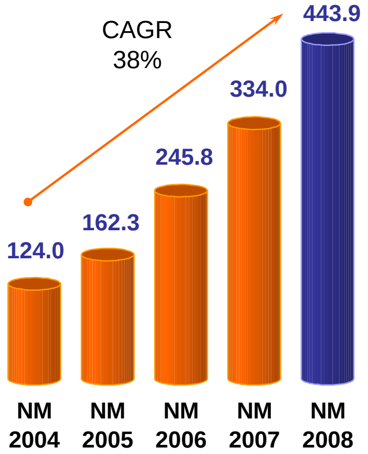
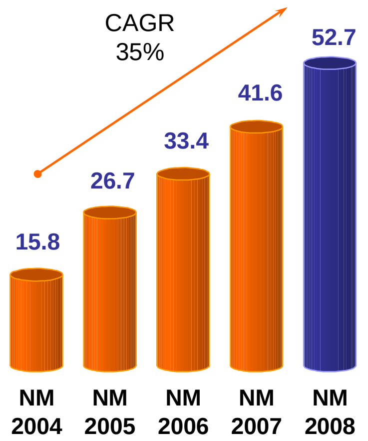
Key Figures – Eurofins Scientific Group

according to International Financial Reporting Standards (IFRS)

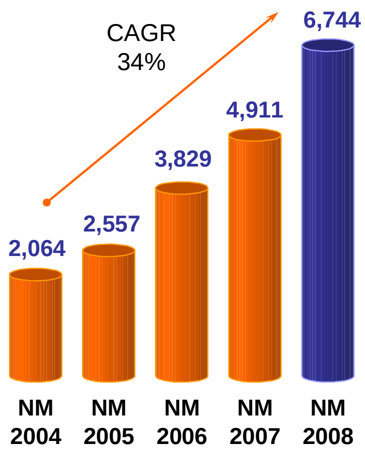
Sales in € Million



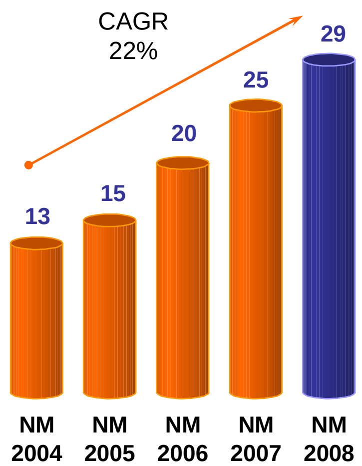
EBITDA in € Million



Average Number of Employees *



Number of countries



NM = first nine months of the year

CAGR: Compound Annual Growth Rate

* FTE = Full Time Employees

Company Profile

A global leader in bio-analysis

Eurofins Scientific is a life sciences company operating internationally to provide a comprehensive range of analytical testing services to clients from a wide range of industries including the pharmaceutical, food and environmental sectors.

With about 7,000 staff in more than 150 laboratories across 29 countries, Eurofins offers a portfolio of over 25,000 reliable analytical methods for evaluating the authenticity, origin, safety, identity, composition and purity of biological substances and products. The Group is committed to providing its customers with high quality services, accurate results in time and expert advice by our highly qualified staff.

The Eurofins Group is one of the global market leaders in this field of applied life sciences. It intends to pursue its dynamic growth strategy to expand both its technology portfolio and its geographic reach. Through R&D, in-licensing and acquisitions, the Group draws on the latest developments in the field of biotechnology to offer its clients unique analytical solutions and the most comprehensive range of testing methods.

As one of the most innovative and quality oriented international players in its industry, Eurofins is ideally positioned to support its clients' increasingly stringent quality and safety standards and the demands of regulatory authorities around the world.

Shareholders' information in short

Listings

NYSE Euronext Paris (since IPO on 24.10.1997)
Frankfurter Wertpapierbörse/ XETRA Frankfurt (since SPO on 26.10.2000)

Segments/ Indexes

Paris: Next 150 & SBF 250, SRD and Compartiment A, Next Biotech
Frankfurt: Prime Standard/ Technology All Share

Industry Group/ Prime Sector

Biotechnology/ Pharma & Healthcare

Codes

ISIN: FR 0000038259
Paris: Euroclear 3825
Frankfurt: WKN 910251

Tickers

Paris: Reuters EUFI.LN, Bloomberg ERF FP
Frankfurt: ESF, EUFI.DE

Nominal Capital (as of 30.09.2008)

1,410,815.90 € (14,108,159 x 0.10 €)

Simplified Ownership Structure (30.09.2008)

47% Analytical Bioventures SCA
53% free float

Investor Relations

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Internet

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Operating and Financial Review and Prospects

Financial figures in this report were prepared based on the International Financial Reporting Standards (IFRS). All accounts are consolidated at the Eurofins Scientific Group level. The Company's auditors have conducted a limited review on these accounts.

Dear Shareholders,

I am pleased to report that Eurofins' results for the nine months to 30 September 2008 reflect the strong, non-cyclical nature of the markets in which it operates, illustrated by good organic growth, as well as the Group's continuing investment to bring recent acquisitions up to Group standards and to build strong and sustainable competitive advantages. Revenues for the nine months have grown by 33% to €443.9m (€334.0 NM 2007) and for the third quarter to €156.1m (€117.4m Q3 2007). This increase was throughout all parts of the Group and shows the robust quality of the food, pharma and environmental markets. The Group has not seen any evidence of weakness up to this point, despite the global financial conditions. Organic growth for both the quarter and the nine month period was over 10%. EBITDA grew 27% to €52.7m (41.6m NM 2007) and EBITAS* increased to €27.3m from €23.6m in 2007. Net profit to the Group was €6.8m (€6.8m NM 2007).

Capacity expansion is needed in several areas to cope with the current and expected levels of demand. The investment in infrastructure (new or expanded facilities in Nantes, Colorado, Virginia, Munich and Sao Paolo), systems (roll-out of laboratory management systems, the one-IT programme) and strong business leaders continues. The objective of these investments is to build strong barriers to entry in terms of the best and broadest service offering, market-leading positions in the most important geographies and a global network of efficient, state-of-the-art laboratories.

Breakdown of sales by region for as % of sales

€ million	NM 2008	%	NM 2007	%
Benelux	**35.0**	7.9	28.6	8.6
British Isles	**37.4**	8.4	33.7	10.1
France	**76.2**	17.2	68.8	20.6
Germany	**88.5**	19.9	72.9	21.8
Italy	**10.4**	2.4	8.5	2.5
North America	**55.4**	12.5	45.0	13.5
Scandinavia	**98.7**	22.2	50.4	15.1
Other Europe	**31.7**	7.1	21.7	6.5
Other ROW	**10.5**	2.4	4.4	1.3
Total	**443.9**	100	334.0	100

Breakdown of sales by quarter

€ million	Q3 2008	Q3 2007	Q2 2008	Q2 2007	Q1 2008	Q1 2007
Total Sales	**156.1**	117.4	**150.5**	113.8	**137.3**	102.7

The Up to Standards perimeter has performed well and reported year-to-date EBITAS* of €36.8m on revenues of €237.8m, a margin of 15.5%. The Under Development perimeter reported revenues of €206.1m and losses for the nine months of €9.5m. Whilst the margin performance of the Under Development perimeter is comparable to that of reported figures for the same period last year, it represents a significant improvement compared to proforma 2007, which includes the full year result of several loss making laboratories acquired in 2007. This year the performance of this perimeter is impacted by a high level of one-off restructuring costs for three loss-making companies acquired in Q4 2007, which Eurofins' standardisation programme will not bring to break even within the current year. Other parts of the Under Development perimeter have performed well in Q3, so that overall losses in this perimeter reduced from 5.2% of turnover in Q2 to 1.8% in Q3. This is in addition to a fast ramp up of start-up costs elsewhere. Our previously communicated mid-term goals for all of these units (overall 15% margin three years after acquisition) and our overall objectives for 2009 remain unchanged. We anticipate that the Up-to-Standards perimeter should meet this margin level already in 2008. The Under Development perimeter full-year losses are expected to be in the range of €5m to €10 million.

Like other participants, Eurofins considers its markets to be strong and growing, even in the current economic climate. This is driven by macro drivers such as regulation, the global supply chain, consumer awareness and even the need amongst our potential customers to be more cost-aware (i.e. the need to outsource expensive internal laboratories). In the meantime the Group is working hard to organise itself in the best possible way to maximise shareholder returns in the medium and long-term. The outlook for 2009 therefore remains promising and will be communicated in full detail with the 2008 annual results in March 2009.

I look forward to the remainder of the year and would like to thank all of our customers, employees and shareholders for their continued support.

Sincerely,

Dr. Gilles G. Martin
CEO

*EBITAS – EBIT before the non-cash items: amortisation of goodwill and accounting for stock options, linked to recent IFRS standard changes. This definition is the same as has been reported previously.

Operating Revenues

Revenues have grown by 33% to €443.9m for the nine months (€334.0 NM 2007) and to €156.1m for the third quarter (€117.4m Q3 2007). This increase was throughout all parts of the Group and shows the robust quality of the food, pharma and environmental testing markets. The Group has not seen any evidence of weakness up to this point, despite the global financial conditions. Organic growth for both the quarter and the first nine months was over 10%.

Net Income

EBITDA grew 27% to €52.7m for the nine months (€41.6m in NM 2007). EBITAS* increased to €27.3m in NM 2008 from €23.6m in NM 2007, an increase of almost €10m (52%) compared to a proforma €17.9m for the same scope in NM 2007.

The Up to Standards perimeter has performed well and reported year-to-date EBITAS* of €36.8m on revenues of €237.8m, a margin of 15.5%. The Under Development perimeter reported revenues of €206.1m and losses for the nine months of €9.5m. Whilst the margin performance of the Under Development perimeter is comparable to the that or reported figures for the same period last year, it represents a significant improvement compared to pro-forma 2007, which includes the full year result of several loss making laboratories acquired in 2007. The performance of this perimeter is impacted by a high level of one-off restructuring costs for three loss-making companies acquired in Q4 2007, which Eurofins' standardisation programme will not bring to break even within the current year. Other parts of the Under Development perimeter have performed well in Q3, so that overall losses in this perimeter reduced from 5.2% of turnover in Q2 to 1.8% in Q3. This is in addition to a fast ramp up of start-up costs elsewhere. Our previously communicated mid-term goals for all of these units (overall 15% margin three years after acquisition) and our overall objectives for 2009 remain unchanged. We anticipate that the Up-to-Standards perimeter should meet this margin level already in 2008. The Under Development perimeter full-year losses are expected to be in the range of €5m to €10 million.

Net profit for the nine months was €8.9m, up from €8.2m in NM 2007. Net profit attributable to the Group was €6.8m (€ 6.8m NM 2007). Total Earnings per Share were €0.49 (€0.49 in NM 2007), split between equity (€0.05 NM 2008, €0.28 NM 2007) and hybrid holders (€0.43 NM 2008, €0.21 NM 2007).

Cash Flow and Liquidity

Net cash flow from operating activities during the nine months was €21.7m (€24.0m NM 2007). Capital expenditure on property, plant and equipment and intangible assets during NM 2008 was €36.0m (€31.0m NM 2007), representing 8.1% of revenues (9.3% NM 2007).

Amounts spent on acquisitions during the period was €25.9m (€26.8m NM 2007). As explained in the half year report, much of this has been for deferred payments on prior year acquisitions.

Balance Sheet

Total Assets at 30th September 2008 were €642.4m (€647.9m at 30.06.2008). Net working capital stood at 7.4% of revenues, temporarily slightly up from 6.7% at 30 June 2008.

Net debt was €163.9m (€153.3m at 30.06.2008) including cash and cash equivalents of €44.6m (€72.5m at 30.6.2008). This means that the debt covenants at 30.09.2008 were 0.7x net debt/shareholders equity (limit 1.5x) and 2.1x net debt/EBITDA (limit 3.5x) respectively and were the same as at 30.06.2008: 0.7x and 2.1x.

Sales and Marketing

Following the melamine scandal originating in the contamination of dairy and dairy-related products in China, Eurofins has been providing services to its customers in its laboratories in Europe and the US. A pet food scare in 2007 prompted these laboratories to be the first in the market to establish a method of analysis for melamine, based on the one set forward by the US Food and Drug Administration. Eurofins has now developed an even more sensitive method, has increased capacity for analysis and provides an express service for its customers.

The Group's REACH co-ordination team has made good progress in its own preparation for the work that is expected to result from this piece of legislation. Laboratories in the UK, Germany, France, Italy and the US are all currently dedicating capacity to REACH testing and are committed to providing a comprehensive range of necessary required services to Eurofins' upstream and downstream customers (producers/manufacturers and retailers).

Eurofins laboratories GAB and Dr. Fintelmann & Meyer have entered into a co-operation agreement to provide the second phase environmental risk assessment (ERA) of medicinal products. This is a European Medicines Agency (EMEA) requirement for all new marketing authorization applications for a medicinal product and in addition an evaluation is also necessary for old medicinal products if there is an expected increase in the environmental exposure.

Around the Group, laboratories and business units continue to gather the key accreditations that make Eurofins a world leader. Eurofins' Central Laboratory in Singapore has been granted accreditation by the College of American Pathologists (CAP), after an on-site inspection where it met a wide range of pharmaceutical industry regulatory requirements including laboratory quality assurance standards of CAP and the National Glycohemoglobin Standardization Program (NGSP) Level 1 certification.

Eurofins has official approval by Scientific Certification Systems (SCS) in California as a subcontractor delivering lab testing for the "FloorScore" (resilient, flexible flooring), "BIFMA" (office furniture)" and "Indoor Air Advantage" / "Indoor Air Advantage Gold" certification systems.

To go with it's previously announced NDNAD accreditation, Eurofins' Medigenomix has also has been accredited by the Ministry of Justice for legal paternity testing in UK.

Strategic Acquisitions and Geographic Expansion

In July Eurofins announced its outsourcing deal with the Finnish-based food and feed producer Raisio Group, best known internationally for its Benecol-branded products. Under the terms of the deal Eurofins will take on Raisio's food and grain testing laboratories in the town of Raisio itself, its equipment and employees and in return will carry out testing services needed by Raisio over the next five years. In addition there are expected to be opportunities to derive third-party testing work.

A smaller outsourcing deal was also completed with the Slovakian operations of Mondi Group, the global packaging and paper business, under which Eurofins will provide environmental testing services in addition to some pulp and paper quality monitoring. This deal forms part of a pilot project with Mondi in which potential for expansion not only includes other Mondi testing labs in Slovakia but also their laboratories across Europe. In the last couple of years

Eurofins has grown in Eastern Europe where the fast growing markets and fragmented competition can offer market-leading positions within a short period of time.

Progress is continuing around the Group regarding the opening of laboratories in high-growth countries and the consolidation of labs in Europe to create economies of scale, as the investment strategy dictates. In Norway the main focus remains site consolidation, with a planned reduction from 11 to 6 food testing sites. Also in food testing, the rationalisation of the Italian business continued with the closure of the Biolab Bologna site at the end of September.

The Eurofins central laboratory in Washington has relocated to a new and larger 33,000 sq. ft. state-of-the-art facility in Chantilly, Virginia. The lab houses both clinical trial safety & efficacy testing and specialized microbiology testing services.

In Denver Eurofins has moved out of the incubator lab and into a 15,000 sq. ft. laboratory facility that will become a flagship Eurofins location for bioanalysis in the US. This is in order to keep up with current demand, have room to grow through additional capacity and to realize future opportunities. It will also provide a resource to the Eurofins CRO offering, particularly giving greater strength and flexibility in the US.

R&D Initiatives and Infrastructure

The Denver laboratory also continues to show the benefit of strong R&D investment. They undertake both proactive research and sponsored projects, both of which are proving successful in attracting customers. Proactive assay developments focus on the moment of quantification of endogenous compounds, proteins and peptides using mass spectrometry-based technologies, including assays that will allow for multiplexing peptides. Illustrations of current research projects are in proteomics, including labeling technologies (SILAC, ITRAQ), and in the combination of proteomics and metabolomics for molecular marker development and qualifications. Several other sponsor-driven research projects are based on previous experience with drug metabolism and drug eluting stents. Finally, a strong field of technology development that drives significant customer interest is the development and validation of quantitative assays for preclinical and clinical pharmacokinetics studies.

IT developments continue around the Group, particularly regarding the progress towards having a common laboratory management platform across the whole Group. In particular the first steps are being prepared for the integration of the most successful legacy systems, firstly with the implementation of the ComLIMS-quotation tool.

Post Closing and Other Events

After entering into a third party sublicense in settlement of infringement claims in the US relating to intellectual property acquired in 2005 from BioAlliance Pharma SA, Eurofins Pharma US Holdings, Inc. and Viralliance, Inc. (a Delaware subsidiary of Eurofins Scientific SE) sued BioAlliance and Dr. Gilles Avenard (BioAlliance COO and Viralliance director) on the 23rd of September 2008 in Delaware for rescission and damages based, among other things, on breach of representations, warranties and contractual obligations and, in the case of Dr. Avenard, breach of fiduciary director's duties. This is in addition to an existing action against the previous owners and management of Operon. In both cases all costs to date have been expensed, so the Group has a neutral cost position in terms of exposure.

In October the Eurofins Group took the decision to draw down most of its bilateral lines of credit (totalling €75m) and has invested the funds in government securities. This removes any uncertainty about the availability and terms on which the Group will fund its future growth objectives.

Employees

The overall average weighted number of full time employees has increased to 6,744 in NM 2008 (NM 2007 4,911). Headcount was 7,778 (NM 2007 5,980)

As of	**30.09.2008**	30.09.2007
Benelux	**768**	665
British Isles	**537**	490
France	**1,356**	1,051
Germany	**1,670**	1,331
Italy	**150**	121
North America	**608**	450
Scandinavia	**1,228**	673
Other Europe	**283**	73
Other ROW	**144**	57
Total	**6,744**	4,911

Employee numbers are weighted average "Full time equivalents" (FTE) over the period, i.e. the figures are weighted by the time that (acquired) laboratories are fully consolidated in the Group.

The overall personnel costs for the Eurofins Scientific staff including social security and pension costs were €220.6m, representing 49.7% of revenues (€161.9m in NM/ 2007, 48.5%)

Directors Holdings

The summary as of September 30, 2008 is listed below:

As of 30.09.2008	No. of Shares	No. of Stock Options
Gilles G. Martin	1	0
Valérie Hanote	1	0
Wicher R. Wichers	43,001	12,500
Yves-Loïc Martin	14,546	0

During the quarter Belgian Bioventures sprl was liquidated and its assets are now directly owned by Analytical Bioventures SCA, which is controlled by Gilles and Yves-Loïc Martin. Analytical Bioventures SCA holds 6,659,570 shares.

*EBITAS – EBIT before the non-cash items: amortisation of goodwill and accounting for stock options, linked to recent IFRS standard changes.

Consolidated Financial Statements

Consolidated Profit and Loss Statement

January 1, 2008 to September 30, 2008

€ Thousand	**Q3/ 2008**	**Q3/ 2007**	**NM/ 2008**	**NM/ 2007**
Revenues	**156,131**	**117,400**	**443,913**	**333,980**
Cost of purchased materials and services	-63,609	-47,662	-179,874	-138,875
Personnel expenses	-73,762	-56,910	-220,670	-161,934
Other operating income and expenses, net	2,848	4,497	9,331	8,434
EBITDA	21,608	17,325	52,701	41,604
Depreciation and amortisation	-8,794	-6,392	-25,369	-18,028
EBITAS*	**12,814**	**10,933**	**27,332**	**23,576**
Non cash accounting charge for stock options (S.O.)	-482	-329	-1,239	-744
Impairment of goodwill and amortisation intangible assets related to acquisitions	-255	-163	-1,270	-525
EBIT after non cash accounting charge for S.O., impairment of goodwill and amortisation of intangible assets related to acquisitions	12,077	10,441	24,823	22,308
Finance income	429	680	1,400	1,982
Finance costs	-3,709	-2,414	-10,599	-9,385
Financial result	-3,280	-1,733	-9,199	-7,403
Share of (loss)/ profit of associates	48	8	70	64
Result before income taxes	8,845	8,716	15,694	14,968
Income tax expense	-4,333	-3,927	-6,775	-6,741
Net profit for the period	**4,512**	**4,789**	**8,919**	**8,228**
Attributable to:				
Equity interest	3,739	4,330	6,812	6,828
Minority interest	773	458	2,107	1,399
Earnings per share (basic) in € - Total	0.27	0.31	0.49	0.49
Earnings per share (basic) in € - attributable to hybrid capital investors	0.14	0.15	0.43	0.21
Earnings per share (basic) in € - attributable to equity holders	0.12	0.17	0.05	0.28
Earnings per share (diluted) in € - Total	0.25	0.29	0.45	0.45
Earnings per share (diluted) in € - attributable to hybrid capital investors	0.13	0.13	0.40	0.19
Earnings per share (diluted) in € - attributable to equity holders	0.11	0.15	0.05	0.26
Weighted average shares outstanding (basic)	14,031	13,888	14,031	13,888
Weighted average shares outstanding (diluted)	15,163	15,075	15,163	15,075

* EBITAS : EBIT before non cash accounting charge for S.O., impairment of goodwill and amortisation of intangible assets related to acquisitions

Consolidated Balance Sheet

As of September 30, 2008

€ Thousand	**30.09.2008**	**31.12.2007**
Property, plant and equipment	122,403	106,938
Goodwill	233,222	227,090
Other intangible assets	23,402	23,144
Investments in associates	6,117	1,534
Financial assets, trade and other receivables	5,222	5,208
Non-current assets held for sale	848	1,465
Deferred tax asset	12,764	11,703
Derivative financial instruments	1,980	2,388
Total non current assets	**405,958**	**379,470**
Inventories	33,160	24,762
Trade accounts receivable	128,984	119,092
Prepaid expenses and other current assets	25,234	19,398
Corporate tax receivable	4,401	4,533
Cash and cash equivalents	44,642	64,770
Total current assets	**236,421**	**232,555**
Total assets	**642,379**	**612,025**
Share capital	1,411	1,398
Other reserves	54,684	52,728
Hybrid capital	100,000	100,000
Retained earnings	55,991	55,456
Shareholders' equity – part of the Group	212,086	209,582
Minority interest	7,214	5,982
Total shareholders' equity	**219,300**	**215,564**
Borrowings	62,303	36,480
OBSAR Bonds	119,024	118,812
Derivative financial instruments	0	0
Deferred tax liability	7,329	7,685
Account payable on investment	28,325	29,266
Pension accrual	11,959	12,142
Provisions for other liabilities and charges	7,793	11,200
Total non current liabilities	**236,733**	**215,584**
Borrowings	27,247	18,052
OBSAR Bonds	0	0
Trade accounts payable	53,043	55,234
Advance payments received and deferred revenues	24,044	19,650
Corporate tax due	6,370	6,115
Account payable on investment	7,938	18,007
Other current liabilities	67,704	63,819
Total current liabilities	**186,346**	**180,877**
Total liabilities and shareholders' equity	**642,379**	**612,025**

Consolidated Cash Flow Statement

January 1, 2008 to September 30, 2008

€ Thousand	NM/ 2008	NM/ 2007
Cash flows from operating activities		
Result before income taxes	**15,694**	**14,969**
Adjustments for:		
Depreciation and amortisation	26,639	18,553
Increase/ decrease in provisions and accruals	-4,610	-3,328
Losses/ gains on the disposal of fixed assets and investments in associates	-175	210
Non cash accounting charge for stock options	1,188	715
Financial income and expense, net	8,941	6,980
Expense/ income from investments (equity method)	-70	-64
Derivative financial instruments – income statement	0	0
Change in net working capital	-17,483	-1,211
Cash generated from operations	**30,124**	**36,822**
Income taxes paid	-8,426	-12,797
Net cash provided by operating activities	**21,698**	**24,025**
Cash flows from investing activities		
Acquisitions of subsidiaries, net of cash acquired	-25,951	-26,861
Proceeds from sale of a subsidiary, net of cash transferred	1,890	0
Purchase of property, plant and equipment	-33,604	-29,294
Purchase of intangible assets	-2,383	-1,710
Proceeds from sale of property, plant and equipment	1,224	221
Purchase net of sales of investments and financial assets	305	86
Interest received	1,544	1,982
Net cash used in investing activities	**-56,973**	**-55,576**
Cash flows from financing activities		
Proceeds from issuance of share capital	300	256
Proceeds from short or long term borrowings	48,035	5,030
Cash repayments of amounts borrowed	-13,893	-50,089
OBSAR Bonds	0	25
Hybrid capital issue	0	98,659
Dividends to shareholders	-1,398	-1,389
Dividends to minority interest	-1,203	-484
Hybrid interest paid	-8,081	0
Interest paid	-8,818	-8,150
Net cash provided by financing activities	**14,942**	**43,858**
Net effect of currency translation in cash and cash equivalents	733	-758
Net increase (decrease) in liquid funds	**-19,600**	**11,549**
Cash and cash equivalents and bank overdrafts at beginning of period	61,265	78,953
Cash and cash equivalents and bank overdrafts at end of period	**41,665**	**90,502**

Consolidated Statement of Changes in Equity

As of September 30, 2008

€ Thousand	**Shareholders' equity part of the Group**				**Minority interest**	**Total Equity**
	Share capital	**Other reserves**	**Hybrid Capital**	**Retained earnings**		
Balance at January 1, 2007	**1,388**	**56,508**	0	**41,014**	**3,727**	**102,637**
			0			
Currency translation differences	0	-2,740	0	-17	-31	-2,788
Financial instruments	0	0	0	1,415	0	1,415
Minority interest transfer	0	0	0	-4	4	0
Share based payments	0	0	0	714	0	714
Total income / expense recognised directly in equity	0	-2,740	0	2,108	-27	-659
Net profit	0	0	0	6,828	1,400	8,228
Total income recognised in 2007	0	-2,740	0	8,936	1,373	7,569
Treasury stock	0	0	0	0	0	0
Hybrid Bonds	0	0	100,000	-894	0	99,106
Deferred distribution on Hybrid Capi-tal	0	0		-1,945	0	-1,945
Issue of share capital	4	252	0	0	0	256
Dividends	0	0	0	-1,388	-485	-1,873
Minority interest arising on business combinations	0	0	0	0	4	4
Balance at September 30, 2007	**1,392**	**54,020**	**100,000**	**47,723**	**4,620**	**205,755**
Balance at January 1, 2008	**1,398**	**52,728**	**100,000**	**55,456**	**5,982**	**215,564**
Currency translation differences	0	-936	0	-30	99	-867
Financial instruments	0	0	0	-408	0	-408
Minority interest transfer	0	0	0	19	-19	0
Non cash accounting charge for stock options	0	0	0	1,188	0	1,188
Total income / expense recognised directly in equity	0	-936	0	769	79	-87
Net profit	0	0	0	6,812	2,107	8,919
Total income recognised in 2008	0	-936	0	7,581	2,186	8,832
Treasury stock	0	0	0	0	0	0
Hybrid capital	0	0	0	0	0	0
Deferred distribution on Hybrid Capi-tal	0	0	0	-6,061	0	-6,061
Issue of share capital	13	2,798	0	0	0	2,811
Dividends	0	0	0	-1,398	-1,203	-2,601
Potential payments in shares arising on business combinations	0	0	0	507	0	507
Minority interest arising on business combinations	0	0	0	0	248	248
Balance at September 30, 2008	**1,411**	**54,590**	**100,000**	**56,085**	**7,214**	**219,300**

Interim Notes

General

We inform you that these Interim Notes are summarised.

1. Accounting policies

Eurofins condensed interim financial statements for the 9 months period ending 30th September 2008 have been prepared according to IAS 34 – Interim financial reporting standard as adopted by the European Union.

As condensed interim financial statements, they do not include all information required by IFRS framework for the preparation of annual financial statements and have to be read in relation with the Group consolidated financial statements prepared for the year-end 2007 in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union.

Except as described below, the accounting policies applied are consistent with the policies applied in the financial statements for the accounts closed at the end of 2007.

Taxes on income in the interim periods are accrued using the tax rate that would be applicable to expected total annual earnings.

The following new standards, amendments to standards or interpretations are mandatory for the first time for the financial year beginning 1 January 2008 but are not currently relevant for the Group:

- IFRIC 11, 'IFRS 2 – Group and treasury share transactions'
- IFRIC 12, 'Service concession arrangements'
- IFRIC 14, 'IAS 19 – The limit on a defined benefit asset, minimum funding requirements and their interaction'

Standards, amendments and interpretations to existing standards that are not yet effective and have not been early adopted by the Group:

- IFRS 8, 'Operating segments ' (effective from 1 January 2009). IFRS 8 replaces IAS 14 and aligns segment reporting with the requirements of the US standard SFAS 131, 'Disclosures about segments of an enterprise and related information'. The new standard requires a 'management approach', under which segment information is presented on the same basis as that used for internal reporting purposes. The Group will apply IFRS 8 from 1 January 2009. The possible impact is still being assessed in detail by the management.
- IAS 23 (Amendment), 'Borrowing costs'
- IFRS 2 (Amendment), 'Share-based payments'
- IFRS 3 (Amendment), 'Business combinations'
- IAS 1 (Amendment), 'Presentation of financial statements'
- IAS 32 (Amendment), 'Financial instruments: presentation, and consequential amendments to IAS 1.

The additional disclosures required will be presented for the first time in the 2008 annual financial statements as they are not material for an understanding of the current interim period.

2. Segment information

Geographical segments

Although the Group's business is managed on a worldwide basis, it operates in nine main geographical areas. These are Benelux, British Isles (United Kingdom + Republic of Ireland), France, Germany, Italy, North America, Scandinavia, Other European and Other Rest of the World countries.

€ Thousand Revenues	NM/ 2008	NM/ 2007(*)
Benelux	35,023	28,655
British Isles	37,431	33,699
France	76,176	68,763
Germany	88,492	72,908
Italy	10,440	8,495
North America	55,382	44,986
Scandinavia	98,734	50,399
Other European countries	31,736	21,662
Other Rest of the World	10,499	4,413
Total	443,913	333,980

(*) improvement of the presentation

Sales revenue is based on the country in which the customer is located. For confidentiality reasons, the operating income by geographical areas is not provided.

3. Change in the scope 2008

Company	Country	Status	% of control	% of own-ership	Consolidation method	Date of entry
		Subsidiary of :				
Eurofins ETS Product Services GmbH	Germany	Eurofins Scientific SE	100	100	Full consolidation	01/08
ALA Analytisches Labor GmbH	Germany	Eurofins Unwelt West GmbH	100	100	Full consolidation	01/08
Stockholm Vatten Laboratorie Service AB	Sweden	Eurofins Environment Sweden AB	100	100	Full consolidation	01/08
Chemtox SAS	France	Eurofins Ventures BV	100	16	Full consolidation	01/08
Institut Louise Blanquet SAS	France	Eurofins Environnement SAS	100	30.77	Full consolidation	04/08
ASEPT SAS	France	Eurofins Scientific Developpement SAS	100	100	Full consolidation	04/08
Sterna SAS	France	Eurofins Scientific Biosciences SAS	100	100	Full consolidation	06/08
Eurofins Product Testing Lux SARL	Luxembourg	Eurofins Lux SARL	100	100	Full consolidation	06/08
Programma Ambiente Srl	Italy	Eurofins Lux SARL	100	100	Full consolidation	06/08
Eurofins Dr Specht GLP GmbH	Germany	Eurofins Agro-Sciences Lux SARL	100	100	Full consolidation	06/08
Eurofins Product Testing GmbH (Österreich)	Austria	Eurofins Product Testing GmbH	100	100	Full consolidation	06/08
Eurofins Certification Switzerland AG	Switzerland	Eurofins Certification SARL	100	100	Full consolidation	07/08
ETS Product Services (Thailand) Co. Ltd	Thailand	Eurofins Asian Ventures BV	100	100	Full consolidation	07/08
Eurofins Agroscience Services holdings US, Inc	USA	Eurofins Agrosciences Lux SARL	100	100	Full consolidation	09/08
Eurofins STA Laboratories Inc	USA	Eurofins Food II US, Inc	100	100	Full consolidation	10/08
Eurofins Agroscience Services Inc	USA	Eurofins Agroscience Services holdings US, Inc	100	100	Full consolidation	10/08

4. Balance sheet impact of the change of scope

During the first nine months of 2008 the Company acquired new companies and carried out outsourcing/ asset deals.
The fair values of assets and liabilities are as follows:

€ Thousand	NM 2008
Property, plant and equipment	-5,270
Intangible assets	-217
Goodwill and intangible assets related to an acquisition	-7,899
Investments	-4,542
Financial assets	-308
Current assets excluding Cash	-3,798
Corporate tax receivable	-119
Cash	-147
Current liabilities	3,346
Corporate taxes due	909
Borrowings	1,402
Account payable on investment	-12,040
Deferred taxes	-610
Pension accrual	0
Provisions for risks	1,046
Shareholders equity	3,018
Minority interest	-869
Total purchase price paid to date	-26,098
Less cash	147
Cash outflow on change of scope	-25,951

5. Contingencies

The contingencies are described in more detail in the Annual Report 2007 in the Note 4.2.
The liabilities/ borrowings listed below are already included in the Group's balance sheet. The following table only repeats these amounts when these borrowings are secured by covenants or securities on assets.

€ Thousand	**30.09.2008**	**31.12.2007**
Bank borrowings secured over buildings and assets	22,540	24,424
Leases secured over buildings and assets *	6,759	6,547
Bank borrowings secured by covenants and financial assets	0	0
Bank borrowings & OBSAR secured by covenants	173,947	135,816
Total	203,246	166,787

* Lease liabilities are effectively secured as the rights to the leased asset revert to the lessor in the event of default.

As September 30th 2008 the cash and cash equivalents are € 44,642k.

Detail of specific contingencies linked to acquisitions:

Rights to acquire or sell additional shares of a company have been signed at a formula price already fixed to be exercised during the period 2008-2013. The contingencies linked to the right to acquire or sell shares in this company (not yet booked in the consolidated balance sheet) are estimated at an amount of € 0.5m.

6. Changes in Equity

Share capital: At September 30th, 2008, the total number of ordinary shares is 14.108 million shares with a par value of € 0.10 per share. All issued shares are fully paid.
During the first nine months of 2008, the share capital increased by 132,864 new shares of which 33,905 new shares by exercise of employee stock options, 98,950 new shares by exercise of partial & optional acquisition price payments in Eurofins shares and 9 new shares by exercise of BSAR.
As at 30th September 2008, the Company did not own any of its own shares (number of own shares at December 31, 2007: 0).

Financial instruments:
To hedge the Group's exposure to interest rates fluctuations related to the OBSAR bonds, the Group has swapped its variable interest rate against a fixed rate.
Principal amount hedged with a fixed rate: € 100m.
The fair value 30th September 2008 of the financial instruments is estimated at a profit of € 1,980k.

Hybrid Bonds:
The structure of the hybrid bond ensures that it is recognized as a component of equity in accordance with IAS 32. For this reason, the tax-deductible interest payments are not included in interest expense, but accounted for in the same way as dividend obligations to shareholders. The interest expense accounted for during the first nine months amounts to € 6,061k.

7. Stock option plans

Stock options are granted to directors and employees. Movements in the number of share options outstanding are as follows (amounts in thousands):

At beginning of the year	765
Options granted	85
Options exercised	-34
Options expired	0
At end of the period	**816**

8. Revenue recognition

Due to the continuous improvement of processes and systems the outcome for an increasing number of transactions can be measured on a reliable basis. Therefore for more and more new transactions the percentage of completion method is used to determine the revenue at the end of each reporting period.

9. Intangible assets related to acquisitions amortisation/ Goodwill impairment charges

The amortisation of intangible assets (mainly customer lists) related to acquisitions represents an amount of € 644k.
Under IFRS 3 an income tax profit accounted for during the period, based on the pre-acquisition loss carried forward of an acquired company, has been offset by an equal reduction of goodwill for an amount of € 626k.

10. Cash and Cash equivalents

€ Thousand	**30.09.2008**
Cash and cash equivalents - Balance Sheet	44,642
Operational overdrafts	-2,977
Cash and cash equivalents at end of period - Cash flow	41,665

11. Post closing events

After entering into a third party sublicense in settlement of infringement claims in the US relating to intellectual property acquired in 2005 from BioAlliance Pharma SA, Eurofins Pharma US Holdings, Inc. and Viralliance, Inc. (a Delaware subsidiary of Eurofins Scientific SE) sued BioAlliance and Dr. Gilles Avenard (BioAlliance COO and Viralliance director) on the 23rd of September in Delaware for rescission and damages based, among other things, on breach of representations, warranties and contractual obligations and, in the case of Dr. Avenard, breach of fiduciary director's duties. This is in addition to an existing action against the previous owners and management of Operon. In both cases all costs to date have been expensed, so the Group has a neutral cost position in terms of exposure.

In October the Eurofins Group took the decision to draw down most of its bilateral lines of credit (totalling €75m) and has invested the funds in government securities. This removes any uncertainty about the availability and terms on which the Group will fund its future growth objectives.

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STATUTORY AUDITORS' REVIEW REPORT ON THE FINANCIAL INFORMATION FROM JANUARY 1st TO SEPTEMBER 30th, 2008

To the Shareholders,

EUROFINS SCIENTIFIC SE
Rue Pierre Adolphe Bobierre
Boîte postale 42301
44323 NANTES CEDEX 3

This is a free translation into English of the Statutory Auditors' review report issued in French and is provided solely for the convenience of English speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

In compliance with the assignment entrusted to us by your Annual General Meeting and in accordance with the requirements of articles L. 232-7 of the French Commercial Code (Code de commerce) and L. 451-1-2 III of the French Monetary and Financial Code (Code monétaire et financier) , we hereby report to you on:

- the review of the accompanying condensed consolidated financial statements of EUROFINS SCIENTIFIC SE, for the nine months ended September 30, 2008;
- The verification of the information contained in the interim management report.

These condensed interim consolidated financial statements are the responsibility of your President. Our role is to express a conclusion on these financial statements based on our review.

1. Conclusion on the financial statements

We conducted our review in accordance with professional standards applicable in France. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with professional standards applicable in France and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated financial statements are not prepared, in all material respects, in accordance with IAS 34 - the standard of IFRSs as adopted by the European Union applicable to financial information.

2. Specific verification

We have also verified the information given in the interim management report on the condensed consolidated financial statements subject to our review. We have no matters to report as to its fair presentation and consistency with the condensed consolidated financial statements from January 1st to September 30th, 2008.

Nantes, France, November 12, 2008
The Statutory Auditors
French original signed by

PRICEWATERHOUSECOOPERS AUDIT

Yves Pelle

H.L.P. AUDIT

Jacques le Pomellec