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To whom it may concern

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Difference and Adjustment regarding Financial Forecast (Consolidated & Non-consolidated) at Interim Period and End-of-Period for the Year ending June 30, 2004

With regard to the financial forecast for the Year ending June 30, 2004 (July 1, 2003 to June 30, 2004), we would like to adjust the financial forecast announced by [Consolidated Financial Review for the Year Ended on June 30, 2003] dated on August 25, 2003 and [Financial Review for the Year Ended on June 30, 2002 (Non-Consolidated)] dated on the same day, as follows.

1. Adjustment and so forth of Financial Forecast for the Year ending June 30, 2004

(1) Interim Period (July 1, 2003 to December 31, 2003)

(In million Yen)

	Net Sales	Ordinary Income	Net Income
Last Forecast (A)	3,030	290	160
Latest Adjustment (B)	2,596	90	39
Increase or Decrease (B-A)	(434)	(200)	(121)
Increase or Decrease Rate	(14.3 %)	(68.6 %)	(75.5 %)

(2) Cause for Adjustment

Although order entry for second quarter turned similarly well following first quarter, net Sales is expected to reach m¥ 2,596 (m¥ 434 decrease from the last forecast) due to delivery delay for some of semiconductor related equipments, acceptance delay for some of the FPD related tools that are delivered to new production lines, resulting in the overlapping of sales booking to latter half of financial period and deeper sales drop of conventional laser microscopes than had been anticipated based on general expectation for a new product. It is noted here that backlog demand at the end of interim period is expected to amount to m¥ 6,522 (m¥ 2,213 increase from the end of the former period).

Ordinary Income is expected to reach m¥90 (m¥200 decrease from the last forecast) mainly because net sales decreased by m¥434 as mentioned above and unexpectedly high prime cost due to generation transition for FPD related equipments.

Net Income for interim period is expected to reach m¥39 (m¥121 decrease from the last forecast) because of the reasons mentioned above.

(3) End-of-Period (July 1, 2003 to June 30, 2004)

(In million Yen)

	Net Sales	Ordinary Income	Net Income
Last Forecast (A)	7,500	1,440	815
Latest Adjustment (B)	7,120	1,155	670
Increase or Decrease (B-A)	(380)	(285)	(145)
Increase or Decrease Rate	(5.1 %)	(19.7 %)	(17.8 %)

(4) Cause for Adjustment

Net sales is expected to grow at a sluggish pace in the semiconductor field due to postponement of capital investment on the leading edge lithography. With regard to laser microscopes, delivery of the new products will start later in the second half period. Accordingly, a full scale recovery of sales will be carried over to the next period because contribution time of the new product to this period is short. Under such circumstances, sales of FPD related products are expected to reach the level higher than originally planned. However, over all net sales is expected to reach m¥7,120 (m¥380 decrease from the last forecast).

Ordinary income is expected to reach m¥1,155 (m¥285 decrease from the last forecast) due to the net sales decrease mentioned above and change of product mix.

Net income is expected to reach m¥670 (m¥145 decrease from the last forecast) due to the reasons mentioned above.

(5) For your reference: Financial result of previous period (July 1, 2002 to June 30, 2003)

(In million Yen)

	Net Sales	Ordinary Income	Net Income
Interim Period (7/1 to 12/31)	2,784	203	149
Annual (7/1 to 6/30)	6,156	1,094	670

2. Adjustment and so forth of Non-Consolidated Financial Forecast for the Year ending June 30,2004

(1) Interim Period (July 1, 2003 to December 31, 2003)

(In million Yen)

	Net Sales	Ordinary Income	Net Income
Last forecast (A)	2,910	275	150
Latest Adjustment (B)	2,535	61	20
Increase or Decrease (B-A)	(375)	(214)	(130)
Increase or Decrease Rate	(12.9%)	(77.8%)	(86.6%)

(2) Cause for Adjustment

Although order entry for second quarter turned similarly well following first quarter, net Sales is expected to reach m¥ 2,596 (m¥ 434 decrease from the last forecast) due to delivery delay for some of semiconductor related equipments, acceptance delay for some of the FPD related tools that are delivered to new production lines, resulting in the overlapping of sales booking to latter half of financial period and deeper sales drop of conventional laser microscopes than had been anticipated based on general expectation for a new product. It is noted here that backlog demand at the end of interim period is expected to amount to m¥ 6,522 (m¥ 2,213 increase from the end of the former period).

Ordinary Income is expected to reach m¥90 (m¥200 decrease from the last forecast) mainly because net sales

decreased by m¥434 as mentioned above and unexpectedly high prime cost due to generation transition for FPD related equipments.

Net Income for interim period is expected to reach m¥39 (m¥121 decrease from the last forecast) because of the reasons mentioned above.

(3) End-of-Period (July 1, 2003 to June 30, 2004)

(In million Yen)

	Net Sales	Ordinary Income	Net Income
Last Forecast (A)	7,230	1,370	770
Latest Adjustment (B)	6,900	1,055	610
Increase or Decrease (B-A)	(330)	(315)	(160)
Increase or Decrease Rate	(4.6 %)	(23.0 %)	(20.8 %)

(4) Cause for Adjustment

Net sales is expected to grow at a sluggish pace in the semiconductor field due to postponement of capital investment on the leading edge lithography. With regard to laser microscopes, delivery of the new products will start later in the second half period. Accordingly, a full scale recovery of sales will be carried over to the next period because contribution time of the new product to this period is short. Under such circumstances, sales of FPD related products are expected to reach the level higher than originally planned. However, over all net sales is expected to reach m¥6,900 (m¥330 decrease from the last forecast).

Ordinary income is expected to reach m¥1,055 (m¥315 decrease from the last forecast) due to the net sales decrease mentioned above and change of product mix.

Net income is expected to reach m¥610 (m¥160 decrease from the last forecast) due to the reasons mentioned above.

(5) For your reference: Financial result of previous period (July 1, 2002 to June 30, 2003)

(In million Yen)

	Net Sales	Ordinary Income	Net Income
Interim Period (7/1 to 12/31)	2,590	116	94
Annual (7/1 to 6/30)	5,875	1,005	619