



Second Quarter Interim Report

January 1, - June 30, 2008

This report contains data, which relates to future developments. They represent the current opinions of the management of nextevolution AG in regards to future events. Any data in this report that reflects upon intensions, assumptions and expectations or predictions and the company's anticipations based on that represent such data, which relate to future developments. This data is based upon projections, estimations and prognosis that are currently available to the management of nextevolution AG. Therefore, they only relate to the specific date when they were made. Data relating to future developments are naturally subject to risks and uncertainty factors that may cause the actual development to deviate substantially from the provided data relating to future developments or the results implied therein. nextevolution AG does not accept any obligations and does not intend to update such data once new information is available or future events have occurred.

Income Figures	01.04.2008-	01.04.2007-	in %	01.01.2008-	01.01.2007-	in %
	30.06.2008	30.06.2007		30.06.2008	30.06.2007	
	T€	T€		T€	T€	
Overall performance**	8.540	4.732	80,46	15.015	8.122	84,86
Revenues	7.215	4.917	46,75	13.148	7.837	67,76
Gross earning	6.182	3.257	89,81	10.916	5.734	90,37
EBITDA	27	-498	-105,42	-967	-823	17,39
EBIT	-357	-667	-46,48	-1.730	-1.118	54,75
Financial result	-67	-5	1.240,00	-94	5	-1.963,33
EBT	-424	-672	-36,90	-1.824	-1.113	63,93
Net income/loss after minority interests	-320	-798	-59,90	-1.456	-1.247	16,83
Earnings per share (diluted/undiluted)	-0,30	-0,74	-59,46	-1,35	-1,25	8,39

**Revenues including changes in inventories and other own work capitalized

Cash flow figures	01.04.2008-	01.04.2007-	in %	01.01.2008-	01.01.2007-	in %
	30.06.2008	30.06.2007		30.06.2008	30.06.2007	
	T€	T€		T€	T€	
Cash flow	57	-1.451	-103,93	-454	-1.480	-69,35
Cash flow from operating activities	726	517	40,43	-401	158	-354,80
Cash flow from investing activities	-322	-4.186	-92,31	-672	-4.218	-84,07
Cash flow from financing activities	-347	2.218	-115,64	620	2.580	-75,99

Split in revenues	01.04.2008-	01.04.2007-	in %	01.01.2008-	01.01.2007-	in %
	30.06.2008	30.06.2007		30.06.2008	30.06.2007	
	T€	T€		T€	T€	
IT Services	5.939	3.415	73,91	11.040	5.368	81,50
Maintenance	792	681	16,30	1.466	1.315	11,53
Goods	484	821	-41,05	641	1.155	-44,49
Total	7.215	4.917	46,74	13.148	7.837	67,76

Key figures	30.06.2008	30.06.2007	in %
	T€	T€	
Balance sheet total	19.082	14.980	27,38
Total equity	5.877	4.567	28,69
Equity ratio	30,80%	30,48%	1,03
Trade receivables	6.445	6.538	-1,42
Trade payables	3.183	2.244	41,85
Cash and cash equivalents	82	552	-85,09

Employees	30.06.2008	30.06.2007	in %
	Number of employees	239	

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Second quarter of 2008 characterized by growth dynamics

Dear shareholders, dear Sirs or Madams,

nextevolution AG has successfully continued their adopted business strategy during the first six months. The group acquired acclaimed new customers across the entire business group and across industries, such as Basler Versicherungen, Energie Baden Württemberg (EnBW), Wincor Nixdorf, and ProSieben/Sat1. In addition, the company realized existing cross-selling potentials by getting involved in our customer's new IT projects with respect to additional fields of application. Within the frame of sharpening the market presence of the nextevolution group as Content Management and Web/Portal Solution Provider, we strived for the future concentration of the Management Consulting capacities and will therefore bundle the business activities of NEMC GmbH (nextevolution Management Consulting GmbH) within the CEO AG. This re-organization will also contribute to an increase in efficiency on a group level and will optimize the unified market presence of the nextevolution group. Also, we further strengthened the group's staff structure by adding 20 IT consultants.

In addition to the positive progress within the first six months of 2008, we would like to take a separate look at the well performing and dynamic second quarter. For the period April through June, we progressed significantly on the operational level and were able to lay the basis for important milestones for future growth. On the operative level, we complemented our existing main business fields of Content Management and Web/Portal based Business Solutions as well as the area of Enterprise Infrastructure Solutions (EIS), where we had only focused on the efficient management of IT networks thus far, by the area of "Storage" and "Server". By integrating this area, nextevolution meets the approach of an integrated IT Service Provider, and will be able to consult and care for their customers even more comprehensively with respect to software and infrastructure solutions. In addition, the obtained solution competence complements the area of Enterprise Infrastructure Solutions in the main business field of "Content Management Solutions" and therefore enables the group to fully and vertically penetrate the entire range of topics, from consulting and conception, proprietary application solutions via Content Management and Middleware platforms to the IT infrastructure and to be a one-stop shop. This contributes to offering a consistent and intertwined service portfolio and is the basis for a more effective market presence for the nextevolution group, which provides further cross-selling potential.

During the frame of developing competencies in the EIS area, nextevolution obtained management personnel with many years of experience in order to continue the company's development in this field. Within the first three months from the start of the completed EIS segment, nextevolution was able to win numerous customers. Due to the strong growth in this segment, we anticipate a positive contribution to the result in 2008 despite the start-up costs.

Additional success in the operative business was achieved with our complementary software applications, which are based on the software platforms SAP Netweaver/Records Management and IBM/FileNet (P8), respectively. Winning the companies itelligence AG and Exxeta AG as distribution partners for the software suites of nextevolution AG was one of the highlights within the second quarter. Both companies will take the product series nextPCM into their SAP oriented distribution program. In addition, we have launched the product certification of our application software suite at the software platform manufacturer SAP AG. With the certification, which will probably be completed within the second six months of this year, SAP will confirm the qualification of our complementary software products for the increase of usage possibilities and for the benefit of SAP solutions, and to assure a flawless communication with SAP's business solutions.

The group's improved market presence and the operational development of nextevolution AG's business segments are also reflected in the significant control figures for the group, sales and EBITDA. During the second quarter, nextevolution AG generated sales in the amount of 7,215 TEUR in comparison to 4,917 TEUR during the same quarter last year and achieved a positive EBITDA in the amount of 27 TEUR (previous year: -499 TEUR). The positive development of the results, based on the EBITDA, underlines the attractiveness of the business model and the company's strategic focus.

In addition, nextevolution AG was able to significantly increase the sales figures for the period January to June. As of the reporting date, June 30, 2008, the company increased their sales figure by almost 68 percent, from 7,837 TEUR to 13,148 TEUR, with an EBITDA of -967 TEUR in comparison to -823 TEUR during the same period last year.

Due to the overall positive and scheduled business development during the first six months of 2008, the full project pipeline on group level and the successful start in the always dynamic second term, characterized by the seasonal flow of our business model, we continue to abide by our sales and results prognosis. For the business year of 2008, we anticipate sales figures in the amount of 36.5 to 38.0 million Euros and an EBITDA in the amount of 2.9 to 3.2 million Euros.

Peter Ohl
Chairman of the board

Nils Manegold
Chief Financial Officer

Continued positive trend in the high-tech industry

The spirit in the high-tech industry is predominately confident. According to the information of the industry association "Bundesverband Informationswirtschaft Telekommunikation und neue Medien e.V.", BITKOM, 62 percent of all companies expect increased sales figures in 2008. Only 15 percent anticipate a drop in sales. The industry association further states that the dynamic has slightly decreased in several market segments after a positive start into the new year. Parallel to the economic index Ifo, BITKOM's industry index has dropped by four points to 36 points for the second quarter. Despite the decline, the demand for information and communication technology is still on a high level. Businesses and the public sector heavily invest in the modernization of their high-tech systems. This strengthens the position of providers for software and IT services, which support companies and public administrations in the introduction and the operation of IT systems. 72 percent of the surveyed companies expect in this segment a sales increase and more than half of these companies want to hire additional personnel.

The situation for the manufacturer of IT devices is more complicated. However, half of all manufacturers of computers and of digital office equipment expect for the ongoing year an increase in sales despite the heavy price competition. 38 percent of the companies anticipate solid income and only 16 percent a decline in sales. On the other hand, two third of these companies expected during the previous quarter an increase in sales for the year 2008.

The situation for the manufacturers of communication technology, among them terminal producers and manufacturers of network technology for telephone and data networks, remains unfavorable. 38 percent of these companies anticipate a sales increase, but every third a decrease in sales.

The largest obstacle for the industry, despite the strain in several market segments, is the continuous lack in qualified personnel. 58 percent of all companies state that the lack of professionals is slowing down their business. Despite the slightly increased first semester students with technical majors and an increase for beginners in IT professions, the problem remains a strain for the industry.

Catch-up potential for the ECM market

The ECM market will benefit from further growth. In addition to the demand for ECM solutions, characterized mainly by the need of larger corporations, also the demand from middle-size companies is increasing, which has a high catch-up potential with respect to Content Management solutions. The share of the IT budget for ECM solutions is continuously increasing. The driving factors for the increasing ECM demand are first, the performance improvement of commercial processes, and second, the legal requirements for the storage of documents and the increase in transparency in addition to compliance and security reasons. According to Gartner, the worldwide ECM market volume will grow by 2010 with an annual average growth rate of 12 percent to approximately 3 billion Euros.

Precise strategy statement and adequate implementation

The nextevolution group aims at the comprehensive consulting and solution approach, which covers the life cycle of a business solution from concept consultation to the implementation, as well as the support during the operational and usage phase. This approach is reflected by the consistent and efficient service process - for our customer's benefit.

With the main business fields "Content Management Solutions" and "Web/Portal based Business Solutions" the nextevolution group addresses market niches, which are characterized by an increasing demand. Based upon a conventional, exclusively process-oriented business system environment with corresponding deficits, Content Management solutions involve the development of Business Content - weakly structured data for example in the form of documents and text - their integration into process oriented business solutions (ERP) and the illustration of content/document-driven business processes. The implementation of customer-specific business processes and solutions can be ideally performed by using the Web/Portal technology. This "state of the art" technology supports "service-oriented architecture" and is a prime fit for the realization of application solutions to accomplish "Business Collaboration" with business partners in addition to intra-company solutions. These "process-integrated Content Management solutions" often represent an expansion or the realignment of conventional business systems (ERP). In another business field "Enterprise Infrastructure Solutions", nextevolution has focused at this point at the efficient management of IT networks. Within the frame of completing the service portfolio, nextevolution has added the competence fields of storage and server solutions. Thus, the company will be able to comprehensively advice and care for their clients regarding the topics Business Continuity and Disaster Recovery as part of the IT operation. Typical solution approaches usually include the consolidation of storage and servers and their virtualization as well as backup and recovery concepts.

nextevolution maintains partnerships with leading manufacturers, such as IBM (FileNet) and SAP, which offer technology platforms in the area of "Content Management". These software products have a general, software-technical functionality in the area of Content Management, but don't offer any solution quality for business application fields. However, the customers achieve the intended economic use only by utilizing the software in the context of their business processes. The business solutions, developed and implemented by nextevolution for their customers, are based upon standard technology platforms of the named manufacturers. However, they mainly represent independent application solutions for dedicated professional and industry-specific application fields. In the area of "Enterprise Infrastructure Solutions", nextevolution entered into partnerships with the companies Network Appliance and Sun Microsystems in the storage area and with CITRIX in the area of networks.

With respect to standardized application fields, we developed for the platforms SAP Netweaver / RM und IBM/FileNet complementary and commercial applications software, which are marketed in combination with customer projects or via distribution partners. In comparison to customer solutions with a full or predominantly project-specific added value, nextevolution creates significant competitive advantages by having their own standard application software available. In the distribution process, the "presentable" standard application software reduces the customer's degree of abstraction and improves the decision-making ability. The realization and implementation phase will require less time and effort due to the integration of the standard application software and is therefore less expensive for the customer. By way of comparison, the quality and stability of the customer solution is higher due to the existing maturity level of the standard application.

Content Management Solutions

Web/Portal based Business Solutions

Enterprise Infrastructure Solutions

Core activities nextevolution-Gruppe

With the alignment to "process-integrated Content Management solutions", nextevolution has been working on the development of two standard application software suites since 2006:

- nextPCM for Netweaver/RM platform (SAP)
- nextPCM for P8 platform (IBM)

Each suite is comprised of several individual products, which can be used alone or in connection with others. The perspective development of Business Applications in the context of the corresponding industries are planned to follow. As of today, we have developed primarily applications to be used across industries, which will be utilized in the application fields of personnel management, contract management, procurement management and accounts payable management. Furthermore, there is an industry-specific solution, Real Estate Records, which supports the management of real estate.

With focus on the segment Public Sector, the nextevolution group developed a prototype of a "judicial file", which will be presented within the frame of the German Data Processing Court Day in Saarbruecken. This application will be developed based on the IBM/FileNet platform P8.

With respect to the stability of the technology platforms (SAP and IBM), the entire development costs were adopted in the functional development and expansion of the standard software in 2006 and 2007.

In 2008 and the following years, there will be additional costs to be specified in regards to the maintenance of the technological platform's conformity. In the same cycle, we will bring new releases with revised and new functionality to the market.

We were able to generate market interest for both product lines, which are based on SAP and IBM/FileNet, respectively. Within the frame of SAP based applications, nextevolution acquired within the second quarter of 2008 the companies itelligence AG and Exxeta AG as distribution partners. Both companies have taken the nextPCM applications into their SAP based distribution portfolio.

The IBM/FileNet P8 based applications were introduced by nextevolution at the four day long IBM Information on Demand (IOD) conference in The Hague, which was used by nextevolution to acquire new customers. We noticed a strong interest in complementary software products and continue our discussions with potential new customers.

Seasonality of nextevolution AG's business

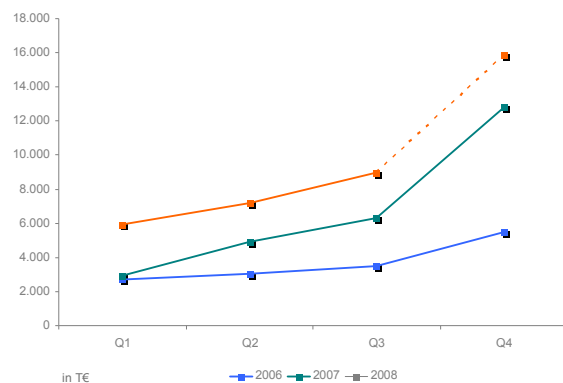
The nextevolution group's business course is characterized primarily by seasonality. The reason is that a large number of customers, predominantly large clients, show a demand, which is typical for the project business, based on their own planning and budgeting activities, as shown below. Thus, the first two quarters reflect strong distribution and concept concentration, while the third and the fourth quarter are predominantly characterized by the performance of the project activities and the goods and license business, which typically takes place at the end of the year. This always leads to higher sales figures in the second term of the year.

The following figure explains again the individual phases of the business course, which represent the generation of sales.

1. Quarter	2. Quarter	3. Quarter	4. Quarter
Sales oriented Presales-Phase	Conception-phase Initial order phase	Implementation Roll-out	Invoicing Fixed price orders, commodities, royalty Production phase

Sales development reflects the seasonal trend

The seasonality of the business model is very well demonstrated in the sales development per quarter. Please see the development for the years 2006, 2007 and including the first term of 2008 in the adjoining figure, which reflects the seasonal course of the sales development. nextevolution AG generates their highest sales figures during the second term and/or during the fourth quarter of the year.



Excellent development of the area Enterprise Infrastructure Solutions

In addition to the main business fields of "Content Management Solutions" and Web/Portal based Business Solutions", the service portfolio of nextevolution AG also contains the segment "Enterprise Infrastructure Solutions". In this segment, nextevolution AG so far focused on the topic networks and the efficient management of IT networks. The existing service portfolio for the area of "Enterprise Infrastructure Solutions" was complemented at the beginning of May 2008 by the areas of "Storage" and "Server Solutions".

Thus, nextevolution AG is able to comprehensively consult and serve their customers better with respect to their IT operation in the areas of Business Continuity and Disaster Recovery. Typical solution approaches usually include the consolidation of storage and servers and their virtualization as well as backup and recovery concepts.

The obtained solution competence ideally complements the main business field "Content Management Solutions". The group is therefore able to fully and vertically penetrate the topic, from proprietary application solutions via Content Management and Middleware platforms to the IT infrastructure and to be a one-stop shop. The expansion of the service portfolio follows the strategy of developing a consistent and connected range for the nextevolution group.

During the frame of developing competencies, nextevolution obtained professionals with long years of experience as management personnel, which previously were employed with acclaimed companies in the areas of "Storage" and "Server Solutions". By taking over these employees, also all existing customers were transferred to nextevolution AG. The "Enterprise Infrastructure Solutions" teams are based at the locations in Berlin and Cologne. Currently, 20 employees are working in this segment.

In addition, we entered during the second quarter into distribution agreements with the manufacturers Network Appliance and Sun Microsystems. Due to our vicinity to our distribution partners, we are also expecting a significantly improved customer acquisition.

By taking over existing customers and acquiring new projects, the segment "Enterprise Infrastructure Solutions" demonstrates already after three months a very positive development. We are assuming that the segment "Enterprise Infrastructure Solutions" will make in 2008 a positive contribution to our results.

Shareholder's meeting approves consolidation

The shareholder's meeting of nextevolution AG took place on May 29, 2008 at the business premises of the company in Mainz. Except for the proposed resolution of acquiring own shares, the shareholders approved the proposals of the administration. Among them were the proposals for the control and profit transfer agreements between nextevolution AG as controlling company and BGS AG and/or qdm GmbH as subsidiary company. Based on these resolutions, the shareholders enabled nextevolution AG to form a fiscal unity parent for all tax types.

Proprietary software suites are accepted by the market

nextevolution AG's standard software suites, which are based on the leading platforms of SAP Netweaver/Records Management and IBM/FileNet (P8) are gaining more and more in importance.

The growing product success of our software led during the reporting period to a distribution partnership with the companies itelligence AG and Exxeta AG. Both companies took our software applications, based on SAP Netweaver/Records Management, into their SAP oriented distribution program.

Moreover, we launched for our SAPsoftware suites the product certification by SAP. With the certification, which will probably be completed within the second six months of this year, SAP will confirm the qualification of our complementary software products for the increase of usage possibilities and for the benefit of SAP solutions, and to assure a flawless communication with SAP's business solutions.

Also for our product line, based on the IBM/FileNet platform P8, and for which the certification is planned as well, we notice a strong demand. During the IBM Information On Demand (IOD) conference in The Hague, which we visited as an exhibitor, we noticed a significant interest in our complementary software products and in our application solutions for contract management and invoice management.

Project pipeline is filled group-wide and across industries

nextevolution AG was able to acquire new projects on a group-wide level also during the second quarter and is currently in negotiation for additional projects from acclaimed institutions. During the period from April to June, nextevolution acquired among others the companies Wincor Nixdorf, Hamburger Sparkasse (HASPA), and a company of the EADS group as new customers - to name just three renowned companies.

In addition to new customer projects, nextevolution was also strongly involved into the subsequent and new projects of existing customers in other application fields. The integrated service portfolio will be utilized by our customers more and more. Thus, we are using cross-selling potential, which is part of our business strategy.

Structure relief by business transfer

Within the frame of sharpening the market presence of the nextevolution group as Content Management and Web/Portal Solution Provider, we strived for the future concentration of the Management Consulting capacities and will therefore bundle the business activities of NEMC GmbH (nextevolution Management Consulting GmbH) within the CEO AG. This re-organization will also contribute to an increase in efficiency on a group level and will optimize the unified market presence of the nextevolution group.

Development of the overall performance

The revenues as well as the development in result is mainly affected by seasonal effects in the second quarter 2008. The seasonality of nextevolution's business leads periodical to weak first two quarters, whereas in this year a positive EBITDA could be generated in the second quarter. The comparability with the previous year quarter is only limited possible, because in the second quarter of 2007, BGS AG, net on were only partially and CEO AG was no part of the nextevolution-group. The revenues in the second quarter in the amount of 7,215 TEUR means an increase by 46 percent in comparison to the previous year (4,917 TEUR). Related to the first term, an increase from 5,311 TEUR (67.8 percent) to 13,418 TEUR results.

The increase in revenues results mainly from the increase of the service revenues from 5,418 TEUR to 11,023 TEUR (+104 percent).

Material expenses

In the second quarter, material expenses rose from 1,475 TEUR by 1,036 TEUR up to 2,511 TEUR. The gross profit of the second quarter rose in comparison to the previous year by 75.5 percent up to 6,182 TEUR. During the first six months, the material expenses were 4,340 TEUR (previous year: 2,706 TEUR) or 60.4 percent. On the one hand, the main reasons for the improved material expenses ratio result from the minor engagement of external service provider by BGS AG, on the other hand, by the untypical high goods turnover of the first quarter 2007, that corresponding material expenses opposed.

Personnel expenses

With a recruitment by 116 percent from 102 up to 221 fully employed people (in the annual average), the personnel expenses of the nextevolution-group raised subproportional by 104.2 percent or from 4,206 TEUR up to 8,241 TEUR. The personnel expenses ratio was in the first six months 54.9 percent (previous year: 49.7 percent). The increase results mainly from the adding of BGS, that adduces the service business almost with own employees.

EBITDA, EBT and period result on plan

In the second quarter 2008, nextevolution-group generated an EBITDA in the amount of 27 TEUR after -498 TEUR in the comparable period of the previous year. The group net profit after minority interests amounted to -320 TEUR (previous year: -789 TEUR). Besides the cyclical limited effects, the result were affected by the start-up of the new business segments Enterprise Infrastructure Solutions and also of the sales activities for the orders of the business year, which were fulfilled in the second term of the year.

This means an EBITDA of -967 TEUR (previous year: -823 TEUR) for the first term and a group net profit after minority interest of -1,456 TEUR after -1,247 TEUR in the first term of 2007. This effect results mainly from the boosted absolute seasonality, that is affected by the growth in similar seasonal areas of business. Percentaged, the seasonality was reduced.

Equity ratio

nextevolutions' equity ratio as of June 30, 2008, is with 30.8 percent nearly similar to the period of the previous year (30.5 percent). Altogether, nextevolutions equity is in the amount of 5,877 TEUR after 4,566 TEUR to the period of the previous year.

Liabilities

At date of balance, the companys' short- and long-term liabilities aggregate to 13,205 TEUR after 10,413 TEUR as at June 30, 2007 and raise therewith by 2,792 TEUR. This results largely by the growth of the trade payable account in the amount of 939 TEUR and the growth of the long-term-liabilities within the bonded loan in the amount of 1,146 TEUR.

Receivables

The trade receivable account stayed with 6,538 TEUR almost on pre-year level. Compared to the beginning of 2008, there is a decrease of 4,556 TEUR.

Employee development

As at June 30, 2008, the date of balance, nextevolution employed 239 employees. This corresponds to a step-up of 29 employees in comparison to the previous year.

Macroeconomic stock market environment

During the first six months of 2008, the German Stock Index, DAX, run volatile. After a decline of approximately 23 percent to 6,440 Points in January, the index recovered in the further course of the year, but could not reach its hitherto annual high of 7,950 points. DAX moved until the end of June 2008 between 6,182 and 7,225 points. A similar course showed Prime All Share Performance Index. It declined from 2,973 points down to 2,435 points in the first six months. Also the stock market entry segment, Entry Standard, suffered by the general negative development of Germany's leading index DAX. So, the Entry All Share Performance Index lost 19.6 percent since the beginning of the year. Dax and Prime All Share Performance Index performed only with a loss of 19.26 percent respectively 18.09 percent only a bit better. In the further course of July, DAX entered some light profits while Entry All Share Index and Prime All Share Performance Index again lost points.

nextevolution-share influenced by weak small- and mid cap market

The nextevolution-share could not withdraw the ongoing negative trend in the small- and mid cap market. The share opens the first quarter at 9.30 EUR and lost until the end of March 22.3 percent and closed at 7.23 EUR. At the first trading day of the second quarter, the nextevolution-share closed at 7.36 EUR but lost until the end of June another 18.8 percent. The negative performance of -435.6 percent until the end of the first six months showed the ongoing challenging situation for smaller listed companies. The market cap was in the amount of 6.45 million EUR as at date of balance.



Investor Relations

The management continues the investor relations activities and discusses the corporate development in one-on-ones with investors, analysts and journalists. Further more, the current corporate development can be found on the internet site of the company www.nextevolution.de in the investor relations segment.

Shareholder structure

	Number of shares	in %
VMR Fund European small & mid cap	6.500	0,60%
DAB Investor	15.000	1,39%
Allianz Global Investor	15.000	1,39%
Plutos International Fund	20.000	1,86%
Management nextevolution AG	35.349	3,28%
Shareholder Value Beteiligungen AG	35.000	3,25%
DB Platinum SICAV Luxembourg	31.089	2,88%
Fortis Investment Management Belgium S.A.	72.532	6,73%
VA BW	90.000	8,35%
Allianz Finanzbeteiligungs GmbH	166.201	15,42%
AvW Gruppe	235.718	21,87%
Free Float	355.480	32,98%

Share figures

Share capital	1,077,869 EUR
Number of shares	1.077.869
Price as at January 2, 2008	9.30 EUR
Price as at Juni 30, 2008	5.98 EUR
Performance first six months	-35.7 percent
Market Cap as at Juni, 30 2008	6.45 m EUR
Segment	Regulated market
Transparency level	Prime Standard
ISIN DE 000 A0J C0A 2	1,077,869 shares
WKN	A0J C0A
Symbol	N5E.ETR

Outlook 2008

The pleasant course of the first six months, especially of the second quarter 2008, leads us to a positive full year development. The market anticipated the strategic alignment of the nextevolution-group with the segments Content Management Solution, Web/Portal based Business Solutions and Enterprise Infrastructure Solutions. nextevolution developed itself to a one-stop-shop for IT-services. This is in evidence of the multiplicity of follow up projects.

Within across the group and interbranch filled project pipeline, the positive course of the Enterprise Infrastructure Solutions Unit with the completion in the Segments „Storage“ and „Server“ and the growing attractiveness of the own Software-Productline, we abide by our prognosis from the beginning of the year.

For business year 2008 we forecast sales revenues in the amount of 36.5 to 38.0 m euro and an EBITDA of 2.9 to 3.2 m euro further on.

Income Statement 01.04. - 30.06.2008	30.06.2008	30.06.2007	Change		31.12.2007
	€	€	in €	in %	€
Revenues	7.215.237,44	4.916.643,42	2.298.594,02	46,75	26.900.035,05
Changes in Inventories	1.162.547,06	-316.392,17	1.478.939,23	-467,44	-386.224,81
Other own work capitalized	161.969,06	131.839,35	30.129,71	22,85	658.860,62
Other operating income	153.516,49	264.784,25	-111.267,76	-42,02	218.842,88
Cost of materials	-2.511.251,01	-1.475.187,22	-1.036.063,79	70,23	-8.353.749,09
Employee expenses	-4.170.846,84	-2.436.003,55	-1.734.843,29	71,22	-11.769.346,01
Other operating expenses	-1.984.815,38	-1.584.537,43	-400.277,95	25,26	-5.320.824,40
Participation result	594,00	5,66	588,34	10.394,70	540,00
EBITDA	26.950,82	-498.847,69	525.798,51	n.a.	1.948.134,24
Depreciation	-384.226,18	-168.322,45	-215.903,73	128,27	-1.095.970,93
EBIT	-357.275,36	-667.170,14	309.894,78	-46,45	852.163,31
Interest result	-66.574,97	-4.964,63	-61.610,34	1.240,99	-91.302,18
EBT	-423.850,33	-672.134,77	248.284,44	-36,94	760.861,13
Taxes on income	136.191,98	-117.040,11	253.232,09	-216,36	-485.970,91
Net profit	-287.658,35	-789.174,88	501.516,53	-63,55	274.890,22
Minority interests in shareholders' equity	-32.841,20	0,00	-32.841,20	n.a.	-246.828,29
Net profit after minority interests	-320.499,55	-789.174,88	468.675,33	-59,39	28.061,93

Income Statement 01.01. - 30.06.2008	30.06.2008	30.06.2007	Change		31.12.2007
	€	€	in €	in %	€
Revenues	13.147.607,57	7.837.121,42	5.310.486,15	67,76	26.900.035,05
Changes in Inventories	1.614.517,36	153.398,83	1.461.118,53	952,50	-386.224,81
Other own work capitalized	253.185,19	131.836,35	121.348,84	92,05	658.860,62
Other operating income	240.218,83	317.546,25	-77.327,42	-24,35	218.842,88
Cost of materials	-4.339.986,05	-2.706.178,22	-1.633.807,83	60,37	-8.353.749,09
Employee expenses	-8.241.147,07	-4.034.970,55	-4.206.176,52	104,24	-11.769.346,01
Other operating expenses	-3.641.504,57	-2.522.510,43	-1.118.994,14	44,36	-5.320.824,40
Participation result	594,00	431,66	162,34	37,61	540,00
EBITDA	-966.514,74	-823.324,69	-143.190,05	n.a.	1.948.134,24
Depreciation	-763.004,61	-294.308,45	-468.696,16	159,25	-1.095.970,93
EBIT	-1.729.519,35	-1.117.633,14	-611.886,21	54,75	852.163,31
Interest result	-94.328,89	5.062,37	-99.391,26	-1.963,33	-91.302,18
EBT	-1.823.848,24	-1.112.570,77	-711.277,47	63,93	760.861,13
Taxes on income	324.361,09	-134.014,11	458.375,20	-342,04	-485.970,91
Net profit	-1.499.487,15	-1.246.584,88	-252.902,27	20,29	274.890,22
Minority interests in shareholders' equity	43.100,98	0,00	43.100,98	n.a.	-246.828,29
Net profit after minority interests	-1.456.386,17	-1.246.584,88	-209.801,29	16,83	28.061,93
Undiluted earnings per share	-1,35	-1,25	-0,10	8,39	0,03
Diluted earnings per share	-1,35	-1,25	-0,10	8,39	0,03

	30.06.2008	30.06.2007	31.12.2007
	€	€	€
Balance Sheet			
Current assets			
Cash, bank balances	82.246,36	553.688,43	535.973,86
Trade receivables	6.445.383,96	6.537.940,76	11.000.949,95
Receivables from POC	749.316,95	33.900,00	0,00
Other assets	588.941,87	630.452,37	277.556,61
Prepayments and accrued income	757.111,98	695.481,81	445.864,03
Inventories	1.380.388,91	1.300.339,87	617.050,56
	10.003.390,03	9.751.803,24	12.877.395,01
Long-term assets			
Intangible assets	6.500.701,48	4.095.490,10	6.533.236,31
Property, plant and equipment	969.944,85	1.048.678,40	1.031.763,59
Other long-term assets	196.393,88	38.841,07	248.272,50
Deferred tax assets	1.411.140,69	45.014,76	791.619,56
	9.078.180,90	5.228.024,33	8.604.891,96
Assets	19.081.570,93	14.979.827,57	21.482.286,97
Liabilities & equity			
Short-term liabilities			
Short-term financial liabilities	3.431.393,44	2.923.991,50	2.519.764,54
Prepayments received for orders	0,00	0,00	12.500,00
Trade payables	3.183.111,69	2.244.001,24	4.870.520,74
Other short-term liabilities	1.843.035,27	2.325.514,66	3.464.238,37
Deferred income	990.825,63	762.455,80	461.415,53
Current provision	51.842,05	717.278,88	121.602,05
	9.500.208,08	8.973.242,08	11.450.041,23
Long-term liabilities			
Long-term financial liabilities	1.145.761,00	0,00	20.761,00
Long-term liabilities	734.586,55	717.500,00	684.586,55
Long-term provisions	103.243,22	0,00	112.977,17
Deferred taxes	1.721.234,45	722.574,16	1.547.168,64
	3.704.825,22	1.440.074,16	2.365.493,36
Equity			
Subscribed Capital	1.077.869,00	1.000.000,00	1.000.000,00
Capital reserves	9.429.968,87	5.654.019,24	8.557.836,07
Retained earnings	-9.173,15	2.789.253,16	-9.173,15
Net loss	-5.405.084,97	-5.305.476,76	-4.030.829,95
Reconciling item of minority interests in shareholders' equity	782.957,88	428.715,69	1.198.917,61
	5.876.537,63	4.566.511,33	6.716.750,58
Deposits made for purpose of carrying out declared capital increase	0,00	0,00	950.001,80
Liabilities & equity	19.081.570,93	14.979.827,57	21.482.286,97

Cash Flow Statement	2008	2007
	€	€
Net result before income taxes	-1.823.848,24	-1.112.570,77
Depreciation on assets	763.004,61	294.308,45
Non-cash decrease in provisions	-69.760,00	713.024,55
Taxes on income	324.361,09	134.014,11
Interest expense	94.328,89	
Other non-cash expenses/income	1.343,40	428.820,93
Loss on disposals from assets	3.280,37	683,00
Increase/decrease in inventories, trade receivables and other assets not allocated to investing or financing	1.848.953,66	-3.501.042,36
Increase/decrease in inventories/work in progress	-763.338,35	-766.670,31
Increase/decrease in trade receivables	4.555.565,99	-2.081.495,77
Increase/decrease in other assets	-1.943.273,98	-652.876,28
Increase/decrease in trade payables and other liabilities not allocated to investing or financing activities	-1.250.015,67	3.469.954,59
Increase/decrease in trade receivables	-1.687.409,05	329.723,89
Increase/decrease in other liabilities	437.393,38	3.140.230,70
Taxes paid	-107.763,90	-19.389,35
Taxes received	0,00	0,00
Interest paid	-91.241,58	25.659,21
Interest received	-94.590,62	-8.346,97
Dividends received	594,00	431,66
Cash-flow from operating activities	-401.353,99	157.518,83
Payments-in for property, plant and equipment	-113.973,82	-157.178,67
Payments-in for intangible assets	-455.708,07	-4.061.118,73
Payments-in for financial assets	0,00	0,00
Payments-in for full consolidates companies	-102.249,52	0,00
Cash-flow from investing activities	-671.931,41	-4.218.297,40
Prepayments-in/out for equity	-292.071,00	0,00
Due to banks	911.628,90	2.580.313,92
Cash-flow from financing activities	619.557,90	2.580.313,92
Net change in cash and cash equivalents	-453.727,50	-1.480.464,65
Cash and cash equivalents at start of period	535.973,86	2.034.153,08
Cash and cash equivalents at end of period	82.246,36	553.688,43

	ECM		real estate management	
	Juni 2008	Juni 2007	Juni 2008	Juni 2007
	€	€	€	€
External revenues	3.910.986,39	4.777.421,01	2.064.209,01	256.663,11
Internal revenues	289.184,02	0,00	56.250,00	0,00
Other operating income	13.715,54	244.752,73	9.744,74	5.755,31
Cost of material	-1.083.781,41	-1.970.934,36	-1.882.352,98	-1.528,66
profit	3.116.389,00	2.806.486,65	238.106,03	255.134,45
Employee expenses and other operating expenses	-3.057.677,40	-2.978.543,82	-302.752,40	-317.759,01
Depreciation	-217.210,72	-104.308,19	-257.748,14	-105.108,10
Participation result	0,00	0,00	0,00	0,00
Interst result	242,33	-6.018,78	-404,03	0,00
Segment result from normal business activities	-144.541,25	-37.631,41	-313.053,80	-161.977,35

	management consulting		IT Services	
	Juni 2008	Juni 2007	Juni 2008	Juni 2007
	€	€	€	€
External revenues	647.041,31	713.522,45	1.072.809,69	801.824,54
Internal revenues	80.389,63	0,00	433.420,46	0,00
Other operating income	8.929,39	1.678,72	28.347,44	3.415,09
Cost of material	-357.163,01	-421.763,61	-614.698,21	-680.769,80
profit	370.267,93	291.758,84	891.531,94	121.054,74
Employee expenses and other operating expenses	-578.738,02	-507.616,18	-977.665,46	-102.732,65
Depreciation	-12.504,89	-3.797,77	-36.470,72	-1.937,27
Participation result	0,00	0,00	594,00	426,06
Interst result	-21.902,24	-22.296,15	-777,26	-2.271,61
Segment result from normal business activities	-233.947,83	-240.272,54	-94.440,06	17.954,36

	ERM		Public Sector	
	Juni 2008	Juni 2007	Juni 2008	Juni 2007
	€	€	€	€
External revenues	315.698,21	550.899,15	5.130.564,01	1.379.680,40
Internal revenues	0,00	0,00	0,00	0,00
Other operating income	0,00	0,00	163.360,67	15.118,89
Cost of material	0,00	-112.969,50	-1.013.904,39	-119.211,13
profit	315.698,21	437.929,65	4.116.659,62	1.260.469,27
Employee expenses and other operating expenses	-188.868,16	-230.699,98	-4.093.946,23	-1.096.501,97
Depreciation	-267,00	-675,47	-192.902,94	-18.364,77
Participation result	0,00	0,00	0,00	5,60
Interst result	0,00	0,00	-287,35	5.172,14
Segment result from normal business activities	126.563,05	206.554,20	-7.116,23	165.899,16

	Other / consolidation		nextevolution group	
	Juni 2008	Juni 2007	Juni 2008	Juni 2007
	€	€	€	€
External revenues	6.298,95	-642.889,24	13.147.607,57	7.837.121,42
Internal revenues	-859.244,11	0,00	0,00	0,00
Other operating income	16.121,05	46.825,51	240.218,83	317.546,25
Cost of material	611.913,95	600.998,84	-4.339.986,05	-2.706.178,22
profit	-241.031,21	-41.890,40	8.807.621,52	5.130.943,20
Employee expenses and other operating expenses	-815.301,42	-1.038.392,19	-10.014.949,09	-6.272.245,80
Depreciation	-45.900,20	-60.116,88	-763.004,61	-294.308,45
Participation result	0,00	0,00	594,00	431,66
Interst result	-71.200,34	30.476,77	-94.328,89	5.062,37
Segment result from normal business activities	-1.157.312,12	-1.063.097,19	-1.823.848,24	-1.112.570,77

	Paid equity		Reserves		Total excluding minority shareholdings	Minority interests in shareholders equity	Total
	Subscribed capital	Capital reserves	Net loss	Other income and expense recognised in equity			
As at 1.1.2007	1.000.000,00	8.557.836,07	-4.058.891,88	0,00	5.498.944,19	0,00	5.498.944,19
Income after tax	0,00	0,00	-1.246.584,88	0,00	-1.246.584,88	0,00	-1.246.584,88
Capital increase	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Share options	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Other non-cash changes in equity	0,00	-114.563,67	0,00	0,00	-114.563,67	0,00	-114.563,67
Minority interest	0,00	0,00	0,00	0,00	0,00	428.715,69	428.715,69
As at 30.06.2007	1.000.000,00	8.443.272,40	-5.305.476,76	0,00	4.137.795,64	428.715,69	4.566.511,33

As at 1.1.2008	1.000.000,00	8.557.836,07	-4.030.829,95	-9.173,15	5.517.832,97	1.198.917,61	6.716.750,58
Income after tax	0,00	0,00	-1.456.386,17	0,00	-1.456.386,17	-43.100,98	-1.499.487,15
Capital increase	77.869,00	872.132,80	0,00	0,00	950.001,80	1.343,40	951.345,20
Income and expenses recognised in equity	0,00	0,00	0,00	0,00	0,00		0,00
Other non-cash changes in equity	0,00	0,00	82.131,15	0,00	82.131,15	-374.202,15	-292.071,00
Change in basis of consolidation	0,00	0,00	0,00	0,00	0,00	0,00	0,00
As at 30.06.2008	1.077.869,00	9.429.968,87	-5.405.084,97	-9.173,15	5.093.579,75	782.957,88	5.876.537,63

Financial statement oath

We certify, to the best of our knowledge, that the interim consolidated financial statements fairly present, in all material respects, the net worth and financial condition and results of operations of the Group, in accordance with the applicable accounting principles for interim reporting, and that the interim consolidated management report presents the business developments, including the results of operations and condition of the Group, in a manner that corresponds to the actual circumstances and describes the material risks and opportunities of the Group's expected developments during the rest of the business year.

Reporting principles

The financial statements for the nextevolution AG were prepared in compliance with the International Financial Reporting Standards (IFRS). The interim report was not subject to an audit review. However, based on the board's opinion, it contains all material information, which represents a true picture of the actual situation.

Basis of consolidation

The basis of consolidation has not changed in comparison to the financial statements of 2007. In comparison to the same period last year, the first six months of 2007, nextevolution AG' basis of consolidation changed from five to six companies. In addition to the daughter companies nextevolution management consulting GmbH (NEMC GmbH), Hamburg, qualified developers market GmbH, Hamburg (qdm GmbH), nextevolution GmbH (Vienna) and the Beratungsgesellschaft Software Systemplanung, Mainz (BGS AG) with their daughter company net on Netzwerktechnologien Online GmbH, Mainz, Centrum für Ertragsoptimierung, Krefeld (CEO AG) is now part of nextevolution AG's basis of consolidation.

Financial Calendar

Capital Market Conference (Deutsches Eigenkapitalforum) 12.11.2008

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