

**Summary of Consolidated Financial Results for the Third Quarter
of Fiscal Year Ending March 31, 2017
(Nine Months Ended December 31, 2016)**

[Japanese GAAP]

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Scheduled date of filing of Quarterly Report: February 10, 2017

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 3, 2017 at 16:00 (GMT +9).

(Amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Nine Months Ended December 31, 2016

(April 1, 2016 – December 31, 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	%
Nine months ended Dec. 31, 2016	13,110	19.6	1,350	32.4	1,346	31.9	974	39.5
Nine months ended Dec. 31, 2015	10,966	13.0	1,019	348.8	1,020	510.3	698	165.2

Note: Comprehensive income (million yen) Nine months ended Dec. 31, 2016: 1,045 (up 39.5%)
 Nine months ended Dec. 31, 2015: 749 (up 161.8%)

	Net income per share (basic)	Net income per share (diluted)
	Yen	Yen
Nine months ended Dec. 31, 2016	54.25	54.04
Nine months ended Dec. 31, 2015	39.16	38.81

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Dec. 31, 2016	13,640	9,423	69.0
As of Mar. 31, 2016	14,663	8,645	58.9

Reference: Equity (million yen) As of Dec. 31, 2016: 9,418 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)	-	-	-	18.00	18.00

Note: Revisions to the most recently announced dividend forecast: None

As was announced on the December 27, 2016 press release "Notice of Revision to Dividend Forecast (Dividend Increase)," the Company revised the dividend per share forecast for the fiscal year ending on March 31, 2017.

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	900	11.4	50.05

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 Dec. 31, 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 Dec. 31, 2016:	4,823,710 shares	As of Mar. 31, 2016:	4,838,710 shares
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3) Average number of shares outstanding during the period

Nine months ended Dec. 31, 2016:	17,969,281 shares	Nine months ended Dec. 31, 2015:	17,837,808 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

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 Results, (3) Explanation of Consolidated Forecast and Other Forward-looking Statements."

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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 expect such buoyant demand to continue going forward. In addition, there has been a surge of demand for production facilities of organic EL displays.

In this business environment, the Group continued to achieve solid sales of products such as high-precision inkjet printers used for a variety of applications including organic EL displays as well as flexo printing equipment for alignment layers and light source units for exposure equipment. Furthermore, large orders of high-precision inkjet printers from a number of customers significantly increased the order backlog to 8,239 million yen. Leadtech Co., Ltd, which we have acquired in anticipation of a future increase in exports of used machines to China, will also contribute to manufacturing these printers to fulfill the above mentioned orders.

The human resource service business also achieved strong sales thanks to expanded demand for temporary staffing service and design subcontracting as the employment situation improved in Japan.

For the first nine months of the current fiscal year (“the period under review”), net sales increased 2,144 million yen, or 19.6%, over the same period of the previous fiscal year to 13,110 million yen; operating income increased 330 million yen, or 32.4%, to 1,350 million yen; recurring profit increased 326 million yen, or 31.9%, to 1,346 million yen; and profit attributable to owners of parent increased 276 million yen, or 39.5%, to 974 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

Sales of the lamp business remained largely the same as those for the same period of the previous fiscal year. This result can be explained by a steady increase in sales of light exposure lamps, which was offset by a lowered growth rate of sales of projector lamps, and weak sales of general lighting lamps including LED lamps because they tend to concentrate during the fourth quarter.

Consequently, the segment sales for the period under review decreased by 0.9% year on year to 2,525 million yen. The initiatives to reduce costs and operating expenses have helped increase operating income by 61.8% year on year to 82 million yen.

ii) Manufacturing Equipment Business

Sales of the manufacturing equipment business increased substantially thanks to significant increases in sales of alignment layer manufacturing equipment used for large flat-panel displays as well as sales from maintenance and modification of the existing equipment including those from 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 35.3% year on year to 7,884 million yen, and operating income also increased by 26.1% year on year to 1,419 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 8,239 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 fluctuations of the customers' business volume, 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 4.4% year on year to 2,715 million yen, and operating income also increased by 59.1% year on year to 142 million yen.

(2) Explanation of Financial Position

i) Balance sheet position

Assets

Current assets decreased 1,068 million yen from the end of the previous fiscal year to 10,829 million yen. This was mainly due to a 1,157 million yen decrease in work in process.

Fixed assets increased by 45 million yen from the end of the previous fiscal year to 2,811 million yen. This was mainly due to a 102 million yen increase in investment securities included in "others" of the investments and other assets section, while there was a 63 million yen decrease in land.

As a result, total assets decreased 1,022 million yen from the end of the previous fiscal year to 13,640 million yen.

Liabilities

Current liabilities decreased by 1,692 million yen from the end of the previous fiscal year to 3,708 million yen. This was mainly due to a 279 million yen increase in notes and accounts payable, while there was a 1,842 million yen decrease in advances received.

Long-term liabilities decreased by 109 million yen from the end of the previous fiscal year to 508 million yen. This was mainly due to a 33 million yen increase in deferred tax liabilities included in "others" of the long-term liabilities section, while there was a 141 million yen decrease in long-term borrowings.

As a result, total liabilities decreased 1,801 million yen from the end of the previous fiscal year to 4,217 million yen.

Net assets

Net assets increased 778 million yen, or 9.0%, from the end of the previous fiscal year to 9,423 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 974 million yen.

Since total assets and liabilities decreased as stated above, the equity ratio rose 10.1 percentage points from the end of the previous fiscal year to 69.0% at the end of the period under review.

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

For the consolidated full-year forecast for the fiscal year ending March 31, 2017, we have decided to sell investment securities during the fourth quarter, which will result in additional recognition of gain as an extraordinary income. As a result of this change, we have revised the forecast amount of profit attributable to owners of parent.

As forecasts of future performance in this release are prepared based on information available to the Company as of the date of announcement, actual results may differ from these forecasts for a number of factors.

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

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)	Third quarter of FY3/17 (As of Dec. 31, 2016)
Assets		
Current assets		
Cash and deposits with banks	3,158,833	2,594,956
Notes and accounts receivable	4,884,399	5,388,781
Merchandise and finished goods	318,558	346,888
Work in process	2,384,001	1,226,828
Raw materials and supplies	487,041	606,619
Advance payments	419,213	286,805
Others	246,677	379,038
Allowance for doubtful accounts	(433)	(349)
Total current assets	11,898,292	10,829,570
Fixed assets		
Property, plant and equipment		
Buildings and structures, net	786,162	738,292
Land	860,626	797,599
Others, net	535,045	518,137
Total property, plant and equipment	2,181,835	2,054,029
Intangible assets		
Goodwill	53,360	37,352
Others	55,695	75,953
Total intangible assets	109,056	113,306
Investments and other assets		
Others	538,395	710,086
Allowance for doubtful accounts	(63,834)	(66,092)
Total investments and other assets	474,561	643,993
Total fixed assets	2,765,452	2,811,330
Total assets	14,663,744	13,640,900

(Thousands of yen)

	FY3/16 (As of Mar. 31, 2016)	Third quarter of FY3/17 (As of Dec. 31, 2016)
Liabilities		
Current liabilities		
Notes and accounts payable	1,417,229	1,696,948
Short-term borrowings	300,000	400,000
Current portion of long-term borrowings	219,996	204,996
Accrued income taxes	289,284	127,853
Accrued bonuses	286,337	129,864
Provision for product warranties	46,931	34,379
Advances received	2,294,785	452,728
Others	546,235	661,808
Total current liabilities	5,400,800	3,708,579
Long-term liabilities		
Long-term borrowings	434,178	292,514
Others	183,719	216,131
Total long-term liabilities	617,897	508,645
Total liabilities	6,018,697	4,217,224
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	5,751,725
Treasury shares	(1,211,662)	(1,207,906)
Total shareholders' equity	8,532,562	9,240,863
Accumulated other comprehensive income		
Unrealized holding gain on other securities	106,374	177,406
Total accumulated other comprehensive income	106,374	177,406
Subscription rights to shares	6,110	5,405
Total net assets	8,645,047	9,423,675
Total liabilities and net assets	14,663,744	13,640,900

(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 FY3/16 (Apr. 1, 2015 – Dec. 31, 2015)	First nine months of FY3/17 (Apr. 1, 2016 – Dec. 31, 2016)
Net sales	10,966,312	13,110,580
Cost of goods sold	7,652,877	9,534,346
Gross profit	3,313,435	3,576,234
Selling, general and administrative expenses	2,293,999	2,226,180
Operating income	1,019,436	1,350,054
Non-operating income		
Interest income	111	241
Dividend income	10,975	14,083
Operations consignment fee	11,800	3,600
Miscellaneous revenue	10,251	9,832
Total non-operating income	33,138	27,757
Non-operating expenses		
Interest expense	10,388	9,698
Foreign exchange loss	2,602	-
Commission for syndicate loan	18,171	17,000
Miscellaneous loss	804	4,439
Total non-operating expenses	31,967	31,137
Recurring profit	1,020,606	1,346,674
Extraordinary income		
Gain on sales of fixed assets	1,903	126
Total extraordinary income	1,903	126
Extraordinary loss		
Loss on disposal of fixed assets	6,031	210
Loss on sales of fixed assets	-	9,352
Office transfer expenses	6,578	-
Total extraordinary losses	12,610	9,562
Profit before income taxes	1,009,899	1,337,238
Income taxes-current	304,864	312,907
Income taxes-deferred	6,460	49,567
Total income taxes	311,325	362,474
Profit	698,574	974,763
Profit attributable to owners of parent	698,574	974,763

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

(Thousands of yen)

	First nine months of FY3/16 (Apr. 1, 2015 – Dec. 31, 2015)	First nine months of FY3/17 (Apr. 1, 2016 – Dec. 31, 2016)
Profit	698,574	974,763
Other comprehensive income		
Unrealized holding gain on other securities	51,325	71,032
Total other comprehensive income	51,325	71,032
Comprehensive income	749,900	1,045,796
Comprehensive income attributable to		
Owners of parent	749,900	1,045,796
Non-controlling interests	-	-

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

Not applicable.

Significant Changes in Shareholders' Equity

Not applicable.

Segment Information

I. First nine months of FY3/16 (Apr. 1, 2015 – Dec. 31, 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	2,546,573	5,827,030	2,592,708	10,966,312	–	10,966,312
Inter-segment sales and transfers	1,117	1,230	7,467	9,815	(9,815)	–
Total	2,547,691	5,828,261	2,600,175	10,976,128	(9,815)	10,966,312
Segment profit	50,796	1,125,651	89,321	1,265,769	(246,333)	1,019,436

Notes: 1. The minus 246,333 thousand yen adjustment to segment profit includes 16,862 thousand yen in elimination of inter-segment transactions and minus 263,195 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 nine months of FY3/17 (Apr. 1, 2016 – Dec. 31, 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	2,525,213	7,879,443	2,705,923	13,110,580	–	13,110,580
Inter-segment sales and transfers	518	4,991	9,505	15,014	(15,014)	–
Total	2,525,731	7,884,434	2,715,429	13,125,595	(15,014)	13,110,580
Segment profit	82,178	1,419,038	142,113	1,643,330	(293,276)	1,350,054

Notes: 1. The minus 293,276 thousand yen adjustment to segment profit includes 3 thousand yen in elimination of inter-segment transactions and minus 293,279 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.