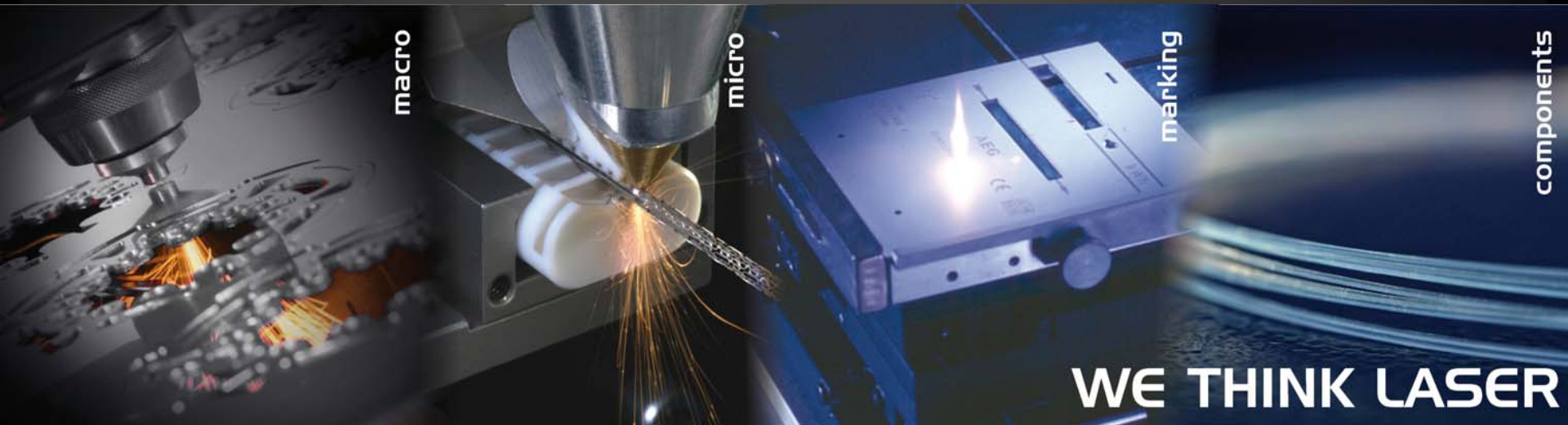


ROFIN-SINAR Technologies Inc.

Nasdaq RSTI | US 7750431022

FY 2011



Investor Presentation – NEEDHAM CONFERENCE - January 2012

„Safe Harbor“ Statement Under the Private Security Litigation Reform Act

During the course of this presentation, we will make projections or other forward-looking statements regarding future events or the future financial performance of the Company. We wish to caution you that such statements reflect only our current expectations, and that actual events or results may differ materially.

We refer you to the risk factors and cautionary language contained in the documents that the Company files from time to time with the Securities and Exchange Commission, including the Company's Annual Report on Form 10-K for the fiscal year ended September 30, 2011. Such documents contain and identify important factors that could cause our actual results to differ materially from those contained in our projections or forward-looking statements.

We undertake no obligation to update such projections or such forward-looking statements in the future.

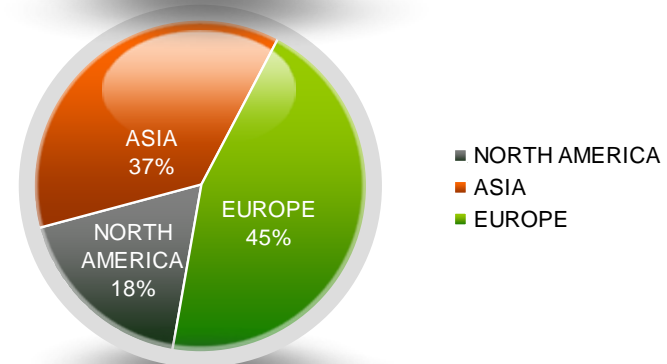
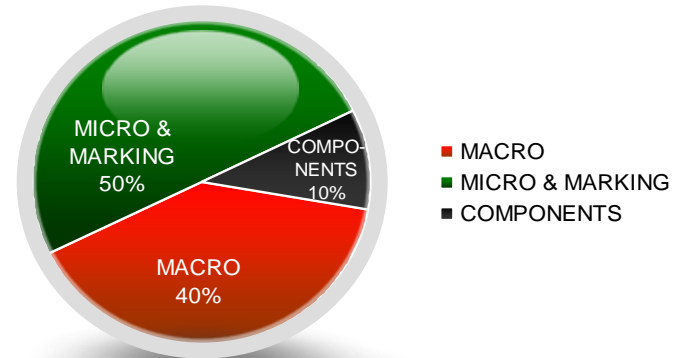
rofin is a global leader in the design, manufacture and marketing of *industrial* lasers and laser-based products used in material processing applications

Overview

- ➔ Headquartered in Plymouth, MI, and Hamburg (Germany)
- ➔ Worldwide > 2,100 employees
- ➔ Over 4,000 customers worldwide
- ➔ Global sales & service network
- ➔ Installed base of over 42,000 laser units
- ➔ Revenues with service & spare parts > 25% of revenues

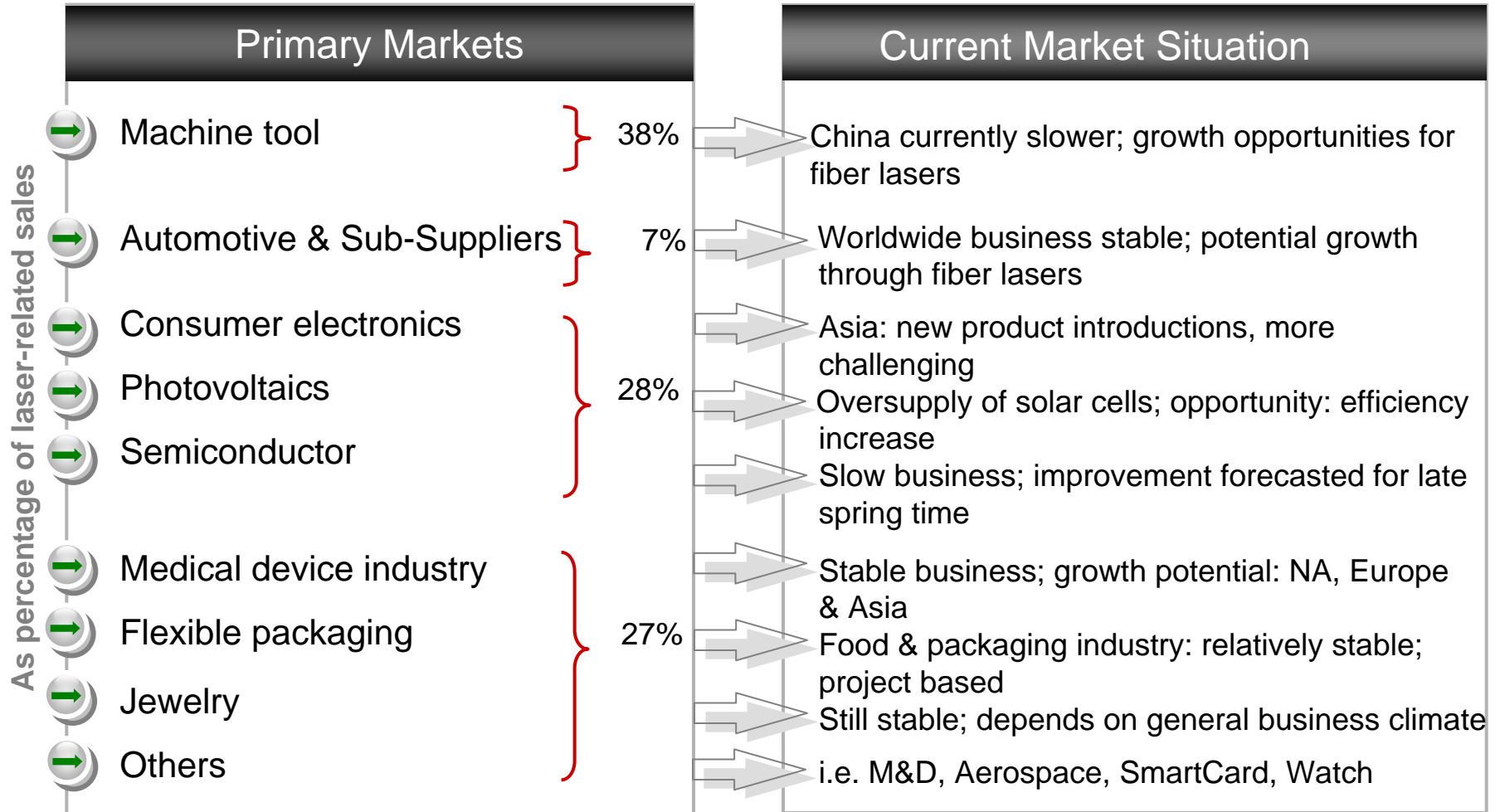
Revenues

FY 2011: \$597.8 million
 FY 2010: \$423.6 million



MARKETS & GROWTH DRIVERS

Total Net Sales: **FY 2011: \$597.8 million** (thereof laser-related: \$382.5 million)
FY 2010: \$423.6 million (thereof laser-related: \$252.2 million)



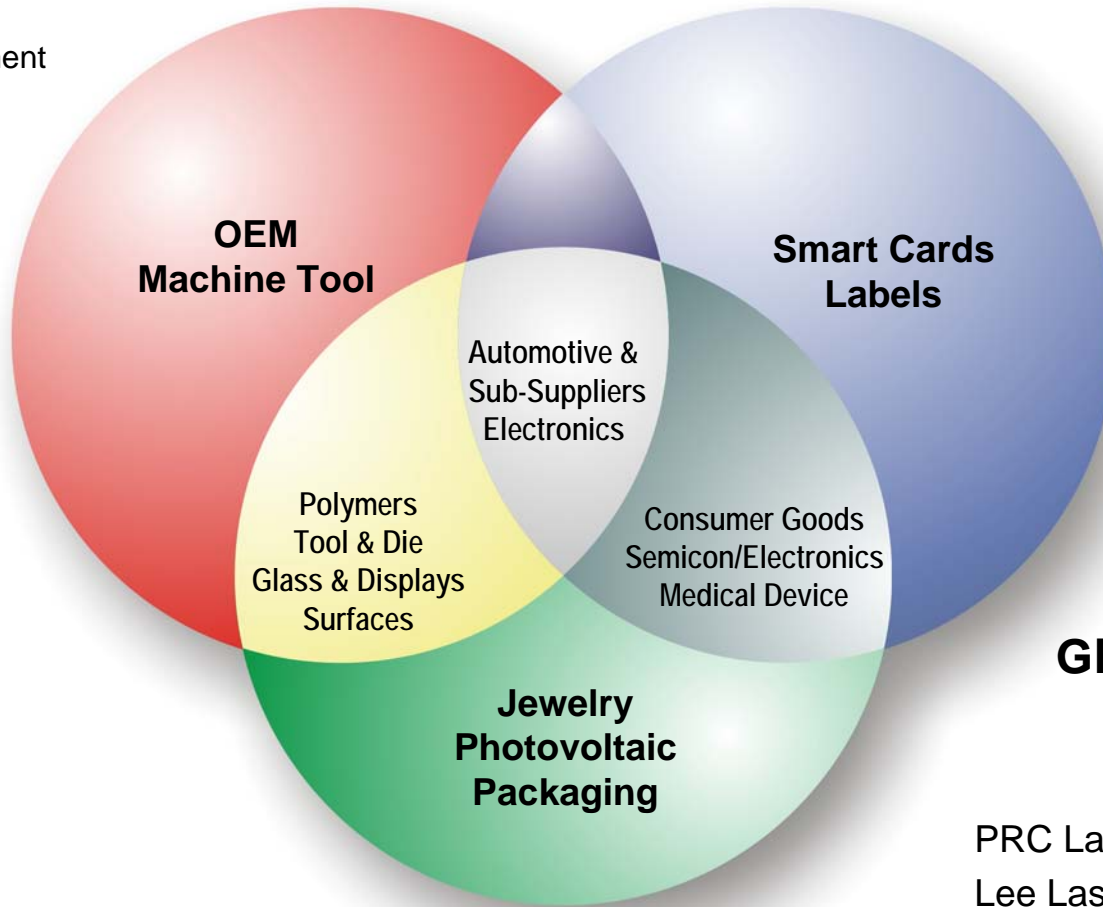
ROFIN BRAND

MACRO

Cutting
Welding
Surface Treatment

MARKING

Vector-Marking



ADDITIONAL GROUP BRANDS - LASERS -

PRC Laser
Lee Laser
NELC

CO₂ laser sources
Laser sources
CO₂ laser sources

MICRO
Fine Cutting
Fine Welding
Micro Structuring
Perforating

ADDITIONAL GROUP BRANDS - COMPONENTS -

DILAS
The diode laser company.

m2k Laser
High-Brightness Diode-Lasers

Laser diodes, diode technology

Primary markets

<ul style="list-style-type: none"> Avionics / Aerospace Defense Image Recording Instrumentation Industrial Laser Industry Medical 	<ul style="list-style-type: none"> Spectroscopy Laser Industry Medical Industrial Scientific
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NUFERN

CORELASE
Industrial Solutions
for Material Processing

Fibers, fiber laser technology

Primary markets

<ul style="list-style-type: none"> Avionics / Aerospace Defense Industrial Laser Industry Medical Scientific 	<ul style="list-style-type: none"> Industrial Laser Industry
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optoskand
High Power Laser Optics and Fibers

pmb
Power Supplies

Optics, beam deliveries, power supplies

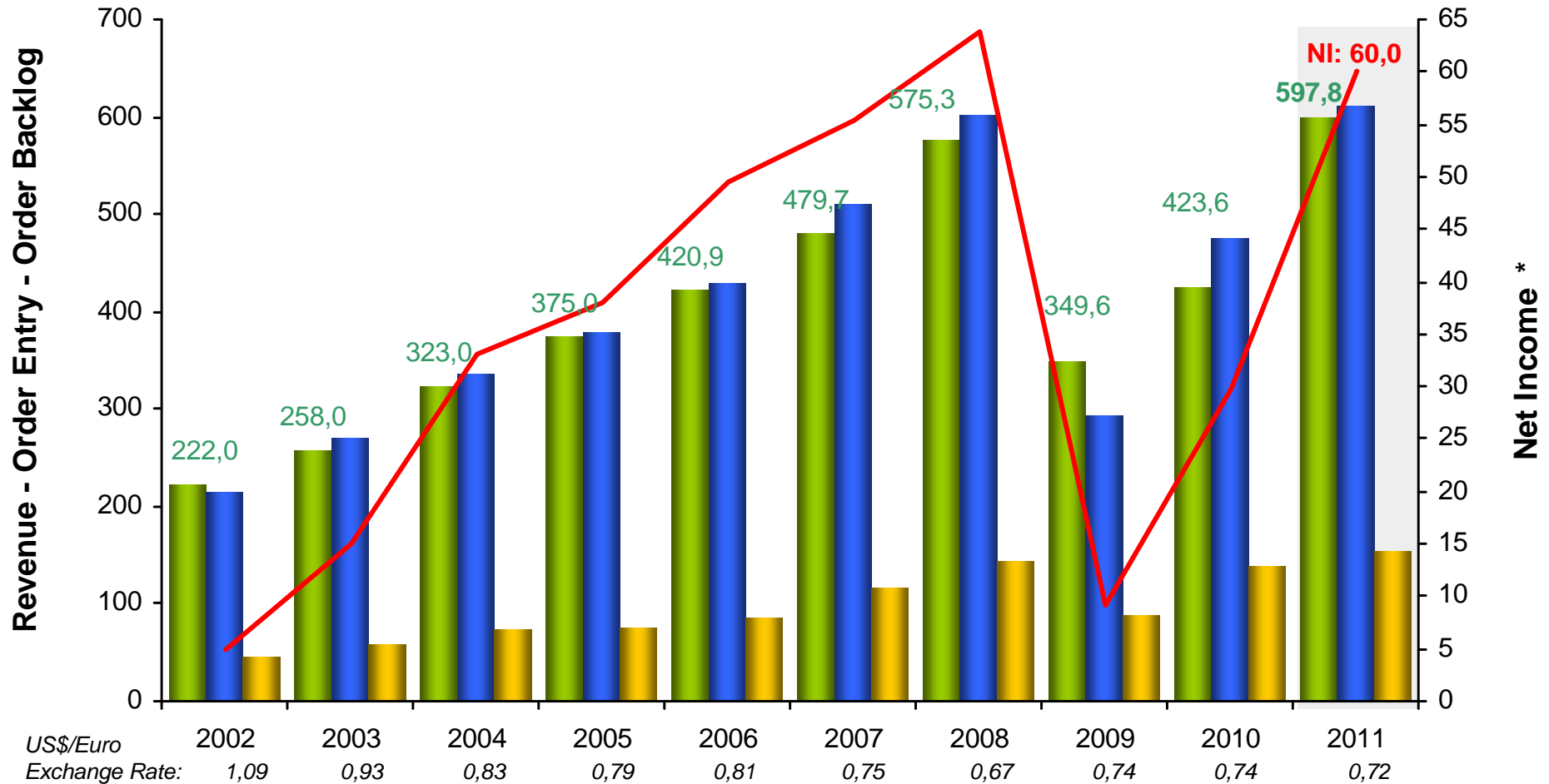
Primary markets

<ul style="list-style-type: none"> Laser Industry Mainly high-power laser manufacturers 	<ul style="list-style-type: none"> Laser Industry
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KEY FINANCIALS - HISTORICAL OVERVIEW

(Mio. US\$)

■ Revenue
■ Order Entry
■ Order Backlog
— Net Income *



* Attributable to RSTI

(US\$ millions except per share data, rounded)

	2005	2006	2007	2008	2009	2010	2011
Revenue	375.2	420.9	479.7	575.3	349.6	423.6	597.8
Cost of goods sold	221.9	242.5	276.3	326.9	217.5	257.3	365.7
Gross profit	153.3	178.4	203.4	248.4	132.1	166.3	232.1
Selling, general & administrative *	66.8	75.9	84.7	105.1	88.9	89.9	107.5
Research & development	22.4	23.9	27.8	41.1	31.5	30.1	38.3
Income from operations	58.8	75.0	86.6	95.5	8.1	44.0	83.7
Interest expense net	0.1	(2.6)	(5.0)	(3.0)	0.3	0.4	(0.1)
Taxes	20.6	27.0	31.8	33.5	5.2	15.4	26.1
Net income (attributable to RST)	38.0	49.6	55.3	63.8	9.2	29.8	60.0
EPS diluted**	1.22	1.58	1.74	2.09	0.31	1.02	2.06
Order entry	378.7	429.5	511.4	602.1	293.7	474.9	612.1
Order backlog	76.3	84.9	116.6	143.4	87.6	138.9	153.2
Weighted average shares outstanding in million**	31.1	31.4	31.8	30.4	29.2	29.2	29.1

* Excl. intangibles amortization - ** Figures reflect stock split in 2007

Cash Flow Analysis

Cash flow from operations	38.1	58.3	67.9	32.6	55.4	36.8	50.0
Cash flow from investing	(23.8)	(22.8)	(29.5)	52.2	(18.2)	(8.3)	(28.5)
Thereof Capex	(6.3)	(6.4)	(9.0)	(14.5)	(7.8)	(8.6)	(21.8)
Depreciation/Amortization	10.5	9.1	11.0	16.4	13.0	11.6	13.0

Earnings Guidance (subject to safe harbor statement)

Q1 / 2012

Revenues	\$137 - \$142 million
Gross profit (in percentage of net sales)	36 - 37%
Period expenses (in percentage of net sales, incl. intangible amortization)	25 - 27%

Percentages of Sales	2005	2006	2007	2008	2009	2010	2011
Revenue	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cost of goods sold	59.1%	57.6%	57.6%	56.8%	62.2%	60.7%	61.2%
Gross profit	40.9%	42.4%	42.4%	43.2%	37.8%	39.3%	38.8%
Selling, general & administrative	17.8%	18.0%	17.7%	18.3%	25.4%	21.2%	18.0%
Research & development	6.0%	5.7%	5.8%	7.1%	9.0%	7.1%	6.4%
Income from operations	15.7%	17.8%	18.1%	16.6%	2.3%	10.4%	14.0%
Interest expense / (Income)	0.0%	(0.6)%	(1.0)%	(0.5)%	0.1%	0.1%	0.0%
Net income (attributable to RSTI)	10.1%	11.8%	11.5%	11.1%	2.6%	7.0%	10.0%
Effective Tax Rate	35.2%	35.3%	36.6%	34.4%	36.1%	34.1%	29.9%
Revenue from service, training, spare parts	28%	27%	26%	25%	30%	30%	26%
Revenue from components	7%	8%	9%	10%	12%	10%	10%
EBIT	15.6%	17.6%	17.1%	16.4%	4.2%	10.8%	14.4%
EBITDA	18.4%	19.8%	19.4%	19.2%	7.9%	13.5%	16.6%

Return Analysis

ROE***	12.8%	13.7%	12.2%	15.8%	2.2%	7.2%	12.7%
ROWC	17.1%	17.6%	16.0%	24.7%	3.3%	10.4%	18.0%

*** Equity excl. minority interest

STRONG BALANCE SHEET

Assets	09/30/2011	09/30/2010
<i>(in US\$ million)</i>		
Total current assets	<u>467,269</u>	<u>387,355</u>
<i>Including:</i>		
Cash, cash equivalents & short term investments	130,376	116,319
Trade accounts receivable, net	119,391	97,639
Inventories, net	188,847	151,759
Total non-current assets	<u>186,677</u>	<u>170,837</u>
Total assets	<u>653,946</u>	<u>558,192</u>
Liabilities and Stockholders' Equity	09/30/2011	09/30/2010
Total current liabilities	<u>133,941</u>	<u>99,912</u>
<i>Including:</i>		
Short-term debt	8,121	5,173
Trade accounts payable	27,082	23,173
Total non-current liabilities	<u>41,388</u>	<u>40,804</u>
<i>Including:</i>		
Long-term debt	14,742	15,488
Net stockholders' equity	478,617	417,476
Total liabilities and stockholders' equity	<u>653,946</u>	<u>558,192</u>
Days Sales Outstanding	73	84
Equity Ratio	73%	75%

Technologies

Primary Applications



Gas lasers:

CO₂ lasers



Cutting, welding, surface treatment (i.e. structuring), perforating, drilling, marking



Solid-state lasers:

Lamp and diode-pumped lasers
Fiber lasers

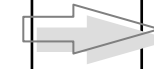


Cutting, welding, surface treatment (i.e. ablation, structuring, cleansing), drilling, marking

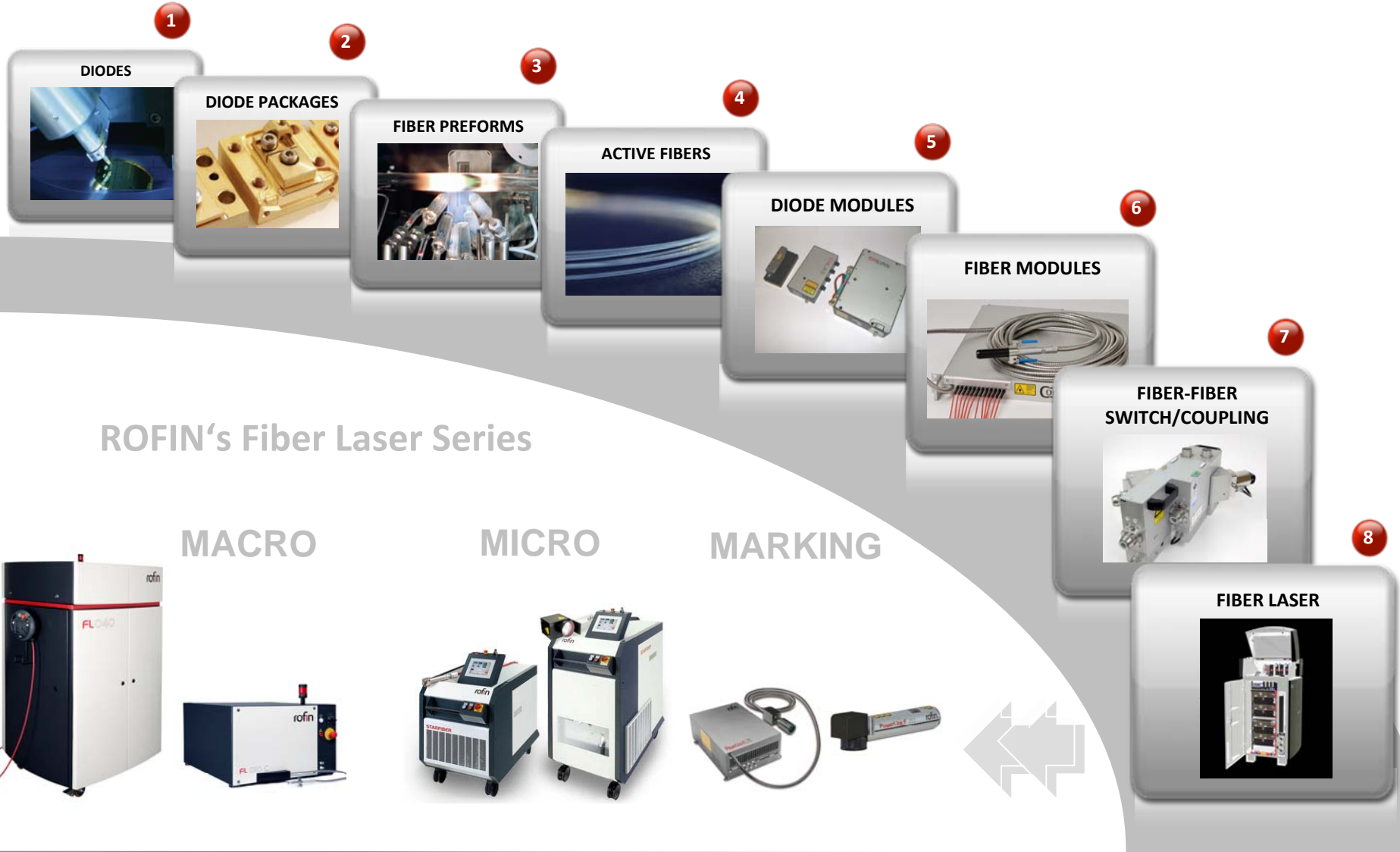


Semiconductor lasers:

Diode lasers



Heat conduction welding, brazing, hardening, soldering

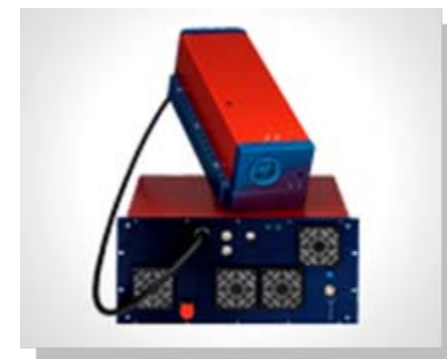


Potential for "Cold" Ultrashort Pulse Lasers

Femto- and Pico-Second Lasers Open Up New Applications, i.e. in the Medical Device or Solar Industry



Suitable for Bio-Absorbable Polymers



So-called „cold“ lasers process materials faster than energy can diffuse within the atomic lattice. Therefore no heat is transferred to the surrounding material, which eliminates any recast and burr. Dramatically reduced post-processing is the consequence.

Durable and Forgery-Proof, High-Speed Laser Marking and Laser Perforating

IDENTITY CARDS



DRIVING LICENCES



PASSPORTS



IDENTIFICATION PLATES



Finest Cuts, Biocompatible Joining and Durable Marking of Medical Devices



Ultimate perfection welding of catheters



Text + data matrix marking on pacemakers



Surgical needle profiling



Aseptic polymer welding

Market Opportunities Through Expansion of Medical Insurance & Improved Healthcare

- The world's population growth and longer life expectancy are resulting in a greater need for sophisticated manufacturing solutions to realize the possibilities of advances in medical care.
- As emerging economies develop, residents in populous countries, such as China and India, are increasingly demanding improved health services.

Laser Applications in Consumer Electronics

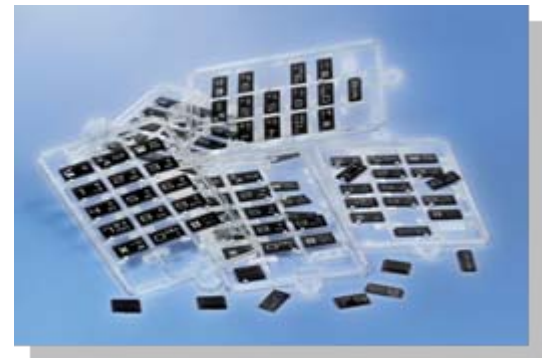
μSD CARD CUTTING



CASING DEGATING



KEYPAD SEPARATING



BATTERY MARKING



DAY & NIGHT DESIGN



KEYBOARD MARKING



High Potential for Lasers in Crystalline, Thin-Film + Roll-to-Roll Solar Cell Production



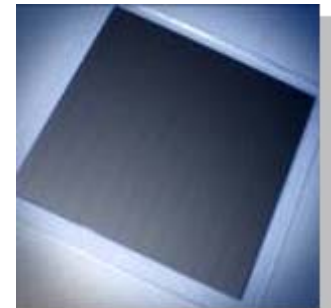
Mono-/polycrystalline solar cells / wafers

Laser Applications on 1st & 2nd Generation Solar Cells:

Separating, structuring, micro drilling, decoating, and marking of solar cells

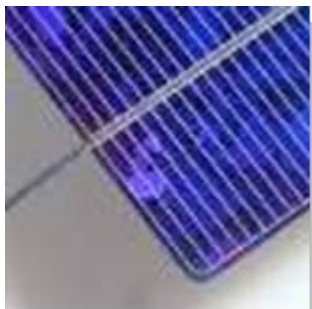
3rd Generation Solar Cells:

Rofin offers laser solutions for roll-to-roll processed flexible solar cells

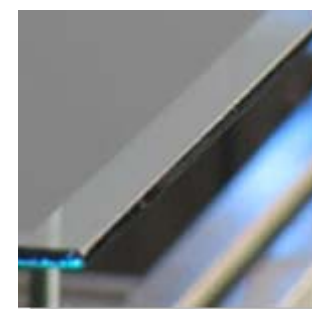


Thin-film solar cells + carrier materials

Mono-/polycrystalline solar cells/wafers

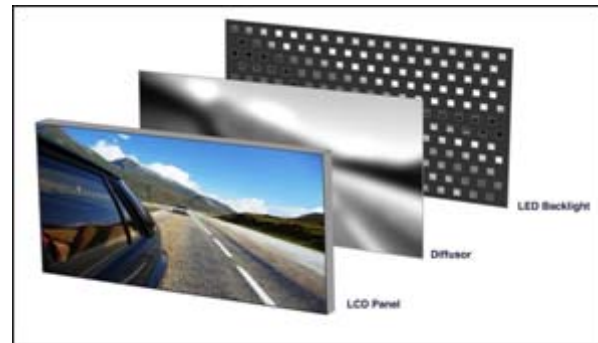


Thin-film solar cells & carrier materials



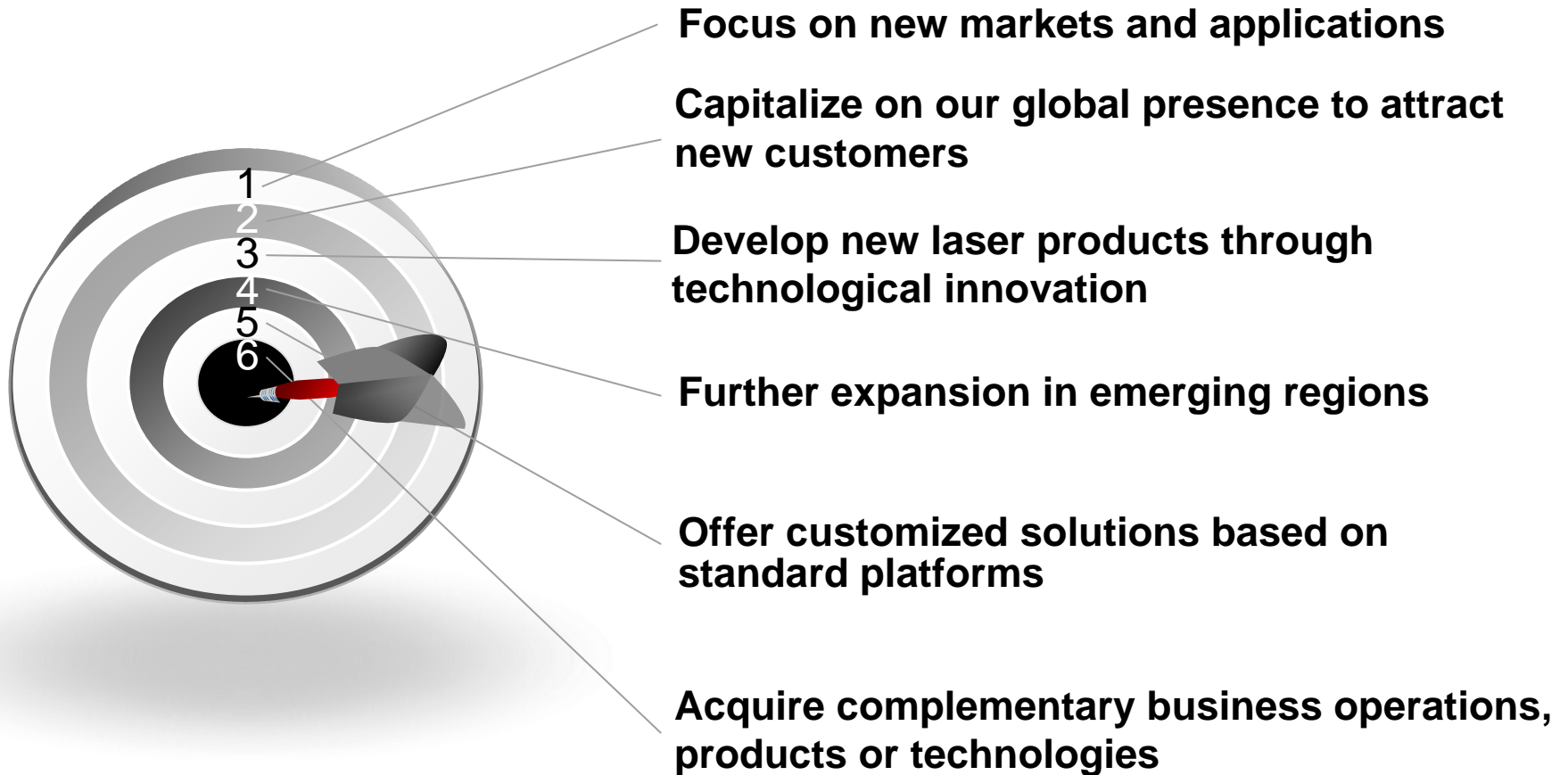
Laser Marking is an Important Step in Manufacturing LEDs

LEDs are used for backlighting of flat panel TVs, mobile phones & the interior lighting of cars



➔ **LEDs are expected to develop to one of the predominant light sources over the coming decades.**

Key Items



ROFIN's Common Stock

Nasdaq:	since 1996 "RSTI"
Frankfurt Stock Exchange:	since July 2001 ISIN: US7750431022
Indices:	 Russell 2000, S&P SmallCap 600
Shares O/S (diluted, after split):	~ 29.1 million (FY2011)
Freefloat:	~ 100%
Share distribution:	~ 90% USA, ~ 10% Europe/ROW

Fiscal year ends Sept. 30

Earnings results 1st quarter FY 2012:



ROFIN-SINAR Technologies Inc.
c/o ROFIN-SINAR Laser GmbH
Berzeliusstrasse 87
22113 Hamburg, Germany

February 2, 2012

Investor Relations Contact:

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Fax: ++49-40-73363-4138
email: ir@rofin.com

www.rofin.com

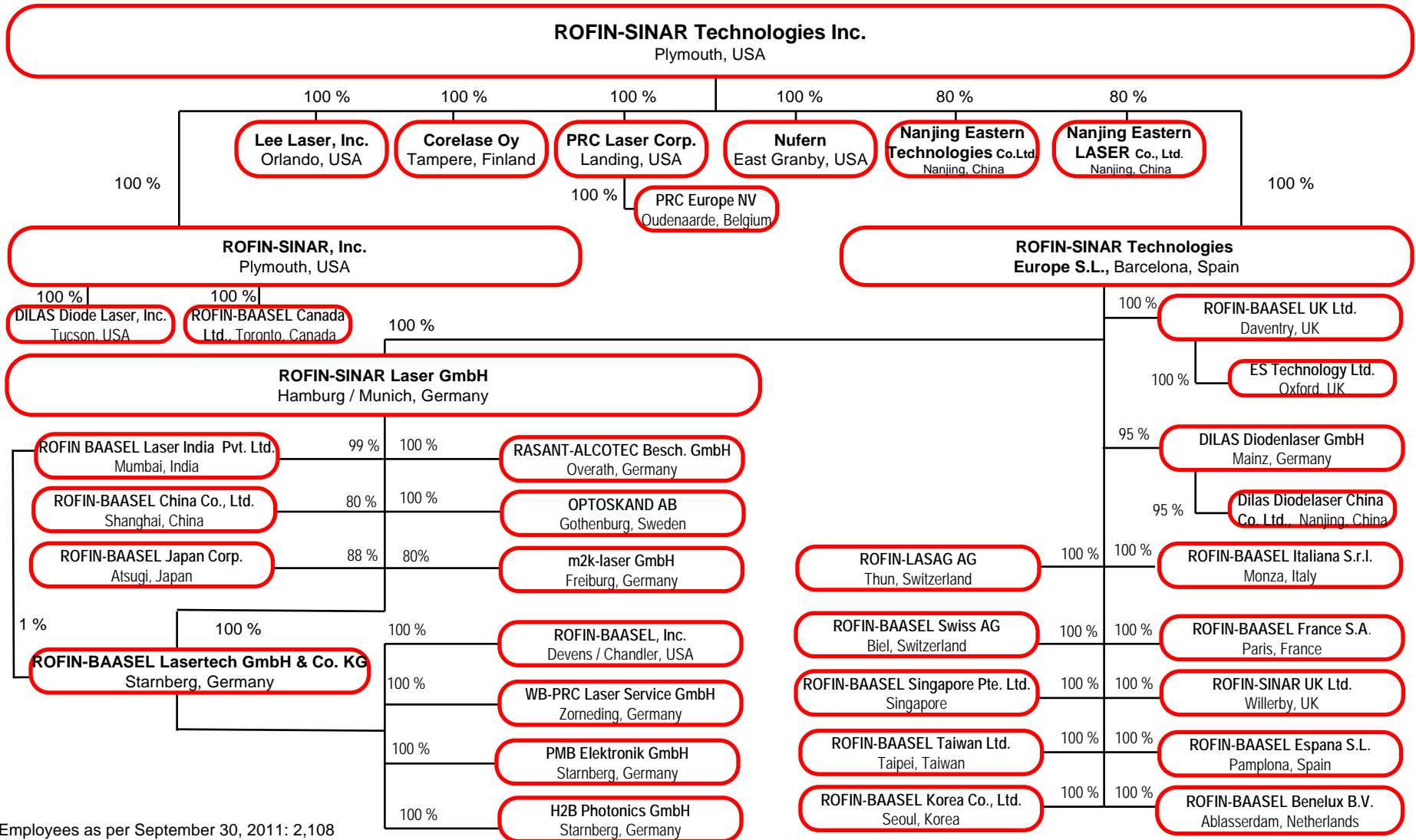
- 1975** - Founding of Rofin-Sinar Laser
- 1987** - Acquired by Siemens
- 1988** - Acquisition of Spectra Physic's Industrial Laser Division in the US
- 1989** - Acquisition of Laser-Optronic in Germany (laser marking systems)
- 1996** - Spun off from Siemens (IPO on Nasdaq Stock Exchange)
- 1997** - Acquisition of Dilas Diodenlaser, Germany
- 1998** - Acquisition of Palomar Technology UK (today Rofin-Sinar UK)
- 2000** - Acquisition of Carl Baasel Lasertechnik, Germany
- 2001** - Acquisition of Z-Laser S.A., Spain
- 2001** - Secondary listing at the Frankfurt Stock Exchange (TecDAX 2004 - 2010)
- 2002** - Expansion in Asia; Founded subsidiaries in Taiwan and Korea
- 2004** - Acquisition of Optoskand, Sweden
- 2004** - Secondary offering of 2.86 Mio shares at \$28
- 2004** - Acquisition of PRC and Lee Laser, USA
- 2005** - Founded subsidiaries in China, Canada and USA (Dilas Diode Laser, Inc.)
- 2007** - Acquisition of Corelase Oy, m2k-laser GmbH, ES Technology
- 2008** - Acquisition of Nufern, USA (fibers and fiber laser technology)
- 2008** - Foundation of ROFIN-BAASEL Swiss AG
- 2008** - Formed Nanjing Eastern Technologies and Dilas Diodelaser China
- 2009** - Closed acquisition of China-based NELC
- 2010** - Acquired LASAG AG (Thun/Switzerland) and its worldwide activities
- 2011** - Formed subsidiary in India

Local Presence - Global Success



- More than 20 production facilities in North America, Europe & Asia
- Customer service support in over 50 countries
- Approx. 140 sales engineers & about 400 customer service personnel
- Regional & industry specialized sales engineers

Group Structure



Employees as per September 30, 2011: 2,108