

**Summary of Consolidated Financial Results for the First Quarter  
of Fiscal Year Ending March 31, 2013  
(Three Months Ended June 30, 2012)**

[Japanese GAAP]

Company name: Helios Techno Holding Co., Ltd. Listings: Tokyo and Osaka  
 Stock code: 6927 URL: <http://www.heliostec-hd.co.jp/>  
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 Scheduled date of filing of Quarterly Report: August 10, 2012  
 Scheduled date of payment of dividend: -  
 Preparation of supplementary materials for quarterly financial results: None  
 Holding of quarterly financial results meeting: None

Note: The original disclosure in Japanese was released on August 10, 2012 at 16:00 (GMT +9)

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

**1. Consolidated Financial Results for the Three Months Ended June 30, 2012 (April 1, 2012 – June 30, 2012)**

(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, 2012	2,319	(6.1)	23	-	6	-	22	-
Three months ended Jun. 30, 2011	2,469	(29.5)	(235)	-	(162)	-	(151)	-

Note: Comprehensive income (million yen) Three months ended Jun. 30, 2012: 23 (n.a.)

Three months ended Jun. 30, 2011: (153) (n.a.)

	Net income per share (basic)	Net income per share (diluted)
	Yen	Yen
Three months ended Jun. 30, 2012	1.36	-
Three months ended Jun. 30, 2011	(9.18)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Jun. 30, 2012	9,110	5,874	64.5
As of Mar. 31, 2012	9,246	5,850	63.3

Reference: Shareholders' equity (million yen) As of Jun. 30, 2012: 5,874 As of Mar. 31, 2012: 5,850

**2. Dividends**

	Dividend per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended Mar. 31, 2012	-	0.00	-	0.00	0.00
Fiscal year ending Mar. 31, 2013	-	-	-	-	-
Fiscal year ending Mar. 31, 2013 (forecast)	-	0.00	-	8.00	8.00

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

**3. Consolidated Forecast for the Fiscal Year Ending March 31, 2013 (April 1, 2012 – March 31, 2013)**

(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	4,598	(7.8)	(83)	-	(74)	-	(21)	-	(1.27)
Full year	12,220	21.5	479	-	508	-	521	-	31.49

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

**\* Notes**

(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 restatements

1) Changes in accounting policies due to revisions in accounting standards, others: Yes

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

3) Changes in accounting-based estimates: Yes

4) 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, 2012:	22,806,900 shares	As of Mar. 31, 2012:	22,806,900 shares
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2) Number of treasury stock shares at the end of period

As of Jun. 30, 2012:	6,259,410 shares	As of Mar. 31, 2012:	6,259,410 shares
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3) Average number of shares outstanding during the period

Three months ended Jun. 30, 2012:	16,547,490 shares	Three months ended Jun. 30, 2011:	16,547,490 shares
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Note 1: Information regarding the implementation of quarterly review procedures

The current quarterly financial statements are exempted from quarterly review procedures based on the Financial Instruments and Exchange Law. At the time of disclosure, the review procedures for the quarterly consolidated financial statements have not been completed.

Note 2: 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

In the first quarter of the fiscal year, corporations in Japan started to recover from the effects of Great East Japan Earthquake and signs of a comeback started to emerge in consumer spending. Overseas, however, uncertainties remained due to the European debt crisis and other factors that kept the yen high. Slowing growth in China and other newly developing countries also affected the Japanese economy. As a result, uncertainties continued to cloud the domestic economy.

Under these difficult circumstances, the Helios Techno Group has implemented structural reforms in the previous fiscal year that include a voluntary retirement program, the consolidation of assets used for business activities and other measures. These initiatives reflect the management's belief that sales will continue to decline over the next several years because of the yen's strength. These measures are starting to yield results. Furthermore, the Company is now gearing up to leverage its technological capabilities in smartphones, tablet PCs and other growth sectors.

Net sales in the first quarter of the current fiscal year decreased 149 million yen or 6.1% over the same period of the previous fiscal year to 2,319 million yen. There were an operating income of 23 million yen compared with operating loss of 235 million yen first quarter previous fiscal year, a recurring profit of 6 million yen compared with recurring loss of 162 million yen, and a net income of 22 million yen compared with net loss of 151 million yen.

Operation results by business segment were as follows.

#### i) Lamp business

In the lamp business, despite slowing global economic growth, chiefly in industrialized countries, demand for projectors used in companies, schools and other applications resumed strong growth, but the yen's strength had a severe impact on the performance of this business segment. As a result, sales of projector lamps fell by 40.7% to 405 million yen. In general lighting lamps, sales of LED lamps showed good growth amid calls for electricity conservation, while halogen and other core lamps trended well, and sales rose by 18.2% to 403 million yen. Sales of light sources for exposure equipment decreased by 51.4% to 92 million yen, compared with the previous fiscal year.

Overall, segment sales in the first quarter of the current fiscal year decreased by 24.1% to 1,033 million yen, compared with the same period of the previous fiscal year.

#### ii) Manufacturing equipment business

In the manufacturing equipment business, the Company expects strong growth in capital investment associated with alignment layer manufacturing equipment for smartphones and tablet devices and touch-screen panel manufacturing equipment. In response, the Company has concentrated on developing new types of equipment and working hard on capturing orders for this equipment which will turn into sales starting in the second half. Consequently, the first quarter was a period of stepped up marketing for new equipment. Segment sales rose by 5.9% to 634 million yen.

#### iii) Inspection equipment business

In the inspection equipment business, there were extensive activities involving the S-Light which was newly developed in the previous fiscal year, and deliveries of macro inspection equipment (penetrant testing devices) for smartphones and tablet devices. As a result, segment sales increased by 80.4% to 223 million yen.

#### iv) Staffing services business

In the staffing services business, performance is generally stable because this business handles primarily engineers. We made efforts to improve the quality of the staffing services workforce, provide services that meet customers' needs and further strengthen sales activities. As a result, segment sales increased by 2.2% to 466 million yen.

## Net sales and operating income by business segment

(Millions of yen, %)

Business segment	First three months of FY3/12			First three months of FY3/13		
	Net sales	Composition	Operating income	Net sales	Composition	Operating income
Lamp business	1,361	55.1	(21)	1,033	44.6	95
Manufacturing equipment business	599	24.3	(104)	634	27.4	(10)
Inspection equipment business	123	5.0	7	223	9.6	22
Staffing services business	456	18.5	21	466	20.1	6
Adjustments	(72)	(2.9)	(138)	(38)	(1.7)	(91)
Total	2,469	100.0	(235)	2,319	100.0	23

**(2) Qualitative Information Regarding Consolidated Financial Position**

## Assets

Current assets decreased by 56 million yen from the end of the previous fiscal year. The main factor of increase was a 113 million yen rise in work in process. The main factors of decrease were a 142 million yen fall in notes and accounts receivable, and a 44 million yen fall in merchandise and finished goods.

Fixed assets decreased by 79 million yen from the end of the previous fiscal year. The main factors of decrease were a 50 million yen fall in property, plant and equipment, and a 15 million yen fall in goodwill.

As a result of the above, total assets decreased by 1.5% from the end of the previous fiscal year to 9,110 million yen.

## Liabilities

Current liabilities decreased by 73 million yen from the end of the previous fiscal year. The main factors of increase were a 128 million yen rise in notes and accounts payable, and a 148 million yen rise in advances received and a 91 million yen rise in other accounts payable that are included in others under current liabilities. The main factors of decrease were a 300 million yen fall in short-term borrowings, and an 80 million yen fall in accrued bonuses.

Long-term liabilities decreased by 86 million yen from the end of the previous fiscal year. The main factors of decrease were a 41 million yen fall in long-term borrowings, and a 28 million yen fall in deferred tax liabilities.

As a result, total liabilities decreased by 4.7% from the end of the previous fiscal year to 3,236 million yen.

## Net assets

Total net assets increased 23 million yen from the end of the previous fiscal year. The main factor of increase was a 22 million yen rise in retained earnings.

As a result, total net asset increased by 0.4% from the end of the previous fiscal year to 5,874 million yen.

Consequently, shareholders' equity ratio increased from 63.3% at the end of the previous fiscal year to 64.5% at the end of the first quarter of the current fiscal year.

**(3) Qualitative Information Regarding Consolidated Forecast**

The Company maintains its consolidated forecasts for the first half and full year of fiscal year ending on March 31, 2013 that was announced on May 11, 2012.

**2. Matters Related to Summary Information (Notes)**

**(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 Restatements**

Changes in the depreciation method

Following tax law revisions, from the first quarter of the current fiscal year, the Company and its consolidated subsidiaries have changed its method of depreciation of property, plant and equipment acquired on or after April 1, 2012 in line with methods prescribed in the revised Corporation Tax Law.

The effect of this change on the earnings for the first quarter of the current fiscal year is insignificant.

**3. Quarterly Consolidated Financial Statements****(1) Consolidated Balance Sheets**

	<i>(Thousands of yen)</i>	
	FY3/12 (As of Mar. 31, 2012)	First quarter of FY3/13 (As of Jun. 30, 2012)
<b>Assets</b>		
Current assets		
Cash and deposits with banks	1,638,928	1,640,664
Notes and accounts receivable	2,808,368	2,666,153
Merchandise and finished goods	273,739	229,696
Work in process	551,960	665,117
Raw materials and supplies	547,780	524,282
Others	253,768	294,066
Allowance for doubtful accounts	(23,484)	(24,994)
Total current assets	6,051,062	5,994,986
Fixed assets		
Property, plant and equipment		
Buildings and structures, net	910,752	904,787
Land	1,190,227	1,190,227
Others, net	579,254	535,115
Total property, plant and equipment	2,680,234	2,630,130
Intangible assets		
Goodwill	120,411	105,360
Others	122,607	115,169
Total intangible assets	243,019	220,529
Investments and other assets		
Others	319,898	312,516
Allowance for doubtful accounts	(47,381)	(47,381)
Total investments and other assets	272,517	265,135
Total fixed assets	3,195,770	3,115,795
Total assets	9,246,832	9,110,781

(Thousands of yen)

	FY3/12 (As of Mar. 31, 2012)	First quarter of FY3/13 (As of Jun. 30, 2012)
<b>Liabilities</b>		
<b>Current liabilities</b>		
Notes and accounts payable	751,992	880,344
Short-term borrowings	500,000	200,000
Current portion of long-term borrowings	572,330	536,225
Accrued income taxes	18,793	12,749
Accrued bonuses	131,414	50,847
Provision for product warranties	14,178	14,255
Provision for loss on construction contracts	44,193	22,502
Others	534,698	776,836
Total current liabilities	2,567,600	2,493,760
<b>Long-term liabilities</b>		
Long-term borrowings	237,800	196,400
Deferred tax liabilities	297,841	269,362
Others	292,776	276,566
Total long-term liabilities	828,417	742,329
Total liabilities	3,396,018	3,236,089
<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	2,718,104	2,740,594
Treasury stock	(1,567,420)	(1,567,420)
Total shareholders' equity	5,847,728	5,870,218
<b>Accumulated other comprehensive income</b>		
Unrealized holding gain on other securities	3,085	4,473
Total accumulated other comprehensive income	3,085	4,473
Total net assets	5,850,814	5,874,692
Total liabilities and net assets	9,246,832	9,110,781



**(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 FY3/12 (Apr. 1, 2011 – Jun. 30, 2011)	First three months of FY3/13 (Apr. 1, 2012 – Jun. 30, 2012)
Net sales	2,469,062	2,319,549
Cost of goods sold	2,013,560	1,693,676
Gross profit	455,501	625,873
Selling, general and administrative expenses	690,581	602,737
Operating income (loss)	(235,079)	23,135
Non-operating income		
Interest income	19	15
Dividend income	3,571	3,633
Fiduciary obligation fee	102,140	-
Amortization of negative goodwill	10,038	10,038
Miscellaneous revenue	11,662	4,161
Total non-operating income	127,432	17,848
Non-operating expenses		
Interest expense	4,120	4,620
Foreign exchange losses	27,358	10,990
Loss on valuation of investment securities	23,314	4,385
Commission for syndicate loan	-	13,000
Miscellaneous loss	32	1,259
Total non-operating expenses	54,827	34,255
Recurring profit (loss)	(162,474)	6,729
Income (loss) before income taxes and minority interests	(162,474)	6,729
Income taxes-current	3,921	13,539
Income taxes-deferred	(14,432)	(29,300)
Total income taxes	(10,511)	(15,760)
Income (loss) before minority interests	(151,962)	22,490
Net income (loss)	(151,962)	22,490

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

*(Thousands of yen)*

	First three months of FY3/12 (Apr. 1, 2011 – Jun. 30, 2011)	First three months of FY3/13 (Apr. 1, 2012 – Jun. 30, 2012)
Income (loss) before minority interests	(151,962)	22,490
Other comprehensive income		
Unrealized holding loss on other securities	(1,132)	1,387
Total other comprehensive income	(1,132)	1,387
Comprehensive income	(153,094)	23,878
Comprehensive income attributable to		
Comprehensive income attributable to owners of the parent	(153,094)	23,878
Comprehensive income attributable to minority interests	-	-

**(3) Going Concern Assumption**

First three months of FY3/13 (Apr. 1, 2012 – Jun. 30, 2012)

Not applicable.

**(4) Segment Information**

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

1. Information related to net sales, profit and loss 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.

II. First three months of FY3/13 (Apr. 1, 2012 – Jun. 30, 2012)

1. Information related to net sales, profit and loss 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	1,031,545	634,648	211,664	441,691	2,319,549	-	2,319,549
Intergroup sales and transfers	2,173	-	11,713	25,094	38,981	(38,981)	-
Total	1,033,718	634,648	223,378	466,785	2,358,530	(38,981)	2,319,549
Segment profit (loss)	95,782	(10,016)	22,543	6,729	115,039	(91,903)	23,135

Notes: 1. The negative adjustment of 91,903 thousand yen to segment profit (loss) includes 92 thousand yen in eliminations for inter-segment transactions and -91,996 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 profit is adjusted to be consistent with operating income shown on the consolidated statements of income.

**(5) Precaution Concerning Significant Changes in Shareholders' Equity**

First three months of FY3/13 (Apr. 1, 2012 – Jun. 30, 2012)

Not applicable.

*Note: This is a translation of content extracted from 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.*