

Summary of Interim Financial Results for the Fiscal Year Ending February 29, 2008

October 4, 2007

Company name: POINT INC.

Stock code: 2685

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Scheduled date of filing of Semiannual Report: November 16, 2007

Scheduled date of payment of dividend: October 29, 2007

Listing: TSE 1st section

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

(All amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the First Half Ended August 31, 2007 (March 1, 2007 – August 31, 2007)

(1) Consolidated results of operations

(Percentages represent year-on-year changes)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
First half ended Aug. 2007	32,077	20.8	5,303	7.7	5,348	8.4	3,065	12.7
First half ended Aug. 2006	26,545	18.3	4,924	6.8	4,934	7.0	2,720	6.3
Fiscal year ended Feb. 2007	61,650	-	12,287	-	12,324	-	6,877	-

	Net income per share	Diluted net income per share
	Yen	Yen
First half ended Aug. 2007	121.53	121.49
First half ended Aug. 2006	106.37	105.83
Fiscal year ended Feb. 2007	270.25	269.30

Reference: Equity in earnings of affiliates

Aug. 2007: 0 million yen

Aug. 2006: - million yen

Feb. 2007: - million yen

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Aug. 31, 2007	34,043	21,751	63.8	860.55
As of Aug. 31, 2006	29,383	18,643	63.4	726.35
As of Feb. 28, 2007	34,377	19,547	56.8	775.00

Reference: Shareholders' equity

Aug. 2007: 21,717 million yen

Aug. 2006: 18,630 million yen

Feb. 2007: 19,522 million yen

(3) Consolidated cash flow position

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of the period
	Million yen	Million yen	Million yen	Million yen
First half ended Aug. 2007	582	(5,044)	(1,409)	11,141
First half ended Aug. 2006	803	(1,017)	(982)	13,675
Fiscal year ended Feb. 2007	8,584	(2,140)	(4,307)	17,009

2. Dividends

	Dividend per share			
	(Record date)	Interim	Yearend	Annual
		Yen	Yen	Yen
Fiscal year ended Feb. 2007		20.00	40.00	60.00
Fiscal year ending Feb. 2008		30.00		70.00
Fiscal year ending Feb. 2008 (forecast)			40.00	

3. Consolidated Forecast for the Fiscal Year Ending February 29, 2008 (March 1, 2007 – February 29, 2008)

(Percentages represent year-on-year changes)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	72,700	17.9	13,200	7.4	13,200	7.1	7,300	6.1	289.40

4. Other

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in changes in scope of consolidation): None

(2) Changes in accounting principles, procedures and presentation methods for preparation of consolidated interim financial statements

1) Changes caused by revision of accounting standards: Yes

2) Other changes: None

(3) Number of outstanding shares (common shares)

1) Number of shares outstanding at end of period (including treasury stock)

Aug. 2007: 25,990,720 shares Aug. 2006: 25,990,720 shares Feb. 2007: 25,990,720 shares

2) Number of treasury stock at end of period

Aug. 2007: 753,494 shares Aug. 2006: 340,932 shares Feb. 2007: 800,287 shares

(For reference) Summary of Non-consolidated Financial Results**1. Non-consolidated Financial Results for the First Half Ended August 31, 2007 (March 1, 2007 – August 31, 2007)**

(1) Non-consolidated results of operations (Percentages represent year-on-year changes)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
First half ended Aug. 2007	31,683	20.6	5,194	6.8	5,278	7.4	3,034	11.4
First half ended Aug. 2006	26,262	18.1	4,862	6.7	4,914	7.3	2,725	6.9
Fiscal year ended Feb. 2007	60,957	-	12,114	-	12,191	-	6,808	-

	Net income per share
	Yen
First half ended Aug. 2007	120.32
First half ended Aug. 2006	106.56
Fiscal year ended Feb. 2007	267.52

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Aug. 31, 2007	33,695	21,511	63.7	851.04
As of Aug. 31, 2006	29,164	18,517	63.4	721.44
As of Feb. 28, 2007	34,059	19,343	56.7	766.90

Reference: Shareholders' equity

Aug. 2007: 21,477 million yen Aug. 2006: 18,504 million yen Feb. 2007: 19,318 million yen

2. Non-consolidated Forecast for the Fiscal Year Ending February 29, 2008 (March 1, 2007 – February 29, 2008)

(Percentages represent year-on-year changes)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	72,000	18.1	13,100	8.1	13,100	7.5	7,300	7.2	289.40

*** Cautionary statement with respect to forward-looking statements**

Point Inc. has revised its forecast for the full year of the fiscal year ending February 29, 2008 (released on April 5, 2007).

Forward-looking statements in this report are based on reasonable judgments in accordance with information currently available. Actual results may differ significantly from these forecasts for a number of factors.