

Ad Hoc Announcement

RSTI: Record Level of Order Entry, Order Backlog, Sales and Earnings; 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.

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 buy-back 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.

The full text of the press release and further information including comprehensive financial data is available online at www.rofin.com – Investor Relations – Press Releases.