

Consolidated Financial Results
FY 2008 ended March 2009
TOPCON CORPORATION
Release Date: July 31, 2008

1. Summary of First Quarter Business Results for FY2008 ended March 2009 (April 1, 2008 – June 30, 2008)

“%” indicate year-to-year increase (decrease)
(Rounded down to the nearest million yen)

(1) Consolidated business results

	Net sales		Operating income		Ordinary income		Net income	
	million yen	%	million yen	%	million yen	%	million yen	%
1st Quarter of FY 2008	32,908	—	2,036	—	2,275	—	1,123	—
1st Quarter of FY 2007	27,024	7.7	3,126	1.0	3,168	10.5	1,989	20.3

	Net income per share	Diluted net income per share
	yen	yen
1st Quarter of FY 2008	12.13	—
1st Quarter of FY 2007	21.48	—

(2) Consolidated financial position

	Total assets	Total net assets	Shareholders' equity ratio	Shareholders' equity per share
	million yen	million yen	%	yen
1st Quarter of FY 2008	140,508	59,320	40.0	606.09
FY2007 ended March 2008	139,362	59,138	40.2	605.49

Note: Shareholders' equity
1st Quarter of FY 2008 56,137 million yen
FY2007 ended March 2008 56,082 million yen

2. Dividend

(date of record)	Dividend per share				
	end of 1st quarter	end of 2nd quarter	end of 3rd quarter	year-end	annual
FY2007 ended Mar. 2008	—	11.00	—	5.00	16.00
FY2008 ended Mar. 2009	—	—	—	—	—
FY2008 ended Mar. 2009 (forecast)	—	8.00	—	8.00	16.00

3. Business Forecast for FY 2008 ended Mar. 2009 (April 1, 2008 – March 31, 2009)

	Net Sales		Operating income		Ordinary income		Net income		Net income per share
	million yen	%	million yen	%	million yen	%	million yen	%	yen
Six months ended September 30	74,800	31.2	5,600	(17.0)	4,500	(29.7)	2,500	(41.5)	26.99
Annual	158,500	43.0	15,000	36.7	12,200	32.5	7,100	(8.2)	76.66

Note: The forecast above was prepared on the premise of future forecast available at the time of the release of this document, such as trends of business, competition environment and currency exchange rates. Due to unforeseen circumstances, however, the actual results may differ from these forecast data.