

**Summary of Consolidated Financial Results for the First Quarter
of Fiscal Year Ending March 31, 2014
(Three Months Ended June 30, 2013)**

[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: August 9, 2013
 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 9, 2013 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, 2013 (April 1, 2013 – June 30, 2013)

(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, 2013	2,603	12.2	151	554.7	158	-	160	612.3
Three months ended Jun. 30, 2012	2,319	(6.1)	23	-	6	-	22	-

Note: Comprehensive income (million yen) Three months ended Jun. 30, 2013: 163 (up 584.1%)

Three months ended Jun. 30, 2012: 23 (n.a.)

	Net income per share (basic)	Net income per share (diluted)
	Yen	Yen
Three months ended Jun. 30, 2013	9.68	9.54
Three months ended Jun. 30, 2012	1.36	-

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Jun. 30, 2013	10,010	6,379	63.4
As of Mar. 31, 2013	9,131	6,340	69.2

Reference: Shareholders' equity (million yen) As of Jun. 30, 2013: 6,348 As of Mar. 31, 2013: 6,317

2. Dividends

	Dividend per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended Mar. 31, 2013	-	0.00	-	8.00	8.00
Fiscal year ending Mar. 31, 2014	-				
Fiscal year ending Mar. 31, 2014 (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, 2014 (April 1, 2013 – March 31, 2014)

(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	5,000	22.1	80	-	(110)	-	(50)	-	(3.02)
Full year	13,000	16.7	550	56.7	550	27.3	400	(9.9)	24.17

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

*** 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 1) above: None

3) Changes in accounting-based estimates: None

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, 2013:	22,806,900 shares	As of Mar. 31, 2013:	22,806,900 shares
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2) Number of treasury stock shares at the end of period

As of Jun. 30, 2013:	6,259,410 shares	As of Mar. 31, 2013:	6,259,410 shares
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3) Average number of shares outstanding during the period

Three months ended Jun. 30, 2013:	16,547,490 shares	Three months ended Jun. 30, 2012:	16,547,490 shares
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Note 1: Information regarding the implementation of quarterly review procedures

The current quarterly financial report is exempted from quarterly review procedures based on the Financial Instruments and Exchange Law. At the time of disclosure, the review procedures for the quarterly 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 "Explanation of Consolidated Forecast and Other Forward-looking Statements."

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1. Qualitative Information on Quarterly Consolidated Financial Performance

(1) Explanation of Results of Operations

In the first quarter of the current fiscal year, Japan's real economy started to recover in response to the yen depreciation and rising stock prices stimulated by the economic measures and fiscal policies of the Abe administration. Under these economic circumstances, the Helios Techno Group took efforts in areas including strengthening the product line and sales promotion activities for LED lamps, the development and marketing of touch-screen panel manufacturing equipment, and aggressive action to expand the staffing services business through M&A.

In the first quarter of the current fiscal year, net sales increased 283 million yen or 12.2% over the same period of the previous fiscal year to 2,603 million yen, operating income increased 128 million yen or 554.7% to 151 million yen, recurring profit increased 151 million yen to 158 million yen and net income increased 137 million yen or 612.3% to 160 million yen.

The prospects for earnings will largely depend upon the current administration's growth strategy and restructuring policies which are currently being ascertained and a re-examination of the outlook for the market for displays, including touch-screen panels, in China along with careful scrutiny of the contribution to future earnings that can be expected from M&A.

Operation results by business segment were as follows. Each of the amounts shown includes internal transactions between segments.

i) Lamp Business

In the lamp business, demand for projectors used in companies and schools and other applications remained firm, and the weakness in the yen since the start of the year resulted in improvement in margins, but the increase in sales due to the weak yen was counterbalanced by the timing of a development schedule for projectors that is expected to last around one year and as a result, sales of projector lamps fell by 19.3% to 327 million yen. In general lighting lamps, sales of LED lamps showed good growth in increasing consciousness of electricity conservation, while halogen and other core lamps trended well, and sales were about the same as in the first quarter of the previous fiscal year at 393 million yen. Sales of light sources for exposure equipment increased by 344.7% to 409 million yen, compared with the same period of the previous fiscal year.

Overall, segment sales in the first quarter of the current fiscal year increased by 25.4% to 1,295 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 touch-screen panel manufacturing equipment for smartphones and tablet devices. The Company has actively developed new types of equipment and worked hard on winning orders for this equipment with the result that a steady stream of new orders is now being captured.

Segment sales in the first quarter of the current fiscal year increased by 32.7% to 842 million yen, compared with the same period of the previous fiscal year.

iii) Inspection Equipment Business

In the inspection equipment business, there were extensive activities involving the S-Light, and orders were received for macro inspection equipment (penetrant testing devices) for smartphones and tablet devices, and also for of UV exposure equipment.

As a result, segment sales increased 80.9% to 404 million yen, compared with the same period of the previous fiscal year.

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 and provide services that meet customers' needs and further strengthen sales activities. A positive program of M&A has been implemented with the aim of further expanding the content of the business and Kansai Giken Co., Ltd. was absorbed into the Group in May. Nevertheless, segment sales decreased by 12.0% to 410 million yen, compared with the same period of the previous fiscal year.

(2) Explanation of Financial Position

Assets

Current assets increased 828 million yen from the end of the previous fiscal year to 6,909 million yen. This was mainly due to increases of 221 million yen in cash and deposits with banks, 137 million yen in work in process, and 368 million yen in others which includes advance payments, other accounts receivable and other items.

Fixed assets increased 51 million yen from the end of the previous fiscal year to 3,101 million yen. This was mainly due to a 110 million yen increase in others under investments and other assets resulting from the purchase of affiliate stock.

As a result, total assets increased 879 million yen or 9.6% from the end of the previous fiscal year to 10,010 million yen.

Liabilities

Current liabilities increased 942 million yen from the end of the previous fiscal year to 3,083 million yen. This was mainly the net result of a 134 million yen decrease in accrued bonuses, and increases of 272 million yen in notes and accounts payable and 769 million yen in others which includes other accounts payable, advances received and other items.

Long-term liabilities decreased 101 million yen from the end of the previous fiscal year to 547 million yen. This was mainly due to a 56 million yen decrease in long-term borrowings because of repayments.

As a result, total liabilities increased 841 million yen or 30.1% from the end of the previous fiscal year to 3,631 million yen.

Net assets

Total net assets increased 38 million yen, or 0.6%, from the end of the previous fiscal year to 6,379 million yen. The main reasons were the payment of dividends from surplus of 132 million yen and net income of 160 million yen.

Consequently, the equity ratio decreased 5.8 percentage points from the end of the previous fiscal year to 63.4%, mainly due to an increase in liabilities as stated above.

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

The Company maintains its consolidated forecasts for the first half and full year of fiscal year ending on March 31, 2014 that was announced on May 10, 2013. The forecast of operating results is based on information available to management at the time this report was prepared. Readers should be aware that actual results may differ from these projections for a number of factors.

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

	FY3/13 (As of Mar. 31, 2013)	First quarter of FY3/14 (As of Jun. 30, 2013)
Assets		
Current assets		
Cash and deposits with banks	1,632,778	1,853,893
Notes and accounts receivable	2,794,709	2,803,510
Merchandise and finished goods	217,280	292,687
Work in process	876,968	1,014,540
Raw materials and supplies	454,398	469,895
Others	114,750	483,573
Allowance for doubtful accounts	(9,309)	(8,510)
Total current assets	6,081,576	6,909,591
Fixed assets		
Property, plant and equipment		
Buildings and structures, net	880,273	865,259
Land	1,260,686	1,260,686
Others, net	461,590	440,327
Total property, plant and equipment	2,602,550	2,566,273
Intangible assets		
Goodwill	60,205	45,154
Others	90,547	82,865
Total intangible assets	150,753	128,019
Investments and other assets		
Others	345,324	455,699
Allowance for doubtful accounts	(49,107)	(48,901)
Total investments and other assets	296,216	406,797
Total fixed assets	3,049,520	3,101,090
Total assets	9,131,096	10,010,682

(Thousands of yen)

	FY3/13 (As of Mar. 31, 2013)	First quarter of FY3/14 (As of Jun. 30, 2013)
Liabilities		
Current liabilities		
Notes and accounts payable	910,521	1,183,110
Short-term borrowings	200,000	300,000
Current portion of long-term borrowings	239,400	239,400
Accrued income taxes	88,737	23,008
Accrued bonuses	195,131	60,681
Provision for product warranties	16,582	13,986
Provision for loss on construction contracts	35	3,110
Others	490,631	1,260,563
Total current liabilities	2,141,038	3,083,861
Long-term liabilities		
Long-term borrowings	268,400	212,000
Deferred tax liabilities	193,772	166,252
Others	187,125	169,228
Total long-term liabilities	649,297	547,480
Total liabilities	2,790,336	3,631,342
Net assets		
Shareholders' equity		
Common stock	2,133,177	2,133,177
Capital surplus	2,563,867	2,563,867
Retained earnings	3,161,830	3,189,651
Treasury stock	(1,567,420)	(1,567,420)
Total shareholders' equity	6,291,455	6,319,275
Accumulated other comprehensive income		
Unrealized holding gain on other securities	26,480	29,631
Total accumulated other comprehensive income	26,480	29,631
Subscription rights to shares	22,825	30,433
Total net assets	6,340,760	6,379,340
Total liabilities and net assets	9,131,096	10,010,682

(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 FY3/13 (Apr. 1, 2012 – Jun. 30, 2012)	First three months of FY3/14 (Apr. 1, 2013 – Jun. 30, 2013)
Net sales	2,319,549	2,603,042
Cost of goods sold	1,693,676	1,773,087
Gross profit	625,873	829,955
Selling, general and administrative expenses	602,737	678,486
Operating income	23,135	151,468
Non-operating income		
Interest income	15	12
Dividend income	3,633	3,680
Amortization of negative goodwill	10,038	10,038
Miscellaneous revenue	4,161	10,209
Total non-operating income	17,848	23,941
Non-operating expenses		
Interest expense	4,620	1,837
Foreign exchange losses	10,990	-
Loss on valuation of investment securities	4,385	-
Commission for syndicate loan	13,000	13,934
Miscellaneous loss	1,259	1,003
Total non-operating expenses	34,255	16,775
Recurring profit	6,729	158,634
Income before income taxes and minority interests	6,729	158,634
Income taxes-current	13,539	27,398
Income taxes-deferred	(29,300)	(28,964)
Total income taxes	(15,760)	(1,565)
Income before minority interests	22,490	160,200
Net income	22,490	160,200

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

(Thousands of yen)

	First three months of FY3/13 (Apr. 1, 2012 – Jun. 30, 2012)	First three months of FY3/14 (Apr. 1, 2013 – Jun. 30, 2013)
Income before minority interests	22,490	160,200
Other comprehensive income		
Unrealized holding gain (loss) on other securities	1,387	3,151
Total other comprehensive income	1,387	3,151
Comprehensive income	23,878	163,351
Comprehensive income attributable to		
Comprehensive income attributable to owners of the parent	23,878	163,351
Comprehensive income attributable to minority interests	-	-

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

Not applicable.

Precaution Concerning Significant Changes in Shareholders' Equity

Not applicable.

Segment Information**I. 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. Total segment profit (loss) is adjusted to be consistent with operating income shown on the consolidated statements of income.

II. First three months of FY3/14 (Apr. 1, 2013 – Jun. 30, 2013)**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	1,278,615	842,273	87,242	394,911	2,603,042	-	2,603,042
Intergroup sales and transfers	17,383	-	316,829	15,922	350,135	(350,135)	-
Total	1,295,998	842,273	404,072	410,833	2,953,178	(350,135)	2,603,042
Segment profit	79,217	118,371	58,916	10,508	267,013	(115,544)	151,468

Notes: 1. The negative adjustment of 115,544 thousand yen to segment profit includes (4,282) thousand yen in eliminations for inter-segment transactions and (111,262) 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. Total segment profit is adjusted to be consistent with operating income shown on the consolidated statements of income.

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.