



Consolidated Financial Result

(For the 3-month period ended March 31, 2011)



April 27, 2011

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: May 11, 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, 2011 through March 31, 2011)

(% of change from previous first quarter)

(1) Consolidated financial results

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
3-month period(2011/3)	1,333	1.0	-62	-	-64	-	-75	-
3-month period(2010/3)	1,320	-17.3	1	-99.0	3	-96.2	-15	-

	Net income per share	Net income per share
	- Basic	- Diluted
	Yen	Yen
3-month period(2011/3)	-865.84	-
3-month period(2010/3)	-175.62	-

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
3-month period(2011/3)	3,105	1,655	52.4	18,756.09
FY2010	3,232	1,717	52.3	19,485.56

(Note) Equity

As of Mar. 31, 2011: 1,626 million yen

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

2. Cash dividends

Record Date	Dividend per share				
	End of Q1	Interim	End of Q3	Year-end	Annual
	Yen	Yen	Yen	Yen	%
FY2010	-	-	-	-	-
FY2011	-	-	-	-	-
FY2011 (expected)	-	-	-	-	-

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

(% 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
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) 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 (3-month period)

First quarter of FY2011	88,744 shares	FY2010	88,744 shares
First quarter of FY2011	2,040 shares	FY2010	2,040 shares
First quarter of FY2011	86,704 shares	First quarter of FY2010	86,704 shares

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 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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