



## Summary of Consolidated Financial Results for the Fiscal Year Ended February 28, 2007

April 5, 2007

Company name: POINT INC.

Listing: TSE 1<sup>st</sup> section

Stock code: 2685

Head office location: Ibaraki

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

Representative: Toshiaki Ishii, President and Representative Director

Contact: Tsuyoshi Matsuda, Corporate Officer, General Manager of Administration Division Tel: +81-3-3243-6011

Board meeting for approving: April 5, 2007

Adoption of US GAAP: Not adopted

### 1. Consolidated Financial Results for the Fiscal Year ended February 28, 2007 (March 1, 2006 – February 28, 2007)

#### (1) Consolidated Results of Operations

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

	Net sales		Operating income		Ordinary income	
	Million yen	%	Million yen	%	Million yen	%
Year ended Feb. 2007	61,650	25.6	12,287	23.2	12,324	23.8
Year ended Feb. 2006	49,073	29.8	9,973	32.9	9,957	32.9

	Net income		Net income per share	Diluted net income per share	ROE	Ratio of ordinary income to total assets	Ratio of ordinary income to net sales
	Million yen	%	Yen	Yen	%	%	%
Year ended Feb. 2007	6,877	23.9	270.25	269.30	37.8	38.8	20.0
Year ended Feb. 2006	5,551	35.7	216.22	214.69	36.5	38.0	20.3

- Notes: 1. Equity in earnings of affiliates: Feb. 2007: - million yen, Feb. 2006: - million yen  
 2. Average number of shares (consolidated): Feb. 2007: 25,448,458 shares, Feb. 2006: 25,673,981 shares  
 3. Changes in accounting principles applied: None  
 4. Percentages for net sales, operating income, ordinary income and net income represent year-on-year percentage change.

#### (2) Consolidated Financial Position

	Total assets		Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	Million yen	%	Yen
As of Feb. 28, 2007	34,377	19,547	19,547	56.8	775.00
As of Feb. 28, 2006	29,160	16,847	16,847	57.8	659.17

Note: Number of shares outstanding (consolidated): Feb. 28, 2007: 25,190,433 shares, Feb. 28, 2006: 25,558,997 shares

#### (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
Year ended Feb. 2007	8,584	(2,140)	(4,307)	17,009
Year ended Feb. 2006	7,744	(3,073)	(2,338)	14,872

#### (4) Scope of Consolidation and Application of Equity Method

Consolidated subsidiaries: 2 Non-consolidated subsidiary under the equity method: - Affiliates under the equity method: 1

#### (5) Change in Scope of Consolidation and Application of Equity Method

Consolidation (Newly added): - (Excluded): - Equity-method (Newly added): 1 (Excluded): -

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

	Net sales	Ordinary income	Net income
	Million yen	Million yen	Million yen
First half	32,100	5,100	2,900
Full year	71,700	13,100	7,200

Reference: Estimated net income per share for the full year: 285.22 yen

\*1. Estimated net income per share for the full year is based on the number of outstanding shares (25,243,233 shares) after the exercise of stock options (number of unexercised shares: 52,800 shares).

\*2. Forecasts regarding future performance in these materials are based on judgments made in accordance with information available at the time this presentation was prepared. Actual results may differ significantly from these forecasts for a number of factors.

[Change in the unit for presentation of amounts]

Amounts in the financial statements, presented in “thousands of yen” in prior periods, are presented in “millions of yen” effective from the current fiscal year. The aforementioned amounts for the previous fiscal year are also restated in order to facilitate year-on-year comparisons.