

**Summary of Consolidated Financial Results for the First Quarter
of Fiscal Year Ending March 31, 2012
(Three Months Ended June 30, 2011)**

[Japanese GAAP]

Company name: Helios Techno Holding Co., Ltd. Listings: Tokyo and Osaka
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 Scheduled date of filing of Quarterly Report: August 11, 2011
 Scheduled date of payment of dividend: -
 Preparation of supplementary materials for quarterly financial results: None
 Holding of quarterly financial results meeting: None

(All amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Three Months Ended June 30, 2011 (April 1, 2011 – June 30, 2011)

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

	Net sales		Operating income		Recurring profit		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three months ended Jun. 30, 2011	2,469	(29.5)	(235)	-	(162)	-	(151)	-
Three months ended Jun. 30, 2010	3,500	98.6	(123)	-	(87)	-	(71)	-

Note: Comprehensive income (loss) (million yen) First three months of FY3/12: (153) (n.a.)

First three months of FY3/11: (75) (n.a.)

	Net income per share (basic)	Net income per share (diluted)
	Yen	Yen
Three months ended Jun. 30, 2011	(9.18)	-
Three months ended Jun. 30, 2010	(3.25)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Jun. 30, 2011	11,046	6,956	63.0
As of Mar. 31, 2011	11,516	7,200	62.5

Reference: Shareholders' equity (million yen) Jun. 30, 2011: 6,956 Mar. 31, 2011: 7,200

2. Dividends

	Dividend per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended Mar. 31, 2011	-	0.00	-	5.50	5.50
Fiscal year ending Mar. 31, 2012	-				
Fiscal year ending Mar. 31, 2012 (forecast)		0.00	-	1.50	1.50

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

3. Consolidated Forecast for the Fiscal Year Ending March 31, 2012 (April 1, 2011 – March 31, 2012)

(Percentages represent year-on-year changes)

	Net sales		Operating income		Recurring profit		Net income		Net income per share (basic)
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
First half	5,146	(29.6)	(360)	-	(278)	-	(212)	-	(12.81)
Full year	13,169	(5.4)	(229)	-	(52)	-	30	(91.7)	1.81

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

4. Others

(1) Changes in consolidated subsidiaries during the period (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 revised restatements

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

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting-based estimates: None

4) Revised restatements: None

(4) Number of shares outstanding (common stock shares)

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

As of Jun. 30, 2011:	22,806,900 shares	As of Mar. 31, 2011:	22,806,900 shares
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2) Number of treasury stock shares at the end of period

As of Jun. 30, 2011:	6,259,410 shares	As of Mar. 31, 2011:	6,259,410 shares
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3) Average number of shares outstanding during the period

Three months ended Jun. 30, 2011:	16,547,490 shares	Three months ended Jun. 30, 2010:	22,109,589 shares
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* Indication of audit procedure implementation status

This summary report is not subject to the audit procedures based on the Financial Instruments and Exchange Law. At the time when this report is released, the audit procedures for financial statements have not been completed.

* Cautionary statement with respect to forward-looking statements and other special items

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 3 of the attachments "Qualitative Information Regarding Consolidated Forecast."

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1. Qualitative Information on Quarterly Consolidated Financial Performance

(1) Qualitative Information Regarding Consolidated Results of Operations

1) Results of operations

In the first quarter, the Japanese economy remained weak. One reason was the impact on manufacturing activity from the nuclear power plant crisis, shortage of electricity and other problems created by the Great East Japan Earthquake. In addition, the yen is appreciating because of debt problems in Europe and concerns about the outlook for the U.S. economy, along with sluggish consumer spending and other problems in Japan. As the result, the Helios Techno Group is still facing tough market conditions.

Under these difficult circumstances, the Group is developing and introducing new products ahead of schedule, making every effort to reduce production material costs and fixed expenses, as well as taking many other actions.

As a result, net sales in the first quarter decreased 1,031 million yen or 29.5% over the last fiscal year to 2,469 million yen and there were an operating loss of 235 million yen, a recurring loss of 162 million yen and a net loss of 151 million yen.

Operation results by business segment were as follows.

i) Lamp business

In the lamp business, market demand remains strong for projectors used in companies, schools and other applications. But sales of projector lamps decreased by 30.2% to 738 million yen, compared with the first quarter last fiscal year because of the Japanese yen appreciation against the US dollar. Domestic sales of general lighting lamps decreased 12.7% to 488 million yen as lower sales of halogen lamps, mainly in the areas that encompass from the Tokyo area to the northern part of Japan, offset a sharp upturn in sales of LED lamps that began in June. Sales of light sources for exposure equipment were 134 million yen, 691.8% higher than one year earlier. Overall, first quarter segment sales decreased by 16.7% to 1,361 million yen, compared with the first quarter last fiscal year.

ii) Manufacturing equipment business

In the manufacturing equipment business, there have been capital expenditures in the flat-panel display market to meet growing demand for these displays in Asia, primarily China. But with these expenditures largely completed, NAKAN Techno Co., Ltd. is developing new types of equipment and working hard on capturing orders for this equipment in preparation for demands associated with substantial investments for the emerging markets or in such as the alignment layer printing machines and touch-screen panel manufacturing equipment used for smartphones and tablet devices. However, first quarter segment sales decreased by 54.6% to 599 million yen, compared with the first quarter last fiscal year.

iii) Inspection equipment business

In the inspection equipment business, demand is emerging in Japan for macro inspection equipment (penetrant testing devices) for smartphones and tablet devices. Although there were extensive activities in the first quarter involving the newly developed S-Light, first quarter segment sales decreased by 20.4% to 123 million yen, compared with the first quarter last fiscal year.

iv) Staffing services business

In the staffing services business, performance is generally stable because this business handles primarily engineers. We improved the quality of the staffing services workforce, provided services that meet customers' needs and further strengthened sales activities. Despite these measures, first quarter segment sales decreased by 5.3% to 456 million yen, compared with the first quarter last fiscal year.

Net sales and operating income by business segment

(Millions of yen, %)

Business segment	First three months of FY3/11			First three months of FY3/12		
	Net sales	Composition	Operating income	Net sales	Composition	Operating income
Lamp business	1,634	46.7	94	1,361	55.1	(21)
Manufacturing equipment business	1,321	37.7	(18)	599	24.3	(104)
Inspection equipment business	155	4.4	(42)	123	5.0	7
Staffing services business	482	13.8	3	456	18.5	21
Adjustments	(93)	(2.6)	(160)	(72)	(2.9)	(138)
Total	3,500	100.0	(123)	2,469	100.0	(235)

(2) Qualitative Information Regarding Consolidated Financial Position

Assets

Current assets decreased by 143 million yen from the end of the last fiscal year. The main factors of increase were a 253 million yen rise in cash and deposits with banks and a 30 million yen rise in merchandise and finished goods. The main factors of decrease were a 273 million yen fall in notes and accounts receivable and a 45 million yen fall in work in process.

Fixed assets decreased by 326 million yen from the end of the last fiscal year. The main factors of decrease were a 56 million yen fall in property, plant and equipment and a 256 million yen fall in long-term accounts receivable-other that are included in others under investments and other assets.

As a result of the above, total assets decreased 4.1% from the end of the last fiscal year to 11,046 million yen.

Liabilities

Current liabilities decreased by 99 million yen from the end of the last fiscal year. The main factors of increase were a 41 million rise yen in current portion of long-term borrowings and a 153 million yen rise in accounts payable-other that are included in others. The main factors of decrease were a 226 million yen fall in accrued income taxes and a 115 million yen fall in accrued bonuses.

Long-term liabilities decreased by 126 million yen from the end of the last fiscal year. The main factor of increase was a 3 million yen rise in accrued employees' retirement benefits. The main factors of decrease were a 77 million yen fall in long-term borrowings and a 31 million yen fall in deferred tax liabilities.

As a result, total liabilities decreased 5.2% to 4,090 million yen.

Net assets

Total net assets decreased 244 million yen from the end of the last fiscal year. The main factor of decrease was retained earnings. Retained earnings decreased mainly due to 151 million yen in net loss while being reduced 91 million yen for cash dividends paid.

As a result, total net asset declined 3.4% to 6,956 million yen.

Consequently, shareholders' equity ratio rose from 62.5% at the end of the last fiscal year to 63.0%.

(3) Qualitative Information Regarding Consolidated Forecast

The first half and fiscal year forecasts that were announced on May 13, 2011 with results of operations in the last fiscal year have been revised. For more information, please see the press release dated today (August 5, 2011) titled "Notice of Revision in Forecasts."

2. Matters Related to Summary Information (Others)

(1) Changes in Consolidated Subsidiaries during the Period

Not applicable.

(2) Application of Special Accounting Methods in the Preparation of Quarterly Consolidated Financial Statements

Not applicable.

(3) Changes in Accounting Policies and Accounting-based Estimates, and Revised Restatements

Not applicable.

3. Quarterly Consolidated Financial Statements

(1) Consolidated Balance Sheets

(Thousands of yen)

	FY3/11 (As of Mar. 31, 2011)	First quarter of FY3/12 (As of Jun. 30, 2011)
Assets		
Current assets		
Cash and deposits with banks	1,617,737	1,871,593
Notes and accounts receivable	2,841,474	2,568,137
Merchandise and finished goods	256,548	286,817
Work in process	893,180	847,939
Raw materials and supplies	640,714	640,113
Others	560,916	451,304
Allowance for doubtful accounts	(25,085)	(23,950)
Total current assets	6,785,485	6,641,956
Fixed assets		
Property, plant and equipment		
Buildings and structures, net	1,532,976	1,505,653
Land	1,250,227	1,250,227
Others, net	903,196	874,427
Total property, plant and equipment	3,686,400	3,630,308
Intangible assets		
Goodwill	200,685	183,961
Others	76,551	110,127
Total intangible assets	277,237	294,089
Investments and other assets		
Others	1,103,874	809,683
Allowance for doubtful accounts	(336,295)	(329,434)
Total investments and other assets	767,579	480,249
Total fixed assets	4,731,216	4,404,646
Total assets	11,516,701	11,046,603
Liabilities		
Current liabilities		
Notes and accounts payable	1,162,908	1,102,416
Current portion of long-term borrowings	254,820	296,220
Accrued income taxes	231,987	5,916
Accrued bonuses	176,150	60,980
Provision for product warranties	17,736	15,394
Provision for loss on construction contracts	88,374	44,521
Others	673,434	980,475
Total current liabilities	2,605,410	2,505,926
Long-term liabilities		
Long-term borrowings	796,330	718,825
Deferred tax liabilities	442,039	410,617
Accrued employees' retirement benefits	158,713	161,905
Others	313,963	293,190
Total long-term liabilities	1,711,046	1,584,538
Total liabilities	4,316,457	4,090,464

(Thousands of yen)

	FY3/11 (As of Mar. 31, 2011)	First quarter of FY3/12 (As of Jun. 30, 2011)
Net assets		
Shareholders' equity		
Common stock	2,133,177	2,133,177
Capital surplus	2,563,867	2,563,867
Retained earnings	4,065,923	3,822,950
Treasury stock	(1,567,420)	(1,567,420)
Total shareholders' equity	7,195,548	6,952,574
Accumulated other comprehensive income		
Unrealized holding gain on other securities	4,696	3,564
Total accumulated other comprehensive income	4,696	3,564
Total net assets	7,200,244	6,956,138
Total liabilities and net assets	11,516,701	11,046,603

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

	First three months of FY3/11 (Apr. 1, 2010 – Jun. 30, 2010)	First three months of FY3/12 (Apr. 1, 2011 – Jun. 30, 2011)
Net sales	3,500,948	2,469,062
Cost of goods sold	2,887,987	2,013,560
Gross profit	612,961	455,501
Selling, general, and administrative expenses	736,377	690,581
Operating loss	(123,415)	(235,079)
Non-operating income		
Interest income	460	19
Dividend income	964	3,571
Fiduciary obligation fee	57,005	102,140
Amortization of negative goodwill	10,038	10,038
Miscellaneous revenue	5,053	11,662
Total non-operating income	73,521	127,432
Non-operating expenses		
Interest expense	4,442	4,120
Foreign exchange losses	32,144	27,358
Loss on valuation of investment securities	1,360	23,314
Miscellaneous loss	-	32
Total non-operating expenses	37,948	54,827
Recurring loss	(87,842)	(162,474)
Extraordinary income		
Gain on sales of fixed assets	133	-
Total extraordinary income	133	-
Extraordinary loss		
Loss on disposal of fixed assets	213	-
Total extraordinary losses	213	-
Loss before income taxes and minority interests	(87,922)	(162,474)
Income taxes-current	21,819	3,921
Income taxes-deferred	(37,824)	(14,432)
Total income taxes	(16,004)	(10,511)
Loss before minority interests	(71,918)	(151,962)
Net loss	(71,918)	(151,962)

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

(Thousands of yen)

	First three months of FY3/11 (Apr. 1, 2010 – Jun. 30, 2010)	First three months of FY3/12 (Apr. 1, 2011 – Jun. 30, 2011)
Loss before minority interests	(71,918)	(151,962)
Other comprehensive loss		
Unrealized holding loss on other securities	(3,475)	(1,132)
Total other comprehensive loss	(3,475)	(1,132)
Comprehensive loss	(75,393)	(153,094)
Comprehensive loss attributable to		
Comprehensive loss attributable to owners of the parent	(75,393)	(153,094)
Comprehensive loss attributable to minority interests	-	-

(3) Going Concern Assumption

First three months of FY3/12 (Apr. 1, 2011 – Jun. 30, 2011)

Not applicable.

Supplementary Information

For accounting revisions and corrections of errors in prior fiscal years, beginning with the first quarter of the current fiscal year, Helios Techno is applying “Accounting Standard for Accounting Changes and Error Corrections” (Accounting Standards Board of Japan (ASBJ) Statement No. 24, December 4, 2009)” and “Guidance on Accounting Standard for Accounting Changes and Error Corrections” (ASBJ Guidance No. 24, December 4, 2009).

(4) Segment Information**Segment information**

I. First three months of FY3/11 (Apr. 1, 2010 – Jun. 30, 2010)

1. Information related to net sales, profit and losses for each reportable segment

(Thousands of yen)

	Reportable segment					Adjustment (Note 1)	Amounts shown on consolidated statements of income (Note 2)
	Lamp business	Manufacturing equipment business	Inspection equipment business	Staffing services business	Total		
Net sales							
Sales to third parties	1,634,289	1,321,188	86,827	458,644	3,500,948	-	3,500,948
Intergroup sales and transfers	544	-	68,774	23,903	93,222	(93,222)	-
Total	1,634,833	1,321,188	155,601	482,547	3,594,171	(93,222)	3,500,948
Segment profit (loss)	94,128	(18,288)	(42,361)	3,396	36,875	(160,290)	(123,415)

Notes: 1. The negative adjustment of 160,290 thousand yen to segment profit (loss) includes -7,091 thousand yen in eliminations for inter-segment transactions and -153,199 thousand yen in corporate costs that are not allocated to reportable segments.

Corporate costs mainly include general and administrative expenses that cannot be attributed to reportable segments.

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

II. First three months of FY3/12 (Apr. 1, 2011 – Jun. 30, 2011)

1. Information related to net sales, profit and losses for each reportable segment

(Thousands of yen)

	Reportable segment					Adjustment (Note 1)	Amounts shown on consolidated statements of income (Note 2)
	Lamp business	Manufacturing equipment business	Inspection equipment business	Staffing services business	Total		
Net sales							
Sales to third parties	1,361,173	579,411	110,293	418,183	2,469,062	-	2,469,062
Intergroup sales and transfers	33	20,100	13,502	38,705	72,340	(72,340)	-
Total	1,361,207	599,511	123,795	456,889	2,541,403	(72,340)	2,469,062
Segment profit (loss)	(21,979)	(104,642)	7,618	21,969	(97,033)	(138,045)	(235,079)

Notes: 1. The negative adjustment of 138,045 thousand yen to segment profit (loss) includes 2,976 thousand yen in eliminations for inter-segment transactions and -141,022 thousand yen in corporate costs that are not allocated to reportable segments.

Corporate costs mainly include general and administrative expenses that cannot be attributed to reportable segments.

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

(5) Precaution Concerning Significant Changes in Shareholders' Equity

First three months of FY3/12 (Apr. 1, 2011 – Jun. 30, 2011)

Not applicable.

Note: This is a translation of Kessan Tanshin in Japanese (including attachments), 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.