

SIOS

Consolidated Financial Result

(For the 9-month period ended September 30, 2009)

October 28, 2009

Company name:	SIOS Technology, Inc.
Address:	4-1-28 Toranomon, Minato-ku, Tokyo 105-0001 Japan
Stock exchange listings:	Tokyo Stock Exchange (TSE)'s Mothers
Code number :	3744
URL:	http://www.sios.com/
Representative:	Nobuo Kita, Representative Director
Contact:	Tokutaro Kobayashi, General Manager of Finance & Accounting
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Scheduled date for filing of	quarterly financial report: November 10, 2009

(Note) All figures in the financial statements are rounded down to the nearest millionth. '-' indicates a loss or negative figure.

1. Consolidated results (January 1, 2009 through September 30, 2009) (1) Consolidated financial results

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
9-month period(2009/9)	4,096	-5.5	-2	-	-2	-	-58	-
9-month period(2008/9)	4,336	-2.1	-105	-	-101	-	-156	-

	Net income per share - Basic	Net income per share - Diluted
	Yen	Yen
9-month period(2009/9)	-668.48	-
9-month period(2008/9)	-1,768.41	-

(2) Consolidated financial position

	Total assets Net assets		Equity ratio	Net assets per share		
	Million yen	Million yen	%	Yen		
9-month period(2009/9)	4,374	2,079	46.9	23,664.66		
FY2008	4,985	2,187	43.3	24,413.93		

(Note) Equity

As of Sep. 30, 2009: 2,051 million yen

As of Dec. 31, 2008: 2,156 million yen

2. Cash dividends

	Dividend per share							
Record Date	End of Q1	Annual						
	Yen	Yen	Yen	Yen	%			
FY2008	-	-	-	-	-			
FY2009	-	-	-	-	-			
FY2009 (expected)	-	-	-	-	-			

3. Forecast of consolidated results for FY2009 (January 1, 2009 through December 31, 2009)

(% of change from previous year)

(% of change from previous third quarter)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
FY2009	Million yen 5.250	% -9.7	Million yen 60	% 11.3	Million yen 50	% -32.4	Million yen -50	%	Yen -572.01
112009	5,250	-9.1	00	11.5	50	-32.4	-30	-	-372.01

4. Other

- (1) Reclassification of significant subsidiaries during the period (Reclassification due to change in scope of consolidation): None
- (2) Simplified accounting procedures and accounting procedures specific to the quarterly consolidated financial statements: Yes
- (3) Change in accounting policies, procedure and presentation preparing the quarterly consolidated financial statements (noted on changes in "Change in the basis of financial statements for the quarterly consolidated financial statements")
 - (i) Change due to amendment to accounting standard: Yes
 - (ii) Change due to other than above: Yes
- (4) Number of outstanding shares (common shares)
 - (i) Number of outstanding shares including treasury stock
 - As of Sep. 30, 2009: 88,744 As of Dec. 31, 2008: 88,744 (ii) Number of treasury stock
 - As of Sep. 30, 2009:
 2,040
 As of Dec. 31, 2008:
 412

 (iii)
 Average number of outstanding shares
 As of Sep. 30, 2009: 87,411
 As of Dec. 31, 2008: 88,744

Explanation about proper use of forecasts of consolidated financial results and other special notes

- 1. Forecasts announced by the company referred to above were prepared based on management's assumption with information available at this time and therefore involve known and unknown risks and uncertainties. Please note such risks and uncertainties may cause the actual results to be materially different from the forecasts.
- 2. For preparing the consolidated financial statements for the 9-month period ended September 30, 2009, SIOS Technology, Inc. (the "Company") has applied "Accounting Standard for Quarterly Financial Reporting" (ASBJ Statement No.12) and "Guidance on Accounting Standard for Quarterly Financial Reporting" (ASBJ Guidance No.14) from this fiscal year. In addition, the quarterly consolidated financial statements of the Company were prepared in accordance with the "Regulations of Quarterly Consolidated Financial Statements".
- 3. This information to above is an UNOFFICIAL English-language translation of the original Japanese-language version. The format and contents of this document are defined by the requirements of the Tokyo Stock Exchange's Mothers.

To the extent that there are discrepancies between this translation and the original version, the original version shall be definitive.