

Ciba Specialty Chemicals Inc.
First Quarter 2001 Segment Information –
Reflecting the new Company Structure and the Change in Goodwill Accounting

Three months ending March 31,	2001 new Company structure	2001 pro forma after effects of SFAS 142	2002
			To be published on May 2, 2002
Net sales			
Plastic Additives	490	490	
Coating Effects	509	509	
Water and Paper Treatment	380	380	
Textile Effects	445	445	
Home and Personal Care	102	102	
Total net sales	1 926	1 926	
Operating income			
Plastic Additives	84	87	
Coating Effects	78	77	
Water and Paper Treatment	17	13	
Textile Effects	64	64	
Home and Personal Care	12	12	
Corporate and other expenses	(32)	(15)	
Total operating income	223	238	
EBITDA			
Plastic Additives	113	113	
Coating Effects	105	105	
Water and Paper Treatment	36	36	
Textile Effects	80	80	
Home and Personal Care	17	17	
Corporate	(13)	(13)	
Total EBITDA, before restructuring and special charges	338	338	
EBITDA margin			
Plastic Additives	23.2%	23.2%	
Coating Effects	20.6%	20.6%	
Water and Paper Treatment	9.6%	9.6%	
Textile Effects	18.0%	18.0%	
Home and Personal Care	16.5%	16.5%	
Total EBITDA margin, before restructuring and special charges	17.5%	17.5%	
Depreciation and amortization			
Plastic Additives	29	26	
Coating Effects	27	27	
Water and Paper Treatment	20	24	
Textile Effects	16	16	
Home and Personal Care	5	5	
Corporate	18	2	
Total depreciation and amortization	115	100	