

# Nine-month Report

1 January – 30 September 2007

## Key Figures Q3/2007

in Euro million	Q3 2007	Q3 2006	Change	9M 2007	9M 2006	Change
<b>Sales and orders position</b>						
Order entry	31.3	37.5	-16.5%	95.5	115.0	-17.0%
Order backlog as of 09/30	-	-	-	72.0	82.8	-13.0%
Total sales	22.3	31.3	-28.8%	98.7	113.5	-13.0%
Sales margin	-23.6%	4.3%	-	0.2%	10.0%	-
Gross profit	9.2	14.0	-34.3%	43.2	52.5	-17.7%
Gross margin	41.4%	44.7%	-	43.8%	46.2%	-
Costs of sales	13.1	17.3	-24.3%	55.4	61.0	-9.2%
EBITDA	-3.9	3.1	-225.8%	5.1	19.1	-73.3%
EBITDA margin	-17.3%	10.0%	-	5.1%	16.8%	-
EBIT	-4.9	1.7	-388.2%	1.3	14.3	-90.9%
EBIT margin	-21.8%	5.4%	-	1.3%	12.6%	-
Earnings after tax	-5.3	1.4	-478.6%	0.2	11.3	-98.2%
Basic earnings per share	-0.31	0.08	-487.5%	0.01	0.67	-98.5%
<b>Balance sheet</b>						
Shareholders' equity	-	-	-	99.1	95.1	4.2%
Equity ratio	-	-	-	68.1%	61.1%	-
Return on equity	-5.3%	1.4%	-	0.2%	11.9%	-
Balance sheet total	-	-	-	145.6	155.7	-6.5%
Net cash	-	-	-	8.3	14.1	-41.1%
Free cash flow	-3.1	5.8	-153.4%	-7.2	6.9	-204.3%
<b>Other key figures</b>						
Capital expenditure	2.8	1.6	75.0%	6.9	5.2	32.7%
Capital expenditure ratio	12.7%	5.0%	-	7.0%	4.6%	-
Depreciation and amortisation	1.0	1.4	-28.6%	3.8	4.8	-20.8%
Employees as of 09/30	-	-	-	732	741	-1.2%

## Contents

### Foreword

- 02 Foreword by the Management Board

### Sales and Earnings

- 04 Overview
- 05 Lithography Division
- 06 Substrate Bonder Division
- 07 Test Systems Division
- 08 Others Division
- 09 Sales Development and Order Activity by Regions
- 09 New Chief Financial Officer Appointed
- 09 Directors' Dealings as of September 30, 2007

### Financial Report (IFRS)

- 10 Consolidated Statement of Income
- 14 Consolidated Balance Sheet
- 16 Consolidated Statement of Cash Flows
- 18 Consolidated Statement of Shareholders' Equity
- 20 Segment Information by Business Segment
- 20 Segment Information by Region
- 22 Selected Explanatory Notes to the Interim Report of SUSS MicroTec AG as of September 30, 2007

### Service

- 26 Corporate Calendar
- 27 Legal Structure of the Group
- 27 Imprint
- 28 Contact

From left to right:  
Dr. Stefan Schneidewind  
(Chief Executive Officer)

Michael Knopp  
(Chief Financial Officer)



## Dear Shareholders, Business Associates, and Employees of SUSS MicroTec AG,

In the report for the first half of the year, we noted in our foreword that we were confident we would be able to achieve the targets we had set for ourselves – sales and earnings before interest and taxes (EBIT) that were roughly on a par with those of 2006. After a disappointing third quarter, we will no longer be able to achieve this goal. At the six-month mark, we did indicate, that a repeat performance of the high 2006 profit would be a considerable challenge. It was also clear that the low order entry in the first quarter would have an effect on sales and earnings in the third quarter. We had, however, been hoping for a substantial order entry in excess of EUR 40 million.

We must now acknowledge the fact that our customers, especially in Asia, exercised restraint in placing orders in the third quarter and deferred investment in new machinery to a later date. A EUR 31.3 million order entry is without a doubt disappointing and all the more so when sales totaled a mere EUR 22.3 million, leading to a EUR 4.9 million EBIT loss for the quarter.

In view of this development, we must reduce our forecast for the entire 2007 fiscal year. Instead of EUR 150 million in sales and a 10% EBIT margin, we now anticipate approximately EUR 140 million in sales and an EBIT of between EUR 6 million and EUR 7 million. The sales and earnings figures for the third quarter were due primarily to delays in the final acceptance of delivered machinery with the result that sales could no longer be booked before September 30. The adjustment of our forecast is also due to significantly lower expectations for the fourth quarter. Although we will indeed finish strong, it will not be sufficient for us to achieve our original sales and earnings guidance.

The EUR 72.0 million order backlog as of September 30 makes us optimistic. It will ensure fourth-quarter sales that will enable us to achieve a significantly positive result on both an EBIT basis and after taxes. Moreover, the fourth quarter shows signs of a considerable improvement in new business, the most important indication of which is the high level of new orders in October amounting to at least EUR 22 million. We assume that we will be able to book at least EUR 40 million in new orders in the last three months of 2007.

In summary, the main message is that SUSS MicroTec will continue to earn a profit in a difficult market environment, though not at the previous year's level. This shows that SUSS MicroTec is much more robust than even five years ago. Today, we are in a position not only to survive hard times, but also to continue to set priorities and look to the future. In 2006 and 2007, for instance, we invested heavily in the Substrate Bonder segment. We now have a competitive product range that should ensure further sales growth in this segment. In addition, our research and development budget is being invested in innovations that are of decisive importance for the industry such as three-dimensional chip bonding, or 3D stacking. We aim to lead the field in this area and – in cooperation with our customers – provide mature solutions.

In this endeavor, we are pleased to have the support of two new Supervisory Board members. Our Management Board colleague from April to September of this year, Dr. Stefan Reineck, was appointed to the Supervisory Board on October 1, taking over from Dr. h.c. Horst Görtz. Secondly, Dr. Christoph Schücking stepped down as a Supervisory Board member on July 6, the day of the Shareholders' Meeting. His place was taken by attorney Heinz-Peter Verspay.

We would like to take this opportunity to thank you all for retaining confidence in us in a far from easy year 2007 and for continuing to believe in the success of SUSS MicroTec AG.

Garching, November 2007



Dr. Stefan Schneidewind  
Chief Executive Officer



Michael Knopp  
Chief Financial Officer

## Sales and Earnings

### Overview

SUSS MicroTec Group sales in the first nine months of the current fiscal year totaled EUR 98.7 million, down 13% in comparison to the previous year's EUR 113.5 million. As expected, most of this decline was in the Lithography division (EUR 54.0 million after EUR 67.5 million), whereas sales in other sectors remained relatively stable. Order entry presents a similar picture. In the first three quarters of 2007, it amounted to EUR 95.5 million, 17% less than the previous year, when it totaled EUR 115.0 million. The order backlog as of September 30 was EUR 72.0 million, down 13% in comparison to the previous year's EUR 82.8 million.

In the nine-month comparison, gross profit margin fell from 46.2% in 2006 to 43.8% in 2007, due primarily to ongoing high pressure on prices by Asian customers in particular. This and failure to achieve our sales forecast weighed down the operating result (EBIT), which fell by 91% from EUR 14.3 million to EUR 1.3 million, equivalent to an EBIT margin of 1.3% after 12.6% in the first nine months of 2006. Earnings after tax fell by 98% in the review period to EUR 0.2 million from EUR 11.3 million.

As a result of the loss in the third quarter and negative free cash flow in the second and third quarters, the net cash position fell by 41% to EUR 8.3 million from EUR 14.1 million.

The main reason for the poor third quarter sales (EUR 22.3 million) were customer acceptance delays in the Test Systems and Substrate Bonder divisions.

## Lithography Division

Sales in the SUSS MicroTec Group's most important division totaled EUR 54.0 million in the first nine months of 2007, compared with EUR 67.5 million the previous year (-20%). The division result fell in this time period from EUR 15.2 million to EUR 6.0 million and order entry was down from EUR 64.5 million to EUR 51.3 million due to a subdued H1 in advanced packaging. The third quarter brought with it the expected recovery in new business. At EUR 21.3 million, it was 23% compared to the second quarter of 2007 (EUR 17.2 million) and 25% up compared to the previous year (EUR 17.2 million). This improvement was due primarily to Advanced Packaging customers in Asia, a trend that will continue in the fourth quarter and extend to the Micro Electro Mechanical Systems (MEMS) sector. Moreover, the solid order backlog will lead to a significant sales increase in the fourth quarter and thereby contribute toward a much more positive division result for the full year.

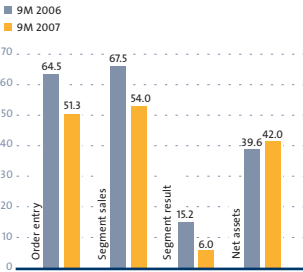
The service initiative launched last year, with a considerably wider range of service and training offerings, has achieved significant successes, such as the conclusion of long-term maintenance agreements with important manufacturing customers in the third quarter. Continuous development of service offerings in this area is a key component in establishing SUSS MicroTec even more strongly among manufacturing customers.

On the products side, Gamma XPress, a new coating and development system designed for wafer bumping and LED production, was launched successfully in the market. Gamma XPress is available in several standardized configurations for the most frequent applications in these areas. They include coating and development processes in gold bumping, rewiring metallization, or mass production of LEDs. As these configurations make it possible to reduce delivery times, Gamma XPress offers a crucial competitive edge. The first Gamma XPress was sold to Rohm und Haas Electronics Materials in Nigata, Japan. SUSS MicroTec received another important gamma production cluster order from HD Microsystems LLC in the United States.

In September, SUSS MicroTec organized jointly with Surface Technology Systems (STS), a leading provider of plasma etching and coating systems, a MEMS technology road show in Europe at which the two companies presented their top-ranking technologies to support the most important new MEMS processes. STS's know-how in the field of reactive ion etching effectively complemented SUSS MicroTec's experience in lithography and wafer bonding. A seminar entitled Embracing the Future was held in Geneva, Eindhoven, and Copenhagen. Further events in Europe are planned.

### Segment Overview – Lithography

in EUR million



### Substrate Bonder Division

Sales between January and September 2007 amounted to EUR 11.5 million, down 3% compared to the EUR 11.8 million over the same period in 2006. Order entry was EUR 13.1 million, 4% less than the previous year's EUR 13.6 million. The order backlog as of September 30 was EUR 11.4 million, so it seems realistic that this division will increase sales significantly in comparison to 2006. The nine-month result continues to be burdened by investment in R&D, sales, and marketing amounting to EUR -0.9 million.

Order entry in the third quarter was lower than planned as key customers postponed their orders until the fourth quarter. On the products side, SUSS MicroTec was able to include a first 300-millimeter bonder, the CBCSOI300, in its portfolio and thereby succeed in gaining entry to the highly promising silicon-on-insulator series production market. The new substrate

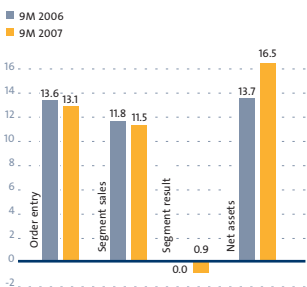


bonder generation, the ELAN range, now consists of three bonders, the CB6L, the CB8, and the CBC300SOI. Further product launches are planned so that SUSS MicroTec is well equipped for the highly promising 3D integration market.

Another success story is the first delivery of a cluster system for series production to a customer in South Korea.

### Segment Overview – Substrate Bonder

in EUR million



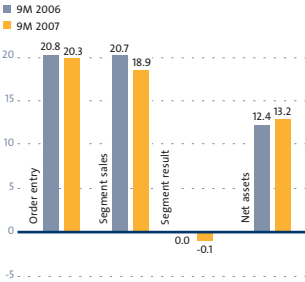
### Test Systems Division

January to September sales in this division totaled EUR 18.9 million after EUR 20.7 million in the previous year. Order entry was almost unchanged this the year at EUR 20.3 million (previous year: EUR 20.8 million). The result for the period was a EUR 0.1 million loss after a profit of EUR 1.9 million in 2006, with the third-quarter result balanced.

The newly developed 300-millimeter ProbeShield device characterization system’s market launch at SEMICON West in San Francisco in July marked a milestone on the products side. SUSS MicroTec anticipates strong customer interest in the system because it delivers high-precision measurement of new types of circuits on the smallest structures and at the same time provides optimal support for the operator. The benefits of the new ProbeShield were demonstrated to measurement engineers during a road show in five Asian countries.

In addition, new orders were placed primarily in the opto and MEMS applications field, with demand for our Blue Ray and Croy/Vacuum test systems.

### Segment Overview – Test Systems in EUR million

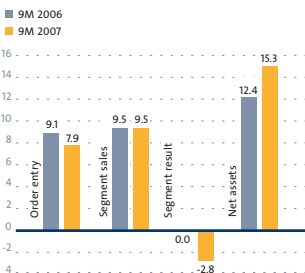


### Others Division

This division includes photomasks and microoptics business along with the holding function and C4NP (Controlled Collapse Chip Connection New Process). Sales in the first nine months of 2007 were unchanged compared to the previous year at EUR 9.5 million, as was the result (EUR -2.8 million). Order entry declined from EUR 9.1 million to EUR 7.9 million.

The Photomasks business was not quite as good as the previous year. From January to September 2007, both order entry and sales fell from EUR 6.9 million in 2006 to EUR 5.0 million. Microoptics in contrast showed an increase in order entry from EUR 2.2 million to EUR 2.9 million and in sales from EUR 2.5 million to EUR 3.0 million.

### Segment Overview of Others Segment in EUR million



## Sales Development and Order Activity by Regions

From January to September 2007, sales in North America totaled EUR 32.3 million (2006: EUR 37.0 million), in Europe EUR 31.4 million (2006: EUR 31.6 million), and Asia EUR 35.0 million (2006: EUR 44.9 million). These figures make it clear that the principal reason for this year's sales decline is that our customers in Asia are holding back on investment.

The order entry situation is similar. In North America (EUR 27.1 million after EUR 32.6 million) and Europe (EUR 33.1 million after EUR 35.6 million), the decline was relatively moderate, while in Asia it was more significant – from EUR 46.8 million to EUR 35.3 million – with order entry stable in Japan and down disproportionately in Taiwan.

## New Chief Financial Officer Appointed

The Supervisory Board appointed Michael Knopp as the SUSS MicroTec Group's new Chief Financial Officer, effective August 1, 2007. Before joining SUSS MicroTec, he was the commercial manager of Kemmax GmbH, a chemicals company based in Essen, in charge of the finance, controlling, administration/HR, and IT departments. The German company is a part of the Canadian listed Chemtrade Logistics Group with annual sales of approximately EUR 370 million.

## Directors' Dealings as of September 30, 2007

Management Board	Shares	Optionen
Dr. Stefan Schneidewind	13,278	150,000
Dr. Stefan Reineck	600	40,000
Michael Knopp	0	30,000
Supervisory Board	Shares	Optionen
Dr. Winfried Süß	1,131,000	0
closing associated persons as defined by § 15a WpHG (Securities Trade Act)	147,443	0
Gerhard Rauter	0	0
Peter Heinz	1,338	0
Prof. Dr. Anton Heuberger	0	0
Dr. e. h. Horst Görtz	17,216	0
Heinz-Peter Verspay	0	0

# Financial Report

## IFRS – Consolidated Statement of Income

TEUR	Continuing operations
Sales	20,970
Cost of sales	-12,367
<b>Gross profit</b>	<b>8,603</b>
Selling costs	-5,899
Research and development costs	-1,663
Administration costs	-5,326
Other operating income	398
Other operating expenses	-1,486
<b>Analysis of net income from operations (EBIT):</b>	
EBITDA (Earnings before Interest and Taxes, Depreciation and Amortization)	-4,361
Depreciation and amortization of tangible assets, intangible assets and investments in subsidiaries	-1,012
<b>Net income from operations (EBIT)</b>	<b>-5,373</b>
Interest expenses	-68
Interest income	129
<b>Income before taxes</b>	<b>-5,312</b>
Income taxes	-282
<b>Net profit or loss</b>	<b>-5,594</b>
Thereof minority interests	40
Thereof equity holders of SUSS MicroTec	-5,634
<b>Earnings per share</b>	
Basic earnings per share in EUR	-0.33
Diluted earnings per share in EUR	-0.33

07/01/ – 09/30/2007			07/01/ – 09/30/2006		
Discontinued operations	Group	Continuing operations	Discontinued operations	Group	
1,316	22,286	30,131	1,209	31,340	
-689	-13,056	-16,630	-698	-17,328	
<b>627</b>	<b>9,230</b>	<b>13,501</b>	<b>511</b>	<b>14,012</b>	
-121	-6,020	-5,088	-314	-5,402	
-12	-1,675	-1,360	181	-1,179	
19	-5,307	-5,271	-126	-5,397	
1	399	603	2	605	
-4	-1,490	-938	0	-938	
510	-3,851	2,798	328	3,126	
0	-1,012	-1,351	-74	-1,425	
<b>510</b>	<b>-4,863</b>	<b>1,447</b>	<b>254</b>	<b>1,701</b>	
-30	-98	-154	0	-154	
13	142	108	0	108	
<b>493</b>	<b>-4,819</b>	<b>1,401</b>	<b>254</b>	<b>1,655</b>	
-164	-446	-220	-85	-305	
<b>329</b>	<b>-5,265</b>	<b>1,181</b>	<b>169</b>	<b>1,350</b>	
0	40	52	0	52	
329	-5,305	1,129	169	1,298	
0.02	-0.31	0.07	0.01	0.08	
0.02	-0.31	0.07	0.01	0.08	

## IFRS – Consolidated Statement of Income

TEUR	Continuing operations
Sales	93,848
Cost of sales	-52,933
<b>Gross profit</b>	<b>40,915</b>
Selling costs	-18,009
Research and development costs	-5,098
Administration costs	-15,863
Other operating income	923
Other operating expenses	-2,326
<b>Analysis of net income from operations (EBIT):</b>	
EBITDA (Earnings before Interest and Taxes, Depreciation and Amortization)	4,280
Depreciation and amortization of tangible assets, intangible assets and investments in subsidiaries	-3,738
<b>Net income from operations (EBIT)</b>	<b>542</b>
Interest expenses	-235
Interest income	394
<b>Income before taxes</b>	<b>701</b>
Income taxes	-872
<b>Net profit or loss</b>	<b>-171</b>
Thereof minority interests	188
Thereof equity holders of SUSS MicroTec	-359
<b>Earnings per share</b>	
Basic earnings per share in EUR	-0.01
Diluted earnings per share in EUR	-0.01

01/01/ – 09/30/2007			01/01/ – 09/30/2006		
Discontinued operations	Group	Continuing operations	Discontinued operations	Group	
4,803	98,651	109,439	4,019	113,458	
-2,501	-55,434	-59,335	-1,656	-60,991	
<b>2,302</b>	<b>43,217</b>	<b>50,104</b>	<b>2,363</b>	<b>52,467</b>	
-1,122	-19,131	-16,137	-1,180	-17,317	
-153	-5,251	-4,714	-69	-4,783	
-299	-16,162	-14,717	-450	-15,167	
0	923	1,431	60	1,491	
-13	-2,339	-2,416	0	-2,416	
<b>797</b>	<b>5,077</b>	<b>18,167</b>	<b>894</b>	<b>19,061</b>	
-82	-3,820	-4,616	-170	-4,786	
<b>715</b>	<b>1,257</b>	<b>13,551</b>	<b>724</b>	<b>14,275</b>	
-121	-356	-712	0	-712	
28	422	348	0	348	
<b>622</b>	<b>1,323</b>	<b>13,187</b>	<b>724</b>	<b>13,911</b>	
-207	-1,079	-2,360	-241	-2,601	
<b>415</b>	<b>244</b>	<b>10,827</b>	<b>483</b>	<b>11,310</b>	
0	188	94	0	94	
415	56	10,733	483	11,216	
0.02	0.01	0.64	0.03	0.67	
0.02	0.01	0.62	0.03	0.65	

## IFRS – Consolidated Balance Sheet

TEUR ASSETS	09/30/2007	12/31/2006
<b>Non-current assets</b>	<b>53,555</b>	<b>52,435</b>
Intangible assets	16,944	14,514
Goodwill	22,206	22,726
Tangible assets	4,529	4,948
Other investments	5	5
Tax assets	598	598
Other assets	386	417
Deferred tax assets	8,887	9,227
<b>Current assets</b>	<b>92,074</b>	<b>104,840</b>
Inventories	58,571	57,964
Accounts receivable	15,016	23,244
Securities	4	9
Tax assets	1,715	1,265
Cash and cash equivalents	11,288	20,459
Other assets	5,480	1,899
<b>Balance sheet total</b>	<b>145,629</b>	<b>157,275</b>



TEUR		
<b>LIABILITIES &amp; SHAREHOLDERS' EQUITY</b>	<b>09/30/2007</b>	<b>12/31/2006</b>
<b>Shareholders' equity</b>	<b>99,101</b>	<b>99,155</b>
Subscribed capital	17,019	17,007
Reserves	82,857	82,339
Accumulated other comprehensive income	-1,126	-354
Minority interests	351	163
<b>Non-current liabilities</b>	<b>10,011</b>	<b>11,787</b>
Pension provisions	2,592	2,596
Other provisions	515	586
Financial debt	817	2,677
Other liabilities	70	195
Deferred tax liabilities	6,017	5,733
<b>Current liabilities</b>	<b>36,517</b>	<b>46,333</b>
Other provisions	3,029	5,030
Tax liabilities	1,254	1,338
Financial debt	2,177	3,116
Accounts payable	5,955	6,418
Other liabilities	24,102	30,431
<b>Balance sheet total</b>	<b>145,629</b>	<b>157,275</b>

## IFRS – Consolidated Statement of Cash Flows

TEUR	01/01/ – 09/30/2007	01/01/ – 09/30/2006
Net profit or loss	244	11,310
Amortization of intangible assets	2,621	3,023
Depreciation of tangible assets	1,199	1,763
Profit or loss on disposal of intangible and tangible assets	78	2
Profit or loss on disposal of assets and liabilities from discontinued operations	-103	0
Change of reserves on inventories	1,883	1,619
Change of reserves for bad debts	-351	391
Non-cash stock based compensation	442	263
Non-cash income from the reversal of provisions	-174	-199
Non-cash interest expenses from increase of convertible debt	14	81
Other non-cash effective income and expenses	2,349	1,686
Change in inventories	-9,074	-14,031
Change in accounts receivable	6,611	5,993
Change in other assets	-776	-713
Change in pension provisions	36	89
Change in accounts payable	619	909
Change in other liabilities and other provisions	-7,480	24
Change of deferred taxes	624	-114
<b>Cash Flow from operating activities</b>	<b>-1,238</b>	<b>12,096</b>

TEUR	01/01/ – 09/30/2007	01/01/ – 09/30/2006
Payments in tangible assets	-1,597	-1,668
Payments in intangible assets	-5,346	-3,508
Proceeds from disposal of intangible and tangible assets	6	0
Proceeds from disposal of non-current assets held for sale	1,000	0
<b>Cash Flow from investing activities</b>	<b>-5,937</b>	<b>-5,176</b>
Increase of bank loans	0	478
Repayment of bank loans	-1,786	-7,150
Repayment of convertible bond	0	-3,622
Change of current bank liabilities	296	-1,691
Change in other financial debt	-127	-54
Proceeds from issuance of common stocks	32	12
<b>Cash Flow from financing activities</b>	<b>-1,585</b>	<b>-12,027</b>
Adjustments to funds caused by exchange-rate fluctuations	-411	-326
<b>Change in cash and cash equivalents</b>	<b>-9,171</b>	<b>-5,433</b>
Funds at beginning of the year	20,459	26,325
<b>Funds at end of the period</b>	<b>11,288</b>	<b>20,892</b>
Cash flow from operating activities includes:		
Interest paid during the period	342	579
Interest received during period	422	348
Tax paid during the period	873	894
Tax refunds during the period	402	35

## IFRS - Consolidated statement of shareholder's equity

TEUR	Number of shares (in thousands)	Common stock	Additional paid-in capital
<b>As of January 01, 2006</b>	<b>16,793</b>	<b>16,793</b>	<b>90,673</b>
Issuance of shares: Exercise of stock options	11	11	1
Issuance of subscription rights			263
Net profit loss or loss			
Unrealized loss from securities net of tax			
Foreign currency adjustment			
<b>As of September 30, 2006</b>	<b>16,804</b>	<b>16,804</b>	<b>90,937</b>
<b>As of January 01, 2007</b>	<b>17,007</b>	<b>17,007</b>	<b>91,573</b>
Issuance of shares: Exercise of stock options	12	12	20
Issuance of subscription rights			442
Net profit loss or loss			
Unrealized loss from securities net of tax			
Foreign currency adjustment			
<b>As of September 30, 2007</b>	<b>17,019</b>	<b>17,019</b>	<b>92,035</b>

	Earnings reserve	Retained Earnings	Accumulated other Comprehensive Income	Minority interests	Total
	433	-24,466	683	49	84,165
					12
					263
		11,216		94	11,310
		-24		-24	
			-644		-644
	433	-13,250	15	143	95,082
	433	-9,667	-354	163	99,155
					32
					442
		56		188	244
			-6		-6
			-766		-766
	433	-9,611	-1,126	351	99,101

## IFRS Segment Reporting

### Segment information by business segment

TEUR	Lithography		Substrate Bonder	
	9M/2007	9M/2006	9M/2007	9M/2006
Sales	53,961	67,544	11,524	11,787
Result per segment	5,971	15,158	-868	192
Significant non-cash items	-1,202	-1,417	-271	-54
Segment assets	59,010	64,416	21,334	17,467
- thereof Goodwill	13,599	13,599	0	0
Segment liabilities	-16,984	-24,853	-4,839	-3,815
Depreciation and amortisation	2,391	2,459	790	808
- thereof scheduled	2,391	2,299	790	808
- thereof impairment loss	0	160	0	0
Capital expenditure	1,525	1,408	2,952	925
Average workforce during the period	311	299	98	89

### Segment information by region

TEUR	Sales		Capital expenditure	
	9M/2007	9M/2006	9M/2007	9M/2006
Europe	31,403	31,367	3,411	3,042
North-America	32,234	37,029	3,270	1,888
Japan	10,370	11,066	195	49
Rest of asia	24,616	33,717	67	51
Rest of world	28	279	0	146
Consolidation effects	0	0	0	0
<b>Total</b>	<b>98,651</b>	<b>113,458</b>	<b>6,943</b>	<b>5,176</b>

Device Bonder		Test systems		Other		Total	
9M/2007	9M/2006	9M/2007	9M/2006	9M/2007	9M/2006	9M/2007	9M/2006
4,803	4,019	18,929	20,714	9,434	9,394	98,651	113,458
715	724	-127	1,911	-2,837	-2,799	2,854	15,186
173	-461	-71	43	-429	-185	-1,800	-2,074
1,164	7,340	16,422	16,981	19,460	16,597	117,390	122,801
0	0	4,143	4,416	4,464	5,008	22,206	23,023
-2,184	-3,032	-3,261	-4,627	-4,115	-4,165	-31,383	-40,492
6	140	247	235	386	1,144	3,820	4,786
6	140	247	235	386	1,144	3,820	4,626
0	0	0	0	0	0	0	160
9	39	280	177	2,177	2,627	6,943	5,176
36	45	138	130	177	178	760	741

Assets

9M/2007	9M/2006
72,027	76,851
40,957	43,064
4,610	6,106
625	630
2,724	3,666
-3,553	-7,516
<b>117,390</b>	<b>122,801</b>

## Selected Explanatory Notes to the Interim Report of SUSS MicroTec AG as of September 30, 2007

### 1. General accounting policies

The consolidated financial statements of SUSS MicroTec AG as of December 31, 2006 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 September 30, 2007, 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 2006 Group financial statements.

All interpretations of the International Financial Reporting Interpretations Committee (IFRIC), which are mandatory as of September 30, 2007 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, 2006.

SUSS MicroTec AG applies IFRS7 “Financial Instruments: Disclosures” since January 1, 2007. The application of the standard has no impact on the assets, financial position and result of operations net of SUSS MicroTec, but will lead to more extensive disclosures on financial instruments in the Group financial statements for the year ended 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 (TEUR) 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.

In the third quarter, SUSS MicroTec AG sold off its inactive interest in SUSS MicroTec Laboratory Equipment GmbH to SUSS MicroTec Lithography GmbH. Subsequently, SUSS MicroTec Laboratory Equipment GmbH was merged with SUSS MicroTec Lithography GmbH. This change in the Group structure has no impact on the result of operations, financial position and net assets of the Group.

Apart from that, no changes of Group structure occurred within the third quarter.

## 3. Discontinued operations "Device Bonder"

By the terms of a purchase contract dated July 16, 2007, SUSS MicroTec AG sold its business with Device Bonders. SUSS MicroTec S.A.S., located in St. Jeoire, France, a wholly owned subsidiary of the holding company, agreed with the management of SMT S.A.S. to sell the Device Bonder business to a company held by the management of SMT S.A.S. under a management buyout (MBO).

Under an asset deal, all material assets and liabilities of SMT S.A.S. belonging to the Device Bonder business were sold. The transfer of the device bonder business took place with economic effect from January 1, 2007. The purchase price is EUR 2.0 million and corresponds approximately to the difference between the assets transferred and the liabilities assumed by the purchaser as of January 1, 2007. In addition, all cash-effective changes of transferred assets and assumed liabilities in the period from January 1, 2007 until closing day will be compensated by a cash settlement between contractual partners. From a group perspective, SMT Group realized a gain of EUR 0,1 million out of the disposal of Device Bonder related assets and liabilities.

The Consolidated Statement of Cash Flows contains the following components relating to discontinued operations:

in TEUR	Discontinued operations	
	01/01/-09/30/ 2007	01/01/-09/30/ 2006
Cash flow from operating activities	-1,516	1,804
Cash flow from investing activities	-25	-23
Cash flow from financing activities	-146	-441

#### 4. Facts subject to reporting requirements

The increase of other current assets as of September 30, 2007 mainly derives from residual parts of the purchase price for the Device Bonder business in an amount of EUR 2.8 million.

There were no further circumstances during the interim reporting period which had any impact on the assets, liabilities, shareholders' equity, period results or cash flow and which were unusual due to their type, extent or frequency.

#### 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.

As a result of valuation allowances made to capitalized loss carry-forwards in the past, SUSS MicroTec AG is presently assuming an annual income tax rate that will be considerably lower than the expected income tax rate of 37%. Following the corporate tax reform act 2008, which was passed by

the German Federal Council (upper house of parliament) on July 6, 2007, tax rates in Germany will be considerably reduced. Thus, estimated tax rate for SUSS MicroTec AG and its German subsidiaries will amount to approximately 28% from the beginning of financial year 2008. This made a revaluation of the Group's tax position necessary. Due to the backlog of deferred tax assets in Germany the SUSS MicroTec Group faced an additional, non cash-effective expense of EUR 0.9 million in the third quarter.

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

There were no 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, 2006.

### 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.

## Corporate Calendar 2007

November, 14	Shareholders' Equity Forum of the German Stock Exchange, Frankfurt a. M./Germany
December, 05-07	SEMICON Japan, Chiba

**Forward-looking statements:** The reports contain forward-looking statements. Statements that are not historical facts, including statements about our beliefs and expectations, are forward-looking statements. These statements are based on current plans, estimates and projections, and you should not place too much reliance on them. Forward-looking statements speak only as of the date they are made, and we undertake no obligation to update any of them in light of new information or future events. Forward-looking statements involve inherent risks and uncertainties. We caution you that a number of important factors could cause actual results or outcomes to differ materially from those expressed in any forward-looking statement.

## Imprint

<b>Published by:</b>	SUSS MicroTec AG
<b>Edited by:</b>	Investor Relations, Group Accounting & Financial Reporting
<b>Concept and design:</b>	IR-One AG & Co., Hamburg
<b>Printer:</b>	Hartung Druck + Medien GmbH, Hamburg
<b>Translation:</b>	EnglishBusiness GbR, Hamburg

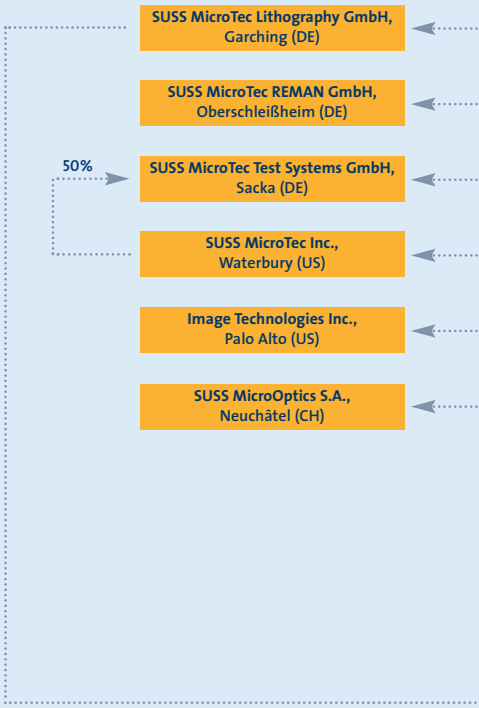
## Contact

SUSS MicroTec AG  
Schleißheimer Strasse 90  
85748 Garching, Germany  
Phone: +49 (0)89-32007-0  
E-mail: [info@suss.com](mailto:info@suss.com)

Investor Relations  
Phone: +49 (0)89-32007-454  
E-mail: [ir@suss.com](mailto:ir@suss.com)

# Legal Structure of the Group

- Holding Company
- Production
- Sales
- Others/Non-operating



## SUSS MicroTec AG, Garching (DE)

