

Consolidated Financial Results
First Quarter for FY2007 ended March 2008
TOPCON CORPORATION
Release Date: July 31, 2007

1. Summary of First Quarter Business Results for FY2007 ended March 2008 (April 1, 2007 - June 30, 2007)

"%" indicate year-to-year increase (decrease)

(1) Consolidated Business Results

(Rounded down to the nearest million yen)

	Sales		Operating income		Income before extraordinary items		Net income	
	millions of yen	%	millions of yen	%	millions of yen	%	millions of yen	%
1st Quarter of FY 2007								
1st Quarter of FY 2006	25,100	13.1	3,096	12.7	2,868	8.9	1,653	8.3
Reference; FY2006 (full year)	110,490	7.5	15,276	16.9	14,233	23.7	8,549	26.1

	Net income per share	Net income per share adjusted for latent
	yen	yen
1st Quarter of FY 2007		
1st Quarter of FY 2006	17.86	_____
Reference; FY2006 (full year)	92.30	_____

(2) Consolidated Financial Position

	Total assets	Net Assets	Shareholders' equity ratio	Shareholders' equity per share
	millions of yen	millions of yen	%	yen
1st Quarter of FY 2007				
1st Quarter of FY 2006	89,978	48,561	53.5	519.88
Reference; FY2006 (full year)	99,859	55,181	54.8	590.45

(3) Consolidated Cash Flow

	C/F from operating activities	C/F from investing activities	C/F from financing activities	Balance of cash and cash equivalents at year end
	millions of yen	millions of yen	millions of yen	millions of yen
1st Quarter of FY 2007				
1st Quarter of FY 2006	3,677	(1,271)	(1,926)	9,401
Reference; FY2006 (full year)	6,708	(5,689)	(1,123)	9,000

2. Forecast for FY 2007 (April 1, 2007 - March 31, 2008)

There is no change in the forecast of half year and annual for FY 2007 which was disclosed on April 27, 2007.