



Consolidated Financial Result

(For the 9-month period ended September 30, 2010)



October 27, 2010

Company name: **SIOS Technology, Inc.**
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 Stock exchange listings: Tokyo Stock Exchange (TSE)
 Code number : 3744
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Scheduled date for filing of quarterly financial report: November 10, 2010

(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, 2010 through September 30, 2010)

(% of change from previous first half)

(1) Consolidated financial results

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
9-month period(2010/9)	3,698	-9.7	-138	-	-135	-	-167	-
9-month period(2009/9)	4,096	-5.5	-2	-	-2	-	-58	-

	Net income per share - Basic	Net income per share - Diluted
	Yen	Yen
9-month period(2010/9)	-1,932.71	-
9-month period(2009/9)	-668.48	-

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
9-month period(2010/9)	3,578	1,878	51.7	21,330.37
FY2009	4,212	2,120	49.7	24,169.73

(Note) Equity

As of Sep. 30, 2010: 1,849 million yen

As of Dec. 31, 2009: 2,095 million yen

2. Cash dividends

	Dividend per share				
Record Date	End of Q1	End of Q2	End of Q3	Year-end	Annual
	Yen	Yen	Yen	Yen	%
FY2009	-	-	-	-	-
FY2010	-	-	-	-	-
FY2010 (expected)	-	-	-	-	-

3. Forecast of consolidated results for FY2010 (January 1, 2010 through December 31, 2010)

(% of change from previous year)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
FY2010	5,000	-8.8	-340	-	-340	-	-360	-	-4,152.06

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: None
- (4) Number of outstanding shares (common shares)

- (i) Number of outstanding shares (including treasury stock)
- (ii) Number of treasury stock
- (iii) Average number of outstanding shares (9-month period)

Third quarter of FY2010	88,744 shares	FY2009	88,744 shares
Third quarter of FY2010	2,040 shares	FY20091	2,040 shares
Third quarter of FY2010	86,704 shares	Third quarter of FY2009	87,411 shares

Items related to the status of the implementation of quarterly reviews

At the time of disclosure of these quarterly consolidated financial statements, review procedures were in progress for the quarterly financial statements based on the Financial Instruments and Exchange Act.

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

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.

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