

## New Segmental P&L Statements

Evotec changed the composition of its segments due to the implementation of its strategy of more rapidly growing internal drug discovery and development. The changed composition of segments impacts on the Services Division (formerly: Discovery and Development Services) and the Pharmaceuticals Division (formerly: Discovery Programs Division). The Tools and Technologies segment is unchanged.

Under the new composition of segments the Services Division comprises only business transactions relating to third party contract research (excluding ENS target identification and target validation projects). As a consequence, the Services Division no longer has intra-group revenues and associated costs with the Pharmaceuticals Division. Therefore the research and development expenses of the Pharmaceuticals Division declined, mainly by the former intra-group margins shown in the previous composition of segments.

All numbers reported in the segments for 2004 and the first and second quarter 2005 have been restated accordingly. The third and fourth quarter 2004 have been restated pro-forma prior to the respective releases 2005 in order to provide such additional information to investors and analysts.

Please note that this new composition of segments does not effect the overall Company's accounting principles.

<b>Services Division</b> in TEUR	<b>1.Q 2004</b>	<b>2.Q 2004</b>	<b>3.Q 2004</b>	<b>4.Q 2004</b>	<b>Full Year 2004</b>	<b>1.Q 2005</b>	<b>2.Q 2005</b>	<b>YTD 2005</b>
Total revenues	10.063	14.622	13.560	16.263	54.508	13.560	15.409	28.969
Thereof third party	9.996	14.525	13.524	16.078	54.123	13.542	15.366	28.908
<b>Gross profit</b>	<b>3.216</b>	<b>4.412</b>	<b>4.084</b>	<b>4.388</b>	<b>16.100</b>	<b>3.933</b>	<b>5.300</b>	<b>9.233</b>
Margin in percent	32,0%	30,2%	30,1%	27,0%	29,5%	29,0%	34,4%	31,9%
Research and development expenses	2.389	1.690	1.419	2.586	8.084	849	1.080	1.929
Selling, general and administrative expenses	3.352	4.296	3.959	2.423	14.030	2.970	3.261	6.231
Amortisation of intangible assets	2.458	2.508	2.488	2.460	9.914	2.420	2.474	4.894
Impairment of goodwill	-	-	-	55.824	55.824	-	-	-
Impairment of tangible assets	-	-	-	13.635	13.635	-	-	-
Other operating expenses	946	976	865	797	3.584	557	570	1.127
<b>Operating loss</b>	<b>(5.929)</b>	<b>(5.058)</b>	<b>(4.647)</b>	<b>(73.337)</b>	<b>(88.971)</b>	<b>(2.863)</b>	<b>(2.085)</b>	<b>(4.948)</b>
Operating loss before amortisation and impairment	(3.471)	(2.550)	(2.159)	(1.418)	(9.598)	(443)	389	(54)

<b>Pharmaceuticals Division</b> in TEUR	<b>1.Q 2004</b>	<b>2.Q 2004</b>	<b>3.Q 2004</b>	<b>4.Q 2004</b>	<b>Full Year 2004</b>	<b>1.Q 2005</b>	<b>2.Q 2005</b>	<b>YTD 2005</b>
Total revenues	927	-	-	17	944	-	451	451
Thereof third party	925	-	-	-	925	-	451	451
<b>Gross profit</b>	<b>349</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>366</b>	<b>-</b>	<b>149</b>	<b>149</b>
Margin in percent	37,5%			100,0%	38,8%		33,0%	33,0%
Research and development expenses	193	539	135	-	867	19	381	400
Selling, general and administrative expenses	671	262	368	327	1.628	585	1.140	1.725
Amortisation of intangible assets	59	11	11	10	91	-	18.155	18.155
Other operating expenses	-	-	-	-	-	-	-	-
<b>Operating loss</b>	<b>(574)</b>	<b>(812)</b>	<b>(514)</b>	<b>(320)</b>	<b>(2.220)</b>	<b>(604)</b>	<b>(19.527)</b>	<b>(20.131)</b>
Operating loss before amortisation and impairment	(515)	(801)	(503)	(310)	(2.129)	(604)	(1.372)	(1.976)