

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

**1. Summary of Second Quarter Business Results for FY2009 ending March 2010 (April 1, 2009 – September 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	%
2nd Quarter of FY 2009	43,338	(34.1)	(1,836)	—	(2,364)	—	(2,369)	—
2nd Quarter of FY 2008	65,726	—	3,019	—	3,002	—	1,482	—

	Net income (loss) per share	Diluted net income per share
	yen	yen
2nd Quarter of FY 2009	(25.58)	—
2nd Quarter of FY 2008	16.00	—

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Shareholders' equity per share
	million yen	million yen	%	yen
2nd Quarter of FY 2009	115,452	38,716	32.2	401.85
FY2008 ended March 2009	119,702	41,487	33.2	429.72

Note: Shareholders' equity  
 2nd Quarter of FY 2009 37,218 million yen  
 FY2008 ended March 2009 39,801 million yen

**2. Dividends**

	Dividends per share				
	end of 1st quarter	end of 2nd quarter	end of 3rd quarter	year-end	total
	yen	yen	yen	yen	yen
FY2008 ended Mar. 2009	—	8.00	—	2.00	10.00
FY2009 ending Mar. 2010	—	2.00	—	—	—
FY2009 ending Mar. 2010 (forecast)	—	—	—	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		Ordinary income		Net income		Net income per share
	million yen	%	million yen	%	million yen	%	million yen	%	yen
Annual	100,000	(11.2)	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.