

Consolidated Financial Results
FY 2008 ending March 2009
TOPCON CORPORATION
Release Date: January 30, 2009

1. Summary of Third Quarter Business Results for FY2008 ending March 2009 (April 1, 2008 – December 31, 2008)

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

(1) Consolidated business results

(Rounded down to the nearest million yen)

	Net sales		Operating income (loss)		Ordinary income (loss)		Net income (loss)	
	million yen	%	million yen	%	million yen	%	million yen	%
3rd Quarter of FY 2008	85,208	—	915	—	(561)	—	(2,525)	—
3rd Quarter of FY 2007	85,011	6.2	8,460	(15.7)	7,788	(16.3)	5,161	(1.6)

	Net income (loss) per share	Diluted net income per share
	yen	yen
3rd Quarter of FY 2008	(27.27)	—
3rd Quarter of FY 2007	55.73	—

(2) Consolidated financial position

	Total assets	Total net assets	Shareholders' equity ratio	Shareholders' equity per share
	million yen	million yen	%	yen
3rd Quarter of FY 2008	124,532	48,876	37.5	504.84
FY2007 ended March 2008	139,362	59,138	40.2	605.49

Note: Shareholders' equity
 3rd Quarter of FY 2008 46,759 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
	yen	yen	yen	yen	yen
FY2007 ended Mar. 2008	—	11.00	—	5.00	16.00
FY2008 ending Mar. 2009	—	8.00	—	—	—
FY2008 ending Mar. 2009 (forecast)	—	—	—	2.00	10.00

*Revisions to the projected dividends : Yes

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

Annual	Net Sales		Operating income (loss)		Ordinary income (loss)		Net income (loss)		Net income (loss) per share
	million yen	%	million yen	%	million yen	%	million yen	%	yen
	111,300	0.4	(6,100)	—	(8,100)	—	(9,100)	—	(98.25)

*Revisions to the business forecasts : Yes

Note: The forecasts above were prepared on the premise of future forecasts 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.