

Summary of Consolidated Financial Results for the First Quarter of Fiscal Year Ending March 31, 2016 (Three Months Ended June 30, 2015)

[Japanese GAAP]

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Scheduled date of filing of Quarterly Report: August 10, 2015

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 7, 2015 at 16:00 (GMT +9).

(Amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Three Months Ended June 30, 2015 (April 1, 2015 – June 30, 2015)

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

	Net sales		Operating income		Recurring profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three months ended Jun. 30, 2015	4,421	37.8	775	294.8	791	306.1	542	191.4
Three months ended Jun. 30, 2014	3,207	23.2	196	29.7	194	22.9	186	16.2

Note: Comprehensive income (million yen) Three months ended Jun. 30, 2015: 568 (up 245.3%)

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

	Net income per share (basic)	Net income per share (diluted)
	Yen	Yen
Three months ended Jun. 30, 2015	30.41	30.19
Three months ended Jun. 30, 2014	11.04	10.66

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Jun. 30, 2015	23,440	8,395	35.8
As of Mar. 31, 2015	21,528	8,041	37.3

Reference: Shareholders' equity (million yen) As of Jun. 30, 2015: 8,383 As of Mar. 31, 2015: 8,029

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, 2015	-	0.00	-	12.00	12.00
Fiscal year ending Mar. 31, 2016	-	-	-	-	-
Fiscal year ending Mar. 31, 2016 (forecast)	-	0.00	-	15.00	15.00

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

3. Consolidated Forecast for the Fiscal Year Ending March 31, 2016 (April 1, 2015 – March 31, 2016)

(Percentages represent year-on-year changes)

	Net sales		Operating income		Recurring profit		Profit attributable to owners of parent		Net income per share (basic)
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
First half	7,470	33.3	500	297.1	490	448.4	310	62.0	17.38
Full year	27,450	85.3	1,080	26.8	1,070	37.2	670	(11.6)	37.57

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: Yes

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 shares)

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

As of Jun. 30, 2015:	22,806,900 shares	As of Mar. 31, 2015:	22,806,900 shares
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2) Number of treasury stock shares at the end of period

As of Jun. 30, 2015:	4,973,710 shares	As of Mar. 31, 2015:	4,973,710 shares
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3) Average number of shares outstanding during the period

Three months ended Jun. 30, 2015:	17,833,190 shares	Three months ended Jun. 30, 2014:	16,863,190 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

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 3 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 an information meeting for securities analysts for results of operations for the first half and for the full fiscal year. Materials distributed at this event 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

In the first quarter of the current fiscal year, Japan's economy followed a mild recovery trend due to the government's economic measures and financial policies, with consumption, corporate profits, the employment environment and capital expenditures all showing signs of improvement. Overseas, the U.S. economy grew steadily, but signs of a slowdown in growth in China and the ASEAN economies, the European debt issue, and other factors mean that the outlook is uncertain.

Looking at the main markets where the Helios Techno Group (the "Group") operates, in the overseas markets, focused on China, strong demand for capital investment continued for items such as liquid crystal panels for large-screen televisions, smartphones, and tablet devices. In Japan, markets for design subcontracting and temporary staffing services expanded as the improving employment situation led to strong orders.

Against this economic backdrop, in the manufacturing equipment business, the Group steadily expanded sales in alignment layer manufacturing equipment. Further, in the human resource service segment, the effect of the M&As carried out the year before last contributed to improving the employment situation, and sales steadily increased.

In the first quarter of the current fiscal year, net sales increased 1,213 million yen, or 37.8%, over the same period of the previous fiscal year to 4,421 million yen; operating income increased 579 million yen, or 294.8%, to 775 million yen; recurring profit increased 596 million yen, or 306.1%, to 791 million yen; and profit attributable to owners of parent increased 356 million yen, or 191.4%, to 542 million yen.

Operation results by business segment are described below. 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-three months of comparisons and analyses have been incorporated into each segment.

i) Lamp Business

In the lamp business, overall performance was sluggish. Sales of light exposure lamps rose steadily but projector lamp sales failed to increase.

Segment sales in the first quarter decreased by 11.4% to 808 million yen, compared with the same period of the previous fiscal year.

ii) Manufacturing Equipment Business

In the manufacturing equipment business, capital investments in manufacturing equipment for displays specialized for televisions, smartphones and tablet devices as well as touch-screen panels were quite active in China. In particular, deliveries of alignment layer manufacturing equipment for large flat-panel displays, which had sold well from the end of the previous fiscal year, remained strong. Moreover, the second quarter accounting items have been brought forward, leading to increased sales and profits.

Large orders received during the previous fiscal year have progressed as planned with related sales to be reported in the second half of the current fiscal year.

Segment sales in the first quarter increased by 101.4% to 2,454 million yen, compared with the same period of the previous fiscal year. Moreover, the balance of orders as of the end of the first quarter reached 16,763 million yen.

iii) Inspection Equipment Business

In the inspection equipment business, sales of light sources for inspection equipment and housing for light sources for exposure equipment sold steadily in line with our plan but were unable to achieve the level of the same period of

the previous fiscal year.

Segment sales in the first quarter decreased by 11.8% to 291 million yen, compared with the same period of the previous fiscal year.

iv) Human Resource Service Business

Temporary staffing for engineers and subcontracting services is showing signs of stable growth. 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. Temporary staffing to the manufacturing sector grew as a result of increasing demand in the sector as well as successful mergers and acquisitions.

Segment sales in the first quarter increased by 14.4% to 870 million yen, compared with the same period of the previous fiscal year.

(2) Explanation of Financial Position

Assets

Current assets increased 1,807 million yen from the end of the previous fiscal year to 20,609 million yen. This was mainly due to a 2,655 million yen increase in cash and deposits with banks, while there was a 786 million yen decrease in notes and accounts receivable.

Fixed assets increased 104 million yen from the end of the previous fiscal year to 2,830 million yen. This was mainly due to a 58 million yen increase in property, plant and equipment and a 38 million yen increase in investment securities, which is included in investments and other assets.

As a result, total assets increased 1,911 million yen, or 8.9%, from the end of the previous fiscal year to 23,440 million yen.

Liabilities

Current liabilities increased 1,617 million yen from the end of the previous fiscal year to 14,246 million yen. This was mainly due to an increase of 3,996 million yen in advances received while there was a decrease of 2,350 million yen in short-term borrowings associated with the repayment of loans.

Long-term liabilities decreased 59 million yen from the end of the previous fiscal year to 798 million yen, mainly due to a decrease of 54 million yen in long-term borrowings associated with the repayment of loans.

As a result, total liabilities increased 1,557 million yen, or 11.6%, from the end of the previous fiscal year to 15,045 million yen.

Net assets

Net assets increased 354 million yen from the end of the previous fiscal year to 8,395 million yen. This was mainly due to the payment of dividends from surplus of 213 million yen and profit attributable to owners of parent of 542 million yen.

Consequently, the equity ratio decreased 1.5 percentage points from the end of the previous fiscal year to 35.8% 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

With regard to the first-half and full-year consolidated earnings forecast, we are now carefully assessing the uncertainty in the Chinese market and will promptly announce any revisions should they be deemed necessary.

2. Matters Related to Summary Information (Notes)

(1) Changes in Significant 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 Accounting Policies

The Company has applied the “Accounting Standard for Business Combinations” (Accounting Standards Board of Japan (ASBJ) Statement No. 21, September 13, 2013), “Accounting Standard for Consolidated Financial Statements” (ASBJ Statement No. 22, September 13, 2013), “Accounting Standard for Business Divestitures” (ASBJ Statement No. 7, September 13, 2013), etc. from the first quarter of the current fiscal year. Accordingly, difference arising from changes in the Company’s ownership interests in subsidiaries in cases where control is retained is recognized in capital surplus, and the acquisition costs in connection with business combinations are recognized as expenses in the fiscal year in which they arise. Regarding business combinations that take place on or after the beginning of the first quarter of the current fiscal year, the Company has revised the method to reflect reviewed allocation of the acquisition costs arising from determination of the provisional accounting treatment on the quarterly consolidated financial statements to which the date of the business combination belongs. In addition, the presentation of net income has been revised. For consistency with these changes, the consolidated financial statements for the first quarter of the previous fiscal year and the previous fiscal year have been revised.

The Company has adopted these accounting standards, etc. from the beginning of the first quarter of the current fiscal year, in accordance with the transitional accounting treatments set forth in Article 58-2 (4) of the Accounting Standard for Business Combinations, Article 44-5 (4) of the Accounting Standard for Consolidated Financial Statements, and Article 57-4 (4) of the Accounting Standard for Business Divestitures.

There was no impact on the quarterly consolidated financial statements for the first quarter of the current fiscal year.

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

	FY3/15 (As of Mar. 31, 2015)	First quarter of FY3/16 (As of Jun. 30, 2015)
Assets		
Current assets		
Cash and deposits with banks	1,836,331	4,491,678
Notes and accounts receivable	4,213,188	3,426,450
Merchandise and finished goods	337,474	358,178
Work in process	11,332,851	11,301,208
Raw materials and supplies	474,286	530,770
Advance payments	248,428	218,770
Others	373,038	288,529
Allowance for doubtful accounts	(13,104)	(5,844)
Total current assets	18,802,495	20,609,743
Fixed assets		
Property, plant and equipment		
Buildings and structures, net	816,984	802,190
Land	864,166	864,166
Others, net	411,920	485,654
Total property, plant and equipment	2,093,071	2,152,011
Intangible assets		
Goodwill	74,705	69,369
Others	74,501	68,246
Total intangible assets	149,207	137,616
Investments and other assets		
Others	519,544	576,831
Allowance for doubtful accounts	(35,600)	(35,605)
Total investments and other assets	483,944	541,226
Total fixed assets	2,726,223	2,830,853
Total assets	21,528,718	23,440,596

(Thousands of yen)

	FY3/15 (As of Mar. 31, 2015)	First quarter of FY3/16 (As of Jun. 30, 2015)
Liabilities		
Current liabilities		
Notes and accounts payable	1,271,732	1,092,102
Short-term borrowings	2,750,000	400,000
Current portion of long-term borrowings	219,996	219,996
Accrued income taxes	137,133	236,172
Advances received	7,221,986	11,218,835
Accrued bonuses	248,688	211,358
Provision for product warranties	18,314	22,373
Others	761,475	845,720
Total current liabilities	12,629,326	14,246,560
Long-term liabilities		
Long-term borrowings	654,174	599,175
Others	203,674	199,274
Total long-term liabilities	857,848	798,449
Total liabilities	13,487,174	15,045,009
Net assets		
Shareholders' equity		
Common stock	2,133,177	2,133,177
Capital surplus	2,563,867	2,563,867
Retained earnings	4,459,692	4,787,994
Treasury stock	(1,245,467)	(1,245,467)
Total shareholders' equity	7,911,269	8,239,571
Accumulated other comprehensive income		
Unrealized holding gain on other securities	117,820	143,560
Total accumulated other comprehensive income	117,820	143,560
Subscription rights to shares	12,455	12,455
Total net assets	8,041,544	8,395,586
Total liabilities and net assets	21,528,718	23,440,596

(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 FY3/15 (Apr. 1, 2014 – Jun. 30, 2014)	First three months of FY3/16 (Apr. 1, 2015 – Jun. 30, 2015)
Net sales	3,207,659	4,421,188
Cost of goods sold	2,281,259	2,853,940
Gross profit	926,400	1,567,247
Selling, general and administrative expenses	729,888	791,443
Operating income	196,511	775,803
Non-operating income		
Interest income	12	16
Dividend income	4,782	5,984
Fiduciary obligation fee	600	10,600
Amortization of negative goodwill	10,038	-
Miscellaneous revenue	8,399	4,394
Total non-operating income	23,832	20,995
Non-operating expenses		
Interest expense	14,500	4,791
Foreign exchange loss	10,857	90
Miscellaneous loss	52	195
Total non-operating expenses	25,410	5,077
Recurring profit	194,934	791,721
Extraordinary loss		
Office transfer expenses	-	6,883
Loss on disposal of fixed assets	-	415
Total extraordinary losses	-	7,298
Income before income taxes and minority interests	194,934	784,422
Income taxes-current	48,205	270,184
Income taxes-deferred	(39,401)	(28,062)
Total income taxes	8,803	242,122
Profit	186,130	542,300
Profit attributable to owners of parent	186,130	542,300

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

	<i>(Thousands of yen)</i>	
	First three months of FY3/15 (Apr. 1, 2014 – Jun. 30, 2014)	First three months of FY3/16 (Apr. 1, 2015 – Jun. 30, 2015)
Profit	186,130	542,300
Other comprehensive income		
Unrealized holding gain on other securities	(21,631)	25,740
Total other comprehensive income	(21,631)	25,740
Comprehensive income	164,498	568,040
Comprehensive income attributable to		
Owners of the parent	164,498	568,040
Non-controlling interests	-	-

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

Not applicable.

Significant Changes in Shareholders' Equity

Not applicable.

Segment Information

I. 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 Service Business	Total		
Net sales							
Sales to external customers	911,981	1,218,915	324,062	752,699	3,207,659	-	3,207,659
Inter-segment sales and transfers	455	-	6,933	8,294	15,683	(15,683)	-
Total	912,437	1,218,915	330,995	760,994	3,223,343	(15,683)	3,207,659
Segment profit	28,607	186,357	33,615	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.

II. First three months of FY3/16 (Apr. 1, 2015 – Jun. 30, 2015)

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 Service Business	Total		
Net sales							
Sales to external customers	808,266	2,454,826	290,670	867,425	4,421,188	-	4,421,188
Inter-segment sales and transfers	517	-	1,184	2,873	4,575	(4,575)	-
Total	808,783	2,454,826	291,854	870,298	4,425,764	(4,575)	4,421,188
Segment profit	16,100	790,740	18,354	32,938	858,133	(82,329)	775,803

Notes: 1. The minus 82,329 thousand yen adjustment to segment profit includes 16,692 thousand yen in elimination of inter-segment transactions and minus 99,022 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.

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 quarter of FY3/16. The segment information for the first three months of FY3/15 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.