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**ROFIN-SINAR REPORTS RECORD RESULTS FOR THE FOURTH QUARTER AND FISCAL YEAR 2007**

**SHARE SPLIT AND SHARE BUYBACK PROGRAM APPROVED**

**Plymouth, MI / Hamburg, Germany, November 8, 2007** – ROFIN-SINAR Technologies Inc. (NASDAQ: RSTI), one of the world's leading developers and manufacturers of high-performance laser beam sources and laser-based solutions, today announced results for its fourth fiscal quarter and twelve months ended September 30, 2007.

**FINANCIAL HIGHLIGHTS**

(dollars in thousands, except per share data)

	Three months ended			Twelve months ended		
	<u>9/30/07</u>	<u>9/30/06</u>	% Change	<u>9/30/07</u>	<u>9/30/06</u>	% Change
Net sales	\$130,490	\$116,091	<b>+ 12%</b>	\$479,675	\$420,890	<b>+ 14%</b>
Net income	\$16,414	\$13,684	<b>+ 20%</b>	\$55,277	\$49,623	<b>+ 11%</b>
Earnings per share "Diluted" basis	\$1.03	\$0.87		\$3.48	\$3.16	

*The diluted net income per common share calculation is based on the weighted-average shares outstanding and the potential dilution from common stock equivalents (stock options) for each period presented, which was 16.0 million and 15.7 million for each of the fiscal quarters and 15.9 million and 15.7 million for the twelve month period ending September 30, 2007 and 2006. In addition, the quarter and the twelve month period ended September 30, 2007 and 2006, include \$1.3 million (\$1.2 million net of tax) and \$5.4 million (\$5.0 million net of tax), and \$1.0 million (\$0.9 million net of tax) and \$3.3 million (\$3.0 million net of tax), respectively, of stock compensation expense related to SFAS 123R.*

“Rofin delivered another outstanding fiscal year, highlighted by new record highs in order entry, sales, backlog and net income”, commented Günther Braun, CEO and President of RSTI. “Our strategic alignment with a clear focus on industrial applications using our broad technology base, large product portfolio and our global presence has laid the foundation for our success. Furthermore, we are pleased to announce that the Board of Directors has approved a share split and share buyback program with the objective of increasing the Company’s share liquidity, broadening our shareholder base and rewarding our existing shareholders.”

## **FINANCIAL REVIEW**

### **Fourth Quarter**

Net sales totaled \$130.5 million for the fourth quarter ended September 30, 2007, a 12%, or \$14.4 million increase over the comparable quarter of fiscal year 2006. The impact of the weakening US-dollar, mainly against the Euro, resulted in an increase in net sales of \$7.5 million in the fourth quarter. Gross profit totaled \$56.4 million, compared to \$47.1 million in the same period of fiscal year 2006, and increased by 3% to 43% of net sales. Net income amounted to \$16.4 million, or 13% of net sales, compared to \$13.7 million, or 12% of net sales, in the same period last year. Diluted earnings per share equaled \$1.03 for the quarter, based upon 16.0 million weighted-average common shares outstanding, compared to diluted earnings per share of \$0.87 based upon 15.7 million weighted-average common shares outstanding for the same period last fiscal year. The fourth quarter net income was impacted by a \$1.2 million SFAS 123R stock-based compensation expense, compared to a \$0.9 million impact in the same period last year.

SG&A increased by \$1.4 million to \$22.1 million, or 17% of net sales. In addition, the amortization expense in the fourth quarter of fiscal year 2007 increased by \$0.3 million over the comparable period last year to \$1.2 million (1% of net sales) because of the recent acquisitions of m2k-laser, Corelase and ES Technology. Net R&D expenses increased by \$1.0 million to \$7.2 million, representing 6% of net sales.

Compared to the fourth quarter ended September 30, 2006, net sales of laser products for macro applications increased by 17% to \$69.3 million, while net sales of lasers for marking and micro applications increased by 7% to \$61.2 million.

### **Twelve Months**

For the twelve months ended September 30, 2007, net sales totaled \$479.7 million, representing an increase of \$58.8 million or 14% over the comparable period in 2006. The impact of the weakening of the US-dollar, mainly against the Euro, led to an increase in net sales by \$26.8 million. Gross profit for the period was \$203.3 million, \$25.0 million higher than in 2006. Net income for the twelve month period ended September 30, 2007, totaled \$55.3 million, with diluted earnings per share of \$3.48 based upon the weighted average of 15.9 million common shares outstanding. The twelve month period was impacted by a \$5.0 million, net of income tax, SFAS 123R stock-based compensation expense, compared to an impact of \$3.0 million for the corresponding period last fiscal year.

Net sales of lasers for macro applications increased by \$40.5 million, or 20%, to \$247.8 million and net sales of lasers for marking and micro applications increased by \$18.3 million, or 9%, to \$231.9 million from the comparable period in fiscal year 2006.

On a geographical basis, net sales in North America for the twelve months period decreased by 11% and totaled \$112.6 million (2006: \$126.5 million). In Europe/Asia, net sales increased by 25% to \$367.1 million (2006: \$294.4 million).

Order entry for the fourth quarter was \$133.5 million, which resulted in an order backlog on September 30, 2007, of \$116.6 million mainly for laser products.

## **SHARE SPLIT AND BUYBACK PROGRAM**

The Board of Directors approved a 2-for-1 stock split and a stock buyback plan. The stock split will be in the form of a dividend of one share of Common Stock on each outstanding share and the distribution date will be December 5, 2007, for shareholders of record as of November 22, 2007. The buyback program authorizes the repurchase of up to \$120 million of the Company's Common Stock, or approximately 10% of the shares of Common Stock currently outstanding based on current market prices. The share buyback program is authorized to begin November 15, 2007. The shares may be repurchased from time to time in open market transactions or

privately negotiated transactions at the Company's discretion, including the quantity, timing and price thereof.

## **OUTLOOK**

"The Asian market remains still strong; and we continue to see a high demand for our laser products from many diverse industries, which includes machine tool and solar cell customers. Therefore we believe we are in an excellent position to grow our business further in fiscal year 2008, which is already beginning with a record high backlog", commented Dr. Peter Wirth, Executive Chairman of the Board.

With operational headquarters in Plymouth, Michigan, and Hamburg, Germany, Rofin-Sinar Technologies Inc. designs, develops, engineers and manufactures laser sources and laser-based system solutions for a wide range of applications. With production facilities in the US, Germany, UK, Sweden, Finland, Singapore and Japan, Rofin-Sinar is one of the world's leading designers and manufacturers of industrial lasers and currently has more than 28,000 laser units installed worldwide and serves more than 3,000 customers. Rofin-Sinar's shares trade on the NASDAQ National Market System under the symbol RSTI and are listed in Germany in the "Prime Standard" of the Frankfurt Stock Exchange under ISIN US7750431022. Additional information is available on Rofin-Sinar's home page: <http://www.rofin.com>.

A conference call is scheduled for 11:00 AM EST, today, Thursday, November 8, 2007. This call is also being broadcast live over the internet in listen-only mode. For a live webcast, please go to <http://www.rofin.com> at least 10 minutes prior to the call in order to download and install any necessary software. (For more information, please contact Reema Parikh at +1-212-889-4350 or Maria Ruiz at +44(0) 207 614 2900).

(Tables to follow)

**ROFIN-SINAR TECHNOLOGIES INC.**  
**CONSOLIDATED STATEMENTS OF EARNINGS**

(in thousands, except per share data)

	Three months ended		Twelve months Ended	
	<u>9/30/07</u>	<u>9/30/06</u>	<u>9/30/07</u>	<u>9/30/06</u>
- Macro	\$69,323	\$59,104	\$247,755	\$207,258
- Marking/Micro	61,167	56,987	231,920	213,632
<b>Net Sales</b>	<b>130,490</b>	<b>116,091</b>	<b>479,675</b>	<b>420,890</b>
Costs of goods sold	<u>74,053</u>	<u>69,011</u>	<u>276,402</u>	<u>242,619</u>
Gross profit	56,437	47,080	203,273	178,271
Selling, general and administrative expenses	22,113	20,720	86,468	76,900
Intangibles amortization	1,227	896	4,251	3,532
Research and development expenses	<u>7,187</u>	<u>6,215</u>	<u>27,830</u>	<u>23,968</u>
Income from operations	25,910	19,249	84,724	73,871
Other expenses (income)	<u>319</u>	<u>(1,666)</u>	<u>(3,517)</u>	<u>(3,683)</u>
Income before income tax and minority interest	25,591	20,915	88,241	77,554
Income tax expense	<u>8,751</u>	<u>6,962</u>	<u>31,838</u>	<u>27,041</u>
Income before minority interest	16,840	13,953	56,403	50,513
Minority interest	<u>426</u>	<u>269</u>	<u>1,126</u>	<u>890</u>
Net income	<u>16,414</u>	<u>13,684</u>	<u>55,277</u>	<u>49,623</u>
Net income per common share				
**"diluted" basis	\$1.03	\$0.87	\$3.48	\$3.16
**"basic" basis	\$1.06	\$0.89	\$3.57	\$3.25

*\*The diluted net income per common share calculation is based on the weighted-average shares outstanding and the potential dilution from common stock equivalents (stock options) for each period presented, which was 16.0 million and 15.7 million for each of the fiscal quarters and 15.9 million and 15.7 million for the twelve month period ending September 30, 2007 and 2006. In addition, the quarter and the twelve month period ended September 30, 2007 and 2006, include \$1.3 million (\$1.2 million net of tax) and \$5.4 million (\$5.0 million net of tax), and \$1.0 million (\$0.9 million net of tax) and \$3.3 million (\$3.0 million net of tax), respectively, of stock compensation expense related to SFAS 123R.*

*\*\*The basic net income per common share calculation is based on the weighted-average shares outstanding for each period presented, which was 15.6 million and 15.4 million for the fiscal quarters and 15.5 million and 15.3 million for the twelve month periods ending September 30, 2007 and 2006.*

**ROFIN-SINAR TECHNOLOGIES INC.**  
**CONSOLIDATED BALANCE SHEETS**  
*(dollars in thousands)*

	<b>At</b> <b><u>9/30/07</u></b>	<b>At</b> <b><u>9/30/06</u></b>
<b>ASSETS</b>		
Cash, cash equivalents and short-term investments	\$228,209	\$169,495
Trade accounts receivable, net	103,660	85,253
Inventories net	135,806	116,965
Other current assets	<u>19,422</u>	<u>15,843</u>
Total current assets	<u>487,097</u>	<u>387,556</u>
Net property and equipment	43,843	36,254
Other non-current assets	<u>94,923</u>	<u>77,711</u>
Total non-current assets	<u>138,766</u>	<u>113,965</u>
 Total assets	 <u>\$625,863</u>	 <u>\$501,521</u>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
Short-term debt	27,952	17,327
Accounts payable, trade	18,197	15,702
Other current liabilities	<u>96,747</u>	<u>71,868</u>
Total current liabilities	142,896	104,897
Long-term debt	12,639	18,089
Other non-current liabilities	<u>21,003</u>	<u>20,095</u>
Total liabilities	<u>176,538</u>	<u>143,081</u>
 Net stockholders' equity	 <u>449,325</u>	 <u>358,440</u>
 Total liabilities and stockholders' equity	 <u>\$625,863</u>	 <u>\$501,521</u>

The Company's conference call will include discussions relative to the current quarter results and some comments regarding forward-looking guidance on future operating performance.

"Safe Harbor" Statement Under the Private Securities Litigation Reform Act.

Certain information in this press release that relates to future plans, events or performance, including statements such as the Asian market remains still strong; and we continue to see a high demand for our laser products from many diverse industries, which includes machine tool and solar cell customers or we believe we are in an excellent position to grow our business further in fiscal year 2008 is forward-looking and is subject to important risks and uncertainties that could cause actual results to differ. Actual results could differ materially based on numerous factors, including currency risk, competition, risk relating to sales growth in CO<sub>2</sub>, diode, and Nd:YAG lasers, cyclicalities, conflicting patents and other intellectual property rights of third parties, potential infringement claims and future capital requirements, as well as other factors set forth in our annual report on form 10-K. These forward-looking statements represent the Company's best judgment as of the date of this release based in part on preliminary information and certain assumptions which management believes to be reasonable. The Company disclaims any obligation to update these forward-looking statements.

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