

**Summary of Consolidated Financial Results for the Second Quarter  
of Fiscal Year Ending March 31, 2019  
(Six Months Ended September 30, 2018)**

[Japanese GAAP]

Company name: Helios Techno Holding Co., Ltd. Listing: Tokyo  
 Stock code: 6927 URL: <http://www.heliostec-hd.co.jp/>  
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Scheduled date of filing of Quarterly Report: November 9, 2018  
 Scheduled date of payment of dividend: -  
 Preparation of supplementary materials for quarterly financial results: Yes  
 Holding of quarterly financial results meeting: Yes (for institutional investors and securities analysts)

Note: The original disclosure in Japanese was released on November 6, 2018 at 16:15 (GMT +9).

(Amounts are rounded down to the nearest million yen)

**1. Consolidated Financial Results for the Six Months Ended September 30, 2018 (April 1, 2018 – September 30, 2018)**

(1) Consolidated results of operations (Percentages represent year-on-year changes)

|                                | Net sales   |      | Operating profit |       | Recurring profit |       | Profit attributable to owners of parent |       |
|--------------------------------|-------------|------|------------------|-------|------------------|-------|---|-------|
|                                | Million yen | %    | Million yen      | %     | Million yen      | %     | Million yen                             | %     |
| Six months ended Sep. 30, 2018 | 12,478      | 9.8  | 1,571            | (7.9) | 1,575            | (4.7) | 1,110                                   | (5.9) |
| Six months ended Sep. 30, 2017 | 11,362      | 24.3 | 1,705            | 57.7  | 1,654            | 60.4  | 1,180                                   | 65.3  |

Note: Comprehensive income (million yen) Six months ended Sep. 30, 2018: 1,057 (down 22.7%)

Six months ended Sep. 30, 2017: 1,369 (up 98.3%)

|                                | Net income per share (basic) | Net income per share (diluted) |
|--------------------------------|------------------------------|--------------------------------|
|                                | Yen                          | Yen                            |
| Six months ended Sep. 30, 2018 | 61.35                        | -                              |
| Six months ended Sep. 30, 2017 | 65.26                        | 65.22                          |

Note: Net income per share (diluted) for the six months ended September 30, 2018 is not presented since there is no outstanding potential stock.

(2) Consolidated financial position

|                     | Total assets | Net assets  | Equity ratio |
|---------------------|--------------|-------------|--------------|
|                     | Million yen  | Million yen | %            |
| As of Sep. 30, 2018 | 17,327       | 12,007      | 69.3         |
| As of Mar. 31, 2018 | 18,463       | 11,492      | 62.2         |

Reference: Equity (million yen) As of Sep. 30, 2018: 12,007 As of Mar. 31, 2018: 11,492

Note: Starting with the beginning of the first quarter of the fiscal year ending March 31, 2019, Helios Techno is applying "Partial Amendments to Accounting Standard for Tax Effect Accounting" (Accounting Standards Board of Japan (ASBJ) Statement No. 28, February 16, 2018). Total assets and equity ratio as of March 31, 2018 have been adjusted retroactively to conform with this accounting standard.

**2. Dividends**

|   | Dividend per share   |                       |                      |          |       |
|---|----------------------|-----------------------|----------------------|----------|-------|
|   | End of first quarter | End of second quarter | End of third quarter | Year-end | Total |
|   | Yen                  | Yen                   | Yen                  | Yen      | Yen   |
| Fiscal year ended Mar. 31, 2018             | -                    | 0.00                  | -                    | 30.00    | 30.00 |
| Fiscal year ending Mar. 31, 2019            | -                    | 0.00                  | -                    | -        | -     |
| Fiscal year ending Mar. 31, 2019 (forecast) | -                    | -                     | -                    | 30.00    | 30.00 |

Note: Revisions to the most recently announced dividend forecast: None

**3. Consolidated Forecast for the Fiscal Year Ending March 31, 2019 (April 1, 2018 – March 31, 2019)**

(Percentages represent year-on-year changes)

|           | Net sales   |     | Operating profit |        | Recurring profit |        | Profit attributable to owners of parent |        | Net income per share (basic) |
|-----------|-------------|-----|------------------|--------|------------------|--------|---|--------|------------------------------|
|           | Million yen | %   | Million yen      | %      | Million yen      | %      | Million yen                             | %      | Yen                          |
| Full year | 24,300      | 3.5 | 2,300            | (24.3) | 2,300            | (22.9) | 1,630                                   | (24.7) | 90.06                        |

Note: Revisions to the most recently announced consolidated forecast: Yes

**\* Notes**

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in changes in scope of consolidation): None

(2) Application of special accounting methods in the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies and accounting-based estimates, and restatements

1) Changes in accounting policies due to revisions in accounting standards, others: None

2) Changes in accounting policies other than the above: None

3) Changes in accounting-based estimates: None

4) Restatements: None

(4) Number of shares outstanding (common stock)

1) Number of shares outstanding at the end of period (including treasury shares)

|                      |                   |                      |                   |
|----------------------|-------------------|----------------------|-------------------|
| As of Sep. 30, 2018: | 22,806,900 shares | As of Mar. 31, 2018: | 22,806,900 shares |
|----------------------|-------------------|----------------------|-------------------|

2) Number of treasury shares at the end of period

|                      |                  |                      |                  |
|----------------------|------------------|----------------------|------------------|
| As of Sep. 30, 2018: | 4,708,712 shares | As of Mar. 31, 2018: | 4,708,710 shares |
|----------------------|------------------|----------------------|------------------|

3) Average number of shares outstanding during the period

|                                 |                   |                                 |                   |
|---------------------------------|-------------------|---------------------------------|-------------------|
| Six months ended Sep. 30, 2018: | 18,098,189 shares | Six months ended Sep. 30, 2017: | 18,083,764 shares |
|---------------------------------|-------------------|---------------------------------|-------------------|

Note 1: The quarterly financial report is not subject to quarterly review by certified public accountants or auditing firms.

Note 2: Cautionary statement with respect to forward-looking statements and other special items

Earnings forecasts

Forecasts of future performance in this report are based on assumptions judged to be valid and information currently available to the Company. Actual results are affected by various factors and may differ substantially. For discussion of the assumptions and other factors considered by the Company in preparing the above projections, please refer to page 4 of the attachments "1. Qualitative Information on Quarterly Consolidated Financial Results, (3) Explanation of Consolidated Forecast and Other Forward-looking Statements."

How to view supplementary information at the financial results meeting

Each year, the Company holds information meetings for securities analysts for results of operations for the first half and for the full fiscal year. Materials distributed at these events are available on the Company's website.

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## 1. Qualitative Information on Quarterly Consolidated Financial Results

### (1) Explanation of Results of Operations

There remained robust demand for the capital investment in production facilities of liquid crystal panels—a key market for the Helios Techno Group (“the Group”)—particularly for G8.5 and G10 type panels. We also expect continued demand for capital investment in organic EL displays although it is no longer as buoyant as it once was.

In this business environment, the Group’s sales largely trended in line with plans. Specifically, it continued achieving steady sales of flexo printing equipment for alignment layers and light source units for exposure equipment. In addition, sales in the Human Resource Service Business remained strong thanks to an increase in the number of staff dispatched. In terms of profitability, we exceeded initial projections thanks to an increased profit margin on certain projects and the lowering of after-sales costs for delivered equipment.

In addition, Phoenix Electric Co., Ltd., a consolidated subsidiary of Helios Techno Holding Co., Ltd., has developed the world’s first LED light emitter that irradiates an extremely wide band of light from near ultraviolet (350nm) to near infrared (1200nm) in cooperation with National Institute of Advanced Industrial Science and Technology (AIST) and SIALON Co. Ltd.—a venture company endorsed by National Institute of Materials Science (NIMS).

In the first half of the current fiscal year (“the period under review”), net sales increased 1,116 million yen, or 9.8%, year on year to 12,478 million yen, operating profit decreased 134 million yen, or 7.9%, to 1,571 million yen, recurring profit decreased 78 million yen, or 4.7%, to 1,575 million yen, and profit attributable to owners of parent decreased 69 million yen, or 5.9%, to 1,110 million yen.

Operating results by business segment are described below. Each of the amounts shown includes inter-segment transactions.

#### i) Lamp Business

In the Lamp Business, sales of UV lamps increased as those of light source units for exposure equipment increased steadily, which helped offset a decline in sales of general lighting lamps including LED lamps.

Consequently, the segment sales for the period under review increased 1.1% year on year to 1,610 million yen with a segment loss of 16 million yen (compared with a segment loss of 6 million yen for the same period of the previous fiscal year).

#### ii) Manufacturing Equipment Business

The Manufacturing Equipment Business posted a robust increase in sales as we successfully delivered alignment layer manufacturing equipment used for large flat-panel displays and light source units for exposure equipment as planned. In addition, we have successfully delivered relocation projects for used equipment.

Consequently, the segment sales for the period under review increased 8.6% year on year to 8,404 million yen with a segment profit of 1,712 million yen, down 6.3% year on year.

Furthermore, the order backlog as of the end of the period under review reached 5,720 million yen.

#### iii) Human Resource Service Business

The Human Resource Service Business includes the temporary staffing for engineers, design subcontracting and temporary staffing to the manufacturing sector. Because temporary staffing for engineers and design subcontracting are closely linked to the geographical areas served, we have achieved stable performance by strengthening our sales capabilities with improved quality of workers and services that meet customers’ needs. In the staffing to the manufacturing sector, we have achieved an increase in the number of staff dispatched to both existing and new customers as a result of focusing on the effort to secure human resources for staffing.

Consequently, the segment sales for the period under review increased 21.8% year on year to 2,511 million yen with a segment profit of 116 million yen, up 24.1% year on year.

## (2) Explanation of Financial Position

### i) Assets, liabilities and net assets

#### Assets

Current assets decreased 1,009 million yen from the end of the previous fiscal year to 14,264 million yen. This was mainly due to a 953 million yen decrease in cash and deposits with banks, a 1,153 million yen decrease in work in process, and a 699 million yen decrease in advance payments, while there was a 1,548 million yen increase in notes and accounts receivable and a 223 million yen increase in electronically recorded monetary claims - operating.

Fixed assets decreased 126 million yen from the end of the previous fiscal year to 3,063 million yen. This was mainly due to a 93 million yen decrease in deferred tax assets included in the investments and other assets section.

As a result, total assets decreased 1,135 million yen, or 6.2%, from the end of the previous fiscal year to 17,327 million yen.

#### Liabilities

Current liabilities decreased 1,509 million yen from the end of the previous fiscal year to 4,980 million yen. This was mainly due to a 234 million yen decrease in accrued income taxes, a 206 million yen decrease in accrued bonuses, and a 1,070 million yen decrease in advances received.

Long-term liabilities decreased 141 million yen from the end of the previous fiscal year to 339 million yen. This was mainly due to an 80 million yen decrease in long-term borrowings and a 54 million yen decrease in other accounts payable included in "Others" of the long-term liabilities section.

As a result, total liabilities decreased 1,650 million yen, or 23.7%, from the end of the previous fiscal year to 5,320 million yen.

#### Net assets

Net assets increased 515 million yen, or 4.5%, from the end of the previous fiscal year to 12,007 million yen. This was mainly due to the reporting of profit attributable to owners of parent of 1,110 million yen, which was partially offset by the payment of dividends from surplus of 542 million yen.

As both total assets and total liabilities decreased as stated above, the equity ratio rose 7.1 percentage points from the end of the previous fiscal year to 69.3% at the end of the period under review.

### ii) Cash flows

#### Cash flows from operating activities

Net cash used in operating activities was 326 million yen, compared with net cash provided of 233 million yen one year earlier. The main factors were profit before income taxes of 1,574 million yen, depreciation and amortization of 113 million yen, a 206 million yen decrease in accrued bonuses, and a 1,769 million yen increase in notes and accounts receivable.

#### Cash flows from investing activities

Net cash used in investing activities was 160 million yen, compared with net cash used of 94 million yen one year earlier. The main factor was a purchase of property, plant and equipment of 160 million yen.

#### Cash flows from financing activities

Net cash used in financing activities was 466 million yen, compared with net cash provided of 458 million yen one year earlier. The main factors were a net increase in short-term borrowings of 200 million yen, repayment of long-term borrowings of 122 million yen, and cash dividends paid of 542 million yen.

As a result of the above, cash and cash equivalents at the end of the period under review decreased 953 million yen from the end of the previous fiscal year to 3,156 million yen.

**(3) Explanation of Consolidated Forecast and Other Forward-looking Statements**

Based on the results for the period under review, we have revised the consolidated forecast for the fiscal year ending March 31, 2019 that was announced on May 8, 2018. For more details, please see the press release titled “Notice of Differences between the Consolidated Forecast and Results for the First Half of FY3/19 and Revisions to the Consolidated Forecast for FY3/19” that was announced today on November 6, 2018.

**2. Quarterly Consolidated Financial Statements and Notes****(1) Consolidated Balance Sheets***(Thousands of yen)*

|   | FY3/18<br>(As of Mar. 31, 2018) | Second quarter of FY3/19<br>(As of Sep. 30, 2018) |
|---|---------------------------------|---|
| <b>Assets</b>                                       |                                 |   |
| Current assets                                      |                                 |   |
| Cash and deposits with banks                        | 4,165,806                       | 3,212,537   |
| Notes and accounts receivable                       | 4,685,341                       | 6,233,785   |
| Electronically recorded monetary claims - operating | 1,284,762                       | 1,507,838   |
| Merchandise and finished goods                      | 202,264                         | 145,987   |
| Work in process                                     | 3,401,949                       | 2,248,809   |
| Raw materials and supplies                          | 565,844                         | 637,354   |
| Advance payments                                    | 854,510                         | 155,269   |
| Others  | 117,170                         | 124,129   |
| Allowance for doubtful accounts                     | (3,675)                         | (1,425)   |
| Total current assets                                | 15,273,974                      | 14,264,285  |
| Fixed assets  |                                 |   |
| Property, plant and equipment                       |                                 |   |
| Buildings and structures, net                       | 815,972                         | 838,830   |
| Land  | 841,913                         | 841,913   |
| Others, net   | 564,533                         | 609,441   |
| Total property, plant and equipment                 | 2,222,419                       | 2,290,185   |
| Intangible assets                                   |                                 |   |
| Goodwill  | 10,672                          | -   |
| Others  | 78,965                          | 77,767  |
| Total intangible assets                             | 89,637                          | 77,767  |
| Investments and other assets                        |                                 |   |
| Others  | 924,524                         | 740,237   |
| Allowance for doubtful accounts                     | (46,932)                        | (44,673)  |
| Total investments and other assets                  | 877,592                         | 695,563   |
| Total fixed assets                                  | 3,189,649                       | 3,063,516   |
| Total assets  | 18,463,623                      | 17,327,801  |

(Thousands of yen)

|   | FY3/18<br>(As of Mar. 31, 2018) | Second quarter of FY3/19<br>(As of Sep. 30, 2018) |
|---|---------------------------------|---|
| <b>Liabilities</b>                                  |                                 |   |
| <b>Current liabilities</b>                          |                                 |   |
| Notes and accounts payable                          | 1,719,312                       | 1,571,297   |
| Electronically recorded obligations - operating     | 713,915                         | 896,910   |
| Short-term borrowings                               | 100,000                         | 300,000   |
| Current portion of long-term borrowings             | 327,528                         | 285,049   |
| Accrued income taxes                                | 583,697                         | 348,914   |
| Accrued bonuses                                     | 466,001                         | 259,709   |
| Provision for product warranties                    | 27,807                          | 31,848  |
| Advances received                                   | 1,373,711                       | 303,161   |
| Others  | 1,177,773                       | 983,690   |
| <b>Total current liabilities</b>                    | <b>6,489,746</b>                | <b>4,980,581</b>                                  |
| <b>Long-term liabilities</b>                        |                                 |   |
| Long-term borrowings                                | 336,625                         | 256,590   |
| Others  | 144,512                         | 82,846  |
| <b>Total long-term liabilities</b>                  | <b>481,137</b>                  | <b>339,436</b>                                    |
| <b>Total liabilities</b>                            | <b>6,970,884</b>                | <b>5,320,017</b>                                  |
| <b>Net assets</b>                                   |                                 |   |
| <b>Shareholders' equity</b>                         |                                 |   |
| Common stock  | 2,133,177                       | 2,133,177   |
| Capital surplus                                     | 2,563,867                       | 2,563,867   |
| Retained earnings                                   | 7,716,343                       | 8,283,808   |
| Treasury shares                                     | (1,179,109)                     | (1,179,110)                                       |
| <b>Total shareholders' equity</b>                   | <b>11,234,278</b>               | <b>11,801,742</b>                                 |
| <b>Accumulated other comprehensive income</b>       |                                 |   |
| Unrealized holding gain on other securities         | 258,460                         | 206,041   |
| <b>Total accumulated other comprehensive income</b> | <b>258,460</b>                  | <b>206,041</b>                                    |
| <b>Total net assets</b>                             | <b>11,492,738</b>               | <b>12,007,784</b>                                 |
| <b>Total liabilities and net assets</b>             | <b>18,463,623</b>               | <b>17,327,801</b>                                 |



**(2) Consolidated Statements of Income and Consolidated Statements of Comprehensive Income****Consolidated Statements of Income****(For the Six-month Period)***(Thousands of yen)*

|  | First six months of FY3/18<br>(Apr. 1, 2017 – Sep. 30, 2017) | First six months of FY3/19<br>(Apr. 1, 2018 – Sep. 30, 2018) |
|--|--|--|
| Net sales                                    | 11,362,414   | 12,478,620   |
| Cost of goods sold                           | 7,879,118  | 9,075,599  |
| Gross profit                                 | 3,483,295  | 3,403,021  |
| Selling, general and administrative expenses | 1,777,514  | 1,831,774  |
| Operating profit                             | 1,705,780  | 1,571,247  |
| Non-operating income                         |  |  |
| Interest income                              | 77   | 60   |
| Dividend income                              | 7,658  | 8,658  |
| Miscellaneous revenue                        | 7,504  | 7,509  |
| Total non-operating income                   | 15,239   | 16,227   |
| Non-operating expenses                       |  |  |
| Interest expense                             | 5,973  | 6,442  |
| Foreign exchange loss                        | 13,834   | 2,060  |
| Commission for syndicate loan                | 43,640   | 1,871  |
| Miscellaneous loss                           | 3,494  | 1,358  |
| Total non-operating expenses                 | 66,942   | 11,733   |
| Recurring profit                             | 1,654,077  | 1,575,742  |
| Extraordinary income                         |  |  |
| Gain on sales of non-current assets          | 103  | 213  |
| Total extraordinary income                   | 103  | 213  |
| Extraordinary loss                           |  |  |
| Loss on disposal of fixed assets             | 232  | 1,730  |
| Loss on sales of non-current assets          | -  | 18   |
| Total extraordinary losses                   | 232  | 1,748  |
| Profit before income taxes                   | 1,653,948  | 1,574,207  |
| Income taxes-current                         | 498,912  | 352,852  |
| Income taxes-deferred                        | (25,039)   | 110,943  |
| Total income taxes                           | 473,873  | 463,796  |
| Profit                                       | 1,180,075  | 1,110,411  |
| Profit attributable to owners of parent      | 1,180,075  | 1,110,411  |

**Consolidated Statements of Comprehensive Income**  
**(For the Six-month Period)**

|   | <i>(Thousands of yen)</i>                                    |  |
|---|--|--|
|   | First six months of FY3/18<br>(Apr. 1, 2017 – Sep. 30, 2017) | First six months of FY3/19<br>(Apr. 1, 2018 – Sep. 30, 2018) |
| Profit                                      | 1,180,075  | 1,110,411  |
| Other comprehensive income                  |  |  |
| Unrealized holding gain on other securities | 189,384  | (52,419)   |
| Total other comprehensive income            | 189,384  | (52,419)   |
| Comprehensive income                        | 1,369,460  | 1,057,992  |
| Comprehensive income attributable to        |  |  |
| Owners of parent                            | 1,369,460  | 1,057,992  |
| Non-controlling interests                   | -  | -  |

**(3) Consolidated Statements of Cash Flows***(Thousands of yen)*

|   | First six months of FY3/18<br>(Apr. 1, 2017 – Sep. 30, 2017) | First six months of FY3/19<br>(Apr. 1, 2018 – Sep. 30, 2018) |
|---|--|--|
| Cash flows from operating activities                      |  |  |
| Profit before income taxes                                | 1,653,948  | 1,574,207  |
| Depreciation and amortization                             | 114,526  | 113,670  |
| Amortization of goodwill                                  | 10,672   | 10,672   |
| Increase (decrease) in accrued bonuses                    | (59,380)   | (206,292)  |
| Increase (decrease) in allowance for doubtful accounts    | 6,267  | (4,508)  |
| Increase (decrease) in provision for product warranties   | 13,057   | 4,040  |
| Interest and dividend income                              | (7,735)  | (8,718)  |
| Interest expense  | 5,973  | 6,442  |
| Loss (gain) on sales of fixed assets                      | (103)  | (195)  |
| Loss on disposal of fixed assets                          | 232  | 1,730  |
| Decrease (increase) in notes and accounts receivable      | 154,516  | (1,769,261)  |
| Decrease (increase) in inventories                        | (1,064,127)  | 1,137,908  |
| Decrease (increase) in other accounts receivable          | 182,843  | (7,616)  |
| Decrease (increase) in advance payments                   | (457,662)  | 699,241  |
| Increase (decrease) in notes and accounts payable         | 425,046  | 34,980   |
| Decrease/increase in consumption taxes receivable/payable | 104,925  | (56,636)   |
| Increase (decrease) in other accounts payable             | 14,137   | (106,988)  |
| Increase (decrease) in advances received                  | (606,478)  | (1,070,549)  |
| Others  | 43,420   | (124,704)  |
| Subtotal  | 534,080  | 227,423  |
| Interests and dividends received                          | 7,734  | 8,717  |
| Interests paid  | (5,851)  | (6,430)  |
| Income taxes paid   | (302,545)  | (555,827)  |
| Net cash provided by (used in) operating activities       | 233,417  | (326,117)  |
| Cash flows from investing activities                      |  |  |
| Payment for purchase of property, plant and equipment     | (71,731)   | (160,869)  |
| Proceeds from sale of property, plant, and equipment      | 150  | 245  |
| Payment for purchase of intangible assets                 | (18,540)   | (13,606)   |
| Others  | (4,460)  | 14,077   |
| Net cash provided by (used in) investing activities       | (94,582)   | (160,153)  |

*(Thousands of yen)*

|  | First six months of FY3/18<br>(Apr. 1, 2017 – Sep. 30, 2017) | First six months of FY3/19<br>(Apr. 1, 2018 – Sep. 30, 2018) |
|--|--|--|
| Cash flows from financing activities   |  |  |
| Net increase (decrease) in short-term borrowings                                       | 451,100  | 200,000  |
| Proceeds from long-term borrowings   | 500,000  | -  |
| Repayment of long-term borrowings  | (140,011)  | (122,514)  |
| Payment for acquisition of treasury stock  | -  | (1)  |
| Repayment of lease obligations   | (882)  | (1,537)  |
| Proceeds from disposal of treasury shares from exercise of<br>Share acquisition rights | 9,420  | -  |
| Cash dividends paid  | (360,763)  | (542,945)  |
| Net cash provided by (used in) financing activities                                    | 458,862  | (466,998)  |
| Net increase (decrease) in cash and cash equivalents                                   | 597,698  | (953,269)  |
| Cash and cash equivalents at beginning of period                                       | 4,125,220  | 4,109,727  |
| Increase in cash and cash equivalents from newly<br>consolidated subsidiary            | 290,175  | -  |
| Cash and cash equivalents at end of period   | 5,013,094  | 3,156,458  |

**(4) Notes to Quarterly Consolidated Financial Statements****Going Concern Assumption**

Not applicable.

**Significant Changes in Shareholders' Equity**

Not applicable.

**Segment Information**

I. First six months of FY3/18 (Apr. 1, 2017 – Sep. 30, 2017)

1. Information related to net sales, profit and loss for each reportable segment (Thousands of yen)

|                                      | Reportable segment |                                     |                                    |            | Adjustment<br>(Note 1) | Amounts shown on<br>consolidated<br>statements of income<br>(Note 2) |
|--------------------------------------|--------------------|-------------------------------------|------------------------------------|------------|------------------------|--|
|                                      | Lamp<br>Business   | Manufacturing<br>Equipment Business | Human Resource<br>Service Business | Total      |                        |  |
| Net sales                            |                    |                                     |                                    |            |                        |  |
| Sales to external<br>customers       | 1,569,216          | 7,738,363                           | 2,054,834                          | 11,362,414 | -                      | 11,362,414   |
| Inter-segment sales<br>and transfers | 23,506             | 504                                 | 6,094                              | 30,105     | (30,105)               | -  |
| Total                                | 1,592,723          | 7,738,867                           | 2,060,928                          | 11,392,519 | (30,105)               | 11,362,414   |
| Segment profit (loss)                | (6,739)            | 1,827,896                           | 94,023                             | 1,915,180  | (209,399)              | 1,705,780  |

Notes: 1. The minus 209,399 thousand yen adjustment to segment profit includes company-wide expenses that cannot be allocated to reportable segments. Company-wide expenses mainly include general and administrative expenses that cannot be attributed to reportable segments.

2. Segment profit is adjusted to be consistent with operating profit shown on the consolidated statements of income.

II. First six months of FY3/19 (Apr. 1, 2018 – Sep. 30, 2018)

1. Information related to net sales, profit and loss for each reportable segment (Thousands of yen)

|                                      | Reportable segment |                                     |                                    |            | Adjustment<br>(Note 1) | Amounts shown on<br>consolidated<br>statements of income<br>(Note 2) |
|--------------------------------------|--------------------|-------------------------------------|------------------------------------|------------|------------------------|--|
|                                      | Lamp<br>Business   | Manufacturing<br>Equipment Business | Human Resource<br>Service Business | Total      |                        |  |
| Net sales                            |                    |                                     |                                    |            |                        |  |
| Sales to external<br>customers       | 1,583,066          | 8,404,235                           | 2,491,319                          | 12,478,620 | -                      | 12,478,620   |
| Inter-segment sales<br>and transfers | 27,390             | 180                                 | 19,799                             | 47,370     | (47,370)               | -  |
| Total                                | 1,610,456          | 8,404,415                           | 2,511,118                          | 12,525,991 | (47,370)               | 12,478,620   |
| Segment profit (loss)                | (16,641)           | 1,712,732                           | 116,715                            | 1,812,805  | (241,558)              | 1,571,247  |

Notes: 1. The minus 241,558 thousand yen adjustment to segment profit represents company-wide expenses that cannot be allocated to reportable segments. Company-wide expenses mainly include general and administrative expenses that cannot be attributed to reportable segments.

2. Segment profit is adjusted to be consistent with operating profit shown on the consolidated statements of income.

**Additional Information**

Starting with the beginning of the first quarter of FY3/19, Helios Techno is applying “Partial Amendments to Accounting Standard for Tax Effect Accounting” (ASBJ Statement No. 28, February 16, 2018). Accordingly, deferred tax assets and deferred tax liabilities have been presented in the investments and other assets section and the long-term liabilities section of the balance sheet, respectively.

*Note: This is a translation of the Company's Kessan Tanshin (including attachments) in Japanese, a summary of financial statements prepared in accordance with accounting principles generally accepted in Japan. This translation is prepared and provided for the purpose of the reader's convenience. All readers are recommended to refer to the original version in Japanese of the report for complete information.*