

**Summary of Consolidated Financial Results for the Second Quarter
of Fiscal Year Ending March 31, 2013
(Six Months Ended September 30, 2012)**

[Japanese GAAP]

Company name: Helios Techno Holding Co., Ltd. Listings: Tokyo and Osaka
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 Scheduled date of filing of Quarterly Report: November 13, 2012
 Scheduled date of payment of dividend: -
 Preparation of supplementary materials for quarterly financial results: Yes
 Holding of quarterly financial results meeting: Yes (for institutional investors and securities analysts)

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

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

1. Consolidated Financial Results for the Six Months Ended September 30, 2012 (April 1, 2012 – September 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	%
Six months ended Sep. 30, 2012	4,094	(17.9)	(121)	-	(129)	-	(76)	-
Six months ended Sep. 30, 2011	4,985	(31.8)	(329)	-	(278)	-	(247)	-

Note: Comprehensive income (million yen) Six months ended Sep. 30, 2012: (73) (n.a.)
 Six months ended Sep. 30, 2011: (250) (n.a.)

	Net income per share (basic)	Net income per share (diluted)
	Yen	Yen
Six months ended Sep. 30, 2012	(4.61)	-
Six months ended Sep. 30, 2011	(14.97)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Sep. 30, 2012	8,878	5,785	65.1
As of Mar. 31, 2012	9,246	5,850	63.3

Reference: Shareholders' equity (million yen) As of Sep. 30, 2012: 5,777 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	-	0.00	-	-	-
Fiscal year ending Mar. 31, 2013 (forecast)	-	-	-	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
Full year	11,178	11.2	326	-	380	-	400	-	24.17

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

*** 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

Note: Subject to “Changes in accounting policies that are difficult to distinguish from changes in accounting-based estimates” since the Company has revised its depreciation method from the first quarter. Please refer to “2. Matters Related to Summary Information (Notes), (3) Changes in Accounting Policies and Accounting-based Estimates, and Restatements” on page 4 of the attachments for further information.

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

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

As of Sep. 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 Sep. 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

Six months ended Sep. 30, 2012:	16,547,490 shares	Six months ended Sep. 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 half of the current 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, the European debt crisis and other factors 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.

Net sales in the first half of the current fiscal year decreased 890 million yen or 17.9% from one year earlier to 4,094 million yen because of delay in the recognition of sales of manufacturing equipment. The operating loss decreased 207 million yen to 121 million yen, the recurring loss decreased 148 million yen to 129 million yen and the net loss decreased 171 million yen to 76 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 and 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 42.2% to 739 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 20.8% to 821 million yen. Sales of light sources for exposure equipment decreased by 58.9% to 138 million yen, compared with the same period of the previous fiscal year.

Overall, segment sales in the first half of the current fiscal year decreased by 22.7% to 1,983 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. 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.

Due to a delay in the inspection for acceptance of a manufacturing line, a large project for a customer in China, first half sales decreased by 32.6% to 953 million yen.

Based on the current performance of this business, some sales that would be reported in this fiscal year are expected to be recorded instead in the next fiscal year due to a delay in receiving inspection in China and a delay in development of new touch-screen panel products.

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, deliveries of macro inspection equipment (penetrant testing devices) for smartphones and tablet devices, and deliveries of UV exposure equipment. As a result, segment sales increased by 36.9% to 307 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 and provide services that meet customers' needs and further strengthen sales activities. Nevertheless, segment sales decreased by 2.7% to 920 million yen.

Net sales and operating income by business segment

(Millions of yen, %)

Business segment	First six months of FY3/12			First six months of FY3/13		
	Net sales	Composition	Operating income	Net sales	Composition	Operating income
Lamp business	2,566	51.5	(1)	1,983	48.4	118
Manufacturing equipment business	1,413	28.4	(127)	953	23.3	(95)
Inspection equipment business	224	4.5	(24)	307	7.5	17
Staffing services business	945	19.0	50	920	22.5	10
Adjustment	(165)	(3.4)	(227)	(70)	(1.7)	(172)
Total	4,985	100.0	(329)	4,094	100.0	(121)

(2) Qualitative Information Regarding Consolidated Financial Position

Assets

Current assets decreased by 201 million yen from the end of the previous fiscal year. The main factors of increase were a 462 million yen rise in cash and deposits with banks, and a 256 million yen rise in work in process. The main factors of decrease were an 839 million yen fall in notes and accounts receivable, and a 54 million yen fall in merchandise and finished goods.

Fixed assets decreased by 167 million yen from the end of the previous fiscal year. The main factors of decrease were a 109 million yen fall in property, plant and equipment, and a 30 million yen fall in goodwill.

As a result of the above, total assets decreased by 4.0% from the end of the previous fiscal year to 8,878 million yen.

Liabilities

Current liabilities decreased by 117 million yen from the end of the previous fiscal year. The main factor of increase was a 487 million yen rise in advances received included in others under current liabilities. The main factors of decrease were a 300 million yen fall in short-term borrowings, 102 million yen fall in notes and accounts payable, and a 73 million yen fall in other accounts payable included in others under current liabilities.

Long-term liabilities decreased by 185 million yen from the end of the previous fiscal year. The main factors of decrease were a 96 million yen fall in long-term borrowings, and a 56 million yen fall in deferred tax liabilities.

As a result, total liabilities decreased by 8.9% from the end of the previous fiscal year to 3,092 million yen.

Net assets

Total net assets decreased by 65 million yen from the end of the previous fiscal year. The main factor of decrease was a 76 million yen fall in retained earnings.

As a result, total net asset decreased by 1.1% from the end of the previous fiscal year to 5,785million yen.

Consequently, shareholders' equity ratio increased from 63.3% at the end of the previous fiscal year to 65.1% at the end of the first half of the current fiscal year.

(3) Qualitative Information Regarding Consolidated Forecast

Based on the results of operations in the first half of the current fiscal year, the fiscal year forecast for consolidated performance that was announced on May 11, 2012 has been revised. Please see the press release titled "Differences between First-half Forecast and Results of Operations, and Revisions to the Full-year Forecast" that was announced today (on November 9, 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 accounting policies that are difficult to distinguish from changes in accounting-based estimates

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 half 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)	Second quarter of FY3/13 (As of Sep. 30, 2012)
Assets		
Current assets		
Cash and deposits with banks	1,638,928	2,101,492
Notes and accounts receivable	2,808,368	1,968,384
Merchandise and finished goods	273,739	219,647
Work in process	551,960	808,696
Raw materials and supplies	547,780	524,822
Others	253,768	232,969
Allowance for doubtful accounts	(23,484)	(6,317)
Total current assets	6,051,062	5,849,696
Fixed assets		
Property, plant and equipment		
Buildings and structures, net	910,752	887,059
Land	1,190,227	1,190,227
Others, net	579,254	493,617
Total property, plant and equipment	2,680,234	2,570,904
Intangible assets		
Goodwill	120,411	90,308
Others	122,607	106,768
Total intangible assets	243,019	197,076
Investments and other assets		
Others	319,898	308,012
Allowance for doubtful accounts	(47,381)	(47,381)
Total investments and other assets	272,517	260,631
Total fixed assets	3,195,770	3,028,612
Total assets	9,246,832	8,878,309

	<i>(Thousands of yen)</i>	
	FY3/12 (As of Mar. 31, 2012)	Second quarter of FY3/13 (As of Sep. 30, 2012)
Liabilities		
Current liabilities		
Notes and accounts payable	751,992	649,212
Short-term borrowings	500,000	200,000
Current portion of long-term borrowings	572,330	513,920
Accrued income taxes	18,793	6,039
Accrued bonuses	131,414	130,774
Provision for product warranties	14,178	14,107
Provision for loss on construction contracts	44,193	10,472
Others	534,698	925,140
Total current liabilities	2,567,600	2,449,665
Long-term liabilities		
Long-term borrowings	237,800	141,200
Deferred tax liabilities	297,841	241,151
Others	292,776	260,813
Total long-term liabilities	828,417	643,164
Total liabilities	3,396,018	3,092,830
Net assets		
Shareholders' equity		
Common stock	2,133,177	2,133,177
Capital surplus	2,563,867	2,563,867
Retained earnings	2,718,104	2,641,753
Treasury stock	(1,567,420)	(1,567,420)
Total shareholders' equity	5,847,728	5,771,378
Accumulated other comprehensive income		
Unrealized holding gain on other securities	3,085	6,370
Total accumulated other comprehensive income	3,085	6,370
Subscription rights to shares	-	7,730
Total net assets	5,850,814	5,785,478
Total liabilities and net assets	9,246,832	8,878,309

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

	First six months of FY3/12 (Apr. 1, 2011 – Sep. 30, 2011)	First six months of FY3/13 (Apr. 1, 2012 – Sep. 30, 2012)
Net sales	4,985,486	4,094,562
Cost of goods sold	3,992,237	3,055,203
Gross profit	993,248	1,039,359
Selling, general and administrative expenses	1,323,028	1,161,201
Operating loss	(329,780)	(121,842)
Non-operating income		
Interest income	86	60
Dividend income	3,575	3,639
Fiduciary obligation fee	102,640	1,200
Amortization of negative goodwill	20,076	20,076
Reversal from allowance for doubtful accounts	-	17,695
Miscellaneous revenue	17,676	8,667
Total non-operating income	144,055	51,338
Non-operating expenses		
Interest expense	8,221	8,571
Foreign exchange losses	51,745	12,118
Loss on valuation of investment securities	32,436	23,298
Commission for syndicate loan	-	13,000
Miscellaneous loss	85	1,987
Total non-operating expenses	92,488	58,975
Recurring loss	(278,212)	(129,478)
Extraordinary income		
Gain on sales of fixed assets	17,633	-
Total extraordinary income	17,633	-
Extraordinary loss		
Business structure improvement expenses	30,004	-
Total extraordinary losses	30,004	-
Loss before income taxes and minority interests	(290,584)	(129,478)
Income taxes-current	7,867	5,187
Income taxes-deferred	(50,805)	(58,315)
Total income taxes	(42,937)	(53,128)
Loss before minority interests	(247,646)	(76,350)
Net loss	(247,646)	(76,350)

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

(Thousands of yen)

	First six months of FY3/12 (Apr. 1, 2011 – Sep. 30, 2011)	First six months of FY3/13 (Apr. 1, 2012 – Sep. 30, 2012)
Loss before minority interests	(247,646)	(76,350)
Other comprehensive income		
Unrealized holding gain (loss) on other securities	(3,110)	3,284
Total other comprehensive income	(3,110)	3,284
Comprehensive income	(250,757)	(73,065)
Comprehensive income attributable to		
Comprehensive income attributable to owners of the parent	(250,757)	(73,065)
Comprehensive income attributable to minority interests	-	-

(3) Consolidated Statements of Cash Flows*(Thousands of yen)*

	First six months of FY3/12 (Apr. 1, 2011 – Sep. 30, 2011)	First six months of FY3/13 (Apr. 1, 2012 – Sep. 30, 2012)
Cash flows from operating activities		
Loss before income taxes and minority interests	(290,584)	(129,478)
Depreciation and amortization	207,650	156,572
Amortization of goodwill	13,371	10,026
Increase (decrease) in accrued bonuses	(33,373)	(640)
Increase (decrease) in allowance for doubtful accounts	21,247	(17,167)
Increase (decrease) in provision for loss on construction contracts	(88,374)	(33,721)
Increase (decrease) in provision for product warranties	(3,240)	(70)
Interest and dividend income	(3,662)	(3,699)
Interest expense	8,221	8,571
Loss (gain) on valuation of investment securities	32,436	23,298
Loss (gain) on sale of fixed assets	(17,633)	-
Decrease (increase) in notes and accounts receivable	189,225	839,983
Decrease (increase) in inventories	(163,078)	(179,685)
Decrease (increase) in other accounts receivable	15,726	4,303
Decrease (increase) in advance payments	128,482	(91,289)
Increase (decrease) in notes and accounts payable	(15,141)	(102,780)
Increase (decrease) in accrued consumption taxes	10,091	49,651
Increase (decrease) in other accounts payable	(145,170)	(84,351)
Increase (decrease) in advances received	(90,026)	487,441
Business structure improvement expenses	30,004	-
Others	347,636	(10,751)
Subtotal	153,809	926,211
Interests and dividends received	3,690	3,727
Interests paid	(8,209)	(5,857)
Income taxes refund	16,875	58,388
Income taxes paid	(283,234)	(17,196)
Expenditure associated with business structure improvement	(5,830)	-
Net cash provided by (used in) operating activities	(122,899)	965,273
Cash flows from investing activities		
Proceeds from time deposits	10,000	-
Payment for purchase of property, plant and equipment	(80,161)	(30,062)
Proceeds from sale of property, plant, and equipment	2,974	73
Payment for purchase of intangible assets	(62,047)	(1,604)
Payment for purchase of investment securities	(63)	(65)
Net cash used in investing activities	(129,298)	(31,659)

(Thousands of yen)

	First six months of FY3/12 (Apr. 1, 2011 – Sep. 30, 2011)	First six months of FY3/13 (Apr. 1, 2012 – Sep. 30, 2012)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	-	(300,000)
Repayment of long-term borrowings	(99,810)	(155,010)
Increase (decrease) in equipment notes payable	2,808	(746)
Increase (decrease) in accounts payable-equipment	(526)	(4,011)
Repayment of lease obligations	(66,331)	(11,283)
Cash dividends paid	(91,011)	-
Net cash used in financing activities	(254,870)	(471,050)
Increase (decrease) in cash and cash equivalents	(507,068)	462,563
Cash and cash equivalents at beginning of period	1,597,737	1,608,869
Cash and cash equivalents at end of period	1,090,668	2,071,433

(4) Going Concern Assumption

First six months of FY3/13 (Apr. 1, 2012 – Sep. 30, 2012)

Not applicable.

(5) Segment Information

I. First six months of FY3/12 (Apr. 1, 2011 – Sep. 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	2,566,348	1,333,449	182,863	902,823	4,985,486	-	4,985,486
Intergroup sales and transfers	33	79,952	42,126	43,125	165,237	(165,237)	-
Total	2,566,382	1,413,401	224,990	945,949	5,150,723	(165,237)	4,985,486
Segment profit (loss)	(1,430)	(127,036)	(24,406)	50,595	(102,278)	(227,501)	(329,780)

Notes: 1. The negative adjustment of 227,501 thousand yen to segment profit (loss) includes 3,653 thousand yen in eliminations for inter-segment transactions and -231,154 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 six months of FY3/13 (Apr. 1, 2012 – Sep. 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	1,965,279	952,925	296,020	880,337	4,094,562	-	4,094,562
Intergroup sales and transfers	17,991	150	11,961	40,221	70,324	(70,324)	-
Total	1,983,271	953,075	307,981	920,559	4,164,887	(70,324)	4,094,562
Segment profit (loss)	118,158	(95,852)	17,833	10,245	50,384	(172,227)	(121,842)

Notes: 1. The negative adjustment of 172,227 thousand yen to segment profit (loss) includes -40 thousand yen in eliminations for inter-segment transactions and -172,186 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.

(6) Precaution Concerning Significant Changes in Shareholders' Equity

First six months of FY3/13 (Apr. 1, 2012 – Sep. 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.