



ROFIN-SINAR TECHNOLOGIES

- PRESS RELEASE -

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ROFIN-SINAR REPORTS RECORD RESULTS FOR THE FIRST QUARTER OF FISCAL YEAR 2008

Plymouth, MI / Hamburg, Germany -- January 31, 2008 -- 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 first fiscal quarter ended December 31, 2007.

FINANCIAL HIGHLIGHTS

(dollars in thousands, except per share data)

	Three months ended		% Change
	<u>12 / 31 / 07</u>	<u>12 / 31 / 06</u>	
Net Sales	\$134,689	\$111,745	+ 21%
Net Income	\$16,896	\$11,493	+ 47%
Earnings Per Share "Diluted" Basis*	\$0.53	\$0.36	

**The diluted earnings per share calculation reflects the stock split of December 5, 2007, and is based on the weighted-average shares outstanding and the potential dilution from common stock equivalents (stock options) for December 31, 2007, which was 31.6 million. For comparison reasons, the quarter ended December 31, 2006, is based on 31.7 million weighted-average shares outstanding.*

"We have delivered another excellent quarter of growth with new record highs in quarterly sales, net income and order entry. As expected the North American market experienced slower activity, however, the European and Asian markets remained very strong", commented Günther Braun, CEO and President of RSTI. "In addition, our acquisition of Nufern, which was completed in January, has added core fiber and fiber laser technology to our product and technology portfolio which should enhance the Group's future growth. Focusing on emerging industries and regions remains a strategic priority for ROFIN in 2008."

FINANCIAL REVIEW

- First Quarter -

Net sales totaled \$134.7 million for the first quarter ended December 31, 2007, a 21% increase over the comparable quarter of fiscal year 2007. The impact of the weakening US-dollar, mainly against the Euro, resulted in an increase in net sales of \$11.1 million in the first quarter. Gross profit totaled \$58.7 million, or 44% of net sales, compared to \$45.9 million, or 41% of net sales in the same period of fiscal year 2007. Net income amounted to \$16.9 million, or 13% of net sales, compared to \$11.5 million or 10% of net sales in the comparable quarter last fiscal year. Diluted earnings per share equaled \$0.53 for the quarter based upon 31.6 million weighted-average common shares outstanding, compared to diluted earnings per share of \$0.36 based upon 31.7 million weighted-average common shares outstanding for the same period last fiscal year. SG&A in the amount of \$24.0 million, representing 18% of net sales, increased by \$3.3 million compared to last fiscal year's first quarter. This was mainly due to increased investments in sales and marketing activities. Net R&D expenses increased by \$2.6 million to \$8.8 million compared to \$6.2 million in the first quarter in fiscal year 2007 and represented 7% of net sales.

Sales of laser products used for macro applications increased by 38% to \$61.2 million, accounting for 45% of total sales. Sales of lasers for marking and micro applications increased by 10% to \$63.4 million and represented 47% of total revenues. Sales for components increased slightly to \$10.1 million and represented 8% of total revenues.

Net sales in North America decreased by 10% to \$27.4 million, while net sales in Europe/Asia increased by 32% to \$107.3 million.

Order entry for the quarter of \$157.9 million was at a new record high and resulted in an order backlog of \$139.8 million on December 31, 2007.

As of December 31, 2007, we have bought approximately 1.7 million shares of common stock under our buyback program for a total amount of \$78.0 million.

OUTLOOK

"Our objective for the remainder of fiscal 2008 is to further capitalize on the strength of ROFIN's broad product portfolio, as well as its expanding global network that continues to be a key element of our future success," commented Peter Wirth, Executive Chairman of the Board of RSTI.

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 Global Select Market under the symbol RSTI and are listed in Germany in the "Prime Standard" segment 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, January 31, 2008. 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 (unaudited)		Twelve Months Ended (audited)
	<u>12/31/07</u>	<u>12/31/06</u>	<u>9/30/07</u>
- Macro	\$61,183	\$44,194	\$205,772
- Marking/Micro	63,389	57,554	231,920
- Components	10,117	9,997	41,983
Net Sales	134,689	111,745	479,675
Costs of goods sold	<u>76,035</u>	<u>65,873</u>	<u>276,402</u>
Gross profit	58,654	45,872	203,273
Selling, general and administrative expenses	23,991	20,663	86,468
Intangibles amortization	957	926	4,251
Research and development expenses	<u>8,782</u>	<u>6,198</u>	<u>27,830</u>
Income from operations	24,924	18,085	84,724
Other income	<u>263</u>	<u>704</u>	<u>3,517</u>
Income before income tax and minority interest	25,187	18,789	88,241
Income tax expense	<u>8,100</u>	<u>7,085</u>	<u>31,838</u>
Income before minority interest	17,087	11,704	56,403
Minority interest	<u>191</u>	<u>211</u>	<u>1,126</u>
Net income	<u>16,896</u>	<u>11,493</u>	<u>55,277</u>
Net income per common share			
* "diluted" basis	\$0.53	\$0.36	\$1.74
** "basic" basis	\$0.55	\$0.37	\$1.79

**The diluted earnings per share calculation reflects the stock split of December 5, 2007, and is based on the weighted-average shares outstanding and the potential dilution from common stock equivalents (stock options) for December 31, 2007, which was 31.6 million. For comparison reasons, the quarter ended December 31, 2006, is based on 31.7 million weighted-average shares outstanding. For the 12 month period ending September 30, 2007, the weighted-average shares outstanding was 31.8 million.*

***The basic net income per common share calculation is based on the weighted-average shares outstanding for each period presented, which was 30.7 million and 30.8 million for the fiscal quarters ending December 31, 2007 and 2006, and 31.0 million for the 12 month period ending September 30, 2007.*

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

	<u>At</u> <u>12/31/07</u>	<u>At</u> <u>9/30/07</u>
ASSETS		
Cash, cash equivalents and short-term investments	\$162,880	\$228,209
Trade accounts receivable, net	103,618	103,660
Inventories net	147,934	135,806
Other current assets	<u>19,461</u>	<u>19,561</u>
Total current assets	<u>433,893</u>	<u>487,236</u>
Net property and equipment	46,628	43,843
Other non-current assets	<u>102,927</u>	<u>95,145</u>
Total non-current assets	<u>149,555</u>	<u>138,988</u>
 Total assets	 <u>\$583,448</u>	 <u>\$626,224</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Short-term debt	28,247	27,952
Accounts payable, trade	18,308	18,197
Other current liabilities	<u>108,625</u>	<u>96,179</u>
Total current liabilities	155,180	142,328
Long-term debt	8,885	12,639
Other non-current liabilities	<u>19,511</u>	<u>22,334</u>
Total liabilities	<u>183,576</u>	<u>177,301</u>
 Net stockholders' equity	 <u>399,872</u>	 <u>448,923</u>
 Total liabilities and stockholders' equity	 <u>\$583,448</u>	 <u>\$626,224</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 added core fiber and fiber laser technology to our product and technology portfolio which should enhance the Group's future growth or to further capitalize on the strength of ROFIN's broad product portfolio, as well as its expanding global network that continues to be a key element of our future success 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 CO₂, diode, and solid-state lasers, cyclical, 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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