

Consolidated Financial Results
FY 2009 ending March 2010
TOPCON CORPORATION
Release Date: July 30, 2009

1. Summary of First Quarter Business Results for FY2009 ending March 2010 (April 1, 2009 – June 30, 2009)

"%" 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	%
1st Quarter of FY 2009	20,112	(38.9)	(1,858)	—	(1,990)	—	(1,816)	—
1st Quarter of FY 2008	32,908	—	2,036	—	2,275	—	1,123	—

	Net income (loss) per share	Diluted net income per share
	yen	yen
1st Quarter of FY 2009	(19.61)	—
1st Quarter of FY 2008	12.13	—

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Shareholders' equity per share
	million yen	million yen	%	yen
1st Quarter of FY 2009	116,579	39,926	32.8	413.15
FY2008 ended March 2009	119,702	41,487	33.2	429.72

Note: Shareholders' equity
 1st Quarter of FY 2009 38,266 million yen
 FY2008 ended March 2009 39,801 million yen

2. Dividends

(date of record)	Dividends per share				
	end of 1st quarter	end of 2nd quarter	end of 3rd quarter	year-end	annual
	yen	yen	yen	yen	yen
FY2008 ended Mar. 2009	—	8.00	—	2.00	10.00
FY2009 ending Mar. 2010	—				
FY2009 ending Mar. 2010 (forecast)		2.00	—	2.00	4.00

*Revisions to the projected dividends : No

3. Business Forecasts for FY 2009 ending Mar. 2010 (April 1, 2009 – March 31, 2010)

	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
Six months ending September 30	50,900	(22.6)	(700)	—	(1,300)	—	(1,200)	—	(12.96)
Annual	107,300	(4.8)	1,700	—	500	—	200	—	2.16

*Revisions to the business forecasts : No

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.