

IWKA Aktiengesellschaft

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10.05.2006

Dear Shareholders,

The Executive Board of IWKA Aktiengesellschaft would like to draw your attention to the following in connection with item 4 of the Agenda for our Ordinary Annual General Meeting on June 1, 2006.

The Executive Board has decided to make use of the authorization to create a new authorized capital together with the authorization of a partial exclusion of subscription rights – proposed for resolution by the Ordinary Annual General Meeting – only with the following restriction:

In the event of a capital increase against contributions in kind for the purpose of the merger of companies or of acquiring companies or parts of companies or participation in companies, the Executive Board will make use of the authorization to exclude the statutory subscription rights of the shareholders only up to 20 % of the share capital existing at the moment the authorization becomes effective or – if this value is lower – 20 % of the share capital existing at the moment the authorization is exercised. Thus the capital increase against contributions in kind is limited to a maximum of 13,832,000.00 EUR the equivalent of which are 5,320,000 unit shares.

This declaration will be made by the Executive Board at the Ordinary Annual General Meeting on June 1, 2006.

The Executive Board kindly asks you to take into account this fact in your vote.

Sincerely,

IWKA Aktiengesellschaft

Hein

Koch

VORSITZENDER DES AUFSICHTSRATS:
Dr. Rolf Bartke

VORSTAND:
Dipl.-Ing. Wolfgang-Dietrich Hein
(Vorsitzender)
Dr. Jürgen Koch
Dipl.-Math. Bernd Liepert
Dipl.-Kfm. Dieter Schäfer
Dipl.-Ing. Gerhard Wiedemann

Amtsgericht Karlsruhe, HRB 94