

**Summary of Consolidated Financial Results for the Second Quarter
of Fiscal Year Ending March 31, 2016
(Six Months Ended September 30, 2015)**

[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:

November 12, 2015

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 6, 2015 at 16:00 (GMT +9).

(Amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Six Months Ended September 30, 2015**(April 1, 2015 – September 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 | % |
| Six months ended Sep. 30, 2015 | 7,438 | 32.7 | 830 | 559.9 | 826 | 825.4 | 564 | 195.1 |
| Six months ended Sep. 30, 2014 | 5,604 | 6.3 | 125 | (28.8) | 89 | (57.4) | 191 | (46.6) |

Note: Comprehensive income (million yen) Six months ended Sep. 30, 2015: 564 (up 218.9%)

Six months ended Sep. 30, 2014: 176 (down 51.3%)

| | Net income per share (basic) | Net income per share (diluted) |
|--------------------------------|------------------------------|--------------------------------|
| | Yen | Yen |
| Six months ended Sep. 30, 2015 | 31.66 | 31.37 |
| Six months ended Sep. 30, 2014 | 11.27 | 11.01 |

(2) Consolidated financial position

| | Total assets | Net assets | Equity ratio |
|---------------------|--------------|-------------|--------------|
| | Million yen | Million yen | % |
| As of Sep. 30, 2015 | 23,098 | 8,393 | 36.3 |
| As of Mar. 31, 2015 | 21,528 | 8,041 | 37.3 |

Reference: Equity (million yen) As of Sep. 30, 2015: 8,381 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 | - | 0.00 | - | - | - |
| Fiscal year ending Mar. 31, 2016 (forecast) | - | - | - | 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 |
| Full year | 26,500 | 78.8 | 1,100 | 29.2 | 1,090 | 39.7 | 720 | (5.0) | 40.35 |

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: 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)

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

| | | | |
|----------------------|-------------------|----------------------|-------------------|
| As of Sep. 30, 2015: | 22,806,900 shares | As of Mar. 31, 2015: | 22,806,900 shares |
|----------------------|-------------------|----------------------|-------------------|

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

| | | | |
|----------------------|------------------|----------------------|------------------|
| As of Sep. 30, 2015: | 4,963,710 shares | As of Mar. 31, 2015: | 4,973,710 shares |
|----------------------|------------------|----------------------|------------------|

3) Average number of shares outstanding during the period

| | | | |
|---------------------------------|-------------------|---------------------------------|-------------------|
| Six months ended Sep. 30, 2015: | 17,835,103 shares | Six months ended Sep. 30, 2014: | 16,981,070 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

Note concerning forward-looking statements

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 “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 information meetings for securities analysts for results of operations for the first half and for the full fiscal year. Materials distributed at these events 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 half of the current fiscal year, Japan's economy generally stabilized. The government's economic measures and financial policies created a weak-yen environment, and corporate profits and the employment environment both improved. Meanwhile, the Chinese economy lost momentum in real estate, resource-related, and other areas and the new ASEAN economies also had to retreat. Fortunately, in China, large-scale factories for smartphones and liquid-crystal TV displays are under construction or in the planning phase despite the stalling economy.

Against this economic backdrop, sales and orders of the Helios Techno Group (the "Group") expanded dramatically for LCD manufacturing equipment, including alignment layer manufacturing equipment, and for UV exposure light source units. Moreover, the Group has endeavored to expand LED product line-ups and sales promotions, and business in the area of temporary staffing service.

In the first half of the current fiscal year, net sales increased 1,834 million yen, or 32.7%, over the same period of the previous fiscal year to 7,438 million yen; operating income increased 704 million yen, or 559.9%, to 830 million yen; recurring profit increased 737 million yen, or 825.4%, to 826 million yen; and profit attributable to owners of parent increased 373 million yen, or 195.1%, to 564 million yen.

Operation results by business segment are described below. Each of the amounts shown includes internal transactions between 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." 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-six months of comparisons and analyses have been incorporated into each segment.

i) Lamp Business

Sales of projector lamp declined 13.4% to 680 million yen, as sales of built-in projector lamps and replacement lamps were sluggish. Sales of general lightning lamps rose 8.9% to 776 million yen, with sales of halogen and other conventional lamps continuing to decline for a while and those of LED lamp increasing steadily.

Segment sales in the first half decreased by 1.2% to 1,758 million yen, compared with the same period of the previous fiscal year.

ii) Manufacturing Equipment Business

In the manufacturing equipment business, sales and orders for liquid-crystal displays used in TVs, smartphones, and tablets performed well. The Group also took the initiative to proactively sell used equipment for the Chinese market.

Segment sales in the first half increased by 89.6% to 3,456 million yen, compared with the same period of the previous fiscal year.

Moreover, we received a steady stream of orders, and the balance of orders as of the end of the second quarter reached 16,414 million yen. The sum of 11,700 million yen for the item of moving used equipment to China undertaken from the previous fiscal year is set to be accounted in sales at the end of the current fiscal year.

iii) Inspection Equipment Business

In the inspection equipment business, the Group focused on equipment sales and orders for light-source inspection, UV exposure, macro-appearance inspection for liquid-crystal panels, and color filter lithography

units. Sales of lithography units rose 30.6% year-on-year to 412 million yen.

Segment sales in the first half decreased by 1.2% to 502 million yen, compared with the same period of the previous fiscal year.

iv) Human Resource Service Business

The human resource service business includes the temporary staffing for engineers and temporary staffing to the manufacturing sector*. Temporary staffing for engineers 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. As for temporary staffing to the manufacturing sector, the numbers of staff dispatched grew steadily, reflecting the improving trends in corporate profits and employment.

* On April, 2015, Nippon Gijutsu Center Co., Ltd. merged Techno Provider Co., Ltd., which was Helios Techno consolidated subsidiary that provides temporary staffing service for the manufacturing sector.

Segment sales in the first half increased by 13.7% to 1,728 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 1,479 million yen from the end of the previous fiscal year to 20,281 million yen. This was mainly due to a 1,862 million yen increase in cash and deposits with banks, while there was a 724 million yen decrease in notes and accounts receivable.

Fixed assets increased 90 million yen from the end of the previous fiscal year to 2,816 million yen. This was mainly due to a 113 million yen increase in construction in progress, which is included in other under property, plant and equipment.

As a result, total assets increased 1,569 million yen, or 7.3%, from the end of the previous fiscal year to 23,098 million yen.

Liabilities

Current liabilities increased 1,343 million yen from the end of the previous fiscal year to 13,973 million yen. This was mainly due to a 3,892 million yen increase in advances received while there was a 2,350 million yen decrease in short-term borrowings.

Long-term liabilities decreased 125 million yen from the end of the previous fiscal year to 732 million yen, mainly due to a 109 million yen decrease in long-term borrowings.

As a result, total liabilities increased 1,218 million yen, or 9.0%, from the end of the previous fiscal year to 14,705 million yen.

Net assets

Net assets increased 351 million yen, or 4.4%, from the end of the previous fiscal year to 8,393 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 564 million yen.

Consequently, the equity ratio decreased 1.0 percentage point from the end of the previous fiscal year to 36.3% at the end of the second quarter of the current fiscal year, mainly due to increases in assets and liabilities as stated above.

ii) Cash flows

Cash flows from operating activities

Net cash provided by operating activities was 4,721 million yen compared with net cash used of 4,041 million yen in the same period of the previous fiscal year. The main factors were income before income taxes and non-controlling interests of 815 million yen, a 249 million yen increase in inventories (a decrease in cash) and a 3,892 million yen increase in advances received (an increase in cash).

Cash flows from investing activities

Net cash used in investing activities was 186 million yen compared with net cash provided of 58 million yen in the same period of the previous fiscal year. The main factors were the payments of 174 million yen for the purchase of property, plant and equipment.

Cash flows from financing activities

Net cash used in financing activities was 2,672 million yen compared with net cash provided of 3,445 million yen in the same period of the previous fiscal year. The main factors were a net decrease in short-term loans payable of 2,350 million yen, repayment of 109 million yen in long-term borrowings, and cash dividends paid of 213 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 1,862 million yen from the end of the previous fiscal year to 3,642 million yen.

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

Based on the results in the first half of the current fiscal year, the consolidated forecast that was announced on May 8, 2015 has been revised. Please see the press release titled “Notice of Differences between the Consolidated Forecast and Results for the First Half of FY3/16 and Revisions to the Consolidated Forecast for FY3/16” that was announced today (on November 6, 2015).

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 half of the previous fiscal year and the previous fiscal year have been revised.

In the consolidated statements of cash flows for the first half of the current fiscal year, cash flows associated with purchase or sales of stocks of subsidiaries not resulting in changes in the scope of consolidation are included in cash flows from financing activities. On the other hand, cash flows associated with purchase or sales of stocks of subsidiaries resulting in changes in the scope of consolidation or expenses associated with purchase or sales of stocks of subsidiaries not resulting in changes in the scope of consolidation are included in cash flows from operating activities.

The Company has adopted the Accounting Standard for Business Combinations, 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 half of the current fiscal year.

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

| | FY3/15 (As of Mar. 31, 2015) | Second quarter of FY3/16 (As of Sep. 30, 2015) |
|-------------------------------------|---------------------------------|---|
| Assets | | |
| Current assets | | |
| Cash and deposits with banks | 1,836,331 | 3,698,514 |
| Notes and accounts receivable | 4,213,188 | 3,488,709 |
| Merchandise and finished goods | 337,474 | 348,470 |
| Work in process | 11,332,851 | 11,538,533 |
| Raw materials and supplies | 474,286 | 507,115 |
| Advance payments | 248,428 | 448,383 |
| Others | 373,038 | 258,301 |
| Allowance for doubtful accounts | (13,104) | (6,234) |
| Total current assets | 18,802,495 | 20,281,794 |
| Fixed assets | | |
| Property, plant and equipment | | |
| Buildings and structures, net | 816,984 | 784,852 |
| Land | 864,166 | 864,166 |
| Others, net | 411,920 | 519,464 |
| Total property, plant and equipment | 2,093,071 | 2,168,483 |
| Intangible assets | | |
| Goodwill | 74,705 | 64,033 |
| Others | 74,501 | 66,157 |
| Total intangible assets | 149,207 | 130,190 |
| Investments and other assets | | |
| Others | 519,544 | 553,697 |
| Allowance for doubtful accounts | (35,600) | (35,609) |
| Total investments and other assets | 483,944 | 518,087 |
| Total fixed assets | 2,726,223 | 2,816,762 |
| Total assets | 21,528,718 | 23,098,556 |

| | <i>(Thousands of yen)</i> | |
|---|---------------------------------|---|
| | FY3/15 (As of Mar. 31, 2015) | Second quarter of FY3/16 (As of Sep. 30, 2015) |
| Liabilities | | |
| Current liabilities | | |
| Notes and accounts payable | 1,271,732 | 1,272,563 |
| Short-term borrowings | 2,750,000 | 400,000 |
| Current portion of long-term borrowings | 219,996 | 219,996 |
| Accrued income taxes | 137,133 | 239,402 |
| Advances received | 7,221,986 | 11,113,989 |
| Accrued bonuses | 248,688 | 212,119 |
| Provision for product warranties | 18,314 | 28,404 |
| Others | 761,475 | 486,779 |
| Total current liabilities | 12,629,326 | 13,973,254 |
| Long-term liabilities | | |
| Long-term borrowings | 654,174 | 544,176 |
| Others | 203,674 | 187,974 |
| Total long-term liabilities | 857,848 | 732,150 |
| Total liabilities | 13,487,174 | 14,705,405 |
| 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 | 4,809,912 |
| Treasury stock | (1,245,467) | (1,242,963) |
| Total shareholders' equity | 7,911,269 | 8,263,993 |
| Accumulated other comprehensive income | | |
| Unrealized holding gain on other securities | 117,820 | 117,173 |
| Total accumulated other comprehensive income | 117,820 | 117,173 |
| Subscription rights to shares | 12,455 | 11,985 |
| Total net assets | 8,041,544 | 8,393,151 |
| Total liabilities and net assets | 21,528,718 | 23,098,556 |

(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 FY3/15 (Apr. 1, 2014 – Sep. 30, 2014) | First six months of FY3/16 (Apr. 1, 2015 – Sep. 30, 2015) |
|--|--|--|
| Net sales | 5,604,032 | 7,438,784 |
| Cost of goods sold | 4,030,891 | 5,073,545 |
| Gross profit | 1,573,140 | 2,365,239 |
| Selling, general and administrative expenses | 1,447,234 | 1,534,412 |
| Operating income | 125,905 | 830,826 |
| Non-operating income | | |
| Interest income | 64 | 81 |
| Dividend income | 4,792 | 5,997 |
| Amortization of negative goodwill | 10,038 | - |
| Fiduciary obligation fee | 1,200 | 11,200 |
| Miscellaneous revenue | 13,987 | 8,877 |
| Total non-operating income | 30,083 | 26,155 |
| Non-operating expenses | | |
| Interest expense | 33,611 | 7,323 |
| Foreign exchange loss | 14,506 | 3,886 |
| Commission for syndicate loan | 18,111 | 18,171 |
| Miscellaneous loss | 409 | 713 |
| Total non-operating expenses | 66,639 | 30,095 |
| Recurring profit | 89,350 | 826,886 |
| Extraordinary income | | |
| Gain on sales of fixed assets | - | 1,933 |
| Gain on redemption of investment securities | 92,939 | - |
| Total extraordinary income | 92,939 | 1,933 |
| Extraordinary loss | | |
| Loss on disposal of fixed assets | - | 6,031 |
| Office transfer expenses | - | 6,883 |
| Total extraordinary losses | - | 12,915 |
| Income before income taxes and non-controlling interests | 182,289 | 815,904 |
| Income taxes-current | 25,467 | 263,293 |
| Income taxes-deferred | (34,542) | (12,070) |
| Total income taxes | (9,075) | 251,222 |
| Profit | 191,365 | 564,682 |
| Profit attributable to owners of parent | 191,365 | 564,682 |

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

| | <i>(Thousands of yen)</i> | |
|---|--|--|
| | First six months of FY3/15 (Apr. 1, 2014 – Sep. 30, 2014) | First six months of FY3/16 (Apr. 1, 2015 – Sep. 30, 2015) |
| Profit | 191,365 | 564,682 |
| Other comprehensive income | | |
| Unrealized holding gain on other securities | (14,494) | (646) |
| Total other comprehensive income | (14,494) | (646) |
| Comprehensive income | 176,871 | 564,035 |
| Comprehensive income attributable to | | |
| Owners of the parent | 176,871 | 564,035 |
| Non-controlling interests | - | - |

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

| | First six months of FY3/15 (Apr. 1, 2014 – Sep. 30, 2014) | First six months of FY3/16 (Apr. 1, 2015 – Sep. 30, 2015) |
|---|--|--|
| Cash flows from operating activities | | |
| Income before income taxes and non-controlling interests | 182,289 | 815,904 |
| Depreciation and amortization | 111,959 | 110,461 |
| Amortization of goodwill | 633 | 10,672 |
| Increase (decrease) in accrued bonuses | (33,045) | (36,568) |
| Increase (decrease) in allowance for doubtful accounts | (5,856) | (6,860) |
| Increase (decrease) in provision for loss on construction contracts | (13,408) | - |
| Increase (decrease) in provision for product warranties | 1,053 | 10,089 |
| Interest and dividend income | (4,857) | (6,078) |
| Interest expense | 33,611 | 7,323 |
| Loss (gain) on redemption of investment securities | (92,939) | - |
| Loss (gain) on sale of fixed assets | - | (1,933) |
| Loss on disposal of fixed assets | - | 6,031 |
| Decrease (increase) in notes and accounts receivable | 612,413 | 724,470 |
| Decrease (increase) in inventories | (5,804,354) | (249,507) |
| Decrease (increase) in other accounts receivable | 3,991 | 126,478 |
| Decrease (increase) in advance payments | (147,990) | (199,954) |
| Increase (decrease) in notes and accounts payable | (242,584) | 831 |
| Increase (decrease) in accrued consumption taxes | (36,514) | (109,879) |
| Increase (decrease) in other accounts payable | 24,288 | (256,534) |
| Increase (decrease) in advances received | 1,442,694 | 3,892,003 |
| Others | 20,806 | 46,840 |
| Subtotal | (3,947,810) | 4,883,788 |
| Interests and dividends received | 4,857 | 6,076 |
| Interests paid | (33,820) | (7,294) |
| Income taxes refund | 25,064 | - |
| Income taxes paid | (90,163) | (161,062) |
| Net cash provided by (used in) operating activities | (4,041,872) | 4,721,508 |
| Cash flows from investing activities | | |
| Proceeds from time deposits | 22,451 | - |
| Payment for purchase of property, plant and equipment | (60,280) | (174,423) |
| Proceeds from sale of property, plant, and equipment | - | 2,114 |
| Payment for purchase of intangible assets | (21,784) | (8,767) |
| Payment for purchase of investment securities | (68) | (71) |
| Proceeds from redemption of investment securities | 126,423 | - |
| Others | (8,244) | (5,484) |
| Net cash provided by (used in) investing activities | 58,496 | (186,631) |

(Thousands of yen)

| | First six months of FY3/15 (Apr. 1, 2014 – Sep. 30, 2014) | First six months of FY3/16 (Apr. 1, 2015 – Sep. 30, 2015) |
|--|--|--|
| Cash flows from financing activities | | |
| Net increase (decrease) in short-term borrowings | 3,200,000 | (2,350,000) |
| Proceeds from long-term borrowings | 500,000 | - |
| Repayment of long-term borrowings | (151,732) | (109,998) |
| Repayment of lease obligations | (269) | (269) |
| Proceeds from disposal of treasury shares from exercise of subscription rights to shares | 66,568 | 1,570 |
| Cash dividends paid | (168,631) | (213,998) |
| Net cash provided by (used in) financing activities | 3,445,934 | (2,672,695) |
| Net increase (decrease) in cash and cash equivalents | (537,441) | 1,862,181 |
| Cash and cash equivalents at beginning of period | 2,585,108 | 1,780,260 |
| Cash and cash equivalents at end of period | 2,047,666 | 3,642,441 |

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

Not applicable.

Significant Changes in Shareholders' Equity

Not applicable.

Segment Information

I. First six months of FY3/15 (Apr. 1, 2014 – Sep. 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 | 1,775,642 | 1,822,808 | 499,952 | 1,505,628 | 5,604,032 | - | 5,604,032 |
| Inter-segment sales and transfers | 4,588 | - | 8,617 | 14,593 | 27,799 | (27,799) | - |
| Total | 1,780,230 | 1,822,808 | 508,570 | 1,520,222 | 5,631,831 | (27,799) | 5,604,032 |
| Segment profit | 86,413 | 107,939 | 63,846 | 64,012 | 322,211 | (196,306) | 125,905 |

Notes: 1. The minus 196,306 thousand yen adjustment to segment profit includes minus 17,478 thousand yen in elimination of inter-segment transactions and minus 178,827 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 six months of FY3/16 (Apr. 1, 2015 – Sep. 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 | 1,757,846 | 3,456,490 | 501,195 | 1,723,252 | 7,438,784 | - | 7,438,784 |
| Inter-segment sales and transfers | 534 | - | 1,230 | 5,670 | 7,434 | (7,434) | - |
| Total | 1,758,380 | 3,456,490 | 502,425 | 1,728,922 | 7,446,219 | (7,434) | 7,438,784 |
| Segment profit | 51,981 | 857,963 | 31,088 | 52,841 | 993,875 | (163,048) | 830,826 |

Notes: 1. The minus 163,048 thousand yen adjustment to segment profit includes 17,074 thousand yen in elimination of inter-segment transactions and minus 180,122 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

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 six 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.