



Consolidated Financial Result

(For the third quarter ended September 30, 2008)

October 27, 2008

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 (Phone: +81-3-6860-5105)

[Note] All figures in the financial statements are rounded down to the nearest millionth.

‘Δ’ indicates a loss or negative figure.

1. Consolidated results for FY2008 Third Quarter

(% of change from previous third quarter)

(1) Consolidated financial results for the nine-month period (January 1, 2008 through September 30, 2008)

	Net sales		Operating profit		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
FY2008 third quarter	4,336	Δ2.1	Δ105	-	Δ101	-	Δ156	-
FY2007 third quarter	4,429	16.7	82	83.9	91	116.8	Δ53	-
FY2007	5,851	-	118	-	137	-	Δ51	-

	Net income per share - Basic	Net income per share - Diluted
	Yen	Yen
FY2008 third quarter	Δ1,768.41	-
FY2007 third quarter	Δ606.58	-
FY2007	Δ581.38	-

(2) Consolidated financial position

	Total assets	Shareholders' equity	Ratio of shareholders' equity	Shareholders' equity per share
	Million yen	Million yen	%	Yen
FY2008 third quarter	5,241	2,290	43.1	25,438.81
FY2007 third quarter	5,703	2,578	45.0	28,924.03
FY2007	5,556	2,567	45.9	28,747.89

(3) Consolidated cash flows

	Cash flow from operating activities	Cash flow from investing activities	Cash flow from financing activities	Cash and cash equivalents - ending
	Million yen	Million yen	Million yen	Million yen
FY2008 third quarter	482	Δ260	Δ125	1,305
FY2007 third quarter	148	Δ59	Δ42	1,393
FY2007	150	Δ73	Δ168	1,251

2. Cash dividends

Record Date	Dividends per share		
	Interim	Year-end	Annual
	Yen	Yen	Yen
FY2007	-	-	0
FY2008 (actual)	-	-	0
FY2008 (expected)	-	-	

3. Forecast of consolidated results for FY2008 (January 1, 2008 through December 31, 2008)

(% of change from previous year)

	Net sales		Operating profit		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
FY2008 (Forecast)	5,680	Δ2.9	Δ70	-	Δ60	-	Δ160	-	Δ1,802.94

4. Other

- (1) Reclassification of significant subsidiaries during the period (Reclassification due to change in scope of consolidation): None
 (2) Basis of preparation of quarterly consolidated financial statements: Basis of preparation of interim consolidated financial statements
 (3) Change in accounting policies from the latest consolidated fiscal year: None
 (4) Participation of auditing firm for this quarter: Yes

5. Non-consolidated results for FY2008 Third Quarter

(% of change from previous third quarter)

(1) Non-consolidated financial results for the nine-month period (January 1, 2008 through September 30, 2008)

	Net sales		Operating profit		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
FY2008 third quarter	3,810	△2.1	80	△52.1	74	△56.2	7	△88.2
FY2007 third quarter	3,893	7.3	168	219.1	168	245.5	66	-
FY2007	5,136	-	225	-	231	-	100	-

	Net income per share
	Yen
FY2008 third quarter	88.03
FY2007 third quarter	743.95
FY2007	1,132.75

(2) Non-consolidated financial position

	Total assets	Shareholders' equity	Ratio of shareholders' equity	Shareholders' equity per share
	Million yen	Million yen	%	Yen
FY2008 third quarter	5,580	2,839	50.5	31,760.77
FY2007 third quarter	5,621	2,789	49.4	31,300.09
FY2007	5,516	2,828	51.0	31,688.90

(3) Forecast of non-consolidated results for FY2008 (January 1, 2008 through December 31, 2008)

(% of change from previous year)

	Net sales		Operating profit		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
FY2008 (Forecast)	4,930	△4.0	150	△33.6	150	△35.1	60	△40.3	676.10

[Note]

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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