

Consolidated Financial Results
FY 2009 ending March 2010
TOPCON CORPORATION
Release Date: January 29, 2010

1. Summary of Third Quarter Business Results for FY2009 ending March 2010 (April 1, 2009 – December 31, 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	%
3rd Quarter of FY 2009	64,305	(24.5)	(3,383)	—	(3,746)	—	(3,947)	—
3rd Quarter of FY 2008	85,208	—	915	—	(561)	—	(2,525)	—

	Net income (loss) per share	Diluted net income per share
	yen	yen
3rd Quarter of FY 2009	(42.63)	—
3rd Quarter of FY 2008	(27.27)	—

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Shareholders' equity per share
	million yen	million yen	%	yen
3rd Quarter of FY 2009	114,519	37,167	31.2	385.85
FY2008 ended March 2009	119,702	41,487	33.2	429.72

Note: Shareholders' equity
 3rd Quarter of FY 2009 35,737 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.