

QUARTERLY REPORT 2009

1 January – 31 March



KEY FIGURES

in € million	Q1/09	Q1/08	Change
Statement of income			
Order entry	20.0	43.8	-54.5%
Order backlog as of 03/31	63.4	83.8	-24.3%
Sales	26.9	35.3	-23.7%
Sales margin	-4.0%	2.8%	-6.8%-points
Gross profit	10.9	14.6	-25.4%
Gross margin	40.4%	41.4%	-1%-points
Costs of sales	16.0	20.7	-22.5%
EBITDA	0.5	2.7	-81.5%
EBITDA margin	1.8%	7.6%	-5.8%-points
EBIT	-0.8	1.6	-151.9%
EBIT margin	-3.2%	4.6%	-7.8%-points
Earnings after tax	-1.1	1.0	-207.3%
Basic earnings per share	-0.06	0.06	-200.0%
Balance sheet			
Equity	91.1	102.3	-11.0%
Equity ratio	62.0%	62.0%	-
Return on equity	-1.2%	1.0%	-2.2%-points
Balance sheet total	146.9	165.2	-11.1%
Net Cash	11.6	10.2	+13.7%
Free cash flow	1.9*	2.6*	-28.2%
Further key figures			
Investments	1.9	3.0	-37.1%
Investment ratio	6.9%	8.4%	-1.5%-points
Depreciation	1.3	1.0	30.3%
Employees as of 03/31	642	718	-10.6%

* before considering of purchased available-for-sale securities

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FOREWORD BY THE MANAGEMENT BOARD

**Dear Shareholders,
Ladies and Gentlemen,**

Order entry in the first quarter of 2009 reflects the drop in investments on the part of the semiconductor industry as a result of the global financial and economic crisis. At EUR 20.0 million, the order entry of the first three months fell approximately 54 percent or EUR 23.8 million short of the corresponding figure from the previous year of EUR 43.8 million. The decrease is primarily attributable to the globally weak demand from production customers, while research and development customers placed the usual level of orders.

SUSS MicroTec Group sales in the first quarter of 2009 amounted to EUR 26.9 million and, thus, missed the comparable figure from the previous year of EUR 35.3 million by approximately 24 percent. The order backlog as of March 31, 2009 amounted to EUR 63.4 million (March 31, 2008: EUR 83.8 million) after EUR 69.7 million as of the end of the fiscal year on December 31, 2008.

EBITDA (earnings before interest, taxes, depreciation, and amortization) in the first quarter of 2009 at EUR 0.5 million were slightly positive, but approximately EUR 2.2 million lower than in the same quarter of the previous year (Q1 2008: EUR 2.7 million). This puts us one critical step closer to reaching our goal of positive EBITDA for the full year. Against the backdrop of significantly lower sales than in the previous year's quarter, earnings before interest and taxes (EBIT) were in slightly negative territory at EUR -0.8 million (Q1 2008: EUR 1.6 million). Earnings after taxes (EAT) at EUR -1.1 million reached a level reduced by approximately EUR 2.1 million compared to the same quarter of the previous year (Q1 2008: EUR 1.0 million).

At the moment, we are highly satisfied with the development of our net liquidity. As of March 31, 2009, the SUSS MicroTec Group had liquid assets and securities of EUR 24.4 million. The net liquidity improved further against the backdrop of the cost reduction measures implemented throughout the Group and, as of the end of



Michael Knopp, Christian Schubert, Frank Averdung

the quarter, amounted to EUR 11.6 million (March 31, 2008: EUR 10.2 million). As a comparison, this figure on December 31, 2008 totaled EUR 9.4 million. Another pleasing trend in this context is that the domestic credit line initially granted to us through March 31, 2009 has now been successfully extended by one year, through March 31, 2010. With this, Deutsche Bank AG was also won over as a third and new member of the consortium, whereby the scope of the credit line, used first and foremost for down payment guarantees, was increased to EUR 9 million.

Furthermore, on March 26, 2009, Dr. Richter informed us of his decision to resign as the Chairman of the Supervisory Board early following this year's shareholders' meeting. The reason for his decision is to avoid any potential conflicts of interest that could arise in the future from his function as Chief Executive Officer of Thin Materials AG and Chairman of the Supervisory Board of SUSS MicroTec AG. The two companies cooperate in the area of thin wafer handling, and SUSS MicroTec cannot rule out additional synergy in this field.

We very much regret Dr. Richter's early resignation and at this point would like to sincerely thank him for his excellent collaboration based on mutual trust in the past, and by all means difficult, fiscal year.

We have seen a slight revival of customer activities and demand thus far in the second quarter of the 2009 fiscal year. Nevertheless, we believe it is premature to interpret these first positive signs as a general trend reversal.

Garching, Germany, May 2009

Frank Averdung
Chief Executive Officer

Michael Knopp
Chief Financial Officer

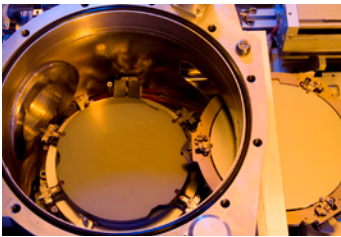
Christian Schubert
Member of the Board

HIGHLIGHTS

SUSS MicroTec Introduces Second Generation of 300mm Coat/Develop Cluster to Market

SUSS MicroTec introduced the second generation of the ACS300, a modular system for coating, baking, and developing wafers up to 300mm at the SEMICON Korea 2009 exhibition. The ACS300 Gen2 has been tailored specifically to the requirements of advanced packaging and 3D integration with regard to the system structure and process modules. Thanks to its ability to process extremely thick photo resist layers, the new coating system

is particularly recommended for applications such as solder bumping, gold bumping, and redistribution layers. In addition to significantly lower fitting costs compared to its predecessor, the ACS300Plus, the new Cluster has greater efficiency and a smaller surface area, thus allowing it to also contribute significantly to the reduction of operating costs for the customer. Two systems have already been installed with the customer and a third is scheduled to be delivered in Q2.

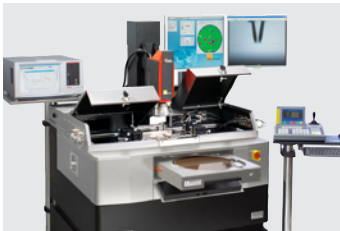


MST.factory Depends on SUSS MicroTec Wafer Bonder

The competence center for micro and nanotechnology, MST.factory, Dortmund, Germany, has expanded its infrastructure with a CB8 High Performance Wafer Bonder from SUSS MicroTec. The semi-automatic 200mm Bonder is used in the

process development for complex wafer bonding procedures, particularly for the MEMS (micro-systems technology) production. The processes developed using CB8 can, thus, be transferred immediately to the fully automated CBC200 Wafer Bond Cluster from SUSS MicroTec. This secures the transition from the laboratory or small-scale production to large-scale production for the customer. Given its business-relevant infrastructure, MST.factory offers small and medium-sized companies as well as start-ups an outstanding research environment in the field of micro and nanostructuring and, at the same time, operates as a multiplier for SUSS MicroTec.

SEMATECH and University at Albany Rely on SUSS MicroTec Test Systems



SEMATECH, an international consortium composed of leading chip manufacturers and research institutes like the College of Nanoscale Science and Engineering (CNSE) at the University at Albany, has ordered two test systems for device characterization of 300 mm wafers with ProbeShield technology from SUSS MicroTec and one cryogenic probe system for use in very low temperature measurements.

All of the systems are expected to be installed in

CNSE's state-of-the-art Albany NanoTech research complex. The UAlbany NanoCollege, as a leading research and development institution, is working on enabling the scaling of CMOS transistors in 16 nm technologies and beyond. SUSS MicroTec's test system helps CNSE Albany NanoTech to acquire its core expertise and supports researchers in recognizing and optimizing the desired basic properties of modern material and technologies.

INVESTOR RELATIONS

Changes to the Management and Supervisory Boards

Mr. Frank Averdung (54) took over as the Chief Executive Officer of SUSS MicroTec AG with effect on February 1, 2009. After the Supervisory Board appointed Mr. Averdung to the Company's Management Board in November 2008, the former managing director of Carl Zeiss Semiconductor Metrology Systems GmbH has now taken office approximately four months earlier than planned. In his role, the graduate electrical engineer is responsible for the areas of sales, marketing, production, and Group strategy.

Christian Schubert, who had begun his Management Board membership on October 2, 2008 on an interim basis, will remain in his post on the Management Board of SUSS MicroTec AG until the end of his appointment on May 31, 2009.

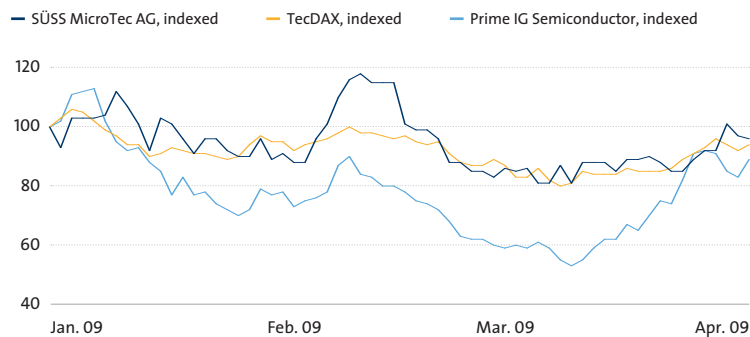
On March 26, 2009, Dr. Franz Richter informed the Company that he will leave his post as the Chairman of the Supervisory Board of SUSS MicroTec AG following this year's shareholders' meeting on June 24, 2009. The reasons for his early resignation are possible future conflicts of interest, which could arise from the product-strategic reorientation of the group of companies and his function as the Chief Executive Officer of Thin Materials AG, Eichenau, Germany.

The SUSS MicroTec Share

The SUSS MicroTec share began the 2009 fiscal year with a share price of € 1.36 and, in the first three months of the year, slightly exceeded the performance of its comparison indexes, the TecDAX and Prime IG Semiconductor. Overall, however, the share price does not reflect the Company's business potential. The currently non-transparent, sector-specific, and macroeconomic situation particularly strained the share price.

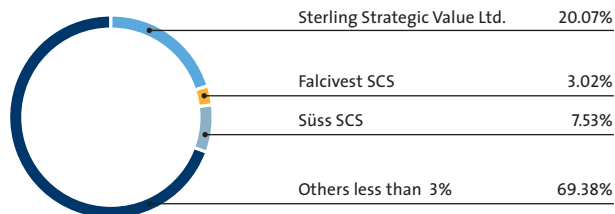
PRICE DEVELOPMENT OF THE SUSS MICROTEC SHARE IN 2009

(Price of the SUSS MicroTec share on January 1, 2009: € 1.36)



SHAREHOLDER STRUCTURE AS OF MARCH 31, 2009

in %



SHARE OWNERSHIP OF OFFICERS AND AFFILIATED INDIVIDUALS AS OF MARCH 31, 2009

	Shares	Options
Management Board		
Frank Averdung*	27,500	0
Michael Knopp	22,500	30,000
Christian Schubert	0	0
Supervisory Board		
Dr. Franz Richter	101,040	0
Dr. Stefan Reineck	6,600	40,000
Jan Teichert	0	0

* Chief Executive Officer since February 1, 2009

BUSINESS PERFORMANCE

Overview

Order entry in the first quarter of 2009 reflects the drop in investments on the part of the semiconductor industry as a result of a global financial and economic crisis. At € 20.0 million, the order entry of the first three months fell approximately 54% or € 23.8 million short of the corresponding figure from the previous year of € 43.8 million. The decrease is primarily attributable to the globally weak demand from production customers, while research and development customers placed the usual level of orders.

SUSS MicroTec Group sales amounted to € 26.9 million in the first quarter of 2009 and were, thus, approximately 24% below the comparable figure from the previous year of € 35.3 million. The order backlog totaled € 63.4 million as of March 31, 2009 (March 31, 2008: € 83.8 million).

Earnings before interest and taxes (EBIT) were slightly negative at € -0.8 million against the backdrop of the significantly lower sales compared to the same quarter of the previous year (Q1 2008: € 1.6 million). Earnings after taxes (EAT) totaled € -1.1 million and reached a level reduced by approximately € -2.1 million compared to the same quarter of the previous year (€ 1.0 million). The basic earnings per share (EPS), thus, amount to € -0.06 (Q1 2008: € 0.06).

The operating cash flow was reduced compared to the same period of the previous year from € 4.6 million to € 3.8 million. The free cash flow before considering securities purchases totaling € 3.8 million (Q1 2008: € 9.0 million) as of the end of the first quarter amounted to € 1.9 million (Q1 2008: € 2.6 million).

This gave the SUSS MicroTec Group liquid assets and securities of € 24.4 million as of March 31, 2009. The net cash position improved further and amounted to € 11.6 million as of March 31, 2009 (March 31, 2008: € 10.2 million). As a comparison, this figure amounted to € 9.4 million on December 31, 2008.

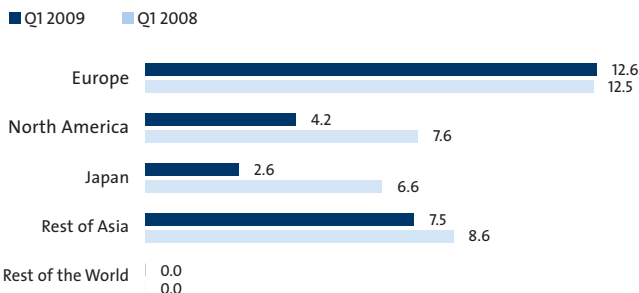
Sales and Orders Position by Region

Compared to the previous year, the sales split by region shows strong sales declines in the regions of North America (-44.7%), Japan (-60.6%), and Rest of Asia (-12.8%). Europe proved an exception with sales at €12.6 million just exceeding the previous year's quarter of €12.5 million.

The analysis of the regional order entry shows strong declines in orders in all regions with North America (-16.2%), Europe (-66.7%), Japan (-47.1%) and Rest of Asia (-61.4%).

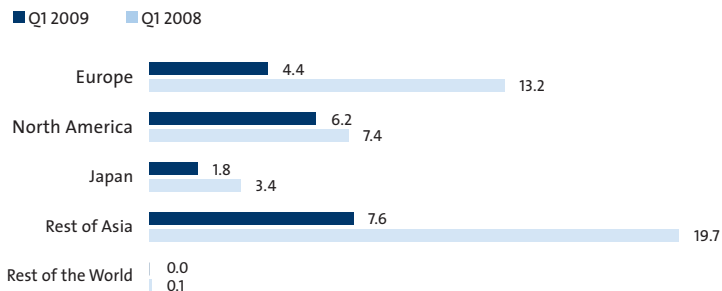
SALES BY REGION

in € million



ORDER ENTRIES BY REGION

in € million



Lithography Division

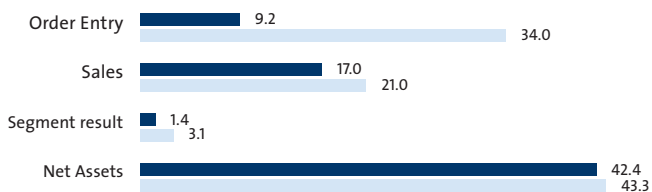
The core division of Lithography posted significant declines for both order entry and sales in the first three months of the 2009 fiscal year. Order entry in the first quarter fell by € 24.8 million to € 9.2 million (Q1 2008: € 34.0 million). The reason for this is particularly the strong drop in investments on the part of production customers in the advanced packaging industry.

Sales in the Lithography division amounted to €17.0 million in the first quarter of 2009 after €21.0 million in the previous year's quarter. The division earnings of the first three months fell from €3.1 million to €1.4 million as a result of the low sales.

LITHOGRAPHY DIVISION OVERVIEW

in € million

■ Q1 2009 ■ Q1 2008

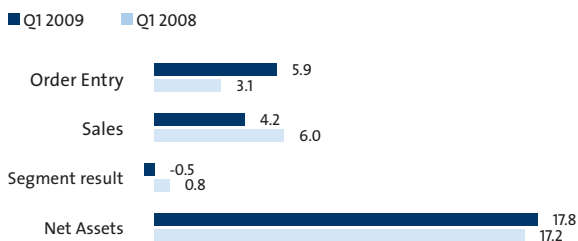


Substrate Bonder Division

Compared with the previous year's quarter, the Substrate Bonder division improved its order entry by € 2.8 million to € 5.9 million (Q1 2008: € 3.1 million). Sales, in contrast, dropped from € 6.0 million in the previous year's quarter to € 4.2 million in the first quarter of 2009. The low sales caused the division earnings to deteriorate from € 0.8 million in the previous year's period to € -0.5 million in the first quarter of 2009.

SUBSTRATE BONDER DIVISION OVERVIEW

in € million



Test Systems Division

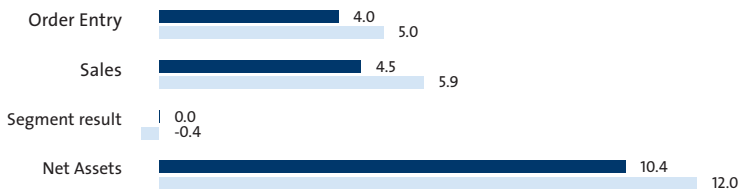
In the first three months of the 2009 fiscal year, the Test Systems division generated sales of € 4.5 million after € 5.9 million in the same period of the previous year. As was the case in the lapsed fiscal year, the difficult competitive situation and the margin pressure associated with it appear to be responsible for the weak development in the first quarter of the new fiscal year.

Against the background of the drop in investments on the part of important major chip manufacturers, the order entry at € 4.0 million fell short of the corresponding figure from the previous year of € 5.0 million. Despite of a decline in segment sales the result of the first quarter 2009 has almost been balanced out by the effects of the implemented cost saving measures (Q1 2008: € -0.4 million).

TEST SYSTEMS DIVISION OVERVIEW

in € million

■ Q1 2009 ■ Q1 2008

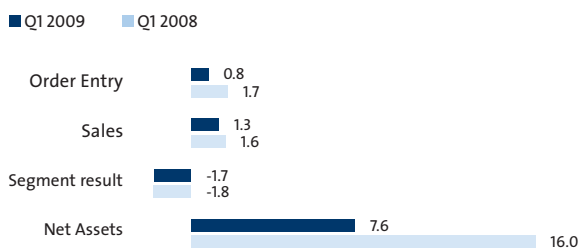


Others Division

The Others division includes the business lines of Photo Masks and Micro-optics as well as the holding functions and the C4NP business line. Order entry and sales in this division showed declining trends from January to March 2009. Order entry fell from the previous quarter by €0.9 million to €0.8 million (Q1 2008: €1.7 million). Sales were reduced in the reporting period by €0.3 million to €1.3 million (Q1 2008: €1.6 million). The Photo Masks business line posted a decline in the first quarter for order entry and sales, of €0.7 million to €0.4 million (Q1 2008: €1.1 million) and of €0.3 million to €0.8 million respectively (Q1 2008: €1.1 million). As for the Micro-optics business line, order entry fell from the previous quarter by €0.2 million to €0.4 million (Q1 2008: €0.6 million). With €0.4 million, sales did not come close to the comparable figure from the previous year of €0.5 million.

OTHERS DIVISION OVERVIEW

in € million



FINANCIAL REPORT

CONSOLIDATED STATEMENT OF INCOME (IFRS)

	01/01/2009 – 03/31/2009
	Continuing operations
in T€	
Sales	26,930
Cost of sales	-16,037
Gross profit	10,893
Selling costs	-5.681
Research and development costs	-1.545
Administration costs	-4.009
Other operating income	1.322
Other operating expenses	-1.829
Analysis of net income from operations (EBIT):	
EBITDA (Earnings before Interest and Taxes, Depreciation and Amortization)	494
Depreciation and amortization of tangible assets, intangible assets and investments in subsidiaries	-1,343
Net income from operations (EBIT)	-849
Financial income/expense	-48
Income before taxes	-897
Income taxes	-176
Net profit or loss	-1,073
Thereof equity holders of SUSS MicroTec	-1,058
Thereof minority interests	-15
Earnings per share	
Basic earnings per share in €	-0.06
Diluted earnings per share in €	-0.06

01/01/2008 – 03/31/2008

	Continuing operations	Discontinued operations	Group
	34,494	795	35,289
	-19,962	-730	-20,692
	14,532	65	14,597
	-6,229	-13	-6,242
	-1,934	-1	-1,935
	-4,830	-39	-4,869
	1,148	0	1,148
	-1,063	0	-1,063
	2,655	12	2,667
	-1,031	0	-1,031
	1,624	12	1,636
	-255	0	-255
	1,369	12	1,381
	-381	0	-381
	988	12	1,000
	1,006	12	1,018
	-18	0	-18
	0.06	0.00	0.06
	0.06	0.00	0.06

CONSOLIDATED BALANCE SHEET (IFRS)

ASSETS in T€	03/31/2009	12/31/2008
Non-Current assets	49,836	48,600
Intangible assets	16,266	15,113
Goodwill	17,767	17,767
Tangible assets	5,161	5,421
Other investments	5	5
Current tax assets	572	573
Other assets	702	664
Deferred tax assets	9,363	9,057
Current assets	97,072	104,960
Inventories	54,093	54,596
Accounts receivable	14,570	23,142
Other financial assets	365	848
Securities	7,580	3,759
Current tax assets	221	298
Cash and cash equivalents	16,820	20,603
Other assets	3,423	1,714
Total assets	146,908	153,560

LIABILITIES & SHAREHOLDERS' EQUITY

in T€

	03/31/2009	12/31/2008
Equity	91,114	90,617
Total equity attributable to shareholders of SUSS MicroTec AG	90,888	90,370
Subscribed capital	17,019	17,019
Reserves	73,112	74,142
Accumulated other comprehensive income	757	-791
Minority interests	226	247
Non-current liabilities	18,964	18,554
Pension plans and similar commitments	3,003	3,026
Provisions	954	902
Financial debt	9,146	9,199
Other financial liabilities	13	0
Deferred tax liabilities	5,848	5,427
Current liabilities	36,830	44,389
Provisions	2,650	3,161
Tax liabilities	711	801
Financial debt	3,637	5,758
Other financial liabilities	4,493	5,365
Accounts payable	4,740	5,116
Other liabilities	20,599	24,188
Total liabilities and shareholders' equity	146,908	153,560

CONSOLIDATED STATEMENT OF CASH FLOWS (IFRS)

in T€	01/01/2009 – 03/31/2009	01/01/2008 – 03/31/2008
Net profit or loss (after taxes)	-1,073	1,000
Amortization of intangible assets	869	655
Depreciation of tangible assets	474	376
Profit or loss on disposal of intangible and tangible assets	19	5
Change of reserves on inventories	694	-1
Change of reserves for bad debts	40	-77
Non-cash stock based compensation	28	145
Non-cash income from the reversal of provisions	-76	-6
Non-cash interest expenses from increase of convertible debt	0	4
Other non-cash effective income and expenses	60	438
Change in inventories	610	-4,247
Change in accounts receivable	8,946	3,069
Change in other assets	-1,186	-198
Change in pension provisions	-23	43
Change in accounts payable	-437	-416
Change in other liabilities and other provisions	-5,307	3,719
Change of deferred taxes	115	120
Cash flow from operating activities – continuing and discontinued operations	3,753	4,629
Cash flow from operating activities – continuing operations	3,753	5,589

in T€	01/01/2009 – 03/31/2009	01/01/2008 – 03/31/2008
Disbursements for tangible assets	-176	-372
Disbursements for intangible assets	-1,689	-2,591
Purchases of current available-for-sale securities	-3,821	-9,025
Proceeds from disposal of intangible and tangible assets	0	2
Proceeds from non-current assets held for sale	0	960
Cash flow from investing activities – continuing and discontinued operations	-5,686	-11,026
Cash flow from investing activities – continuing operations	-5,686	-11,986
Repayment of bank loans	-19	-576
Change in current bank liabilities	-2,016	2,020
Change in other financial debt	-48	-63
Cash flow from financing activities – continuing and discontinued operations	-2,083	1,381
Cash flow from financing activities – continuing operations	-2,083	1,381
Adjustments to funds caused by exchange-rate fluctuations	233	-75
Change in cash and cash equivalents	-3,783	-5,091
Funds at beginning of the year	20,603	20,092
Funds at end of the period	16,820	15,001
Cash flow from operating activities includes:		
Interest paid during the period	38	205
Interest received during period	166	170
Tax paid during the period	163	95
Tax refunds during the period	132	468

STATEMENT OF COMPREHENSIVE INCOME (IFRS)

	01/01/2009 – 03/31/2009
in T€	Continuing operations
Net profit or loss	-1,073
Fair value fluctuations of available for sale securities	89
Foreign currency adjustment	1,586
Cash flow hedges	-151
Deferred taxes	18
Total income and expenses recognized in equity	1,542
Total income and expenses reported in the reporting period	469
Thereof equity holders of SUSS MicroTec	490
Thereof minority interests	-21

01/01/2008 – 03/31/2008

	Continuing operations	Discontinued operations	Group
	988	12	1,000
	0	0	0
	-1,383	0	-1,383
	0	0	0
	0	0	0
	-1,383	0	-1,383
	-395	12	-383
	-377	12	-365
	-18	0	-18

CONSOLIDATED STATEMENT OF SHAREHOLDERS' EQUITY (IFRS)

in T€	Subscribed capital	Additional paid-in capital	Earnings reserve
As of January 01, 2008	17,019	92,212	433
Issuance of subscription rights		145	
Net profit loss or loss			
Total income and expenses recognized in equity			
As of March 31, 2008	17,019	92,357	433
As of January 01, 2009	17,019	92,842	433
Issuance of subscription rights		28	
Net profit loss or loss			
Total income and expenses recognized in equity			
As of March 31, 2009	17,019	92,870	433

	Retained Earnings	Accumulated other Comprehensive Income	Total equity attributable to shareholders of SUSS MicroTec AG	Minority interests	Equity
	-5,262	-2,111	102,291	277	102,568
			145	0	145
	1,018		1,018	-18	1,000
		-1,383	-1,383	0	-1,383
	-4,244	-3,494	102,071	259	102,330
	-19,133	-791	90,370	247	90,617
			28	0	28
	-1,058		-1,058	-15	-1,073
		1,548	1,548	-6	1,542
	-20,191	757	90,888	226	91,114

SEGMENT REPORTING (IFRS)

Segment information by business segment

	Lithography		Substrate Bonder		Test systems	
in T€	Q1/2009	Q1/2008	Q1/2009	Q1/2008	Q1/2009	Q1/2008
External Sales	16,892	21,001	4,224	5,951	4,475	5,858
Internal Sales	0	0	0	0	0	0
Total Sales	16,892	21,001	4,224	5,951	4,475	5,858
Result per segment (EBIT)	1,426	3,071	-501	784	-46	-446
Income before taxes	1,385	2,984	-501	772	-47	-457
Significant non-cash items	-558	-409	-207	333	-162	43
Segment assets	59,660	65,111	23,980	23,307	12,862	17,059
– thereof Goodwill	13,599	13,599	0	0	4,168	3,908
Unallocated assets						
Total assets						
Segment liabilities	-17,302	-21,796	-6,199	-6,097	-2,448	-5,099
Unallocated liabilities						
Total liabilities						
Depreciation and amortisation	590	609	350	197	75	95
– thereof scheduled	590	609	350	197	75	95
– thereof impairment loss	0	0	0	0	0	0
Capital expenditure	348	433	540	1,370	8	49
Average workforce during the period	342	357	112	115	138	159

Segment information by region

	Sales		Capital expenditure		Assets	
in T€	Q1/2009	Q1/2008	Q1/2009	Q1/2008	Q1/2009	Q1/2008
Europe	12,555	12,514	1,305	1,467	69,507	82,961
North America	4,238	7,593	548	1,440	33,853	37,802
Japan	2,626	6,622	11	39	6,405	6,985
Rest of Asia	7,499	8,554	1	3	645	690
Rest of world	12	6	0	14	0	0
Consolidation effects	0	0	0	0	-2,544	-2,070
Total	26,930	35,289	1,865	2,963	107,866	126,368

Others		Continuing operations		Discontinued Operations (Device Bonder)		Consolidation effects		Total	
Q1/2009	Q1/2008	Q1/2009	Q1/2008	Q1/2009	Q1/2008	Q1/2009	Q1/2008	Q1/2009	Q1/2008
1,339	1,684	26,930	34,494	0	795	-	-	26,930	35,289
1,300	1,318	1,300	1,318	0	0	-1,300	-1,318	0	0
2,639	3,002	28,230	35,812	0	795	-1,300	-1,318	26,930	35,289
-1,728	-1,785	-849	1,624	0	12	-	-	-849	1,636
-1,734	-1,930	-897	1,369	0	12	-	-	-897	1,381
6	-39	-921	-72	0	13	-	-	-921	-59
11,364	20,089	107,866	125,566	0	802	-	-	107,866	126,368
0	4,000	17,767	21,507	0	0	-	-	17,767	21,507
								39,042	38,802
								146,908	165,170
-3,796	-4,096	-29,745	-37,088	0	-731	-	-	-29,745	-37,819
								-26,049	-25,021
								-55,794	-62,840
328	130	1,343	1,031	0	0	-	-	1,343	1,031
328	130	1,343	1,031	0	0	-	-	1,343	1,031
0	0	0	0	0	0	-	-	0	0
969	1,111	1,865	2,963	0	0	-	-	1,865	2,963
67	81	659	712	0	2	-	-	659	714

SELECTED EXPLANATORY NOTES

to the Interim Report of SUSS MicroTec AG as of March 31, 2009

1. General accounting policies

The consolidated financial statements of SUSS MicroTec AG as of December 31, 2008 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, 2009, which have been prepared in accordance with International Accounting Standard (IAS) 34 "Interim Financial Reporting", have been drawn up – with exceptions made under point 4 – using the same accounting methods as in the 2008 Group financial statements.

All interpretations of the International Financial Reporting Interpretations Committee (IFRIC), which are mandatory as of March 31, 2009 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, 2008.

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

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, 2008, there were no changes within the consolidated group.

3. Reportable matters

In the first quarter, SUSS MicroTec AG increased its balance of available for sale securities in an amount of € 3.8 million. The securities concerned are corporate and government bonds bearing fixed interest. The securities purchased are all with an investment grade rating. The securities have been measured at fair value. Any fluctuations in the market price are recorded under equity in other comprehensive income and therefore do not affect profit and loss. In the first quarter of the prior year SUSS MicroTec AG purchased available for sale securities in an amount of € 9.0 million.

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 other comprehensive income. Furthermore, SUSS MicroTec AG 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.

4. Change in presentation

In the prior year, the SUSS MicroTec Group had completed its processing of the remaining orders in the Device Bonder Segment, which had been sold, and is no longer engaged in any activities in this segment. Consequently there is no longer any breakdown of the quarterly figures into continued and discontinued activities of the Group.

In contrast to the presentation in the consolidated financial statements as at December 31, 2008, in the first quarter of the reporting year SUSS MicroTec AG has, for the first time, applied hedge accounting for interest swaps. The interest swaps date from 2007 and were concluded as a hedge for the variable interest promissory notes. Instead of being recognised in the income statement, changes in market value are now shown under other comprehensive income. The change in market value of the interest swaps in the first quarter amounted to minus € 0.2 million. After consideration of deferred taxes, comprehensive income decreased by € 0.1 million.

In order to comply in this interim report with the requirements of IFRS 8 Segment Reporting, which has been mandatory since January 1, 2009, the segment reporting contains for the first time a statement of the pre-tax result per segment. This enables the sum of the segment results to be reconciled with the overall consolidated result before tax.

Due to the adoption of IAS 1 "Presentation of financial Statements" the financial report was enlarged by a Statement of comprehensive income. This statement reconsults the net profit or loss to the total income and expenses reported in the reporting period.

Already in the prior year a slight adjustment has been made in the determination of the segment result, which also contains income and expenses from the translation of foreign currency and from disposals of assets. In total, the results of the segments now correspond to the operating result, i.e. EBIT, of the Group. In the first quarter of the prior year the total difference between former and modified determination of the segment result was attributed to the segment "Others". In the meantime the exact attribution to the individual segment is possible. The presentation of prior year has been adjusted accordingly.

5. 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 expected tax rate will differ from the income tax rate of about 28%. The main reason for this difference is, that tax losses of foreign affiliates can not be capitalized as deferred tax asset.

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

6. 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.

7. Dividends paid

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

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

In April SUSS MicroTec AG signed loan agreements with three banks to extend the credit line expiring on March 31, 2009. Thanks to the take-up in the syndicate of a third member, the credit line was raised from 6 million € to 9 million €. At present, the necessary contracts on collateral are being drafted. The extended credit line runs until March 31, 2010, and has been approved without covenants. Its primary purpose is to finance downpayment sureties.

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

9. 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.

10. 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.

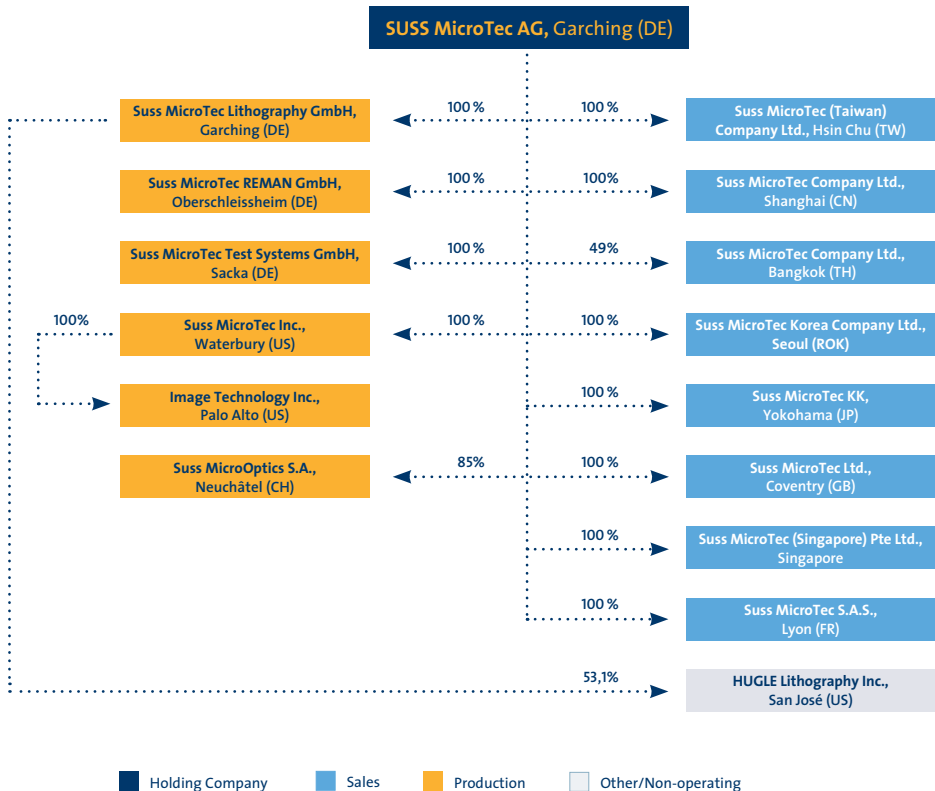
To determine the diluted earnings per share, the profit for the period to be attributed to the shareholders (after minority interests), as well as the weighted average of the shares in circulation, must be adjusted for the effects of all potentially diluting shares.

The subscription rights issued for shares in the Company were not taken into consideration in computing the diluted earnings, since their inclusion would lead to a negative dilution effect.

11. Related parties

Dr. Richter, the chairman of the supervisory board of SUSS MicroTec AG, is also the chairman (CEO) of Thin Materials AG, which is domiciled in Eichenau. SUSS MicroTec AG entered into a cooperation agreement with this company in the first quarter. The contract governs the collaboration of the two enterprises in the area of thin wafer processing. In this connection, SUSS MicroTec AG acquired intellectual property (IP) and know-how for € 0.9 million in the area of thin wafer handling. The capitalised IP will be amortised over five years.

LEGAL STRUCTURE OF THE GROUP



FINANCIAL CALENDAR 2009

SCF – Small Cap Forum, Frankfurt	April 28–29, 2009
Quarterly Report 2009	May 7, 2009
Analysts' Conference 2009, Hotel Hessischer Hof, Frankfurt	May 7, 2009
Shareholders' Meeting, Haus der Bayerischen Wirtschaft, München	June 24, 2009
Interim Report 2009	August 6, 2009
Nine-month Report 2009	November 5, 2009
German Equity Forum, Frankfurt	November 9–11, 2009

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