

**Summary of Consolidated Financial Results for the Third Quarter
of Fiscal Year Ending March 31, 2014
(Nine Months Ended December 31, 2013)**

[Japanese GAAP]

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 Scheduled date of filing of Quarterly Report: February 14, 2014
 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 7, 2014 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, 2013 (April 1, 2013 – December 31, 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	%
Nine months ended Dec. 31, 2013	7,383	14.7	5	-	91	-	289	-
Nine months ended Dec. 31, 2012	6,437	(15.5)	(139)	-	(76)	-	1	-

Note: Comprehensive income (million yen) Nine months ended Dec. 31, 2013: 324 (n.a.)

Nine months ended Dec. 31, 2012: 9 (n.a.)

	Net income per share (basic)	Net income per share (diluted)
	Yen	Yen
Nine months ended Dec. 31, 2013	17.32	16.85
Nine months ended Dec. 31, 2012	0.06	-

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Dec. 31, 2013	11,209	6,630	58.7
As of Mar. 31, 2013	9,131	6,340	69.2

Reference: Shareholders' equity (million yen) As of Dec. 31, 2013: 6,585 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: None

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: None

*** 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 Dec. 31, 2013:	22,806,900 shares	As of Mar. 31, 2013:	22,806,900 shares
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2) Number of treasury stock shares at the end of period

As of Dec. 31, 2013:	5,943,710 shares	As of Mar. 31, 2013:	6,259,410 shares
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3) Average number of shares outstanding during the period

Nine months ended Dec. 31, 2013:	16,723,134 shares	Nine months ended Dec. 31, 2012:	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 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 "1. Qualitative Information on Quarterly Consolidated Financial Performance, (3) Explanation of Consolidated Forecast and Other Forward-looking Statements."

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1. Qualitative Information on Quarterly Consolidated Financial Performance

(1) Explanation of Results of Operations

In the first nine months 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 made 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 nine months of the current fiscal year, net sales increased 945 million yen or 14.7% over the same period of the previous fiscal year to 7,383 million yen, operating income increased 145 million yen to 5 million yen, recurring profit increased 167 million yen to 91 million yen, and net income increased 288 million yen to 289 million yen.

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 14.6% to 921 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 1,212 million yen. Sales of light sources for exposure equipment increased by 251.1% to 921 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 increased by 18.6% to 3,572 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.

In addition, the Group is targeting opportunities for sales of alignment layer manufacturing equipment, a product that has been sold for many years, associated with the large volume of actual and planned new capital expenditures in China.

Segment sales increased by 30.1% to 2,234 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 LCDs and touch panels for smartphones and tablets.

As a result, segment sales increased 76.2% to 883 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.

Segment sales increased 4.5% to 1,452 million yen, compared with the same period of the previous fiscal year.

(2) Explanation of Financial Position

Balance sheet position

Assets

Current assets increased 2,339 million yen from the end of the previous fiscal year to 8,421 million yen. This was mainly due to a decrease of 466 million yen in notes and accounts receivable, and increases of 1,082 million yen in cash and deposits with banks, 1,429 million yen in work in process and 220 million yen in others which includes advance payments and other items.

Fixed assets decreased 261 million yen from the end of the previous fiscal year to 2,788 million yen. This was mainly due to a 102 million yen increase in others under investments and other assets resulting from a rise in investment securities due to higher market prices of securities owned, while there was a 396 million yen decrease in land under property, plant and equipment resulting from the sale of idle real estate.

As a result, total assets increased 2,078 million yen or 22.8% from the end of the previous fiscal year to 11,209 million yen.

Liabilities

Current liabilities increased 1,630 million yen from the end of the previous fiscal year to 3,771 million yen. This was mainly due to a 1,763 million yen increase in advances received.

Long-term liabilities increased 158 million yen from the end of the previous fiscal year to 808 million yen. This was mainly due to a 264 million yen increase in long-term borrowings associated with loans.

As a result, total liabilities increased 1,789 million yen or 64.1% from the end of the previous fiscal year to 4,579 million yen.

Net assets

Total net assets increased 289 million yen, or 4.6%, from the end of the previous fiscal year to 6,630 million yen. The main reasons were the payment of dividends from surplus of 132 million yen and net income of 289 million yen. Moreover, there were a decrease in treasury stock of 79 million yen by the exchange of stock and an increase in unrealized holding gain on other securities of 34 million yen due to a rise in the market prices of securities owned. Consequently, the equity ratio decreased 10.5 percentage points from the end of the previous fiscal year to 58.7%, mainly due to increases in total assets and liabilities as stated above.

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

The Company maintains its consolidated forecasts for the fiscal year ending on March 31, 2014 announced on November 8, 2013.

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

	FY3/13 (As of Mar. 31, 2013)	Third quarter of FY3/14 (As of Dec. 31, 2013)
Assets		
Current assets		
Cash and deposits with banks	1,632,778	2,715,685
Notes and accounts receivable	2,794,709	2,327,895
Merchandise and finished goods	217,280	318,413
Work in process	876,968	2,306,055
Raw materials and supplies	454,398	427,041
Others	114,750	335,697
Allowance for doubtful accounts	(9,309)	(9,368)
Total current assets	6,081,576	8,421,421
Fixed assets		
Property, plant and equipment		
Buildings and structures, net	880,273	890,555
Land	1,260,686	864,272
Others, net	461,590	448,952
Total property, plant and equipment	2,602,550	2,203,780
Intangible assets		
Goodwill	60,205	116,437
Others	90,547	68,872
Total intangible assets	150,753	185,309
Investments and other assets		
Others	345,324	448,199
Allowance for doubtful accounts	(49,107)	(48,867)
Total investments and other assets	296,216	399,331
Total fixed assets	3,049,520	2,788,422
Total assets	9,131,096	11,209,843

	<i>(Thousands of yen)</i>	
	FY3/13 (As of Mar. 31, 2013)	Third quarter of FY3/14 (As of Dec. 31, 2013)
Liabilities		
Current liabilities		
Notes and accounts payable	910,521	831,841
Short-term borrowings	200,000	200,000
Current portion of long-term borrowings	239,400	251,024
Accrued income taxes	88,737	-
Advances received	72,556	1,836,208
Accrued bonuses	195,131	87,760
Provision for product warranties	16,582	21,052
Provision for loss on construction contracts	35	5,915
Others	418,074	537,810
Total current liabilities	2,141,038	3,771,612
Long-term liabilities		
Long-term borrowings	268,400	532,956
Deferred tax liabilities	193,772	124,979
Others	187,125	150,258
Total long-term liabilities	649,297	808,193
Total liabilities	2,790,336	4,579,806
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	3,315,502
Treasury stock	(1,567,420)	(1,488,365)
Total shareholders' equity	6,291,455	6,524,180
Accumulated other comprehensive income		
Unrealized holding gain on other securities	26,480	60,913
Total accumulated other comprehensive income	26,480	60,913
Subscription rights to shares	22,825	44,943
Total net assets	6,340,760	6,630,037
Total liabilities and net assets	9,131,096	11,209,843

(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 FY3/13 (Apr. 1, 2012 – Dec. 31, 2012)	First nine months of FY3/14 (Apr. 1, 2013 – Dec. 31, 2013)
Net sales	6,437,954	7,383,695
Cost of goods sold	4,768,697	5,260,590
Gross profit	1,669,256	2,123,104
Selling, general and administrative expenses	1,809,089	2,117,379
Operating income (loss)	(139,832)	5,724
Non-operating income		
Interest income	83	66
Dividend income	7,231	7,377
Amortization of negative goodwill	30,114	30,114
Reversal from allowance for doubtful accounts	17,702	869
Foreign exchange gains	4,219	811
Reversal from devaluation loss on investment securities	-	45,042
Miscellaneous revenue	53,008	26,940
Total non-operating income	112,360	111,224
Non-operating expenses		
Interest expense	11,770	6,144
Loss on valuation of investment securities	21,051	-
Commission for syndicate loan	13,970	14,659
Miscellaneous loss	2,013	4,535
Total non-operating expenses	48,806	25,339
Recurring profit (loss)	(76,278)	91,609
Extraordinary income		
Gain on sales of fixed assets	-	136,396
Total extraordinary income	-	136,396
Extraordinary loss		
Loss on disposal of fixed assets	-	3,666
Total extraordinary losses	-	3,666
Income (loss) before income taxes and minority interests	(76,278)	224,339
Income taxes-current	9,892	20,753
Income taxes-deferred	(87,174)	(86,135)
Total income taxes	(77,282)	(65,381)
Income before minority interests	1,003	289,721
Net income	1,003	289,721

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

(Thousands of yen)

	First nine months of FY3/13 (Apr. 1, 2012 – Dec. 31, 2012)	First nine months of FY3/14 (Apr. 1, 2013 – Dec. 31, 2013)
Income before minority interests	1,003	289,721
Other comprehensive income		
Unrealized holding gain on other securities	8,616	34,433
Total other comprehensive income	8,616	34,433
Comprehensive income	9,620	324,154
Comprehensive income attributable to		
Comprehensive income attributable to owners of the parent	9,620	324,154
Comprehensive income attributable to minority interests	-	-

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

Not applicable.

Precaution Concerning Significant Changes in Shareholders' Equity

Not applicable.

Segment Information

I. 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.

II. First nine months of FY3/14 (Apr. 1, 2013 – Dec. 31, 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	3,520,179	2,234,510	212,075	1,416,929	7,383,695	-	7,383,695
Intergroup sales and transfers	52,636	-	671,630	35,671	759,938	(759,938)	-
Total	3,572,816	2,234,510	883,705	1,452,601	8,143,634	(759,938)	7,383,695
Segment profit	147,629	17,949	91,460	38,051	295,090	(289,366)	5,724

Notes: 1. The negative adjustment of 289,366 thousand yen to segment profit includes 2,659 thousand yen in eliminations for inter-segment transactions and (292,026) 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.

2. Information related to assets for each reportable segment

In the third quarter of the fiscal year, the Company has acquired the share of Techno Provider Co., Ltd. and included this company in the scope of consolidation. Accordingly, segment assets in the staffing services business increased 405,512 thousand yen from the end of the previous fiscal year.

3. Information related to impairment losses on fixed assets or goodwill, etc. for each reportable segment
(Significant change in goodwill)

Goodwill was booked in the staffing services business segment as the Company has acquired the share of Techno Provider Co., Ltd. and included this company in the scope of consolidation in the third quarter of the fiscal year.

The event caused an increase of goodwill by 106,721 thousand yen for the first nine months of FY3/14.

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.