

January 22<sup>nd</sup>, 2003

To whom it may concern

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## Difference and Adjustment regarding Financial Forecast (Consolidated & Non-consolidated) at Interim Period for the Year ending June 30, 2003

With regard to the financial forecast for the Year ending June 30, 2003 (July 1, 2002 to June 30, 2003), we would like to adjust the financial forecast announced by [Consolidated Financial Review for the Year Ended on June 30, 2002] dated on August 26, 2002 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, 2003

#### (1) Interim Period (July 1, 2002 to December 31, 2002)

(In million Yen)

	Net Sales	Ordinary Income	Net Income
Last Forecast (A)	2,650	103	45
Latest Adjustment (B)	2,784	203	149
Increase or Decrease (B-A)	134	100	104
Increase or Decrease Rate	5.1%	97.1%	231.1%

#### (2) Cause for Adjustment

Net Sales is expected to reach m¥2,784 (m¥134 increase from the original forecast) due to steady performance of sales activity.

Ordinary Income is expected to reach m¥203 (m¥100 increase from the original forecast) mainly because net sales increased by m¥134.

Net Income for interim period is expected to reach m¥149(m¥104 increase from the original forecast) because we added up marginal profit of m¥63 originating from the surrender of endowment insurance besides the factors described above.

(3) For your reference: Financial result of previous period (July 1, 2001 to June 30, 2002)

(In million Yen)

	Net Sales	Ordinary Income	Net Income
Interim Period (7/1 to 12/31)	3,649	849	452
Annual (7/1 to 6/30)	6,524	1,284	713

2. Adjustment and so forth of Non-Consolidated Financial Forecast for the Year that will end on June 30,2003

(1) Interim Period (July 1, 2002 to December 31, 2002)

(In million Yen)

	Net Sales	Ordinary Income	Net Income
Last forecast (A)	2,490	74	32
Latest Adjustment (B)	2,590	116	94
Increase or Decrease (B-A)	100	42	62
Increase or Decrease Rate	4.0%	56.8%	193.8%

(2) Cause for Adjustment

Net Sales is expected to reach m¥2,590 (m¥100 increase from the original forecast) due to steady performance of sales activity.

Ordinary income is expected to reach m¥116 (m¥42 increase from the original forecast) mainly because net sales increased by m¥100.

Net income for interim period is expected to reach m¥94 (m¥62 increase from the original forecast) because we added up marginal profit of m¥63 originating from the surrender of endowment insurance besides the factors described above.

(3) For your reference: Financial result of previous period (July 1, 2001 to June 30, 2002)

(In million Yen)

	Net Sales	Ordinary Income	Net Income
Interim Period (7/1 to 12/31)	3,526	851	451
Annual (7/1 to 6/30)	6,348	1,280	708

Please be reminded that the annual financial result (Consolidated & Non-consolidated) is expected to reach the number predicted in our original forecast.