

OPPOSING MOTIONS, ITS REASONS AS WELL AS STATEMENT BY ADMINISTRATION

In a fax dated May 5, 2006 - received on May 5, 2006 - shareholder Dr. Jörg Pluta, Attorney-at-Law, wrote to the company as follows:

"ANNUAL GENERAL MEETING ON JUNE 1, 2006

Dear Mr. Hein,

As a shareholder of IWKA AG, I hereby register my opposition to administration's proposals concerning Agenda Items 2 (Discharge from responsibility of the members of the Executive Board) and 3 (Discharge from responsibility of the Supervisory Board) and hereby submit the opposing motions:

Agenda Item 2: The discharge from responsibility of the members of the Executive Board for the 2005 financial year shall be voted on individually.

A discharge from responsibility is denied to Messrs. Fahr and Lampert.

Agenda Item 3: The discharge from responsibility of the members of the Supervisory Board for the 2005 financial year shall be voted on individually.

A discharge from responsibility is denied to Messrs. Engel, Doppelfeld, Hubbert, Dr. Kammüller, Platzek and Vontz.

ALTERNATIVELY:

Agenda Item 2: The members of the Executive Board are not discharged from responsibility.

Agenda Item 3: The members of the Supervisory Board are not discharged from responsibility.

REASONS:

It is unacceptable for members of the current management in office to propose a discharge from responsibility for "colleagues" who have resigned to avoid the necessary discussion with the owners of the assets under their management (Executive Board), or who collectively "threaten" to resign (Supervisory Board) should the Shareholders use their voting rights in a manner not to management's liking.

Both groups of persons grossly misinterpret their duty to act in the best interests of the company and of the shareholders, and to refrain from personal animosity in so doing. The threat of a collective resignation by the shareholders' representatives on the Supervisory Board immediately prior to an Annual General Meeting, in particular, is indeed damaging to the company.

Please publish these motions as prescribed by law.

Regards,

Dr. Jörg Pluta
Attorney-at-Law"

STATEMENT BY ADMINISTRATION