

**Summary of Consolidated Financial Results for the Third Quarter
of Fiscal Year Ending March 31, 2013
(Nine Months Ended December 31, 2012)**

[Japanese GAAP]

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 Scheduled date of filing of Quarterly Report: February 14, 2013
 Scheduled date of payment of dividend: -
 Preparation of supplementary materials for quarterly financial results: None
 Holding of quarterly financial results meeting: None

Note: The original disclosure in Japanese was released on February 8, 2013 at 16:00 (GMT +9).

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

1. Consolidated Financial Results for the Nine Months Ended December 31, 2012 (April 1, 2012 – December 31, 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	%
Nine months ended Dec. 31, 2012	6,437	(15.5)	(139)	-	(76)	-	1	-
Nine months ended Dec. 31, 2011	7,618	(30.3)	(433)	-	(254)	-	(1,150)	-

Note: Comprehensive income (million yen) Nine months ended Dec. 31, 2012: 9 (n.a.)

Nine months ended Dec. 31, 2011: (1,155) (n.a.)

	Net income per share (basic)	Net income per share (diluted)
	Yen	Yen
Nine months ended Dec. 31, 2012	0.06	-
Nine months ended Dec. 31, 2011	(69.51)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Dec. 31, 2012	9,602	5,875	61.0
As of Mar. 31, 2012	9,246	5,850	63.3

Reference: Shareholders' equity (million yen) As of Dec. 31, 2012: 5,860 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: None

*** 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 Dec. 31, 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 Dec. 31, 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

Nine months ended Dec. 31, 2012:	16,547,490 shares	Nine months ended Dec. 31, 2011:	16,547,490 shares
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Note 1: Information regarding the implementation of quarterly review procedures

The current quarterly financial report is exempted from quarterly review procedures based on the Financial Instruments and Exchange Law. At the time of disclosure, the review procedures for the quarterly 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 nine months 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, uncertainties continued due to the European debt crisis and slowing growth in China and other newly developing countries.

Under these difficult circumstances, the Helios Techno Group 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. However, because of the rapid decline in the yen's value since the end of 2012, performance that exceeds the benefits of these restructuring measures is likely starting in the next quarter.

Net sales in the first nine months of the current fiscal year decreased 1,180 million yen or 15.5% from one year earlier to 6,437 million yen because of delay in the recognition of sales of manufacturing equipment. The operating loss decreased 293 million yen to 139 million yen, the recurring loss decreased 177 million yen to 76 million yen and the net income increased 1,151 million yen to 1 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 continued to have a severe impact on the performance of this business segment. As a result, sales of projector lamps fell by 40.1% to 1,078 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 14.3% to 1,213 million yen. Sales of light sources for exposure equipment decreased by 35.9% to 262 million yen, compared with the same period of the previous fiscal year.

Overall, segment sales in the first nine months of the current fiscal year decreased by 18.5% to 3,011 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 has been turning into sales from the second half of the fiscal year.

Due to a delay in the inspection for acceptance of a manufacturing line, a large project for a customer in China, sales in the first nine months of the current fiscal year decreased by 20.6% to 1,717 million yen, compared with the same period of the previous fiscal year.

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 totaled 501 million yen, about the same as in the first nine months of the previous fiscal year.

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 3.1% to 1,390 million yen.

Net sales and operating income by business segment

(Millions of yen, %)

Business segment	First nine months of FY3/12			First nine months of FY3/13		
	Net sales	Composition	Operating income	Net sales	Composition	Operating income
Lamp business	3,693	48.5	10	3,011	46.8	151
Manufacturing equipment business	2,164	28.4	(200)	1,717	26.7	(94)
Inspection equipment business	510	6.7	(11)	501	7.8	36
Staffing services business	1,435	18.8	74	1,390	21.6	18
Adjustment	(184)	(2.4)	(306)	(183)	(2.9)	(251)
Total	7,618	100.0	(433)	6,437	100.0	(139)

(2) Qualitative Information Regarding Consolidated Financial Position

Assets

Current assets increased by 452 million yen from the end of the previous fiscal year. The main factor of increase was a 1,728 million yen rise in work in process. The main factors of decrease were an 875 million yen fall in notes and accounts receivable, and a 257 million yen fall in cash and deposits with banks.

Fixed assets decreased by 97 million yen from the end of the previous fiscal year. The main factors of decrease were a 45 million yen fall in goodwill, and a 26 million yen fall in property, plant and equipment.

As a result of the above, total assets increased by 3.8% from the end of the previous fiscal year to 9,602 million yen.

Liabilities

Current liabilities increased by 361 million yen from the end of the previous fiscal year. The main factor of increase was a 1,315 million yen rise in advances received. The main factors of decrease were a 340 million yen fall in current portion of long-term borrowings, a 300 million yen fall in short-term borrowings, and a 138 million yen fall in notes and accounts payable.

Long-term liabilities decreased by 31 million yen from the end of the previous fiscal year. The main factor of increase was a 100 million yen rise in long-term borrowings, and the main factor of decrease was an 83 million yen fall in deferred tax liabilities.

As a result, total liabilities increased by 9.7% from the end of the previous fiscal year to 3,726 million yen.

Net assets

Total net assets increased by 25 million yen from the end of the previous fiscal year. The main factor of increase was a 15 million yen rise in subscription rights to shares.

As a result, total net asset increased by 0.4% from the end of the previous fiscal year to 5,875million yen.

Consequently, shareholders' equity ratio decreased from 63.3% at the end of the previous fiscal year to 61.0% at the end of the third quarter of the current fiscal year.

(3) Qualitative Information Regarding Consolidated Forecast

The Company maintains its consolidated forecasts for the fiscal year ending on March 31, 2013 announced 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 nine months 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)	Third quarter of FY3/13 (As of Dec. 31, 2012)
Assets		
Current assets		
Cash and deposits with banks	1,638,928	1,381,349
Notes and accounts receivable	2,808,368	1,932,700
Merchandise and finished goods	273,739	211,224
Work in process	551,960	2,280,201
Raw materials and supplies	547,780	475,690
Others	253,768	230,102
Allowance for doubtful accounts	(23,484)	(7,215)
Total current assets	6,051,062	6,504,055
Fixed assets		
Property, plant and equipment		
Buildings and structures, net	910,752	870,355
Land	1,190,227	1,260,424
Others, net	579,254	523,253
Total property, plant and equipment	2,680,234	2,654,033
Intangible assets		
Goodwill	120,411	75,257
Others	122,607	98,082
Total intangible assets	243,019	173,339
Investments and other assets		
Others	319,898	318,364
Allowance for doubtful accounts	(47,381)	(47,292)
Total investments and other assets	272,517	271,071
Total fixed assets	3,195,770	3,098,444
Total assets	9,246,832	9,602,499

	<i>(Thousands of yen)</i>	
	FY3/12 (As of Mar. 31, 2012)	Third quarter of FY3/13 (As of Dec. 31, 2012)
Liabilities		
Current liabilities		
Notes and accounts payable	751,992	613,068
Short-term borrowings	500,000	200,000
Current portion of long-term borrowings	572,330	231,850
Accrued income taxes	18,793	1,737
Advances received	61,469	1,376,902
Accrued bonuses	131,414	70,343
Provision for product warranties	14,178	13,212
Provision for loss on construction contracts	44,193	283
Others	473,229	422,059
Total current liabilities	2,567,600	2,929,456
Long-term liabilities		
Long-term borrowings	237,800	338,600
Deferred tax liabilities	297,841	214,826
Others	292,776	243,727
Total long-term liabilities	828,417	797,153
Total liabilities	3,396,018	3,726,609
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	2,719,107
Treasury stock	(1,567,420)	(1,567,420)
Total shareholders' equity	5,847,728	5,848,731
Accumulated other comprehensive income		
Unrealized holding gain on other securities	3,085	11,702
Total accumulated other comprehensive income	3,085	11,702
Subscription rights to shares	-	15,455
Total net assets	5,850,814	5,875,889
Total liabilities and net assets	9,246,832	9,602,499

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

	First nine months of FY3/12 (Apr. 1, 2011 – Dec. 31, 2011)	First nine months of FY3/13 (Apr. 1, 2012 – Dec. 31, 2012)
Net sales	7,618,877	6,437,954
Cost of goods sold	6,118,512	4,768,697
Gross profit	1,500,365	1,669,256
Selling, general and administrative expenses	1,933,673	1,809,089
Operating loss	(433,308)	(139,832)
Non-operating income		
Interest income	103	83
Dividend income	7,132	7,231
Fiduciary obligation fee	161,966	40,722
Amortization of negative goodwill	30,114	30,114
Foreign exchange gains	-	4,219
Reversal from allowance for doubtful accounts	67,370	17,702
Miscellaneous revenue	17,765	12,286
Total non-operating income	284,452	112,360
Non-operating expenses		
Interest expense	12,571	11,770
Foreign exchange losses	53,566	-
Loss on valuation of investment securities	39,223	21,051
Commission for syndicate loan	-	13,970
Miscellaneous loss	4	2,013
Total non-operating expenses	105,366	48,806
Recurring loss	(254,222)	(76,278)
Extraordinary income		
Gain on sales of fixed assets	17,633	-
Gain on revision of retirement benefit plan	67,033	-
Total extraordinary income	84,666	-
Extraordinary loss		
Loss on disposal of fixed assets	7,892	-
Impairment losses	646,171	-
Business structure improvement expenses	336,144	-
Total extraordinary losses	990,207	-
Loss before income taxes and minority interests	(1,159,763)	(76,278)
Income taxes-current	15,842	9,892
Income taxes-deferred	(25,318)	(87,174)
Total income taxes	(9,476)	(77,282)
Income (loss) before minority interests	(1,150,287)	1,003
Net income (loss)	(1,150,287)	1,003

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

(Thousands of yen)

	First nine months of FY3/12 (Apr. 1, 2011 – Dec. 31, 2011)	First nine months of FY3/13 (Apr. 1, 2012 – Dec. 31, 2012)
Income (loss) before minority interests	(1,150,287)	1,003
Other comprehensive income		
Unrealized holding gain (loss) on other securities	(4,947)	8,616
Total other comprehensive income	(4,947)	8,616
Comprehensive income	(1,155,235)	9,620
Comprehensive income attributable to		
Comprehensive income attributable to owners of the parent	(1,155,235)	9,620
Comprehensive income attributable to minority interests	-	-

(3) Going Concern Assumption

First nine months of FY3/13 (Apr. 1, 2012 – Dec. 31, 2012)

Not applicable.

(4) Segment Information

I. First nine months of FY3/12 (Apr. 1, 2011 – Dec. 31, 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	3,693,117	2,084,475	466,540	1,374,743	7,618,877	-	7,618,877
Intergroup sales and transfers	123	79,952	44,204	60,589	184,869	(184,869)	-
Total	3,693,241	2,164,428	510,744	1,435,332	7,803,747	(184,869)	7,618,877
Segment profit (loss)	10,795	(200,749)	(11,284)	74,461	(126,777)	(306,531)	(433,308)

Notes: 1. The negative adjustment of 306,531 thousand yen to segment profit (loss) includes 3,138 thousand yen in eliminations for inter-segment transactions and -309,669 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.

2. Information related to impairment of fixed assets or goodwill, etc. for each reportable segment

Significant impairment losses related to fixed assets

Impairment losses were recognized in the lamp, manufacturing equipment, and inspection equipment businesses.

In the first nine months of FY3/12, impairment losses were 545,369 thousand yen, 9,168 thousand yen, and 91,632 thousand yen, respectively, for each business.

II. First nine months of FY3/13 (Apr. 1, 2012 – Dec. 31, 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	2,984,658	1,717,722	403,359	1,332,213	6,437,954	-	6,437,954
Intergroup sales and transfers	26,766	150	98,071	58,315	183,303	(183,303)	-
Total	3,011,425	1,717,872	501,431	1,390,529	6,621,257	(183,303)	6,437,954
Segment profit (loss)	151,604	(94,853)	36,791	18,163	111,706	(251,539)	(139,832)

Notes: 1. The negative adjustment of 251,539 thousand yen to segment profit (loss) includes -17 thousand yen in eliminations for inter-segment transactions and -251,522 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.

(5) Precaution Concerning Significant Changes in Shareholders' Equity

First nine months of FY3/13 (Apr. 1, 2012 – Dec. 31, 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.