

To Whom It May Concern:

Company: Topcon Corporation
 Representative: President, Norio Uchida
 (Code No.: 7732
 1st section of the Tokyo Stock Exchange)
 Inquiry: Director & Managing Executive Officer,
 Takayuki Ogawa
 Accounting & Finance Division
 (TEL: 03-3558-2536)

Notice on the Revision of Financial Forecast

Topcon Corporation hereby announces that the financial forecast (from April 1, 2011 to March 31, 2012), which were publicly announced on October 28, 2011, is revised as mentioned below.

1. Revision of consolidated financial forecast for this fiscal year (from April 1, 2011 to March 31, 2012)

(Unit: million yen)

	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per share
Previous Forecast (A) (announced on October 28, 2011)	100,000	3,000	1,700	800	8.64 yen
Revised Forecast (B)	97,000	1,800	0	(5,000)	(53.98 yen)
Difference (B-A)	(3,000)	(1,200)	(1,700)	(5,800)	——
Change (%)	(3.0)%	(40.0)%	——	——	——
Result for the last fiscal year (Reference)	102,470	1,799	608	(1,288)	(13.91 yen)

2. The reason for the revision of the financial forecast

The consolidated financial forecast through this fiscal year is expected to reduce in the net sales, the operating income and the ordinary income, influenced by the downturn in the Finetech business, due to sharp drop of semiconductor field and FPD related field, as compared with the previous financial forecast (publicly announced on October 28, 2011). And Topcon declared the extraordinary losses in the third quarter of this fiscal year, which are caused by the downsizing of Finetech business and the solicitation of voluntary retirement. The net income will decrease considerably from the previous financial forecast by 5.8 billion yen.

Today Topcon announced "Notice on the downsizing of Finetech business for optimum allocation of management resource" and "Notice on the result of Solicitation of Voluntary Retirement" separately from this announcement. Please refer to these notices.

Based on the recent trend in foreign exchange, the exchange rate of Euro for the precondition of the forecast is changed and the exchange rates of the principal foreign currencies are 75 yen per US dollar and 100 yen per Euro (80 yen per US dollar and 105 yen per Euro for the previous financial forecast).

* The financial forecast described in this material is based on the anticipation of the future trend in business environment, situation of competition and fluctuation in exchange supposed at the present day of announcement of this material. The financial forecast is subject to change in the future for various reasons.