

Supplemental Document for Revision of Financial Forecast, FY2009 ending March 2010

TOPCON CORPORATION

1. Revision of Financial Forecast FY2009 from 1Q to 2Q

◆Consolidated

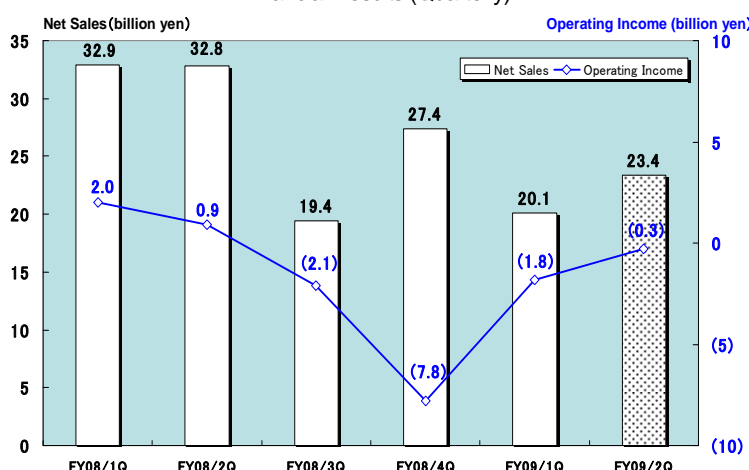
[Consolidated]		(million yen)		
		FY2009/3	FY2009/3	Difference
		From 1Q to 2Q	From 1Q to 2Q	
		Forecast (A)	Original Plan (B)	(A) - (B)
Net Sales		43,300	50,900	(7,600)
Operating Income		(1,800)	(700)	(1,100)
Ordinary Income		(2,400)	(1,300)	(1,100)
Net Income (From 1Q to 2Q)		(2,400)	(1,200)	(1,200)
Exchange Rate	US \$	95.27 yen	90 yen	5.27 yen
	EUR	132.73 yen	120 yen	12.73 yen

*We applied the average exchange rate from FY2009/1Q.

◆by Segment

[Consolidated]		(million yen)		
		FY2009/3	FY2009/3	Difference
		From 1Q to 2Q	From 1Q to 2Q	
		Forecast (A)	Original Plan (B)	(A) - (B)
Net Sales	Positioning	23,000	24,100	(1,100)
	Eye Care	14,900	17,700	(2,800)
	Finetech	5,400	9,100	(3,700)
	Total	43,300	50,900	(7,600)
Operating Income	Positioning	(1,100)	(1,400)	300
	Eye Care	300	1,000	(700)
	Finetech	(1,000)	(300)	(700)
	Total	(1,800)	(700)	(1,100)

Financial Results (Quarterly)



- Overall, we estimate that our business performance from 1Q to 2Q is below our forecast. The loss in 1Q affected negatively despite the effort in 2Q to return to profitability by expanding sales and by reducing costs.
- In Positioning, operating income exceeds our forecast due to accelerated business integration with Sockkia and fixed-cost reduction. However, net sales are below our forecast even though we launched new products to meet increasing demand in emerging countries. (2Q was in black)
- In Eye Care, net sales and operating income are below our forecast due to sluggish recover in the business environment and stagnated demand for optometric instruments. However, we launched new products in 2Q and orders are increasing.
- In Finetech, both net sales and operating income are below our forecast due to severe recession in semiconductor segment. However, we plan to restructure its business model to push up profitability.
- In a fixed-cost reduction program (for FY2009) to cut by 3.5 billion yen, we have achieved to cut 5.3 billion yen by the end of 2Q. In a sales-cost reduction program (for FY2009) to cut by 1.8 billion yen, we have achieved to cut 0.5 billion yen by the end of 2Q.

2. Revision of Financial Forecast FY2009/3

◆Consolidated

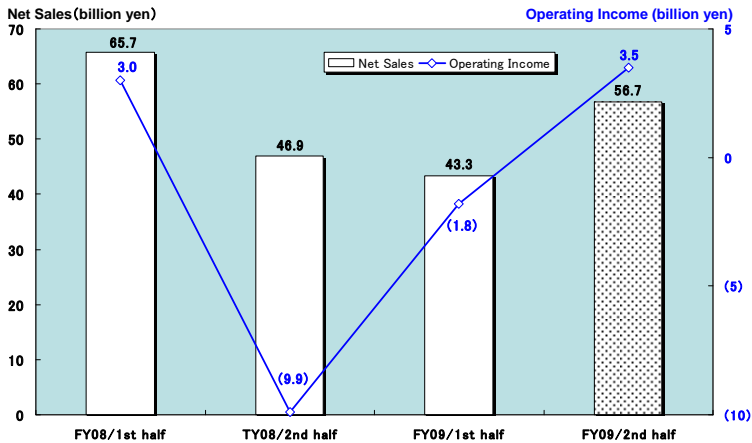
[Consolidated]		(million yen)		
		FY2009/3	FY2009/3	Difference
		Forecast (A)	Original Plan (B)	
		Forecast (A)	Original Plan (B)	(A) - (B)
Net Sales		100,000	107,300	(7,300)
Operating Income		1,700	1,700	0
Ordinary Income		500	500	0
Net Income		200	200	0
ROE		0.5%	0.5%	
Exchange Rate	US \$	93 yen	90 yen	3 yen
	EUR	131 yen	120 yen	11 yen

◆by Segment

[Consolidated]		(million yen)		
		FY2009/3	FY2009/3	Difference
		Forecast (A)	Original Plan (B)	
		Forecast (A)	Original Plan (B)	(A) - (B)
Net Sales	Positioning	50,700	49,300	1,400
	Eye Care	33,900	36,800	(2,900)
	Finetech	15,400	21,200	(5,800)
	Total	100,000	107,300	(7,300)
Operating Income	Positioning	(400)	(1,400)	1,000
	Eye Care	2,900	2,900	0
	Finetech	(800)	200	(1,000)
	Total	1,700	1,700	0

* This outlook is based on an assumed exchange rate of \$=¥90, €=130 for the second half of FY2009/3, and the average exchange rate for the FY2009/3 is assumed to be \$=¥93, €=131.

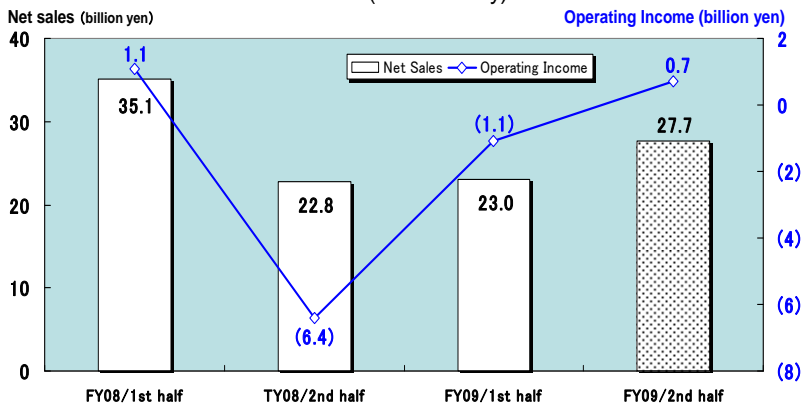
Forecast of Performance (semiannually)



- Positioning and Eye Care will achieve operating income of original plan for FY2009 by launching new products to markets, implementing strategies to enhance each business unit and continuing fixed-cost reduction program in the second half.
- For the second half, Finetech is aiming to be in the black by promoting revolutionary approaches to restructure business model.
- We are aiming to make enough operating income in the second half to achieve the original plan.

(Positioning)

Forecast of Performance (semiannually)

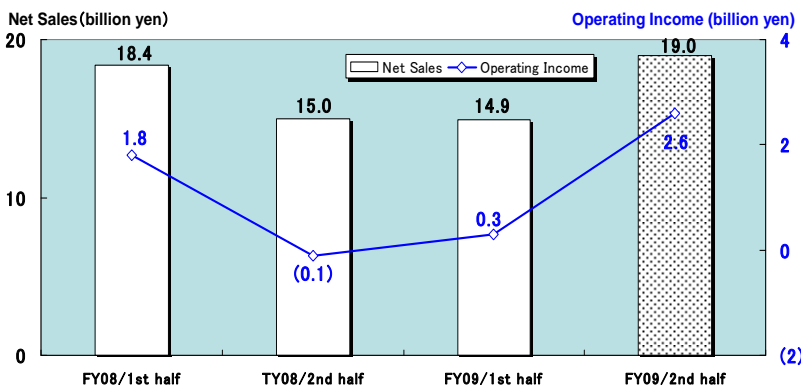


Focus Points in the Second Half

- Launching new mobile mapping system
- Launching products designed for Asian Markets
- Accelerating integration with Sokkia

(Eye Care)

Forecast of Performance (semiannually)

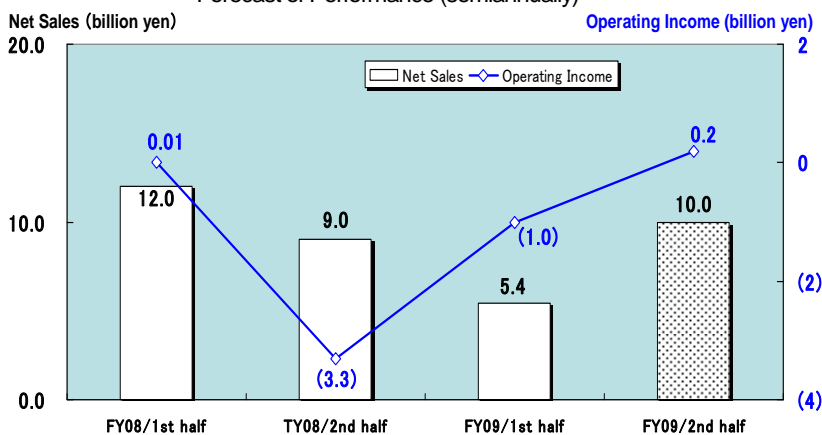


Focus Points in the Second Half

- Offering comprehensive product line-up of 3D OCT
- Strengthening IT solution business
- Strengthening ophthalmic treatment instruments

(Finetech)

Forecast of Performance (semiannually)



Focus Points in the Second Half

- Promoting revolutionary approaches to restructure its business model

Cautionary Note regarding Forward-Looking Statements

These materials contain forward-looking statements, including projections of future operating performance. Such statements are based on management's best judgment, given the materials available to them at the time these statements are made.

However, please be aware that actual performance may differ from projected figures owing to unexpected changes in the economic environment in which we operate, as well as to market fluctuations.