

Company Calendar 2007

March 30, 2007	Annual Press Conference
March 30, 2007	Annual Analysts' Conference
May 8, 2007	Q1/2007 Report
June 6, 2007	Annual Shareholders Meeting
August 7, 2007	Q2/2007 Report
November 6, 2007	Q3/2007 Report

Shareholdings as of March 31, 2007, shares with a nominal value of € 1:

WG Roland Lacher GbR / Familie Roland Lacher	
Vermögensverwaltungs-GmbH	394,472 shares
William Slee	29,520 shares
Thomas Geltner	1,500 shares

Granted convertible bonds and stock options (€ 1 nominal value) as of March 31, 2007:

Stefan Baustert	200,000 shares
Staff	807,182 shares

Consolidated key figures (three month cumulated) pursuant to IFRS, status March 31, 2007

		2003 US GAAP	2004 IFRS	2005 IFRS	2006 IFRS	2007 IFRS
Gross revenues	Mio. €	56.9	69.4	50.4	48.8	49.8
Order intake	Mio. €	128.6	139.9	34.3	107.5*	60.4
Order backlog (03/31)	Mio. €	130.1	160.5	40.6	119.5	92.1
EBIT	Mio. €	8.7	6.6	0.9	7.0**	0.2
Profit before tax	Mio. €	9.1	7.1	1.3	7.2	0.6
Net income	Mio. €	5.8	4.3	0.8	9.6	0.7
Operating cash flow	Mio. €	- 9.6	7.7	- 4.1	3.1	1.0
Equity capital	Mio. €	186.3	231.8	250.2	273.0	275.3
Balance sheet total	Mio. €	273.0	350.4	380.0	433.0	389.5
Research & development	Mio. €	4.2	4.3	4.4	5.0	4.8
Staff (03/31)		508	702	692	1,240	699
Weighted average shares outstanding, basic		36,792,226	37,064,316	35,341,987	34,941,929	34,941,929
Earnings per share, basic	€	0.16	0.12	0.02	0.28	0.02

* incl. € 42.6 Mio. from HamaTech takeover

** incl. extraordinary income effect in the net amount of € 14.0 Mio.

Future-oriented statements and forecasts

This report contains future-oriented statements based on the current expectations, assessments and forecasts of the Executive Board as well as on the currently available information to them. Known as well as unknown risks, uncertainties and impacts could cause the actual results, the financial situation or the development to differ from the statements made in this report. We assume no obligation to update the future-oriented statements made in this report.

Q01

Consolidated Statements IFRS for Fiscal 2007 as of 31/03/07 (unaudited)

Optical Disc

Nano Deposition Technologies

Optical Coatings

Decorative Coatings

Advanced Process Equipment



SINGULUS



- Positive operating result in Q1 2007
- Gross margin rises to 29.2 % from 21.8 % in previous year's first quarter
- Major order for 15 DVD lines booked
- First sales for TIMARIS machines

Dear ladies and gentlemen!

Compared with the previous year the 1st quarter 2007 showed a significant improvement in the adjusted operating result and the operating margin for SINGULUS TECHNOLOGIES (SINGULUS). The operating result (EBIT) in the 1st quarter 2007 amounted to € 0.2 million. In the previous year an EBIT of € 7.0 was posted, which however included an extraordinary one-off net contribution of € 14.0 million in connection to the first time consolidation of the HamaTech group. Insofar the operating earnings situation was substantially improved by the implemented cost reduction programs of the past two years.

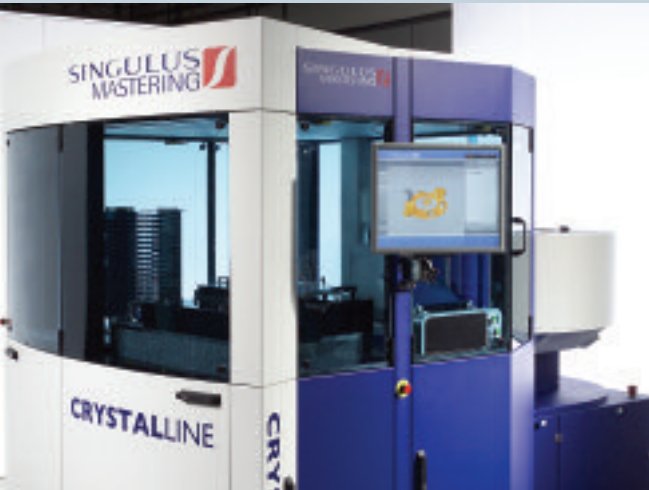
Although the segment Manufacturing Services, Slovakia, and ETA-Optik are no longer included in the sales of the 1st quarter 2007, the consolidated sales increased to € 49.8 million (previous year: € 48.8 million).

With the acquisition of the HamaTech AG in January 2006 an order backlog in the amount of € 42.6 million was acquired, which together with the continuing order intake of € 64.9 million in the 1st quarter 2006 resulted in an order intake totaling € 107.5 million. An adjustment of the continuing order intake in the amount of € 64.9 million by the segments of the HamaTech Group, which are not being continued, results in an amount of € 55.6 million. Therefore, the order intake in the 1st quarter 2007 totaling € 60.4 million on a like-for-like basis (continuing order intake 2006 and 2007) is above previous year's level.

Optical Disc

The market segments Prerecorded CD and DVD will remain a stable pillar of SINGULUS' activities in 2007 as well. Accordingly, the company received large orders for new investments in the segments audio CD for the production line SKYLINE II from Europe in mid- and end-2006. 40 machines were delivered by the end of March 2007. The performance of the production line SKYLINE II enabled the new set-up of a CD production site with large cost advantages for the operating company.

The DVD market will grow in 2007, too. Amongst others, this is supported by a large order for DVD machines from a big US customer, which we were able to win in the 1st quarter of this year. Additional orders from smaller and medium-sized customers indicate that the market expects sustained growth of the DVD. The further penetration



New Mastering System CRYSTALLINE

in Eastern Europe, China, Africa and other regions should increase the total volume of globally sold DVDs to about 7.6 billion discs in 2007 (source: Understanding & Solutions).

In March, SINGULUS concluded a cooperation agreement with Sony DADC for the further development of the production technology for the mass production of dual layer Blu-ray discs with a storage capacity of 50 GB. It is the goal of the cooperation to offer independent disc producers inline production equipment for dual layer Blu-ray discs shortly and to build up sufficient capacities for the production of the new disc generation. Sony DADC provides SINGULUS with the necessary production expertise. The newly developed production line will be introduced in this year's summer.

At the international trade fair MEDIA-TECH Expo in the US SINGULUS MASTERING will present its newly developed inline mastering system named CRYSTALLINE, which applies PTM (phase transition mastering) principles. Besides Sony, SINGULUS MASTERING is the only company in the world able to offer an inline mastering system for all HD DVD and Blu-ray formats.

Nano Deposition Technologies

SINGULUS achieved a breakthrough in 2006 with several orders for the business area TIMARIS coating technology. In the meantime the first machines have been delivered. In the 1st quarter 2007 two TIMARIS systems overall were technically accepted by customers and recognized as sales. Due to the broad scope of application of this technology, we have combined this work area in a segment called "Nano Deposition Technologies".

Optical Coatings

At the MIDO in Milan from May 4 - 7, 2007, one of the world's biggest trade fairs for eyeglass optics, for the first time the ophthalmic glass coating machine OPTICUS was presented in operation and received a high level of interest by the trade show visitors. The company had achieved an important milestone with this machine concept last December, when the first OPTICUS coating machine for plastic ophthalmic lenses was qualified for production and technically accepted by a customer. In total, three machines were delivered in 2006, which are employed in the pilot production and the daily mass production for eyeglass lenses following extensive testing.

Advanced Process Equipment

SINGULUS decided to continue and to further expand the activities in the segment Advanced Process Equipment (APE) on its own. The business activities of this division were transferred to an independent GmbH under the name HamaTech APE as of November 1, 2006. HamaTech APE was able to further expand its leading role for equipment for the cleaning of photo masks. Its global market share in this sub-segment is currently amounting to more than 30 %.

APE was able to continue its favorable trend initiated in 2006. The level of order intake also remained high in the 1st quarter at € 7.6 million (previous year: € 3.9 million). We expect the good business trend to continue.

Decorative Coatings

On January 23, 2007 SINGULUS announced a cooperation with the Balda AG, Bad Oeynhausen, for the development of a production line for the finishing of plastic covers for mobile phones and portable gaming consoles. On the basis of the SINGULUS 3DS metallization machine a product line is being developed, which integrates in the production cycle additional processing steps from the injection molding machine to the metallization and the application of anti-scratch finishes. All production processes are completely automated. The delivery of the first machine has taken place beginning of May 2007.

Compared to traditional production methods, such as the vaporization, where only batch processes are possible, this revolutionary technology with integrated pre- and post-processing offers huge savings in the production cycle and the logistics.



New coating line DECOLINE for plastic parts

ETA-Optik

On February 8, 2007 the HamaTech AG, a company in the SINGULUS Group, sold 100 % of the STEAG ETA-Optik GmbH, Heinsberg, to the exchange-listed Swedish company AudioDev AB, Malmö. A selling price of € 3.25 million was realized. With the sale of the shares the company with its approximately 40 employees will no longer be included in the scope of the consolidation of the SINGULUS Group in 2007. ETA-Optik achieved sales of € 4.85 million in 2006.

Key Figures of the SINGULUS TECHNOLOGIES Group

The quarterly statement was drawn up pursuant to the International Financial Reporting Standards (IFRS).

Earnings

With earnings before interest and taxes (EBIT) of € 0.2 million in the 1st quarter of the current business year (previous year: € 7.0 million) SINGULUS posted a positive operating result. The earnings before interest and taxes in the previous year included extraordinary effects in connection with the first time consolidation of HamaTech. On the one hand the results of the 1st quarter 2006 included one-off restructuring charges in the amount of € 20.1 million, on the other hand extraordinary income totaling € 34.1 million (badwill) resulting from the purchase price accounting were recognized in the course of the HamaTech acquisition. Overall, the 1st quarter 2006 included a positive extraordinary effect in the net amount of € 14.0 million. Adjusted for the extraordinary effect the operating earnings situation was significantly improved in particular due to the implemented cost reduction programs in the past two years.

The gross margin came to 29.2 % of net sales overall (previous year: 21.8 %). This increase mainly resulted from the first-time sales realization in the Nano Deposition Technologies (NDT) segment as well as generell margin improvement in prerecorded CD and DVD.

Sales

In the 1st quarter 2007 sales amounted to € 49.8 million, above previous year's level (€ 48.8 million). Adjusting previous year's figures for the sales contributions of sold segments, an increase in sales of 9.5 % was realized. The sales in the quarter under review for the first time included revenues from the sales of two TIMARIS machines.

The regional split of sales in the 1st quarter was as follows:

Asia 23.5 % (previous year: 35.1 %), North and South America 26.1 % (previous year: 20.9 %), Europe 47.6 % (previous year: 43.0 %), Africa and Australia 2.8 % (previous year: 1.0 %).

In Q1/2007, the company realized revenues of approx. 58 % (2006: 65 %) through the manufacture and sale of systems for the production of optical discs. The revenue share for other machines, spare parts, upgrades and service totaled 42 % (2006: 35 %).

Cash flow

In the 1st quarter 2007 the operating cash flow of the Group of € 1.0 million was lower than in the previous year (previous year: € 3.1 million). This decline mainly results from the lower net result compared with the previous quarter.

Order backlog and order intake

The order intake in the 1st quarter of 2007 amounted to € 60.4 million and was thus slightly below previous year's level of € 64.9 million. On the basis of the continuing operations at HamaTech (excluding Manufacturing Services and ETA-Optik) a comparable amount for the 1st quarter 2006 comes to € 55.6 million in total.

The order backlog of € 92.1 million as of March 31, 2007 was below previous year's level (previous year: € 119.5 million). The comparable figure for the 1st quarter 2006 includes the order backlog in the amount of € 42.6 million obtained in connection with the HamaTech acquisition.



Eye glass coating system OPTICUS at MIDO in Milano

Capital Expenditures

Gross Capital expenditures in Q1/2007 totaled € 0.3 million (2006: € 0.3 million). These figures reflect replacement expenditures.

Development of Expenses and Pricing

Prices and expenses in 1st quarter 2007 developed as planned. Cost for material and employees also developed as planned.

Changes in Executive Management and Supervisory Bodies

No changes in 1st quarter 2007 in executive management and supervisory bodies.

Employees

The number of employees in the SINGULUS Group continued to decline and dropped from 1,240 employees as of March 31, 2006 to 699 as of March 31, 2007. Adjusted for the discontinued operations at HamaTech, the comparable figure for previous year's quarter amounts to 860 employees.

Research and development (R&D)

At € 4.8 million in total the expenses for R&D were slightly below previous year's level (previous year: € 5.0 million).

In its core work area, machines for the production of optical discs, SINGULUS strongly focuses on the completion of the new developments of the inline mastering system CRYSTALLINE and the new production system for dual layer Blu-ray discs with 50 GB storage capacity. Furthermore, in the first quarter 2007 the advancement of the successful line SKYLINE II with the applications CD and DVD 5 towards an inexpensive replication line for single layer HD DVD was completed. The new line named SKYLINE II Duplex HD was launched at the beginning of May.

In the new work areas the company predominantly works on new process variations for the eyeglass coating to open the coating machine OPTICUS for additional application groups.

Since the prototype of the new production line for mobile phone covers named DECOLINE was set up in the 1st quarter 2007, the production tests in Kahl are currently being completed and the machine is being prepared for delivery to the key customer BALDA.

Outlook

In 2007, SINGULUS will focus on the following goals:

- Expansion of market leadership in all work areas of Optical Disc in order to benefit disproportionately from the growth of the new format generation.
- Expansion of market leadership for photo mask cleaning and processing machines for the semi-conductor industry.
- Extensive further development of our segments Nano Deposition Technologies, Optical Coatings and Decorative Coating to realize increasing sales and earnings contributions.
- Consistent expansion of activities by means of targeted acquisitions.

Yours sincerely,

SINGULUS TECHNOLOGIES
The Executive Board

CONSOLIDATED BALANCE SHEETS AS OF MARCH 31, 2007 AND DECEMBER 31, 2006

	March 31, 2007 [in K€]	Dec. 31, 2006 [in K€]
ASSETS		
Cash and cash equivalents	50,573	56,216
Trade receivables	65,667	69,881
Other receivables and assets	28,669	24,394
Total receivables	94,336	94,275
Raw materials, consumables and supplies	36,999	46,181
Work in process	71,478	59,501
Total inventories	108,477	105,682
Total current assets	253,386	256,173
Non-current trade receivables	9,693	11,031
Property, plant and equipment	20,829	22,326
Investment property	9,046	8,770
Capitalized development costs	39,872	38,949
Goodwill	31,249	31,249
Other intangible assets	14,480	13,330
Deferred tax assets	10,928	10,545
Total non-current assets	136,097	136,200
Non-current assets classified as held for sale	0	5,224
Total assets	389,483	397,597
LIABILITIES		
Trade payables	19,099	20,042
Current bank liabilities	9,243	9,850
Other current liabilities	25,534	22,940
Prepayments received	21,780	21,493
Tax provisions	1,208	3,645
Other provisions	5,642	6,492
Total current liabilities	82,506	84,462
Non-current bank liabilities	7,626	10,352
Other non-current liabilities	1,120	3,069
Pension provisions	6,190	6,115
Deferred tax liabilities	16,712	17,376
Total non-current liabilities	31,648	36,912
Liabilities in connection with assets held for sale	0	1,479
Total liabilities	114,154	122,853
Subscribed capital	34,942	34,942
Capital reserve	30,058	29,879
Other reserves	- 2,222	- 2,514
Accumulated profit	206,282	205,538
Total equity related to the shareholder's of SINGULUS TECHNOLOGIES AG	269,060	267,845
Minority interests	6,269	6,899
Total equity	275,329	274,744
Total liabilities and equity	389,483	397,597

CONSOLIDATED INCOME STATEMENTS AS OF MARCH 31, 2007 AND 2006 (IFRS UNAUDITED)

	3 Months	
	2007	2006
	K€	K€
Revenues (gross)	49,797	48,844
Sales deductions and direct selling costs	- 1,286	- 1,952
Revenues (net)	48,511	46,892
Cost of sales	- 34,344	- 36,670
Gross profit on sales	14,168	10,222
Research and development	- 3,806	- 4,588
Sales and customer service	- 4,765	- 6,850
General administration	- 5,270	- 4,718
Other Operating Income (+) / Expenses (-)	- 118	- 1,018
Restructuring Expenses	0	- 20,092
Negative difference from the acquisition of HamaTech	0	34,081
Other operating expenses	- 13,959	- 3,185
EBIT	209	7,037
Interest income (+) / expenses (-)	406	186
EBT	615	7,224
Income taxes	129	2,425
Net income	744	9,648
there of		
Shareholders of the mother company	648	10,509
Minority interests	96	- 861
Net income per share (basic), EUR	0.02	0.28
Net income per share (diluted), EUR	0.02	0.28
Weighted average shares outstanding (basic)	34,941,929	34,941,929
Weighted average shares outstanding (diluted)	35,321,929	34,941,929

CONSOLIDATED CASH FLOW STATEMENTS AS OF MARCH 31, 2007 AND 2006 (IFRS UNAUDITED)

	First 3 Months	
	2007 K€	2006 K€
Net Income	744	9,648
Depreciation on amortization	4,687	11,757
Change in pension accruals	75	436
Change in deferred taxes	-1,047	-6,748
Change in net working capital*	-3,474	-11,952
Net cash flow from operating activities	985	3,141
Change in property, plant & equipment	-253	-17,657
Change in financial assets	3,469	4,644
Change in intangible assets	-5,010	-13,572
Change in other long-term liabilities	-1,949	1,608
Long-term bank loans	-2,726	-1,687
Change in minority interests	-630	8,044
Capital increase, capital reduction	179	484
Currency translation	292	-660
Net change in cash & liquid funds	-5,643	-15,655
Cash & cash equivalents at beginning of period	56,216	67,719
Cash & cash equivalents at end of period	50,573	52,064

* including long-term accounts receivable

STATEMENT OF CHANGES IN CONSOLIDATED EQUITY AS OF MARCH 31, 2007 AND 2006 (IFRS UNAUDITED)

	Share capital K€	Capital reserves K€	Other reserves K€	Accumulated profit K€	Minority interests K€	Equity K€
Balance on December 31, 2006	34,942	29,879	-2,514	205,538	6,899	274,744
Minority interests					-630	-630
Capital increase						0
Repayment of share capital						0
Share-based compensation		179				179
Exchange rate related differences			292			292
Net income				744		744
Balance on March 31, 2007	34,942	30,058	-2,222	206,282	6,269	275,329

For comparison the figures of the same period the year before:

Balance on December 31, 2005	34,942	29,398	-2,214	193,356	0	255,482
Purchase of minority interests					8,044	8,044
Capital increase		375				375
Repayment of share capital						0
Share-based compensation		109				109
Exchange rate related differences			-660			-660
Net income				9,648		9,648
Balance on March 31, 2006	34,942	29,882	-2,874	203,004	8,044	272,998