

**Summary of Consolidated Financial Results for the First Quarter
of Fiscal Year Ending March 31, 2015
(Three Months Ended June 30, 2014)**

[Japanese GAAP]

Company name: Helios Techno Holding Co., Ltd.

Listing: Tokyo

Stock code: 6927

URL: <http://www.heliostec-hd.co.jp/>

Representative: Sadaichi Saito, President and Representative Director

Contact: Youichi Kawasaki, Managing Director, General Manager, Administration Control Dept.

Tel: +81-79-263-9500

Scheduled date of filing of Quarterly Report: August 8, 2014

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 8, 2014 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, 2014 (April 1, 2014 – June 30, 2014)

(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, 2014	3,207	23.2	196	29.7	194	22.9	186	16.2
Three months ended Jun. 30, 2013	2,603	12.2	151	554.7	158	-	160	612.3

Note: Comprehensive income (million yen)

Three months ended Jun. 30, 2014: 164 (up 0.7%)

Three months ended Jun. 30, 2013: 163 (up 584.1%)

	Net income per share (basic)	Net income per share (diluted)
	Yen	Yen
Three months ended Jun. 30, 2014	11.04	10.66
Three months ended Jun. 30, 2013	9.68	9.54

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Jun. 30, 2014	15,801	7,265	45.6
As of Mar. 31, 2014	10,774	7,261	66.9

Reference: Shareholders' equity (million yen)

As of Jun. 30, 2014: 7,207

As of Mar. 31, 2014: 7,211

2. Dividends

	Dividend per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended Mar. 31, 2014	-	0.00	-	10.00	10.00
Fiscal year ending Mar. 31, 2015	-	-	-	-	-
Fiscal year ending Mar. 31, 2015 (forecast)	-	0.00	-	10.00	10.00

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

3. Consolidated Forecast for the Fiscal Year Ending March 31, 2015 (April 1, 2014 – March 31, 2015)

(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	6,300	19.5	80	(54.7)	47	(77.6)	23	(93.6)	1.36
Full year	14,000	8.5	740	42.3	650	4.5	400	(55.0)	23.72

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, 2014:	22,806,900 shares	As of Mar. 31, 2014:	22,806,900 shares
----------------------	-------------------	----------------------	-------------------

2) Number of treasury stock shares at the end of period

As of Jun. 30, 2014:	5,943,710 shares	As of Mar. 31, 2014:	5,943,710 shares
----------------------	------------------	----------------------	------------------

3) Average number of shares outstanding during the period

Three months ended Jun. 30, 2014:	16,863,190 shares	Three months ended Jun. 30, 2013:	16,547,490 shares
-----------------------------------	-------------------	-----------------------------------	-------------------

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 "1. Qualitative Information on Quarterly Consolidated Financial Performance, (3) Explanation of Consolidated Forecast and Other Forward-looking Statements."

Contents of Attachments

1. Qualitative Information on Quarterly Consolidated Financial Performance	2
(1) Explanation of Results of Operations	2
(2) Explanation of Financial Position	3
(3) Explanation of Consolidated Forecast and Other Forward-looking Statements	3
2. Quarterly Consolidated Financial Statements	4
(1) Consolidated Balance Sheets	4
(2) Consolidated Statements of Income and Consolidated Statements of Comprehensive Income	6
(3) Notes to Quarterly Consolidated Financial Statements	8
Going Concern Assumption	8
Precaution Concerning Significant Changes in Shareholders' Equity	8
Segment Information	8

1. Qualitative Information on Quarterly Consolidated Financial Performance

(1) Explanation of Results of Operations

In the first quarter of the current fiscal year, the Japanese economy generally pursued a mild recovery trend, despite a rise in consumption tax that reduced consumer spending, due in large part to government economic and fiscal policies that weakened the yen. Meanwhile the Chinese and ASEAN economies showed signs of slowing down, but the Helios Techno Group's main markets saw buoyant demand for investment in equipment including large flat-panel displays, smartphones, and tablet devices. Under these economic circumstances, the Group made efforts in product lineups and sales promotion for LED lamps; sales promotion for alignment layer and touch-screen panel manufacturing equipment; and business expansion in the area of temporary staffing service through the full-scale operation of the two companies that have integrated into our group.

In the first quarter of the current fiscal year, net sales increased 604 million yen, or 23.2%, over the same period of the previous fiscal year to 3,207 million yen; operating income increased 45 million yen, or 29.7%, to 196 million yen; recurring profit increased 36 million yen, or 22.9%, to 194 million yen; and net income increased 25 million yen, or 16.2%, to 186 million yen.

Operation results by business segment were as follows. Each of the amounts shown includes internal transactions between segments. Moreover, changes have been made to the reported segment divisions from the first quarter of the current fiscal year onward. Following the changes, the revised values for the first-quarter comparisons and analyses have been incorporated into each segment. Moreover, the "Staffing Services Business" has been renamed the "Human Resource Services Business" from the first quarter. This change has no effect on segment information.

i) Lamp Business

We have increased sales of projector lamps by focusing on expanding sales for replacement lamps, but sales of manufactured lamps have been affected by the development period required for projectors. As a result, sales fell 15.0% year-on-year to 277 million yen. In the area of general lighting lamps, LED lamp sales showed strong growth, compensating for the tapering off of halogen and other conventional lamp sales while also raising awareness of electricity conservation. Sales increased by 0.3% to 392 million yen, compared with the same period of the previous fiscal year.

Overall, segment sales in the first quarter of the current fiscal year decreased by 6.5% to 917 million yen, compared with the same period of the previous fiscal year.

ii) Manufacturing Equipment Business

In the manufacturing equipment business, in addition to continued higher demand for alignment layer manufacturing equipment for large flat-panel displays, orders have been steadily growing in the new fields of touch-screen panel manufacturing equipment for smartphones and tablet devices.

Segment sales in the first quarter of the current fiscal year increased by 44.7% to 1,218 million yen, compared with the same period of the previous fiscal year.

iii) Inspection Equipment Business

In the inspection equipment business, there were sales activities for S-Light (light sources for inspection equipment), and we are responding positively to orders for UV exposure equipment. Furthermore, we are developing and handling sales promotions for external appearance inspection equipment used in the production of LCDs and touch-screen panels for smartphones and tablets.

Segment sales in the first quarter of the current fiscal year decreased 18.1% to 330 million yen, compared with the same period of the previous fiscal year.

iv) Human Resource Services Business

In the human resource services business, performance is generally stable because this business handles primarily engineers. In this business, which is closely linked to area served, sales activities were strengthened by improving the quality of workers and providing services that meet customers' needs. Kansai Giken Co., Ltd. (merged with our subsidiary Nippon Gijutsu Center Co., Ltd. in October 2013) and Techno Provider Co., Ltd., both of which have been integrated into the Group in the previous fiscal year, contributed to consolidated earnings. Segment sales in the first quarter of the current fiscal year increased 85.2% to 760 million yen, compared with the same period of the previous fiscal year.

(2) Explanation of Financial Position

Assets

Current assets increased 5,096 million yen from the end of the previous fiscal year to 13,064 million yen. This was mainly due to an increase of 4,959 million yen in advance payments.

Fixed assets decreased 69 million yen from the end of the previous fiscal year to 2,737 million yen. This was mainly due to a 39 million yen decrease in property, plant and equipment and a 10 million yen decrease in intangible assets, resulting from depreciation.

As a result, total assets increased 5,026 million yen, or 46.7%, from the end of the previous fiscal year to 15,801 million yen.

Liabilities

Current liabilities increased 4,688 million yen from the end of the previous fiscal year to 7,513 million yen. This was mainly due to increases of 3,300 million yen in short-term borrowings associated with loans and 1,212 million yen in advances received.

Long-term liabilities increased 334 million yen from the end of the previous fiscal year to 1,023 million yen. This was mainly due to a 361 million yen increase in long-term borrowings associated with loans.

As a result, total liabilities increased 5,023 million yen, or 143.0%, from the end of the previous fiscal year to 8,536 million yen.

Net assets

Net assets increased 3 million yen from the end of the previous fiscal year to 7,265 million yen. The main reasons were the payment of dividends from surplus of 168 million yen and net income of 186 million yen.

Consequently, the equity ratio decreased 21.3 percentage points from the end of the previous fiscal year to 45.6% at the end of the first quarter, mainly due to increases in assets and liabilities as stated above.

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

The Company maintains its first-quarter and fiscal-year consolidated forecasts that was announced on May 9, 2014.

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

	FY3/14 (As of Mar. 31, 2014)	First quarter of FY3/15 (As of Jun. 30, 2014)
Assets		
Current assets		
Cash and deposits with banks	2,663,626	2,827,821
Notes and accounts receivable	3,330,329	3,134,801
Merchandise and finished goods	294,323	269,426
Work in process	888,839	1,013,017
Raw materials and supplies	427,093	478,726
Advance payments	54,354	5,013,555
Others	323,883	338,134
Allowance for doubtful accounts	(14,870)	(11,186)
Total current assets	7,967,579	13,064,297
Fixed assets		
Property, plant and equipment		
Buildings and structures, net	872,556	856,030
Land	864,166	864,166
Others, net	456,701	434,154
Total property, plant and equipment	2,193,425	2,154,351
Intangible assets		
Goodwill	96,049	90,713
Others	66,701	62,034
Total intangible assets	162,751	152,748
Investments and other assets		
Others	493,008	473,057
Allowance for doubtful accounts	(41,883)	(42,589)
Total investments and other assets	451,125	430,467
Total fixed assets	2,807,301	2,737,568
Total assets	10,774,881	15,801,865

(Thousands of yen)

	FY3/14 (As of Mar. 31, 2014)	First quarter of FY3/15 (As of Jun. 30, 2014)
Liabilities		
Current liabilities		
Notes and accounts payable	1,420,573	1,384,996
Short-term borrowings	300,000	3,600,000
Current portion of long-term borrowings	238,400	296,996
Accrued income taxes	52,801	31,722
Advances received	69,037	1,281,200
Accrued bonuses	228,752	153,476
Provision for product warranties	14,874	16,481
Provision for loss on construction contracts	13,547	20,394
Others	486,285	727,886
Total current liabilities	2,824,272	7,513,155
Long-term liabilities		
Long-term borrowings	457,500	819,171
Deferred tax liabilities	110,063	78,634
Others	121,101	125,838
Total long-term liabilities	688,665	1,023,644
Total liabilities	3,512,937	8,536,800
Net assets		
Shareholders' equity		
Common stock	2,133,177	2,133,177
Capital surplus	2,563,867	2,563,867
Retained earnings	3,915,586	3,933,084
Treasury stock	(1,488,365)	(1,488,365)
Total shareholders' equity	7,124,265	7,141,763
Accumulated other comprehensive income		
Unrealized holding gain on other securities	86,888	65,256
Total accumulated other comprehensive income	86,888	65,256
Subscription rights to shares	50,791	58,045
Total net assets	7,261,944	7,265,065
Total liabilities and net assets	10,774,881	15,801,865

(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 FY3/14 (Apr. 1, 2013 – Jun. 30, 2013)	First three months of FY3/15 (Apr. 1, 2014 – Jun. 30, 2014)
Net sales	2,603,042	3,207,659
Cost of goods sold	1,773,087	2,281,259
Gross profit	829,955	926,400
Selling, general and administrative expenses	678,486	729,888
Operating income	151,468	196,511
Non-operating income		
Interest income	12	12
Dividend income	3,680	4,782
Amortization of negative goodwill	10,038	10,038
Reversal from allowance for doubtful accounts	1,190	3,880
Miscellaneous revenue	9,019	5,119
Total non-operating income	23,941	23,832
Non-operating expenses		
Interest expense	1,837	14,500
Foreign exchange losses	-	10,857
Commission for syndicate loan	13,934	-
Miscellaneous loss	1,003	52
Total non-operating expenses	16,775	25,410
Recurring profit	158,634	194,934
Income before income taxes and minority interests	158,634	194,934
Income taxes-current	27,398	48,205
Income taxes-deferred	(28,964)	(39,401)
Total income taxes	(1,565)	8,803
Income before minority interests	160,200	186,130
Net income	160,200	186,130

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

	<i>(Thousands of yen)</i>	
	First three months of FY3/14 (Apr. 1, 2013 – Jun. 30, 2013)	First three months of FY3/15 (Apr. 1, 2014 – Jun. 30, 2014)
Income before minority interests	160,200	186,130
Other comprehensive income		
Unrealized holding gain on other securities	3,151	(21,631)
Total other comprehensive income	3,151	(21,631)
Comprehensive income	163,351	164,498
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	163,351	164,498
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 FY3/14 (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	Human Resource Services Business	Total		
Net sales							
Sales to third parties	964,606	842,273	401,250	394,911	2,603,042	-	2,603,042
Intergroup sales and transfers	17,383	-	2,821	15,922	36,127	(36,127)	-
Total	981,990	842,273	404,072	410,833	2,639,169	(36,127)	2,603,042
Segment profit	79,217	118,371	58,916	10,508	267,013	(115,544)	151,468

Notes: 1. The minus 115,544 thousand yen adjustment to segment profit includes minus 4,282 thousand yen in elimination of inter-segment transactions and minus 111,262 thousand yen in company-wide costs that cannot be allocated to reportable segments. Company-wide 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.

II. First three months of FY3/15 (Apr. 1, 2014 – Jun. 30, 2014)**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	Human Resource Services Business (Note 3)	Total		
Net sales							
Sales to third parties	911,981	1,218,915	324,062	752,699	3,207,659	-	3,207,659
Intergroup sales and transfers	5,874	-	6,933	8,294	21,102	(21,102)	-
Total	917,856	1,218,915	330,995	760,994	3,228,762	(21,102)	3,207,659
Segment profit	30,233	186,357	31,989	41,094	289,675	(93,163)	196,511

Notes: 1. The minus 93,163 thousand yen adjustment to segment profit includes 6,673 thousand yen in elimination of inter-segment transactions and minus 99,837 thousand yen in company-wide costs that cannot be allocated to reportable segments.

Company-wide 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.

3. The "Staffing Services Business" has been renamed the "Human Resource Services Business" from the first three months of FY3/15, and new name is shown for the segment information in the first three months of FY3/14. This change has no effect on segment information.

2. Information related to revisions for reportable segments

Following the changes in the business administration segments within the Group, some of the business, which was included in the "Lamp Business" in prior periods, has been transferred to the "Inspection Equipment Business" from the first three months of FY3/15. The segment information for the first three months of FY3/14 is prepared and disclosed based on the reportable segment categories after the revision.

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.