SIC

(% of change from previous first half)



January 31, 2011

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Contact:	Tokutaro Kobayashi, V.P. of Finance & Accounting
Scheduled date of annual sh	Phone: +81-3-6860-5105 nareholders' meeting: March 23, 2011

Scheduled financial report FSA filing: March 24, 2011 March 24, 2011

(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 December 31, 2010) (1) Consolidated financial results

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
FY2010	4,987	-9.0	-283	-	-286	-	-312	-
FY2009	5,480	-5.8	10	-80.8	9	-86.8	-33	-

**Consolidated Financial Result** (For the fiscal year ended December 31, 2010)

	Net income per share - Basic	Net income per share - Diluted	Return on equity	Ratio of ordinary income to total assets	Operating income ratio
	Yen	Yen	%	%	%
FY2010	-3,603.87	-	-16.5	-7.7	-5.7
FY2009	-380.92	-	-1.6	0.2	0.2

(Note) Equity in earnings FY2010: - million yen

FY2009: - million yen

# (2) Consolidated financial position

Total assets		Net assets	Net assets Equity ratio	
	Million yen	Million yen	%	Yen
FY2010	3,232	1,717	52.3	19,485.56
FY2009	4,212	2,120	49.7	24,169.73

(Note) Equity

As of Dec. 31, 2010: 1,689 million yen

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

### (3) Consolidated cash flows

	Cash flow from operating	Cash flow from investing	Cash flow from financing	Cash and cash equivalents
	activities	activities	activities	- ending
	Million yen	Million yen	Million yen	Million yen
FY2010	48	-60	-275	1,125
FY2009	461	37	-311	1,474

## 2. Cash dividends

		Div	idend per shar	Total of	Payout ratio	Net assets		
Record Date	End of Q1	Interim	End of Q3	Year-end	Annual	dividend (annual)	(consolidated)	dividend ratio (consolidated)
	Yen	Yen	Yen	Yen	Yen	Million	%	%
						yen		
FY2009		-		-	0	-	-	-
FY2010		-		-	0	-	-	-
FY2010 (expected)		-		-	0	-	-	-

# 3. Forecast of consolidated results for FY2011 (January 1, 2011 through December 31, 2011)

							(% of chan	ge from	previous year)
	Net sale	es	Operating income (		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
FY2011 (Interim)	2,450	-1.7	-240	-	-240	-	-220	-	-2,537.37
FY2011	5,100	2.3	-250	-	-250	-	-270	-	-3,114.04

### 4. Other

- (1) Reclassification of significant subsidiaries during the period (Reclassification due to change in scope of consolidation): None (2) 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
- (3) Number of outstanding shares (common shares)

<ul><li>(i) Number of outstanding shares (including treasury stock)</li></ul>	FY2010	88,744 shares	FY2009	88,744 shares
(ii) Number of treasury stock	FY2010	2,040 shares	FY2009	2,040 shares

#### (Reference)

#### 1. Non-consolidated results (January 1, 2010 through December 31, 2010) (1) Non-consolidated financial results

(% of change from previous year)

(1) Non-consolidated imaneial results								
	Net sales		Net sales Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
FY2010	4,649	-6.5	56	-62.0	55	-61.7	22	-79.3
FY2009	4,970	-3.4	149	-46.1	145	-49.0	110	10.6

	Net income per share - Basic	Net income per share - Diluted
	Yen	Yen
FY2010	262.77	-
FY2009	1,261.07	-

### (2) Non-consolidated financial position

Total assets		Net assets Equity ratio		Net assets per share	
	Million yen	Million yen	%	Yen	
FY2010	4,335	3,012	69.1	34,547.82	
FY2009	4,844	2,991	61.4	34,285.06	

(Note) Equity

As of Dec. 31, 2010: 2,995 million yen

As of Dec. 31, 2009: 2,972 million yen

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

Net income per share was calculated by the number of outstanding shares (excluding treasury stocks) at the end of fiscal year.
Forecasts announced by the company referred to above were prepared based on management's assumption with information

- 2. 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.
- 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.

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