



Summary of Non-consolidated Interim Financial Results for the Fiscal Year Ending February 2007

October 5, 2006

Company name: POINT INC.

Listing: TSE 1st 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: October 5, 2006 Dividend payable after: October 23, 2006

Adoption of unit stock system: Yes (One trading unit: 10 shares)

1. Non-consolidated Financial Results for the Interim Period ended August 2006 (March 1, 2006 – August 31, 2006)

(1) Non-consolidated Results of Operations (All amounts are rounded down to the nearest million yen)

	Sales		Operating income		Ordinary income	
	Million yen	%	Million yen	%	Million yen	%
First half ended Aug. 2006	26,262	18.1	4,862	6.7	4,914	7.3
First half ended Aug. 2005	22,229	29.3	4,557	38.7	4,578	38.8
Year ended Feb. 2006	48,570	29.9	9,807	31.8	9,812	31.8

	Net income		Net income per share
	Million yen	%	Yen
First half ended Aug. 2006	2,725	6.9	106.56
First half ended Aug. 2005	2,549	41.6	99.06
Year ended Feb. 2006	5,465	34.2	212.90

Notes: 1. Avg. number of shares: Aug. 2006: 25,572,609 shares, Aug. 2005: 25,736,229 shares, Feb. 2006: 25,673,981 shares

2. Changes in accounting principles applied: None

3. Percentages for sales, operating income, ordinary income and net income represent year-on-year percentage change.

(2) Non-consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Aug. 31, 2006	29,164	18,517	63.4	721.44
As of Aug. 31, 2005	24,327	14,831	61.0	578.25
As of Feb. 28, 2006	28,929	16,715	57.8	654.01

Notes: 1. Number of shares outstanding:

Aug. 31, 2006: 25,649,788 shares, Aug. 31, 2005: 25,649,447 shares, Feb. 28, 2006: 25,558,997 shares

2. Number of treasury stocks:

Aug. 31, 2006: 340,932 shares, Aug. 31, 2005: 341,273 shares, Feb. 28, 2006: 431,723 shares

2. Non-consolidated Forecast for the Fiscal Year Ending February 2007 (March 1, 2006 – February 28, 2007)

	Sales	Ordinary income	Net income
	Million yen	Million yen	Million yen
Full year	56,560	10,800	5,900

Reference: Estimated net income per share for the full year: 229.24 yen

* Estimated net income per share for the full year is based on the number of outstanding shares (25,737,238 shares) after the exercise of stock options (number of unexercised shares: 87,450 shares).

3. Dividends

Cash dividends

	Annual dividend per share (yen)		
	Interim	Year-end	Annual
Year ended Feb. 2006	10.00	30.00	40.00
Year ending Feb. 2007 (actual)	20.00	-	50.00
Year ending Feb. 2007 (forecast)	-	30.00	

* 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.