

**Summary of Consolidated Financial Results for the Second Quarter
of Fiscal Year Ending March 31, 2014
(Six Months Ended September 30, 2013)**

[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, Director, General Manager, Administration Control Dept. Tel: +81-79-263-9500
 Scheduled date of filing of Quarterly Report: November 14, 2013
 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 8, 2013 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, 2013 (April 1, 2013 – September 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	%
Six months ended Sep. 30, 2013	5,272	28.8	176	-	209	-	358	-
Six months ended Sep. 30, 2012	4,094	(17.9)	(121)	-	(129)	-	(76)	-

Note: Comprehensive income (million yen) Six months ended Sep. 30, 2013: 362 (n.a.)

Six months ended Sep. 30, 2012: (73) (n.a.)

	Net income per share (basic)	Net income per share (diluted)
	Yen	Yen
Six months ended Sep. 30, 2013	21.53	21.13
Six months ended Sep. 30, 2012	(4.61)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Sep. 30, 2013	9,808	6,656	67.5
As of Mar. 31, 2013	9,131	6,340	69.2

Reference: Shareholders' equity (million yen) As of Sep. 30, 2013: 6,618 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	-	0.00	-	-	-
Fiscal year ending Mar. 31, 2014 (forecast)	-	-	-	10.00	10.00

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

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
Full year	12,900	15.8	630	79.5	650	50.5	820	84.8	49.24

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

*** 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 Sep. 30, 2013:	22,806,900 shares	As of Mar. 31, 2013:	22,806,900 shares
----------------------	-------------------	----------------------	-------------------

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

As of Sep. 30, 2013:	5,943,710 shares	As of Mar. 31, 2013:	6,259,410 shares
----------------------	------------------	----------------------	------------------

3) Average number of shares outstanding during the period

Six months ended Sep. 30, 2013:	16,652,723 shares	Six months ended Sep. 30, 2012:	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 4 of the attachments "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	4
2. Quarterly Consolidated Financial Statements	5
(1) Consolidated Balance Sheets	5
(2) Consolidated Statements of Income and Consolidated Statements of Comprehensive Income	7
(3) Consolidated Statements of Cash Flows	9
(4) Notes to Quarterly Consolidated Financial Statements	10
Going Concern Assumption	10
Precaution Concerning Significant Changes in Shareholders' Equity	10
Segment Information	10

1. Qualitative Information on Quarterly Consolidated Financial Performance

(1) Explanation of Results of Operations

In the first half of the current fiscal year, Japan's economy continued 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 engineering staffing services business through M&A.

In the first half of the current fiscal year, net sales increased 1,178 million yen or 28.8% over the same period of the previous fiscal year to 5,272 million yen, operating income increased 298 million yen to 176 million yen, recurring profit increased 339 million yen to 209 million yen and net income increased 434 million yen to 358 million yen. Consequently, the Company plans to raise the year-end dividend by 2 yen per share to 10 yen per share.

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 6.9% to 687 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 same period of the previous fiscal year at 817 million yen. Sales of light sources for exposure equipment increased by 364.7% to 645 million yen, compared with the same period of the previous fiscal year.

Overall, segment sales in the first half of the current fiscal year increased by 26.2% to 2,502 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. Following the aggressive development of new equipment, the Company is currently using its mass production machinery to capture a steady stream of new orders.

Helios Techno exhibited precision printing equipment at Finetech Japan in April. In addition, the Company was invited to give a lecture at the Touch Taiwan 2013 exhibition held in August in Taiwan, concerning peripheral wiring printing for touch panel production using precision gravure offset printing machinery to demonstrate its applicability for use in the printable electronics business.

Segment sales in the first half of the current fiscal year increased by 96.9% to 1,876 million yen, compared with the same period of the previous fiscal year.

iii) Inspection Equipment Business

In the inspection equipment business, there were extensive sales activities for S-Light (light sources for inspection equipment) and orders were received for UV exposure equipment. In addition, work is under way on the development of technologies for external appearance inspection equipment (penetrant testing devices) for the production of LED displays and touch panels for smartphones and tablets.

As a result, segment sales increased 95.4% to 601 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. 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. However, since this business is vulnerable to changes in conditions in the area where it operates, M&A has been proactively used with the aim of further expanding the staffing services business, and Kansai Giken Co., Ltd. and Techno Provider Co., Ltd. were absorbed into the Group in May and in October, respectively. Nevertheless, segment sales decreased by 8.2% to 844 million yen, compared with the same period of the previous fiscal year.

(2) Explanation of Financial Position

i) Balance sheet position

Assets

Current assets increased 977 million yen from the end of the previous fiscal year to 7,058 million yen. This was mainly due to a decrease of 644 million yen in notes and accounts receivable, and increases of 910 million yen in cash and deposits with banks, and 649 million yen in others which includes advance payments and other items.

Fixed assets decreased 300 million yen from the end of the previous fiscal year to 2,749 million yen. This was mainly due to a 197 million yen increase in others under investments and other assets resulting from the purchase of affiliate stock, and a 371 million yen decrease under land in property, plant and equipment resulting from the sale of idle real estate.

As a result, total assets increased 677 million yen or 7.4% from the end of the previous fiscal year to 9,808 million yen.

Liabilities

Current liabilities increased 421 million yen from the end of the previous fiscal year to 2,562 million yen. This was mainly due to a 466 million yen increase in others which includes advances received and other items.

Long-term liabilities decreased 60 million yen from the end of the previous fiscal year to 589 million yen. This was mainly due to a 56 million yen decrease in deferred tax liabilities.

As a result, total liabilities increased 361 million yen or 13.0% from the end of the previous fiscal year to 3,151 million yen.

Net assets

Total net assets increased 315 million yen, or 5.0%, from the end of the previous fiscal year to 6,656 million yen. The main reasons were the payment of dividends from surplus of 132 million yen and net income of 358 million yen.

Consequently, the equity ratio decreased 1.7 percentage points from the end of the previous fiscal year to 67.5%, mainly due to an increase in liabilities as stated above.

ii) Cash flows

Cash flows from operating activities

Net cash provided by operating activities was 696 million yen compared with 965 million yen one year earlier. The main factors were income before income taxes of 338 million yen, a 644 million yen decrease in notes and accounts receivable (an increase in cash), and income taxes paid of 119 million yen.

Cash flows from investing activities

Net cash provided by investing activities was 322 million yen compared with net cash used of 31 million yen one year earlier. The main factors were the proceeds of 500 million yen from the sale of idle real estate and other property, plant and equipment, and the payments of 103 million yen for the purchase of affiliate stock.

Cash flows from financing activities

Net cash used in financing activities was 126 million yen compared with 471 million yen one year earlier. The main factors include cash dividends paid of 132 million yen.

As a result of the above, cash and cash equivalents at the end of the first half of the current fiscal year increased 891 million yen from the end of the previous fiscal year to 2,477 million yen.

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

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 10, 2013 has been revised. Please see the press release titled “Differences between First-half Forecast and Results of Operations, and Revisions to Full-year Forecast and Dividend Forecast” that was announced today (on November 8, 2013).

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

	FY3/13 (As of Mar. 31, 2013)	Second quarter of FY3/14 (As of Sep. 30, 2013)
Assets		
Current assets		
Cash and deposits with banks	1,632,778	2,543,686
Notes and accounts receivable	2,794,709	2,150,184
Merchandise and finished goods	217,280	294,347
Work in process	876,968	901,846
Raw materials and supplies	454,398	412,093
Others	114,750	764,532
Allowance for doubtful accounts	(9,309)	(7,751)
Total current assets	6,081,576	7,058,939
Fixed assets		
Property, plant and equipment		
Buildings and structures, net	880,273	851,236
Land	1,260,686	888,917
Others, net	461,590	408,579
Total property, plant and equipment	2,602,550	2,148,733
Intangible assets		
Goodwill	60,205	30,102
Others	90,547	76,053
Total intangible assets	150,753	106,156
Investments and other assets		
Others	345,324	543,137
Allowance for doubtful accounts	(49,107)	(48,867)
Total investments and other assets	296,216	494,270
Total fixed assets	3,049,520	2,749,160
Total assets	9,131,096	9,808,100

	<i>(Thousands of yen)</i>	
	FY3/13 (As of Mar. 31, 2013)	Second quarter of FY3/14 (As of Sep. 30, 2013)
Liabilities		
Current liabilities		
Notes and accounts payable	910,521	941,730
Short-term borrowings	200,000	200,000
Current portion of long-term borrowings	239,400	231,200
Accrued income taxes	88,737	42,497
Accrued bonuses	195,131	166,470
Provision for product warranties	16,582	16,652
Provision for loss on construction contracts	35	7,172
Others	490,631	956,799
Total current liabilities	2,141,038	2,562,523
Long-term liabilities		
Long-term borrowings	268,400	292,500
Deferred tax liabilities	193,772	137,690
Others	187,125	159,042
Total long-term liabilities	649,297	589,233
Total liabilities	2,790,336	3,151,756
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	3,379,275
Treasury stock	(1,567,420)	(1,488,365)
Total shareholders' equity	6,291,455	6,587,953
Accumulated other comprehensive income		
Unrealized holding gain on other securities	26,480	30,938
Total accumulated other comprehensive income	26,480	30,938
Subscription rights to shares	22,825	37,452
Total net assets	6,340,760	6,656,344
Total liabilities and net assets	9,131,096	9,808,100

(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 FY3/13 (Apr. 1, 2012 – Sep. 30, 2012)	First six months of FY3/14 (Apr. 1, 2013 – Sep. 30, 2013)
Net sales	4,094,562	5,272,564
Cost of goods sold	3,055,203	3,733,401
Gross profit	1,039,359	1,539,162
Selling, general and administrative expenses	1,161,201	1,362,442
Operating income (loss)	(121,842)	176,719
Non-operating income		
Interest income	60	42
Dividend income	3,639	3,688
Amortization of negative goodwill	20,076	20,076
Reversal from allowance for doubtful accounts	17,695	1,765
Reversal from devaluation loss on investment securities	-	12,375
Miscellaneous revenue	9,867	20,574
Total non-operating income	51,338	58,522
Non-operating expenses		
Interest expense	8,571	4,001
Foreign exchange losses	12,118	2,477
Loss on valuation of investment securities	23,298	-
Commission for syndicate loan	13,000	13,934
Miscellaneous loss	1,987	4,898
Total non-operating expenses	58,975	25,310
Recurring profit (loss)	(129,478)	209,931
Extraordinary income		
Gain on sales of fixed assets	-	128,864
Total extraordinary income	-	128,864
Income (loss) before income taxes and minority interests	(129,478)	338,795
Income taxes-current	5,187	39,000
Income taxes-deferred	(58,315)	(58,681)
Total income taxes	(53,128)	(19,681)
Income (loss) before minority interests	(76,350)	358,477
Net income (loss)	(76,350)	358,477

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

	<i>(Thousands of yen)</i>	
	First six months of FY3/13 (Apr. 1, 2012 – Sep. 30, 2012)	First six months of FY3/14 (Apr. 1, 2013 – Sep. 30, 2013)
Income (loss) before minority interests	(76,350)	358,477
Other comprehensive income		
Unrealized holding gain (loss) on other securities	3,284	4,457
Total other comprehensive income	3,284	4,457
Comprehensive income	(73,065)	362,935
Comprehensive income attributable to		
Comprehensive income attributable to owners of the parent	(73,065)	362,935
Comprehensive income attributable to minority interests	-	-

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

	First six months of FY3/13 (Apr. 1, 2012 – Sep. 30, 2012)	First six months of FY3/14 (Apr. 1, 2013 – Sep. 30, 2013)
Cash flows from operating activities		
Income (loss) before income taxes	(129,478)	338,795
Depreciation and amortization	156,572	147,684
Amortization of goodwill	10,026	10,026
Increase (decrease) in accrued bonuses	(640)	(28,661)
Increase (decrease) in allowance for doubtful accounts	(17,167)	(1,797)
Increase (decrease) in provision for loss on construction contracts	(33,721)	7,136
Increase (decrease) in provision for product warranties	(70)	70
Interest and dividend income	(3,699)	(3,730)
Interest expense	8,571	4,001
Loss (gain) on valuation of investment securities	23,298	(12,375)
Loss (gain) on sale of fixed assets	-	(128,864)
Decrease (increase) in notes and accounts receivable	839,983	644,764
Decrease (increase) in inventories	(179,685)	(61,255)
Decrease (increase) in other accounts receivable	4,303	(1,896)
Decrease (increase) in advance payments	(91,289)	(601,956)
Increase (decrease) in notes and accounts payable	(102,780)	31,209
Increase (decrease) in accrued consumption taxes	49,651	(4,793)
Increase (decrease) in other accounts payable	(84,351)	(57,350)
Increase (decrease) in advances received	487,441	561,957
Others	(10,751)	(27,933)
Subtotal	926,211	815,031
Interests and dividends received	3,727	3,728
Interests paid	(5,857)	(2,867)
Income taxes refund	58,388	-
Income taxes paid	(17,196)	(119,779)
Net cash provided by operating activities	965,273	696,112
Cash flows from investing activities		
Payment for time deposits	-	(36,000)
Proceeds from time deposits	-	17,000
Payment for purchase of property, plant and equipment	(30,062)	(49,943)
Proceeds from sale of property, plant, and equipment	73	500,657
Payment for purchase of intangible assets	(1,604)	(993)
Payment for purchase of investment securities	(65)	(67)
Payment for purchase of stocks of subsidiaries and affiliates	-	(103,679)
Others	-	(4,311)
Net cash provided by (used in) investing activities	(31,659)	322,662
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(300,000)	-
Proceeds from long-term borrowings	-	150,000
Repayment of long-term borrowings	(155,010)	(134,100)
Increase (decrease) in equipment notes payable	(746)	-
Increase (decrease) in accounts payable-equipment	(4,011)	-
Repayment of lease obligations	(11,283)	(10,389)
Cash dividends paid	-	(132,379)
Net cash used in financing activities	(471,050)	(126,869)
Increase (decrease) in cash and cash equivalents	462,563	891,905
Cash and cash equivalents at beginning of period	1,608,869	1,585,715
Cash and cash equivalents at end of period	2,071,433	2,477,621

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

Not applicable.

Precaution Concerning Significant Changes in Shareholders' Equity

Not applicable.

Segment Information

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

II. First six months of FY3/14 (Apr. 1, 2013 – Sep. 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	2,461,508	1,876,422	114,799	819,834	5,272,564	-	5,272,564
Intergroup sales and transfers	41,373	-	486,956	25,032	553,361	(553,361)	-
Total	2,502,882	1,876,422	601,755	844,866	5,825,925	(553,361)	5,272,564
Segment profit	114,380	157,169	76,333	20,765	368,649	(191,929)	176,719

Notes: 1. The negative adjustment of 191,929 thousand yen to segment profit includes 1,255 thousand yen in eliminations for inter-segment transactions and (193,185) 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.