

**Summary of Consolidated Financial Results for the Second Quarter
of Fiscal Year Ending March 31, 2017
(Six Months Ended September 30, 2016)**

[Japanese GAAP]

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Scheduled date of filing of Quarterly Report: November 10, 2016
 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 4, 2016 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, 2016

(April 1, 2016 – September 30, 2016)

(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, 2016	9,138	22.8	1,081	30.2	1,031	24.7	713	26.4
Six months ended Sep. 30, 2015	7,438	32.7	830	559.9	826	825.4	564	195.1

Note: Comprehensive income (million yen) Six months ended Sep. 30, 2016: 690 (up 22.4%)
 Six months ended Sep. 30, 2015: 564 (up 218.9%)

	Net income per share (basic)	Net income per share (diluted)
	Yen	Yen
Six months ended Sep. 30, 2016	39.74	39.58
Six months ended Sep. 30, 2015	31.66	31.37

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Sep. 30, 2016	13,104	9,065	69.1
As of Mar. 31, 2016	14,663	8,645	58.9

Reference: Equity (million yen) As of Sep. 30, 2016: 9,059 As of Mar. 31, 2016: 8,638

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, 2016	-	0.00	-	15.00	15.00
Fiscal year ending Mar. 31, 2017	-	0.00	-	-	-
Fiscal year ending Mar. 31, 2017 (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, 2017 (April 1, 2016 – March 31, 2017)

(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	17,400	(32.5)	1,350	14.2	1,290	10.4	850	5.2	47.31

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, 2016:	22,806,900 shares	As of Mar. 31, 2016:	22,806,900 shares
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2) Number of treasury shares at the end of period

As of Sep. 30, 2016:	4,838,710 shares	As of Mar. 31, 2016:	4,838,710 shares
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3) Average number of shares outstanding during the period

Six months ended Sep. 30, 2016:	17,968,190 shares	Six months ended Sep. 30, 2015:	17,835,103 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 Act. 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

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 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

The market for production facilities of liquid crystal panels—a key market for the Helios Techno Group (“the Group”) has continued to enjoy robust demand for capital investments primarily in G8.5 and G10 type panels, and we can expect such buoyant demand to continue going forward. In addition, we can see a surge of demand for production facilities of organic EL displays.

In this business environment, the Group continued to achieve solid sales of high-precision inkjet printers, etc. for organic EL displays as well as flexo printing equipment for alignment layers and light source units for exposure equipment. Furthermore, the Group’s earnings were benefited from special orders for reconstruction of facilities damaged by the South Taiwan Earthquake that occurred this year. The Group continued to have a solid order backlog of 4,240 million yen as of the end of the first six months of the current fiscal year (“the period under review”). In anticipation of an increase in exports of used machines to China going forward, we have acquired Leadtech Co., Ltd., which owns specialized technology applicable to such export business. (The share acquisition was completed on October 1, 2016.)

In the period under review, net sales increased 1,699 million yen, or 22.8%, over the same period of the previous fiscal year to 9,138 million yen; operating income increased 250 million yen, or 30.2%, to 1,081 million yen; recurring profit increased 204 million yen, or 24.7%, to 1,031 million yen; and profit attributable to owners of parent increased 149 million yen, or 26.4%, to 713 million yen.

Operation results by business segment are described below. Each of the amounts shown includes inter-segment transactions.

Effective from the first quarter of the current fiscal year, we have changed the classification of reportable segments. Accordingly, comparisons and analyses for the period under review have been performed based on the figures of the segments reclassified after the change.

i) Lamp Business

While sales of light exposure lamps increased steadily, sales of projector lamps were unable to grow and sales of general lighting lamps including LED lamps were largely weak due to concentration of orders during the second half of the previous fiscal year.

Consequently, the segment sales for the period under review decreased by 10.6% year on year to 1,571 million yen.

ii) Manufacturing Equipment Business

In addition to an increase in deliveries of alignment layer manufacturing equipment used for large flat-panel displays, orders significantly increased for maintenance and modification of the existing equipment including the above-mentioned orders for reconstruction of facilities damaged by the South Taiwan Earthquake. In the field of light source units for exposure equipment, the Group proactively took measures to meet the demand on color filter manufacturing machine for large flat-panel displays, and successfully developed and delivered the equipment for G10 type liquid crystal panels.

Consequently, the segment sales for the period under review increased by 46.3% year on year to 5,792 million yen.

Furthermore, the Group received a steady stream of orders, and the order backlog as of the end of the period under review reached 4,240 million yen.

iii) Human Resource Service Business

The Human Resource Service Business includes the temporary staffing for engineers, design subcontracting and temporary staffing to the manufacturing sector. Because temporary staffing for engineers and design subcontracting

are closely linked to the geographical areas served, we have achieved stable performance by strengthening our sales capabilities with improved quality of workers and services that meet customers' needs. Regarding the staffing to the manufacturing sector, which is affected by the domestic employment situation, the Group strove to promote sales activities targeting the industry sectors that would complement sales from the existing sectors to increase the number of staff dispatched.

Consequently, the segment sales for the period under review increased by 3.2% year on year to 1,783 million yen.

(2) Explanation of Financial Position

i) Balance sheet position

Assets

Current assets decreased 1,397 million yen from the end of the previous fiscal year to 10,500 million yen. This was mainly due to a 586 million yen decrease in notes and accounts receivable and a 941 million yen decrease in work in process, which were partly offset by a 120 million yen increase in accounts receivable-other included in "others" of the current assets section.

Fixed assets decreased 160 million yen from the end of the previous fiscal year to 2,604 million yen. This was mainly due to a 40 million yen decrease in machinery and equipment included in "others, net" of property, plant and equipment, a 63 million yen decrease in land, and a 33 million yen decrease in investment securities included in "others" of the investments and other assets section.

As a result, total assets decreased 1,558 million yen, or 10.6%, from the end of the previous fiscal year to 13,104 million yen.

Liabilities

Current liabilities decreased 1,868 million yen from the end of the previous fiscal year to 3,532 million yen. This was mainly due to a 1,850 million yen decrease in advances received.

Long-term liabilities decreased 111 million yen from the end of the previous fiscal year to 506 million yen, mainly due to a 101 million yen decrease in long-term borrowings.

As a result, total liabilities decreased 1,979 million yen, or 32.9%, from the end of the previous fiscal year to 4,038 million yen.

Net assets

Net assets increased 420 million yen, or 4.9%, from the end of the previous fiscal year to 9,065 million yen. This was mainly due to the payment of dividends from surplus of 269 million yen, which was more than offset by reporting of profit attributable to owners of parent of 713 million yen.

Since total assets and liabilities decreased as stated above, the equity ratio rose 10.2 percentage points from the end of the previous fiscal year to 69.1% at the end of the period under review.

ii) Cash flows

Cash flows from operating activities

Net cash provided by operating activities was 572 million yen, compared with 4,721 million yen of net cash provided one year earlier. The main factors were profit before income taxes of 1,021 million yen, a 586 million yen decrease in notes and accounts receivable (leading to an increase in net cash), an 818 million yen decrease in inventories (leading to an increase in net cash) and a 1,850 million yen decrease in advances received (leading to a decrease in net cash).

Cash flows from investing activities

Net cash used in investing activities was 53 million yen, compared with net cash used of 186 million yen one year earlier. The main factors were payment of 94 million yen for purchase of property, plant and equipment, proceeds of 68 million yen from sale of property, plant and equipment, and payment of 34 million yen for purchase of intangible assets.

Cash flows from financing activities

Net cash used in financing activities was 380 million yen, compared with net cash used of 2,672 million yen one year earlier. The main factors were repayment of 109 million yen in long-term borrowings and cash dividends paid of 269 million yen.

As a result of the above, cash and cash equivalents at the end of the period under review increased 138 million yen from the end of the previous fiscal year to 3,241 million yen.

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

Based on the results for the period under review, the consolidated full-year forecast for the fiscal year ending March 31, 2017 that was announced on May 6, 2016 has been revised. For more details, please see the press release titled “Notice of Differences between the Consolidated Forecast and Results for the First Half of FY3/17 and Revisions to the Consolidated Forecast for FY3/17” that was announced today (on November 4, 2016).

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

Following the revision of the Corporation Tax Act, the Company has applied the “Practical Solution on a Change in Depreciation Method due to Tax Reform 2016” (Accounting Standards Board of Japan (ASBJ) Practical Issues Task Force (PITF) No. 32, June 17, 2016) from the first quarter of the current fiscal year, and changed the method for the depreciation of facilities attached to buildings and structures acquired on or after April 1, 2016, from the declining-balance method to the straight-line method.

The effect of this change on the quarterly financial statements for the period under review is insignificant.

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

	<i>(Thousands of yen)</i>	
	FY3/16 (As of Mar. 31, 2016)	Second quarter of FY3/17 (As of Sep. 30, 2016)
Assets		
Current assets		
Cash and deposits with banks	3,158,833	3,297,334
Notes and accounts receivable	4,884,399	4,298,102
Merchandise and finished goods	318,558	330,179
Work in process	2,384,001	1,442,972
Raw materials and supplies	487,041	597,889
Advance payments	419,213	158,172
Others	246,677	376,120
Allowance for doubtful accounts	(433)	(397)
Total current assets	11,898,292	10,500,374
Fixed assets		
Property, plant and equipment		
Buildings and structures, net	786,162	750,478
Land	860,626	797,599
Others, net	535,045	535,088
Total property, plant and equipment	2,181,835	2,083,166
Intangible assets		
Goodwill	53,360	42,688
Others	55,695	77,958
Total intangible assets	109,056	120,647
Investments and other assets		
Others	538,395	464,546
Allowance for doubtful accounts	(63,834)	(63,834)
Total investments and other assets	474,561	400,712
Total fixed assets	2,765,452	2,604,526
Total assets	14,663,744	13,104,901

	<i>(Thousands of yen)</i>	
	FY3/16 (As of Mar. 31, 2016)	Second quarter of FY3/17 (As of Sep. 30, 2016)
Liabilities		
Current liabilities		
Notes and accounts payable	1,417,229	1,563,702
Short-term borrowings	300,000	300,000
Current portion of long-term borrowings	219,996	211,663
Accrued income taxes	289,284	258,785
Accrued bonuses	286,337	222,408
Provision for product warranties	46,931	32,169
Advances received	2,294,785	444,718
Others	546,235	499,202
Total current liabilities	5,400,800	3,532,649
Long-term liabilities		
Long-term borrowings	434,178	332,513
Others	183,719	173,764
Total long-term liabilities	617,897	506,277
Total liabilities	6,018,697	4,038,927
Net assets		
Shareholders' equity		
Common stock	2,133,177	2,133,177
Capital surplus	2,563,867	2,563,867
Retained earnings	5,047,180	5,491,655
Treasury shares	(1,211,662)	(1,211,662)
Total shareholders' equity	8,532,562	8,977,037
Accumulated other comprehensive income		
Unrealized holding gain on other securities	106,374	82,826
Total accumulated other comprehensive income	106,374	82,826
Subscription rights to shares	6,110	6,110
Total net assets	8,645,047	9,065,973
Total liabilities and net assets	14,663,744	13,104,901

(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 FY3/16 (Apr. 1, 2015 – Sep. 30, 2015)	First six months of FY3/17 (Apr. 1, 2016 – Sep. 30, 2016)
Net sales	7,438,784	9,138,472
Cost of goods sold	5,073,545	6,561,043
Gross profit	2,365,239	2,577,429
Selling, general and administrative expenses	1,534,412	1,495,961
Operating income	830,826	1,081,467
Non-operating income		
Interest income	81	119
Dividend income	5,997	8,046
Operations consignment fee	11,200	600
Miscellaneous revenue	8,877	4,217
Total non-operating income	26,155	12,983
Non-operating expenses		
Interest expense	7,323	6,803
Foreign exchange loss	3,886	38,230
Commission for syndicate loan	18,171	17,000
Miscellaneous loss	713	1,396
Total non-operating expenses	30,095	63,429
Recurring profit	826,886	1,031,021
Extraordinary income		
Gain on sales of fixed assets	1,933	-
Total extraordinary income	1,933	-
Extraordinary loss		
Loss on disposal of fixed assets	6,031	204
Loss on sales of fixed assets	-	9,345
Office transfer expenses	6,883	-
Total extraordinary losses	12,915	9,549
Profit before income taxes	815,904	1,021,471
Income taxes-current	263,293	269,698
Income taxes-deferred	(12,070)	37,776
Total income taxes	251,222	307,474
Profit	564,682	713,997
Profit attributable to owners of parent	564,682	713,997

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

(Thousands of yen)

	First six months of FY3/16 (Apr. 1, 2015 – Sep. 30, 2015)	First six months of FY3/17 (Apr. 1, 2016 – Sep. 30, 2016)
Profit	564,682	713,997
Other comprehensive income		
Unrealized holding gain on other securities	(646)	(23,547)
Total other comprehensive income	(646)	(23,547)
Comprehensive income	564,035	690,449
Comprehensive income attributable to		
Owners of parent	564,035	690,449
Non-controlling interests	-	-

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

	First six months of FY3/16 (Apr. 1, 2015 – Sep. 30, 2015)	First six months of FY3/17 (Apr. 1, 2016 – Sep. 30, 2016)
Cash flows from operating activities		
Profit before income taxes	815,904	1,021,471
Depreciation and amortization	110,461	111,774
Amortization of goodwill	10,672	10,672
Increase (decrease) in accrued bonuses	(36,568)	(63,929)
Increase (decrease) in allowance for doubtful accounts	(6,860)	(36)
Increase (decrease) in provision for product warranties	10,089	(14,761)
Interest and dividend income	(6,078)	(8,166)
Interest expense	7,323	6,803
Loss (gain) on sale of fixed assets	(1,933)	9,345
Loss on disposal of fixed assets	6,031	204
Decrease (increase) in notes and accounts receivable	724,470	586,297
Decrease (increase) in inventories	(249,507)	818,559
Decrease (increase) in other accounts receivable	126,478	(120,148)
Decrease (increase) in advance payments	(199,954)	261,041
Increase (decrease) in notes and accounts payable	831	146,472
Decrease/increase in consumption taxes receivable/payable	(109,879)	(31,174)
Increase (decrease) in other accounts payable	(256,534)	(19,563)
Increase (decrease) in advances received	3,892,003	(1,850,067)
Others	46,840	8,455
Subtotal	4,883,788	873,251
Interests and dividends received	6,076	8,167
Interests paid	(7,294)	(6,732)
Income taxes paid	(161,062)	(302,093)
Net cash provided by (used in) operating activities	4,721,508	572,593
Cash flows from investing activities		
Payment for purchase of property, plant and equipment	(174,423)	(94,801)
Proceeds from sale of property, plant, and equipment	2,114	68,941
Payment for purchase of intangible assets	(8,767)	(34,693)
Payment for purchase of investment securities	(71)	(71)
Others	(5,484)	6,935
Net cash provided by (used in) investing activities	(186,631)	(53,689)

(Thousands of yen)

	First six months of FY3/16 (Apr. 1, 2015 – Sep. 30, 2015)	First six months of FY3/17 (Apr. 1, 2016 – Sep. 30, 2016)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(2,350,000)	-
Repayment of long-term borrowings	(109,998)	(109,998)
Repayment of lease obligations	(269)	(882)
Proceeds from disposal of treasury shares from exercise of subscription rights to shares	1,570	-
Cash dividends paid	(213,998)	(269,522)
Net cash provided by (used in) financing activities	(2,672,695)	(380,403)
Net increase (decrease) in cash and cash equivalents	1,862,181	138,500
Cash and cash equivalents at beginning of period	1,780,260	3,102,758
Cash and cash equivalents at end of period	3,642,441	3,241,258

(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 FY3/16 (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	Human Resource Service Business	Total		
Net sales						
Sales to external customers	1,757,846	3,957,685	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	3,958,916	1,728,922	7,446,219	(7,434)	7,438,784
Segment profit	51,981	889,052	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 expenses that cannot be allocated to any reportable segment. Company-wide expenses 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 FY3/17 (Apr. 1, 2016 – Sep. 30, 2016)

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	Human Resource Service Business	Total		
Net sales						
Sales to external customers	1,571,117	5,790,173	1,777,180	9,138,472	-	9,138,472
Inter-segment sales and transfers	509	2,245	6,662	9,417	(9,417)	-
Total	1,571,626	5,792,419	1,783,843	9,147,889	(9,417)	9,138,472
Segment profit	20,461	1,174,124	90,261	1,284,847	(203,379)	1,081,467

Notes: 1. The minus 203,379 thousand yen adjustment to segment profit includes 3 thousand yen in elimination of inter-segment transactions and minus 203,382 thousand yen in company-wide expenses that cannot be allocated to any reportable segment. Company-wide expenses 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, all the businesses previously included in the "Inspection Equipment Business" segment have been transferred to the "Manufacturing Equipment Business" segment from the first quarter of the current fiscal year.

The segment information for the period under review 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.