Coating platform registered a record number of order entries during the first quarter.



Lithography Division Overview in € million

Q1 2008 O1 2007







Sales in the Lithography Division declined slightly from € 21.6 million to € 21.0 million.

The division result fell in this period by approximately \in 1.7 million to \in 2.8 million (Q1 2007: \in 4.5 million). The Coater product line's higher share of sales impaired the result since the line tends to have smaller margins.

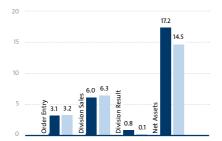
Substrate Bonder Division

The SUSS MicroTec Group's newest division booked a slight sales decline in the quarterly comparison of 4.8% to \in 6.0 million after \in 6.3 million. At \in 3.1 million, order entry remained nearly at the previous year's level (Q1 2007: \in 3.2 million). The division result improved against the backdrop of a higher gross profit margin by \in 0.7 million to \in 0.8 million. Given the still-planned product introductions in the ELAN series, this division will be well equipped for the highly promising 3D integration market.

Substrate Bonder Division Overview in € million



■Q1 2008 ■Q1 2007





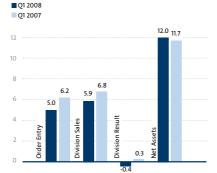
Test Systems Division

In the first three months of the 2008 fiscal year, the Test Systems division generated sales of \in 5.9 million compared with \in 6.8 million in the same period of the previous year. Once again, the unfavorable US dollar exchange rate was responsible for weakness in the first quarter of the new fiscal year, parallel to the previous fiscal year.

Reflecting the reluctance of important large chip manufacturers to invest, order entry of \in 5.0 million remained below the same period of the previous year's total of \in 6.2 million. The result in this period was a loss of \in 0.4 million, after a profit of \in 0.3 million in the first quarter of 2007.







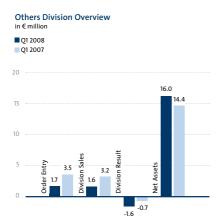


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Others Division

Along with the Photo Mask and Micro-optics business lines, the Others division encompasses the holding functions and the C4NP business line. Order entry and sales in this division declined during the three months from January through March 2008. Order entry sank in the quarterly comparison by approximately 51.4% to \le 1.7 million (Q1 2007: \le 3.5 million). Sales were cut in half during the reporting period to \le 1.6 million. The Photo Mask business line registered declines in both order entry and sales from \le 2.3 million in 2007 to \le 1.1 million in 2008. The Micro-optics business line developed similarly. Order entry declined in the quarterly comparison by 45.4% to \le 0.6 million (Q1 2007: \le 1.1 million); at \le 0.5 million sales were approximately 43% below the previous year's total (Q1 2007: \le 0.9 million).





Device Bonder Division

On July 16, 2007, the Device Bonder division was sold to the Company's previous management in the framework of a management buyout (MBO). The further processing of the remaining order backlog as of the closing date (July 16, 2007) by Suss MicroTec S.A.S. is expected to continue into the third quarter of the current fiscal year. In the first three months of the 2008 fiscal year, the SUSS MicroTec Group generated related sales of € 0.8 million.

Shareholder Structure as of April 30, 2008







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Directors' Dealings as of March 31, 2008

Management Board	Shares	Options
Dr. Stefan Schneidewind	18,278	150,000
Michael Knopp	5,000	30,000

Supervisory Board	Shares	Options
Dr. Winfried Süss	1,131,000	0
Gerhard Rauter	0	0
Peter Heinz, MBA	1,338	0
Prof. Dr. Anton Heuberger	0	0
Dr. Stefan Reineck	1,600	40,000
Heinz-Peter Verspay	2,000	0



+++ Financial Report

Consolidated Statement of Income (IFRS)

		01/01 - 03/31/2008
in T€	Continuing operations	Discontinued operations
Sales	34.494	795
Cost of sales	-19,962	-730
Gross profit	14,532	65
Selling costs	-6,229	-13
Research and development costs	-1,934	-1
Administration costs	-4,830	-39
Other operating income	1,148	0
Other operating expenses	-1,063	0
Analysis of net income from operations (EBIT):		
EBITDA (Earnings before Interest and Taxes,		
Depreciation and Amortization)	2,655	12
Depreciation and amortization of tangible assets,		
intangible assets and investments in subsidiaries		0
Net income from operations (EBIT)	1,624	12
Financial income/expense	-255	0
Income before taxes	1,369	12
Income taxes	-381	0
Net profit or loss	988	12
Thereof minority interests	-18	0
Thereof equity holders of SUSS MicroTec	1,006	12
Earnings per share		
Basic earnings per share in €	0.06	0.00
Diluted earnings per share in €	0.06	0.00

01/01 - 03/31/2007

	1/01-03/31/2007			
	Discontinued			
Group	operations	Continuing operations	Group	
39,412	1,508	37,904	35,289	
-22,809	-1,024	-21,785	-20,692	
16,603	484	16,119	14,597	
-5,778	-418	-5,360	-6,242	
-1,893	-38	-1,855	-1,935	
-5,072	-154	-4,918	-4,869	
453	-8	461	1,148	
-409	0	-409	-1,063	
05	5,305	5,439	2,667	
01	0 -1,401	-1,401	-1,031	
3,904	-134	4,038	1,636	
-8	-66	58	-255	
3,896	-200	4,096	1,381	
-401	0	-401	-381	
3,495	-200	3,695	1,000	
46	0	46	-18	
3,449	-200	3,649	1,018	
0.21	-0.01	0.22	0.06	
0.20	-0.01	0.21	0.06	

Consolidated Balance Sheet (IFRS)

in T€	03/31/2008	12/31/2007
Non-current assets	57,472	58,130
Intangible assets	20,985	19,483
Goodwill	21,507	21,961
Tangible assets	4,995	5,049
Other investments	5	5
Current tax assets	619	619
Other assets	542	519
Deferred tax assets	8,819	10,494
Current assets	107,698	105,000
Inventories	56,536	53,750
Accounts receivable	22,345	25,582
Other financial assets	2,506	3,023
Securities	9,027	2
Current tax assets	192	847
Cash and cash equivalents	15,001	20,092
Other assets	2,091	1,704
Total assets	165,170	163,130

LIABILITIES & SHAREHOLDERS' EQUITY in T€	03/31/2008	12/31/2007
Equity	102,330	102,568
Total equity attributable to shareholders of		
SUSS MicroTec AG	102,071	102,291
Subscribed capital	17,019	17,019
Reserves	88,546	87,383
Accumulated other comprehensive income	-3,494	-2,111
Minority interests	259	277
Non-current liabilities	17,721	19,309
Pension plans and similar commitments	2,781	2,738
Provisions	735	737
Financial debt	9,183	9,255
Other financial liabilities	49	51
Deferred tax liabilities	4,973	6,528
Current liabilities	45,119	41,253
Provisions	2,143	2,922
Tax liabilities	2,131	2,213
Financial debt	4,643	3,184
Other financial liabilities	4,308	4,089
Accounts payable	8,203	8,828
Other liabilities	23,691	20,017
Total liabilities & shareholders' equity	165,170	163,130

Consolidated Statement of Cash Flows (IFRS)

in T€	01/01 – 03/31/2008	01/01 – 03/31/2007
Net profit or loss (after taxes)	1,000	3,495
Amortization of intangible assets	655	881
Depreciation of tangible assets	376	520
Profit or loss on disposal of intangible and tangible assets	5	104
Change of reserves on inventories	-1	-156
Change of reserves for bad debts	-77	-112
Non-cash stock based compensation	145	83
Non-cash income from the reversal of provisions	-6	-85
Non-cash interest expenses from increase of convertible debt	4	4
Other non-cash effective income and expenses	438	226
Change in inventories	-4,247	420
Change in accounts receivable	3,069	5,326
Change in other assets	-198	-1,227
Change in pension provisions	43	30
Change in accounts payable	-416	-900
Change in other liabilities and other provisions	3,719	-6,367
Change of deferred taxes	120	-6
Cash flow from operating activities – continuing and discontinued operations	4,629	2,236
Cash flow from operating activities – continuing operations	5,589	1,687

in T€	01/01 – 03/31/2008	01/01 – 03/31/2007
Disbursements for tangible assets	-372	-592
Disbursements for intangible assets	-2,591	-1,157
Purchases of available-for-sale securities	-9,025	0
Proceeds from disposal of intangible and tangible assets	2	0
Proceeds from non-current assets held for sale	960	0
Cash flow from investing activities – continuing and discontinued operations	-11,026	-1,749
Cash flow from investing activities – continuing operations	-11,986	-1,732
Increase of bank loans	0	0
Repayment of bank loans	-576	-605
Change in current bank liabilities	2,020	1,956
Change in other financial debt	-63	-63
Proceeds from issuance of common stocks	0	5
Cash flow from financing activities – continuing and discontinued operations	1,381	1,293
Cash flow from financing activities – continuing operations	1,381	795
Adjustments to funds caused by exchange-rate fluctuations	-75	-21
Change in cash and cash equivalents	-5,091	1,759
Funds at beginning of the year	20,092	20,459
Funds at end of the period	15,001	22,218
Cash flow from operating activities includes:		
Interest paid during the period	205	146
Interest received during period	170	142
Tax paid during the period	95	227
Tax refunds during the period	468	276

Consolidated Statement of Shareholders' Equity (IFRS)

in T€	Subscribed capital	Additional paid-in capital	
As of January 1, 2007	17,007	91,573	
Issuance of shares: exercise of stock options	1	4	
Issuance of subscription rights		83	
Net profit loss or loss			
Foreign currency adjustment			
As of March 31, 2007	17,008	91,660	
As of January 1, 2008	17,019	92,212	
Issuance of subscription rights		145	
Net profit loss or loss			
Foreign currency adjustment			
As of March 31, 2008	17,019	92,357	

Equity	Minority interests	Total equity attributable to shareholders of SUSS MicroTec AG	Accumulated other comprehensive income	Retained earnings	Earnings reserve
99,155	163	98,992	-354	-9,667	433
5		5			
83		83			
3,495	46	3,449		3,449	
-120		-120	-120		
102,618	209	102,409	-474	-6,218	433
102,568	277	102,291	-2,111	-5,262	433
145		145			
1,000	-18	1,018		1,018	
-1,383		-1,383	-1,383		
102,330	259	102,071	-3,494	-4,244	433

Segment Reporting (IFRS)

Segment information by business segment

	Lithog	raphy	Substrate	Bonder	Test Systems		
in T€	Q1/2008	Q1/2007	Q1/2008	Q1/2007	Q1/2008	Q1/2007	
External sales	21,001	21,646	5,951	6,310	5,858	6,759	
Internal sales	0	0	0	0	0	0	
Total sales	21,001	21,646	5,951	6,310	5,858	6,759	
Result per segment	2,751	4,509	810	106	-397	257	
Significant non-cash items	-409	-233	333	-79	43	177	Ξ
Segment assets	65,111	57,755	23,307	17,286	17,059	16,173	
– thereof goodwill	13,599	13,599	0	0	3,908	4,294	
Unallocated assets							
Total assets							
Segment liabilities	-21,796	-15,702	-6,097	-2,766	-5,099	-4,518	
Unallocated liabilities							
Total liabilities							
Depreciation and amortisation	609	705	197	309	95	69	
– thereof scheduled	609	705	197	309	95	69	
– thereof impairment loss	0	0	0	0	0	0	
Capital expenditure	433	244	1,370	777	49	60	Π
Average workforce during the year	357	361	115	104	159	154	Π

Segment information by region

	Sal	es	Capital ex	penditure	Assets		
in T€	Q1/2008	Q1/2007	Q1/2008	Q1/2007	Q1/2008	Q1/2007	
Europe	12,514	14,610	1,467	672	79,848	76,713	
North America	7,593	10,795	1,440	978	37,802	37,658	
Japan	6,622	4,776	39	20	6,985	3,954	
Rest of Asia	8,554	9,225	3	39	690	568	
Rest of world	6	6	14	40	3,113	2,443	
Consolidation effects	0	0	0	0	-2,070	-3,625	
Total	35,289	39,412	2,963	1,749	126,368	117,711	

Othe	ers	Contin operat		Discontinued operations		Consolic effe		Total			
Q1/2008	Q1/2007	Q1/2008	Q1/2007	Q1/2008	Q1/2007	Q1/2008	Q1/2007	Q1/2008	Q1/2007		
1,684	3,189	34,494	37,904	795	1,508	-		35,289	39,412		
1,318	1,714	1,318	1,714	0	0	-1,318	-1,714	0	0		
3,002	4,903	35,812	39,618	795	1,508	-1,318	-1,714	35,289	39,412		
-1,540	-834	1,624	4,038	12	-134	-	-	1,636	3,904		
-39	73	-72	-62	13	218	-	-	-59	156		
20,089	19,796	125,566	111,010	802	6,701	-		126,368	117,711		
4,000	4,766	21,507	22,659	0	0	-	-	21,507	22,659		
								38,802	36,178		
								165,170	153,889		
-4,096	-5,273	-37,088	-28,259	-731	-3,139	-		-37,819	-31,398		
								-25,021	-19,873		
								-62,840	-51,271		
130	277	1,031	1,360	0	41	-	-	1,031	1,401		
130	277	1,031	1,360	0	41	-	-	1,031	1,401		
0	0	0	0	0	0	-	-	0	0		
1,111	651	2,963	1,732	0	17	-	-	2,963	1,749		
99	95	730	714	2	52	-	-	732	766		



+ + + Selected Explanatory Notes

to the Interim Report of SUSS MicroTec AG as of March 31, 2008

1. General accounting policies

The consolidated financial statements of SUSS MicroTec AG as of December 31, 2007 were prepared in accordance with International Financial Reporting Standards (IFRSs) issued by the International Accounting Standards Board (IASB) and valid as of the balance sheet date. The interim Group financial statements as of March 31, 2008, which have been prepared in accordance with International Accounting Standard (IAS) 34 "Interim Financial Reporting", have been drawn up using the same accounting methods as in the 2007 Group financial statements.

All interpretations of the International Financial Reporting Interpretations Committee (IFRIC), which are mandatory as of March 31, 2008, have also been applied.

For additional information on the individual accounting methods applied, please refer to the consolidated financial statements of SUSS MicroTec AG as of December 31, 2007.

The interim financial statements were neither audited by the group's auditors, KPMG Deutsche Treuhand-Gesellschaft, Aktiengesellschaft, Wirtschaftsprüfungsgesellschaft, nor did they undergo an auditing review.

All amounts are indicated in thousands of euros (T€) unless otherwise noted.

2. Changes in the Group structure

The financial statements of SUSS MicroTec AG and all of the major companies for which there is a group control option according to the control principle, irrespective of the level of participating interest, are included in the consolidated financial statements. With respect to the consolidated financial statements as of December 31, 2007, there were no changes within the consolidated group.

Foreword	+	+					
HIGHLIGHTS	+	+	+	+	+	+	
SALES AND EARNINGS	+				+		
FINANCIAL REPORT	(+			+		
SERVICE	+						

3. Discontinued operations "Device Bonder"

By purchase contract dated July 16, 2007, SUSS MicroTec AG sold its business with Device Bonders. Under an asset deal, all material assets and liabilities of the Device Bonder business of Suss MicroTec S.A.S. were sold. Parties to the purchase contract agreed, that Suss MicroTec S.A.S. is entitled to realize the backlog of Device Bonders as existing at Closing. Out of this realisation the Group generated revenues of € 0.8 million in the first quarter, that is shown under "Discontinued operations" in the Consolidated Income Statement.

SUSS MicroTec AG expects the complete realisation of the existing Device Bonder backlog latest until the end of the third quarter of 2008.

4. Reportable matters

In the first quarter, SUSS MicroTec AG purchased available for sale securities for about € 9 million using its liquidity surplus as at December 31, 2007, and a part of the operating cash flow generated in the first quarter of the current financial year. The securities concerned are corporate bonds bearing variable interest linked to EURIBOR. The securities purchased are all from corporations with an investment grade rating and have a remaining time to maturity of less than 24 months. The securities have been measured at fair value. Any fluctuations in the market price are recorded under equity in accumulated other comprehensive income and therefore do not affect profit and loss.

As in the last quarter of the prior year, SUSS MicroTec AG converted further portions of its intragroup foreign currency loans to Suss MicroTec Inc. into loans with an indefinite term. In accordance with IAS 21, instead of presenting the effects from the measurement as at the balance sheet date in the income statement, the company now presents them in accumulated other comprehensive income. Furthermore, SUSS MicroTec AG has converted a portion of the existing indeterminate loan to Suss MicroTec Inc. into equity. The debt-/equity-ratio is such as to optimise the tax deductibility of the interest expense at this company.

There were in the interim reporting period no other events or matters affecting assets, debts, equity, period result or cash flow that were unusual in terms of their nature, extent or frequency.

5. Change in presentation

Differently to the treatment in the consolidated financial statements as at December 31, 2007, SUSS MicroTec AG has adjusted the presentation of the employee numbers in the segment reporting. In the present interim reporting period the employees in the Group's administrative areas have been allocated for the first time to the segment for which they are mostly active. Previously these employees had been allocated to the segment "Others". The presentation in the corresponding prior year period has been adjusted.

As a further change in the segment reporting, a slight adjustment has been made in the determination of the segment result, which now also contains income and expenses from the translation of foreign currency and from disposals of assets. Both effects on results have been allocated to the segment "Others". In total, the results of the segments now correspond to the operating result, i.e. EBIT, of the Group. Here, too, the presentation of the corresponding prior year period has been adjusted.

6. Revision of estimates

If estimates were made within the scope of the interim reporting, they shall remain essentially unchanged in methodology within the fiscal year and in the fiscal year comparison.

In contrast to the method of approach at year-end, the income tax expense in each interim reporting period is recorded on the basis of the best estimate of the weighted average annual income tax rate expected for the entire fiscal year.

SUSS MicroTec AG currently assumes that the annual income tax rate it will pay will be in the order of magnitude of the expected income tax rate of about 28%. The revaluation effects on previously adjusted deferred tax assets that had a favourable effect on the income tax rate in prior years are not expected to recur in the reporting year.

Furthermore, there were no changes subject to reporting requirements that have a significant impact on the current interim reporting period.

Foreword	+	+	+		+		
HIGHLIGHTS	+	+	+	+	+	+	
SALES AND EARNINGS	+				+		
FINANCIAL REPORT	+	+			+		
SERVICE	+						

7. Debenture bonds or equity securities

No issues, buybacks or repayments were effected during the reporting period, either for debenture bonds or for other equity securities.

8. Dividends paid

No dividends were paid out or proposed for disbursement during the reporting period.

9. Significant events after the close of the interim reporting period

There were no significant events subject to reporting requirements after the close of the interim reporting period.

10. Contingent liabilities and contingent claims

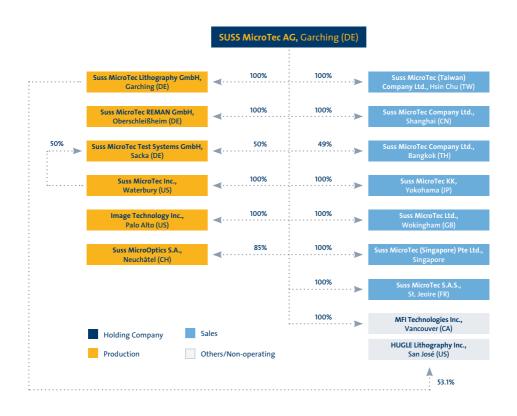
There are no contingent claims. There were no significant changes in contingent liabilities with respect to the reporting time frame of December 31, 2007.

11. Earnings per share

The undiluted earnings per share are determined by dividing the net income for the period accruing to the shares (after minority interests) by the average number of shares.

To determine the diluted earnings per share, the profit for the period to be attributed to the shareholders (after minority interests), as well as the weighted average of the shares in circulation, must be adjusted for the effects of all potentially diluting shares.

+ + Legal Structure of the Group



+ Corporate Calendar 2008

May, 6	2008 Quarterly Report
May, 7	DVFA-Analysts' Conference, Frankfurt am Main
June, 19	Shareholders' Meeting
August, 12	2008 Interim Report
September, 10	8th Munich Small and Mid-cap Conference, Munich
November, 5	2008 Nine-month Report
November, 10 – 12	German Equity Forum, Frankfurt am Main

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