

To Whom It May Concern:

Company: Topcon Corporation  
 Representative: President, Norio Uchida  
 (Code No.: 7732  
 1<sup>st</sup> section of the Tokyo Stock Exchange)  
 Inquiry: Director & Managing Executive Officer,  
 Takayuki Ogawa  
 Accounting & Finance Division  
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### **Notice Concerning Difference between Consolidated Financial Forecast and Actual Results**

Topcon Corporation ("the Company") announces its difference between the financial forecast announced on January 31, 2012 and the actual results (from April 1, 2011 to March 31, 2012), as mentioned below.

#### 1. Difference between financial forecast and actual results (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 January 31, 2012)	97,000	1,800	0	(5,000)	(53.98 yen)
Actual Results (B)	98,834	2,080	467	(3,686)	(39.80 yen)
Difference (B-A)	1,834	280	467	1,313	——
Change (%)	1.9%	15.6%	——	——	——
Result for the last fiscal year (Reference)	102,470	1,799	608	(1,288)	(13.91 yen)

#### 2. The reason for the difference

The Company's actual net sales slightly increased. Due to this increase in net sales and the impact of reduction of fixed cost and cost of goods which were programmed in business restructuring project the Company has been working on, operating income marked an increase of 280 million yen and ordinary income marked an increase of 467 million yen. Moreover, net income increased by 1,313 million yen from the previous financial forecast since the loss caused by the downsizing Finetech business was lower than expected.

\* 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.