

DATA BOOK

1 March 2003 ~ 29 February 2004

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POINT INC.

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

1. Financial Summary and Forecast

(Unit:¥millions)

	2/2000			2/2001			2/2002			2/2003			2/2004		
	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY
Net sales	10,805	100.0	7.7	12,148	100.0	12.4	15,603	100.0	28.4	20,679	100.0	32.5	27,860	100.0	34.7
Gross profit	5,104	47.2	11.1	6,039	49.7	18.3	8,473	54.3	40.3	11,649	56.3	37.5	16,043	57.6	37.7
SG&A expenses	4,453	41.2	4.5	5,219	43.0	17.2	6,535	41.9	25.2	8,790	42.5	34.5	11,745	42.2	33.6
Operating income	650	6.0	94.0	820	6.8	26.1	1,937	12.4	136.2	2,859	13.8	47.6	4,298	15.4	50.3
Recurring income	594	5.5	141.4	774	6.4	30.2	1,930	12.4	149.4	2,808	13.6	45.5	4,256	15.3	51.6
Net income	238	2.2	123.5	363	3.0	51.9	728	4.7	100.7	1,538	7.4	111.1	2,256	8.1	46.7
Capital stock	300	-	0.0	449	-	49.5	457	-	1.7	1,383	-	202.5	2,446	-	76.9
Number of shares issued	158	-	0.0	3,669	-	2215.5	3,727	-	1.6	8,531	-	128.9	14,178	-	66.2
Total assets	5,650	-	3.5	6,330	-	12.0	7,821	-	23.6	12,260	-	56.7	17,777	-	45.0
Equity	1,190	-	32.9	1,848	-	55.3	2,545	-	37.7	5,864	-	130.4	10,034	-	71.1
Capital expenditures	339	-	23.8	533	-	57.4	517	-	△ 3.1	1,810	-	250.1	1,329	-	△ 26.6
Depreciation expenses	87	0.8	-14.4	84	0.7	△ 3.8	99	0.6	18.6	126	0.8	26.9	212	1.4	67.4
Cash flows from operating activities	831	-	1002.8	465	-	△ 44.1	1,731	-	272.3	2,235	-	29.1	3,772	-	68.8
Cash flows from investing activities	△ 25	-	92.9	△ 554	-	△ 2048.1	△ 328	-	40.7	△ 1705	-	△ 419.0	△ 1,366	-	19.8
Cash flows from financing activities	△ 415	-	202.4	234	-	156.3	△ 602	-	△ 357.3	1,942	-	△ 422.5	1,534	-	△ 21.0
Cash and cash equivalents at end of year	576	-	209.5	721	-	25.2	1,521	-	111.0	3,993	-	162.4	7,934	-	98.7
Number of Stores	72	-	12.0	84	-	16.7	114	-	35.7	151	-	32.5	205	-	35.8
Total floor space(m ²)	14,893	-	1304.0	16,876	-	13.3	19,072	-	13.0	22,908	-	20.1	33,667	-	47.0
Number of employees(full-time)	230	-	6.5	271	-	17.8	328	-	21.0	427	-	30.2	557	-	30.4
Number of employees(part-time)	174	-	6.1	219	-	25.9	305	-	39.3	459	-	50.5	638	-	39.0

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

2. 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)

	2/2000			2/2001			2/2002			2/2003			2/2004		
	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY
RAGEBLUE	4,148	38.4	△ 6.7	3,218	26.5	△ 6.0	2,072	13.3	△ 35.6	1,691	8.2	△ 18.4	2,015	7.2	19.2
GLOBAL WORK	2,531	23.4	0.5	2,734	22.5	8.0	3,309	21.2	21.1	4,448	21.5	34.4	6,646	24.1	49.4
ENUFIROH				683	5.6	0.0	1,155	7.4	117.7	965	4.7	△ 16.5	238	0.8	△ 75.3
LOWRYS FARM	3,894	36.1	34.1	4,777	39.3	22.7	7,750	49.7	62.2	11,156	53.9	43.9	14,829	53.6	32.9
JEANASIS										424	2.1		1,356	4.9	218.3
HEATHER							330	2.1		1,036	5.0	213.9	1,080	3.9	4.2
HARE							151	1.0	0.0	155	0.7	2.6	396	1.4	157.7
AGREA													167	0.6	0.0
NINE BLOCKS	167	1.5	0.0	666	5.5	298.8	832	5.3	24.9	799	3.9	△ 4.0	885	3.2	10.7
OTHERS	58	0.5	△ 55.7	65	0.5	12.1	1	0.0	△ 98.1	0	0.0	△ 56.4	2	0.0	33.6
Total	10,799	100.0	8.0	12,143	100.0	12.3	15,603	100.0	28.5	20,679	100.0	32.5	27,619	100.0	33.6

Note: Others includes wholesale business.

Sales of Store Brand by Business units

(Unit: ¥thousands)

	2/2000			2/2001			2/2002			2/2003			2/2004		
	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY
RAGEBLUE	1,394	33.6	6.7	1,582	49.2	11.1	1,626	78.5	29.3	1,591	94.1	15.6	1,936	96.1	2.0
GLOBAL WORK	1,635	64.6	34.2	2,410	88.1	23.6	3,154	95.3	7.2	4,423	99.4	4.1	6,586	99.1	△ 0.3
ENUFIROH				164	24.0	0.0	1,144	77.0	53.0	891	92.3	20.5	231	97.0	4.7
LOWRYS FARM	3,622	93.0	△ 1.9	4,603	96.4	3.3	7,592	98.0	1.6	11,041	99.0	1.0	14,799	99.8	0.8
JEANASIS										381	89.9	89.9	1,151	84.9	△ 4.5
HEATHER										1,019	98.4	3.5	1,076	99.6	1.2
HARE							128	84.8	0.0	136	87.7	3.0	383	96.8	8.5
AGREA													118	70.6	0.0
NINE BLOCKS	34	20.4	20.4	138	20.7	0.4	225	27.0	6.3	428	53.6	26.5	625	70.6	17.0
OTHERS															
Total	6,685	61.9	14.7	8,897	73.3	11.4	13,870	88.9	15.6	19,912	96.3	7.4	26,906	97.4	1.1

3. Sales Breakdown by Goods Category

Sales by Goods Category

(Unit: ¥thousands)

	2/2000			2/2001			2/2002			2/2003			2/2004		
	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY
Men's bottoms	968	9.0	△ 25.8	973	8.0	0.5	859	5.5	△ 11.7	717	3.5	△ 16.5	891	3.2	24.3
Men's tops	2,872	26.6	△ 10.3	3,002	24.7	4.5	2,925	18.7	△ 2.6	2,918	14.1	△ 0.2	3,907	14.1	33.9
Lady's bottoms	1,741	16.1	53.9	1,914	15.8	9.9	2,769	17.7	44.7	3,622	17.5	30.8	4,437	16.1	22.5
Lady's tops	2,859	26.5	25.2	3,668	30.2	28.3	5,970	38.3	62.8	9,977	48.2	67.1	14,191	51.4	42.2
Miscellaneous·others	2,338	21.6	19.8	2,522	20.8	7.9	3,077	19.7	22.0	3,442	16.6	11.9	4,193	15.2	21.8
Subtotal	10,778	99.8	9.2	12,079	99.5	12.1	15,603	100.0	29.2	20,679	100.0	32.5	27,619	100.0	33.6
Wholesale	22	0.2	△ 82.9	64	0.5	190.9	-	0.0	0.0	-	0.0	0.0	0.0	0.0	0.0
Total	10,800	100.0	8.0	12,143	100.0	12.4	15,603	100.0	28.5	20,679	100.0	32.5	27,619	100.0	33.6

Sales of Store Brand by Goods Category

(Unit: ¥thousands)

	2/2000			2/2001			2/2002			2/2003			2/2004		
	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY
Men's bottoms	340	35.1	16.1	530	54.5	19.3	715	83.2	28.8	698	97.4	14.1	874	98.0	0.6
Men's tops	1,560	54.3	20.5	1,864	62.1	7.8	2,481	84.8	22.7	2,829	96.9	12.1	3,867	99.0	2.1
Lady's bottoms	1,568	90.1	5.2	1,757	91.8	1.7	2,643	95.4	3.7	3,569	98.5	3.1	4,382	98.8	0.3
Lady's tops	2,684	93.9	6.5	3,485	95.0	1.1	5,645	94.6	△ 0.5	9,629	96.5	2.0	13,932	98.2	1.7
Miscellaneous·others	533	22.8	0.5	1,261	50.0	27.2	2,383	77.4	27.4	3,185	92.5	15.1	3,851	91.8	△ 0.7
Total	6,685	61.9	14.7	8,897	73.3	11.4	13,870	88.9	15.6	19,912	96.3	7.4	26,906	97.4	1.1

4 . Number of stores opened/closed by Brand Category

	2/2002			2/2003			2/2004			
	Opened	Closed	YE	Opened	Closed	YE	Opened	Closed	Changed	YE
RAGEBLUE	0	2	11	2	2	11	4	3	2	14
ENUFIROH	8	0	12	0	4	8	0	3	5	0
HEATHER	7	0	7	11	2	16	4	3	1	16
GLOBAL WORK	4	1	19	10	1	28	24	1	0	51
LOWRYSFARM	15	0	57	14	2	69	12	0	0	81
JEANASIS	-	-	-	9	0	9	11	1	0	19
HARE	4	1	3	0	0	3	1	1	3	6
AGREA	-	-	-	-	-	-	4	1	1	4
NINEBLOCKS	0	1	5	3	1	7	0	0	0	7
Total	38	5	114	49	12	151	60	13	0	198

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	126.2	135.1	127.1	138.1	138.5	131.0	133.5
	Existing Stores	103.5	106.9	115.7	115.9	103.6	100.2	107.6	100.9	102.8	110.0	101.2	115.4	107.7	106.6	107.1
Customers	Total	130.3	137.1	149.1	152.5	137.2	134.9	139.8	125.7	127.9	141.7	128.9	150.6	158.1	138.1	138.9
	Existing Stores	103.7	108.1	118.8	119.6	107.0	105.5	110.1	104.4	104.3	115.7	102.5	125.0	125.3	112.7	111.4
Spending	Total	99.9	98.8	97.9	97.2	96.9	95.7	97.8	97.3	98.6	95.3	98.6	91.7	87.6	94.8	96.1
	Existing Stores	99.8	98.9	97.4	96.9	96.8	95.0	97.7	96.7	98.6	95.1	98.7	92.3	85.9	94.6	96.1

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	2/2004
1	%	Return on total assets Average of 2years	10.5	12.8	27.3	27.8	28.3
2	%	Return on equity (ROE) Average of 2years	22.2	23.7	33.5	36.5	28.4
3	%	Net income to Total assets(ROA) Average of 2years	4.1	6.0	10.3	15.3	15.0
4	%	Gross profit ratio	47.1	49.6	54.2	56.2	57.4
5	%	SG&A expenses ratio	41.2	43.0	41.9	42.5	42.0
6	%	Shareholders' equity ratio	20.9	29.1	32.4	47.8	56.4
7	times	Total assets turnover	1.9	2.0	2.2	2.1	1.8
8	¥	Earning per share (EPS) Number of shares of common stock(YE)	1451.3	97.3	195.9	193.3	163.3
9	¥	Book value per share (BPS) Number of shares of common stock(YE)	7447.59	499.64	679.02	684.63	701.45
10	¥	Dividends per share (DPS) Number of shares of common stock(YE)	100.00	8.00	11.00	18.00	20.00

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)

	2/2000			2/2001			2/2002			2/2003			2/2004		
	amount	str%	YoY	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YoY	amount	str%	YoY
Advertising and promotin costs	152	1.4	△ 4.1	206	1.7	36.1	310	2.0	50.3	394	1.9	27.1	520	1.9	31.8
Personal expenses	1,616	15.0	8.9	1,922	15.8	18.9	2,409	15.4	25.3	3,088	14.9	28.2	4,137	15.0	34.0
Rent	1,517	14.0	3.0	1,753	14.4	15.6	2,230	14.3	27.2	3,196	15.5	43.3	4,189	15.2	31.1
Lease	303	2.8	△ 0.8	329	2.7	8.3	348	2.2	6.0	456	2.2	30.8	631	2.3	38.5
Depreciation	87	0.8	△ 14.4	83	0.7	△ 4.8	99	0.6	19.5	127	0.6	28.0	201	0.7	58.7
Others	778	7.2	5.8	927	7.6	19.1	1,140	7.3	23.0	1,528	7.4	34.0	1,918	6.9	25.6
Total	4,454	41.2	4.6	5,219	43.0	17.2	6,536	41.9	25.2	8,788	42.5	34.5	11,596	42.0	32.0