

Consolidated Financial Results
FY 2009 ended March 2010
TOPCON CORPORATION
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1. Summary of Business Results for FY2009 ended March 2010 (April 1, 2009 – March 31, 2010)

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

(1) Consolidated business results

| | Net Sales | | Operating income (loss) | | Ordinary income (loss) | | Net income (loss) | |
|------------------------|-------------|--------|-------------------------|---|------------------------|---|-------------------|---|
| | million yen | % | million yen | % | million yen | % | million yen | % |
| FY2009 ended Mar. 2010 | 94,862 | (15.8) | 1,405 | — | 545 | — | 133 | — |
| FY2008 ended Mar. 2009 | 112,666 | 1.7 | (6,944) | — | (9,326) | — | (9,992) | — |

| | Net income (loss) per share | Diluted net income per share | Net income (loss) to shareholders' equity | Ordinary income (loss) to total assets | Operating income (loss) ratio to total sales |
|------------------------|-----------------------------|------------------------------|---|--|--|
| | yen | yen | % | % | % |
| FY2009 ended Mar. 2010 | 1.44 | — | 0.3 | 0.4 | 1.5 |
| FY2008 ended Mar. 2009 | (107.89) | — | (20.8) | (7.2) | (6.2) |

Note: Equity in earnings (losses) of affiliates
FY2009 ended March 2010 (122 million yen)
FY2008 ended March 2009 (126 million yen)

(2) Consolidated financial position

| | Total assets | Net assets | Shareholders' equity ratio | Shareholders' equity per share |
|------------------------|--------------|-------------|----------------------------|--------------------------------|
| | million yen | million yen | % | yen |
| FY2009 ended Mar. 2010 | 125,539 | 41,689 | 32.3 | 437.17 |
| FY2008 ended Mar. 2009 | 119,702 | 41,487 | 33.2 | 429.72 |

Note: Shareholders' equity (Minority interests are excluded)
FY2009 ended Mar. 2010 40,490 million yen
FY2008 ended Mar. 2009 39,801 million yen

(3) Consolidated cash flow

| | C/F from operating activities | C/F from investing activities | C/F from financing activities | Balance of Cash and cash equivalents at year-end |
|------------------------|-------------------------------|-------------------------------|-------------------------------|--|
| | million yen | million yen | million yen | million yen |
| FY2009 ended Mar. 2010 | 3,755 | (2,643) | 1,468 | 17,209 |
| FY2008 ended Mar. 2009 | (1,267) | (5,724) | 5,667 | 14,720 |

2. Dividends

| (date of record) | Dividends per share | | | | | Dividends paid (Annual) | Dividends payout ratio (Consolidated) | Dividends on equity (Consolidated) |
|------------------------------------|---------------------|--------------------|--------------------|----------|--------|-------------------------|---------------------------------------|------------------------------------|
| | end of 1st quarter | end of 2nd quarter | end of 3rd quarter | year-end | annual | | | |
| | yen | yen | yen | yen | yen | million yen | % | % |
| FY2008 ended Mar. 2009 | — | 8.00 | — | 2.00 | 10.00 | 926 | — | 1.9 |
| FY2009 ended Mar. 2010 | — | 2.00 | — | 2.00 | 4.00 | 370 | 277.0 | 0.9 |
| FY2010 ending Mar. 2011 (forecast) | — | 2.00 | — | 2.00 | 4.00 | | 185.2 | |

3. Business Forecast for FY 2010 ending Mar. 2011 (April 1, 2010 – March 31, 2011)

“%” indicate year-to-year increase (decrease)

| | 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 | 48,000 | 10.8 | 0 | — | (600) | — | (900) | — | (9.72) |
| Annual | 104,000 | 9.6 | 2,700 | 92.2 | 1,400 | 156.8 | 200 | 49.5 | 2.16 |

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.