

DATA BOOK

1 March 2003 ~ 31 August 2003

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POINT INC.

<http://www.point.co.jp>

1. Financial Summary and Forecast

(Years ended February end)

(Unit:¥millions)

	8/2001			2/2002			8/2002			2/2003			8/2003			2/2004 (Forecast)		
	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY
Net sales	7,036	100.0	22.7	15,603	100.0	28.4	9,265	100.0	31.7	20,679	100.0	32.5	12,728	100.0	37.4	26,886	100.0	30.0
Gross profit	3,739	53.2	31.1	8,473	54.3	40.3	5,257	56.7	40.6	11,649	56.3	37.5	7,276	57.2	38.4	15,407	57.3	32.3
SG&A expenses	2,968	42.2	19.0	6,535	41.9	25.2	3,999	43.2	34.7	8,790	42.5	34.5	5,431	42.7	35.8	11,591	43.1	31.9
Operating income	771	11.0	115.6	1,937	12.4	136.2	1,258	13.6	63.1	2,859	13.8	47.6	1,845	14.5	46.6	3,815	14.2	33.4
Recurring income	763	10.9	125.9	1,930	12.4	149.4	1,236	13.3	61.8	2,808	13.6	45.5	1,826	14.4	47.8	3,749	13.9	33.5
Net income	328	4.7	95.9	728	4.7	100.7	692	7.5	111.1	1,538	7.4	111.1	918	7.2	32.6	1,945	7.2	26.5
Capital stock	457	-	52.0	457	-	1.7	457	-	0.0	1,383	-	202.5	1,406	-	207.6	-	-	-
Number of shares issued	3,727	-	17.6	3,727	-	1.6	7,454	-	100.0	8,531	-	128.9	13,013	-	74.6	-	-	-
Total assets	7,037	-	25.3	7,821	-	23.6	9,060	-	28.8	12,260	-	56.7	13,608	-	50.2	-	-	-
Equity	2,149	-	62.3	2,545	-	37.7	3,170	-	47.5	5,864	-	130.4	6,625	-	108.9	-	-	-
Capital expenditures	158	-	-38.4	517	-	-3.1	1,052	-	563.4	1,810	-	250.1	664	-	-36.9	-	-	-
Depreciation expenses	48	0.7	21.6	99	0.6	18.6	53	0.6	11.5	126	0.8	26.9	98	0.8	84.6	-	-	-
Cash flows from operating activities	579	-	487.4	1,731	-	272.3	4	-	99.2	2,235	-	29.1	1,028	-	23485.3	-	-	-
Cash flows from investing activities	187	-	20.5	328	-	40.7	977	-	-421.0	1705	-	419	947	-	-	-	-	-
Cash flows from financing activities	8	-	-95.2	602	-	-357.3	728	-	8865.7	1,942	-	422.5	42	-	-	-	-	-
Cash and cash equivalents at end of year	1,121	-	211.7	1,521	-	111.0	1,277	-	13.9	3,993	-	162.4	4,032	-	215.7	-	-	-
Number of Stores	101	-	31.2	114	-	35.7	138	-	36.6	151	-	32.5	177	-	28.3	-	-	-
Total floor space(m ²)	17,858	-	11.0	19,072	-	13.0	22,347	-	25.1	22,908	-	20.1	29,553	-	32.2	-	-	-
Number of employees(full-time)	292	-	7.0	328	-	21.0	391	-	33.9	427	-	30.2	499	-	27.6	-	-	-
Number of employees(part-time)	288	-	35.8	305	-	39.3	403	-	39.9	459	-	50.5	580	-	43.9	-	-	-

Notes 1. Number of shares issued is average of two years.

2. One common stock was splitted in 2 stocks as of April 19 2002.

3. One common stock was splitted in 1.5 stocks as of April 18 2003.

4. Number of part-time employees is converted into a regular working hours per day(8 hours)

2. Sales Breakdown by Brand Category

Sales by Business units

(Unit : ¥thousands)

	8/2001			2/2002			8/2002			2/2003			8/2003			2/2004 (Forecast)		
	amount	str%	YoY	amount	str%	YtoY	amount	str%	YoY	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY
RAGEBLUE	1,009	14.3	-40	2,072	13.3	-36	773	8.3	-23.4	1,691	8.2	-18.4	788	6.2	2.1	1,816	6.8	7.4
ENUFIROH	553	7.9	96	1,155	7.4	118	489	5.3	-11.6	965	4.7	-16.5	235	1.9	-51.8	269	1.0	-72.1
HEATHER				330	2.1		482	5.2		1,036	5.0	213.9	477	3.8	-1.2	1,062	4.0	2.5
LOWRYS FARM	3,395	48.3	58	7,750	49.7	62.2	4,950	53.4	45.8	11,156	53.9	43.9	7,039	55.6	42.2	13,901	52.2	24.6
JEANASIS										424	2.1		513	4.1		1,333	5.0	214.4
GLOBAL WORK	1,583	22.5	23	3,309	21.2	21.1	2,107	22.7	33.1	4,448	21.5	34.4	2,987	23.6	41.8	6,772	25.4	52.2
HARE	70	1	-	151	1	-	86	0.9	23	155	0.7	3	108	0.9	25.8	377	1.4	143.2
AGREA													47	0.4		235	0.9	
NINE BLOCKS	424	6.0	40	832	5.3	24.9	377	4	-11.3	799	3.9	-4.0	469	4	24.6	856	3.2	7.1
OTHERS	0	0.0	-100	1	0.0	-98.1	-	-	-9.9	0	0.0	-56.4	1		195.8	1		
Total	7,035	100.0	23	15,603	100.0	28.5	9,265	100.0	31.7	20,679	100.0	32.5	12,667	100.0	36.7	26,629	100.0	28.8

Note: Others includes wholesale business.

Sales of Store Brand by Business units

(Unit : ¥thousands)

	8/2001			2/2002			8/2002			2/2003			8/2003			2/2004 (Forecast)		
	amount	str%	YoY	amount	str%	YtoY	amount	str%	YoY	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY
RAGEBLUE	699	69.3	29	1,626	78.5	29	707	91.5	22.2	1,591	94.1	15.6	738	93.7	2.2	1,634	90.0	-4.1
ENUFIROH	338	61.1	49	1,144	77.0	53	438	89.7	32.5	891	92.3	20.5	228	97.0	7.3	261	97.0	4.7
HEATHER							470	97.5		1,019	98.4	3.5	475	99.6	2.1	1,062	100.0	1.6
LOWRYS FARM	3,290	96.9	2	7,592	98.0	1.6	4,867	98.3	1.4	11,041	99.0	1.0	7,018	99.7	1.4	13,901	100.0	1.0
JEANASIS										381	89.9	89.9	457	89.0		1,200	90.0	0.1
GLOBAL WORK	1,471	92.9	7	3,154	95.3	7.2	2,087	99.1	6.2	4,423	99.4	4.1	2,981	99.8	0.7	6,772	100.0	0.6
HARE	59	84	84	128	85	-	78	90.7	6.4	136	87.7	3	98	90.6	-0.1	299	79.2	-8.5
AGREA													25	53.1		170	72.5	
NINE BLOCKS	68	16.0	-7	225	27.0	6.3	169	45.0	29.0	428	53.6	26.5	366	78.1	33.1	526	61.4	7.8
OTHERS																-		-
Total	5,925	84.2	16	13,870	88.9	15.6	8,818	95.2	11.0	19,912	96.3	7.4	12,388	97.8	2.6	25,857	97.1	0.8

3 . Sales Breakdown by Goods Category

Sales by Goods Category

(Unit : ¥thousands)

	8/2001			2/2002			8/2002			2/2003			8/2003		
	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY
Men's bottoms	514	7.3	8.2	859	5.5	-11.7	392	4.2	-23.7	717	3.5	16.5	450	3.6	15.0
Men's	1,268	18.0	5.0	2,925	18.7	-2.6	1,244	13.4	-1.9	2,918	14.1	0.2	1,566	12.4	25.9
Lady's bottoms	1,423	20.2	54.0	2,769	17.7	44.7	1,873	20.2	31.7	3,622	17.5	30.8	2,134	16.9	13.9
Lady's	2,431	34.6	46.0	5,970	38.3	62.8	4,131	44.6	69.9	9,977	48.2	67.1	6,591	52.0	59.6
Miscellaneous · others	1,399	19.9	-1.6	3,077	19.7	22.0	1,625	17.5	16.1	3,442	16.6	11.9	1,924	15.2	18.4
Subtotal	7,035	100.0	23.5	15,603	100.0	29.2	9,265	100.0	31.7	20,679	100.0	32.5	12,667	100.0	36.7
Wholesale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	7,035	100.0	22.8	15,603	100.0	28.5	9,265	100.0	31.7	20,679	100.0	32.5	12,667	100.0	36.7

Sales of Store Brand by Goods Category

(Unit : ¥thousands)

	8/2001			2/2002			8/2002			2/2003			8/2003		
	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY
Men's bottoms	403	78.4	26.2	715	83.2	28.8	375	95.8	17.2	698	97.4	14.1	435	96.7	0.9
Men's	965	76.1	18.3	2,481	84.8	22.7	1,187	95.4	19.3	2,829	96.9	12.1	1,546	98.7	3.3
Lady's bottoms	1,341	94.2	4.3	2,643	95.4	3.7	1,841	98.3	4.1	3,569	98.5	3.1	2,109	98.8	0.5
Lady's	2,256	92.8	-3.8	5,645	94.6	-0.5	3,929	95.1	2.3	9,629	96.5	2.0	6,287	95.4	0.3
Miscellaneous · others	960	68.6	30.5	2,383	77.4	27.4	1,485	91.4	22.8	3,185	92.5	15.1	1,905	99.0	7.6
Total	5,925	84.2	15.7	13,870	88.9	15.6	8,818	95.2	11.0	19,912	96.3	7.4	12,388	97.8	2.6

4 . Number of stores opened/closed by Brand Category

	2/2002			2/2003			8/2003			
	Opened	Closed	YE	Opened	Closed	YE	Opened	Closed	Changed	YE
RAGEBLUE	-	2	11	2	2	11	2	-2	1	12
ENUFIROH	8	-	12	-	4	8	-	-2	-4	2
HEATHER	7	-	7	11	2	16	3	-3	1	17
GLOBAL WORK	4	1	19	10	1	28	15			43
LOWRYSFARM	15	-	57	14	2	69	5			74
JEANASIS	-	-	-	9	-	9	5			14
HARE	4	1	3	-	-	3	1	-1	1	4
AGREA							3	-	1	4
NINEBLOCKS	-	1	5	3	1	7				7
Total	38	5	114	49	12	151	34	-8		177

5. Sales.Number of customers and Ave.spending per customer(Compared with same month of previous year)

2/2004

(Unit: %)

		March	April	May	June	July	August	1st half	September	October	November	December	January	February	2nd half	Full-term
Sales	Total	130.1	135.5	145.9	148.2	132.9	129.2	136.7	122.3						122.3	134.4
	Existing Stores	103.5	106.9	115.7	115.9	103.6	100.2	107.6	100.9						100.9	106.6
Customers	Total	130.3	137.1	149.1	152.5	137.2	134.9	139.8	125.7						125.7	137.7
	Existing Stores	103.7	108.1	118.8	119.6	107.0	105.5	110.1	104.4						104.4	109.4
Spending	Total	99.9	98.8	97.9	97.2	96.9	95.7	97.8	97.3						97.3	97.5
	Existing Stores	99.8	98.9	97.4	96.9	96.8	95.0	97.7	96.7						96.7	97.5

2/2003

(Unit: %)

		March	April	May	June	July	August	1st half	September	October	November	December	January	February	2nd half	Full-term
Sales	Total	139.9	125.8	123.8	139.7	128.7	134.7	131.7	138.0	145.1	131.9	127.1	130.5	128.6	133.2	132.5
	Existing Stores	112.0	99.7	95.3	106.7	96.8	103.1	101.9	108.3	109.4	100.0	97.3	98.5	100.0	101.8	101.8
Customers	Total	142.7	122.9	120.6	138.1	123.6	129.6	128.7	136.0	137.0	121.7	121.5	127.2	116.7	126.6	127.6
	Existing Stores	117.3	99.4	94.5	106.9	95.1	100.2	101.3	108.4	105.1	93.4	94.8	98.0	91.5	98.5	99.8
Spending	Total	98.0	102.3	102.7	101.1	104.1	104.0	102.3	102.5	105.9	108.4	104.6	102.6	110.2	105.3	103.8
	Existing Stores	95.5	99.6	100.9	99.8	101.8	102.9	100.6	100.9	104.1	107.1	102.6	100.4	109.4	103.4	102.0

6 . Major Financial Data(Non-consolidated)

	Unit	Memo	2000/2	2001/2	2002/2	2/2003
1	%	Return on total assets Average of 2years	10.5	12.8	27.3	27.8
2	%	Return on equity (ROE) Average of 2years	22.2	23.7	33.5	36.5
3	%	Net income to Total assets(ROA) Average of 2years	4.1	6.0	10.3	15.3
4	%	Gross profit ratio	47.1	49.6	54.2	56.2
5	%	SG&A expenses ratio	41.2	43.0	41.9	42.5
6	%	Shareholders' equity ratio	20.9	29.1	32.4	47.8
7	times	Total assets turnover	1.9	2.0	2.2	2.1
8	¥	Earning per share (EPS) Number of shares of common stock(YE)	1451.3	97.3	195.9	193.3
9	¥	Book value per share (BPS) Number of shares of common stock(YE)	7447.6	499.6	679.0	684.6
10	¥	Dividends per share (DPS) Number of shares of common stock(YE)	100.0	8.0	11.0	18.0

Note : One common stock(1stock:¥1,000) was splitted in 20 stocks(1stock:¥50)as of July 4 2000 .

7. Selling, General and Administrative Expenses(Non-consolidated)

(Unit: ¥thousands)

	8/2001			2/2002			8/2002			2/2003			8/2003		
	amount	str%	YoY	amount	str%	YtoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY
Advertising and promotin costs	121	1.7	33.0	310	2.0	50.3	168	1.8	38.8	394	1.9	27.1	226	1.8	34.8
Personal expenses	1,113	15.8	18.4	2,409	15.4	25.3	1,417	15.3	27.3	3,088	14.9	28.2	2,006	15.8	41.6
Rent	1,008	14.3	22.0	2,230	14.3	27.2	1,437	15.5	42.6	3,196	15.5	43.3	1,925	15.2	34.1
Lease	163	2.3	-1.8	348	2.2	6.0	214	2.3	31.3	456	2.2	30.8	279	2.2	30.4
Depreciation	48	0.7	23.1	99	0.6	19.5	53	0.6	10.4	127	0.6	28.0	94	0.7	76.6
Others	515	7.3	19.5	1,140	7.3	23.0	710	7.6	37.9	1,528	7.4	34.0	849	6.7	19.6
Total	2,968	42.1	19.1	6,536	41.9	25.2	3,999	43.2	34.7	8,788	42.5	34.5	5,382	42.5	34.6