

DATABOOK

First Half of the 57th Fiscal Year Ending February 2007
(1 March 2006 - 31 August 2006)

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POINT INC.
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1. Financial Summary and Forecast (Consolidated)

(Millions of yen)

Item	Period	First half ended Aug. 2004			Fiscal year ended Feb. 2005			First half ended Aug. 2005			Fiscal year ended Feb. 2006			First half ended Aug. 2006			Fiscal year ending Feb. 2007 (plan)		
		Amount	% to sales	YtoY	Amount	% to sales	YtoY	Amount	% to sales	YtoY	Amount	% to sales	YtoY	Amount	% to sales	YtoY	Amount	% to sales	YtoY
Net sales		17,396	100.0	36.7	37,795	100.0	35.7	22,444	100.0	29.0	49,073	100.0	29.8	26,545	100.0	18.3	57,160	100.0	16.5
Gross profit		10,549	60.6	45.0	22,813	60.4	42.2	13,789	61.4	30.7	29,690	60.5	30.1	16,048	60.5	16.4	34,700	60.7	16.9
SG&A expenses		7,219	41.5	32.9	15,309	40.5	30.3	9,177	40.9	27.1	19,716	40.2	28.8	11,123	41.9	21.2	23,840	41.7	20.9
Operating income		3,330	19.1	80.5	7,503	19.9	74.6	4,611	20.5	38.5	9,973	20.3	32.9	4,924	18.6	6.8	10,860	19.0	8.9
Ordinary income		3,328	19.1	82.3	7,494	19.8	76.1	4,610	20.5	38.5	9,957	20.3	32.9	4,934	18.6	7.0	10,900	19.1	9.5
Net income		1,811	10.4	97.3	4,089	10.8	81.2	2,559	11.4	41.2	5,551	11.3	35.7	2,720	10.2	6.3	5,900	10.3	6.3
Net income per share (yen)		70.92	-	-	156.71	-	-	99.43	-	-	216.22	-	-	106.37	-	-	229.24	-	-
Capital stock		2,505	-	78.1	2,614	-	6.9	2,660	-	6.2	2,660	-	1.7	2,660	-	0.0	-	-	-
Outstanding shares (thousand shares)		25,649	-	97.1	25,891	-	82.6	25,990	-	1.3	25,990	-	0.4	25,990	-	0.0	-	-	-
Total assets		19,676	-	44.6	23,196	-	30.5	24,428	-	24.1	29,160	-	25.7	29,383	-	20.3	-	-	-
Net assets		11,608	-	75.2	13,532	-	34.9	14,885	-	28.2	16,847	-	24.5	18,643	-	25.2	-	-	-
Capital expenditures		802	-	20.9	1,468	-	10.5	763	-	-4.9	2,631	-	79.2	1,030	-	34.8	-	-	-
Depreciation expenses		112	0.6	13.7	237	0.6	12.0	139	0.6	24.6	301	0.6	26.9	182	0.7	30.5	-	-	-
Cash flows from operating activities		1,799	-	-	6,238	-	-	1,807	-	-	7,744	-	-	803	-	-	-	-	-
Cash flows from investing activities		275	-	-	799	-	-	1,651	-	-	3,073	-	-	1,017	-	-	-	-	-
Cash flows from financing activities		366	-	-	833	-	-	1,221	-	-	2,338	-	-	982	-	-	-	-	-
Cash and cash equivalents at end of period		9,090	-	125.5	12,539	-	58.0	11,472	-	26.2	14,872	-	18.6	13,675	-	19.2	-	-	-
Number of stores at end of period		227	-	50	246	-	41	278	-	51	296	-	50	317	-	39	368	-	72
Sales floor space at end of period (sq. m.)		37,969	-	8,416	40,778	-	7,111	46,683	-	8,714	49,011	-	8,233	53,107	-	6,424	-	-	-
Number of full-time employees at end of period (only sales personnel)		608	-	109	683	-	126	766	-	158	847	-	164	937	-	171	-	-	-
Number of part-time employees at end of period (only sales personnel)		807	-	227	938	-	300	1,129	-	322	1,329	-	391	1,356	-	227	-	-	-

Notes: 1. Outstanding shares: shares at the end of each period.

2. Net income per share: calculated using the average number of shares during each period.

3. Number of part-time employees: converted based on a regular working day of eight hours.

2. Sales Breakdown by Store Brand (Non-consolidated)

(Millions of yen)

Sales	First half ended Aug. 2004			Fiscal year ended Feb. 2005			First half ended Aug. 2005			Fiscal year ended Feb. 2006			First half ended Aug. 2006			Fiscal year ending Feb. 2007 (plan)		
	Amount	% to sales	YtoY	Amount	% to sales	YtoY	Amount	% to sales	YtoY	Amount	% to sales	YtoY	Amount	% to sales	YtoY	Amount	% to sales	YtoY
RAGEBLUE	1,067	6.2	35.4	2,531	6.8	25.6	1,558	7.0	46.1	3,741	7.7	47.8	2,077	7.9	33.3	4,700	8.3	25.6
GLOBAL WORK	4,634	27.0	55.1	10,653	28.5	60.3	6,949	31.3	50.0	14,597	30.1	37.0	7,646	29.1	10.0	17,300	30.6	18.5
LOWRYS FARM (incl. LEPSIM LOWRYS FARM)	8,813	51.3	25.2	18,288	48.9	23.3	10,023	45.1	13.7	21,297	43.9	16.5	10,814	41.2	7.9	21,800	38.5	2.4
JEANASIS	1,083	6.3	111.2	2,410	6.4	77.7	1,608	7.2	48.5	4,047	8.3	67.9	2,920	11.1	81.5	6,000	10.6	48.2
HEATHER	714	4.2	49.8	1,546	4.1	43.2	809	3.6	13.2	1,819	3.7	17.6	980	3.7	21.1	2,100	3.7	15.4
HARE	308	1.8	184.2	890	2.4	124.3	626	2.8	103.2	1,764	3.6	98.1	968	3.7	54.6	2,400	4.2	36.0
APART BY LOWRYS	-	-	-	-	-	-	-	-	-	1	0.0	-	209	0.8	-	650	1.1	-
DLX	-	-	-	-	-	-	38	0.2	-	86	0.2	-	-	-	-	-	-	-
NINE BLOCKS/AGREA	562	3.2	8.7	1,058	2.8	0.6	613	2.8	9.1	1,213	2.5	14.7	603	2.3	1.6	1,200	2.1	1.1
UNDERCURRENT	-	-	-	-	-	-	-	-	-	-	-	-	40	0.2	-	410	0.7	-
Others	3	0.0	180.0	5	0.0	152.0	0	0.0	86.9	0	0.0	100.0	0	0.0	88.2	0	0.0	-
Total	17,188	100.0	35.7	37,386	100.0	35.4	22,229	100.0	29.3	48,570	100.0	29.9	26,262	100.0	18.1	56,560	100.0	16.5

3. Sales Breakdown by Product Category (Non-consolidated)

(Millions of yen)

Sales	First half ended Aug. 2004			Fiscal year ended Feb. 2005			First half ended Aug. 2005			Fiscal year ended Feb. 2006			First half ended Aug. 2006		
	Amount	% to sales	YtoY	Amount	% to sales	YtoY	Amount	% to sales	YtoY	Amount	% to sales	YtoY	Amount	% to sales	YtoY
Men's bottoms	607	3.5	34.9	1,185	3.2	32.9	982	4.4	61.8	2,035	4.2	71.7	1,240	4.7	26.3
Men's tops	2,034	11.8	29.9	5,257	14.1	34.6	3,130	14.1	53.9	7,633	15.7	45.2	3,738	14.3	19.4
Men's subtotal	2,642	15.4	31.1	6,443	17.2	34.3	4,113	18.5	55.7	9,669	19.9	50.1	4,979	19.0	21.1
Lady's bottoms	3,150	18.3	47.6	6,448	17.2	45.3	3,907	17.6	24.0	8,208	16.9	27.3	5,018	19.1	28.4
Lady's tops	8,608	50.1	30.6	18,278	48.9	28.8	10,740	48.3	24.8	22,645	46.6	23.9	12,158	46.3	13.2
Lady's subtotal	11,759	68.4	34.8	24,727	66.1	32.7	14,648	65.9	24.6	30,854	63.5	24.8	17,177	65.4	17.3
Miscellaneous/others	2,786	16.2	44.8	6,215	16.6	48.2	3,467	15.6	24.4	8,047	16.6	29.5	4,105	15.6	18.4
Subtotal	17,188	100.0	35.7	37,386	100.0	35.4	22,229	100.0	29.3	48,570	100.0	29.9	26,262	100.0	18.1
Wholesale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	17,188	100.0	35.7	37,386	100.0	35.4	22,229	100.0	29.3	48,570	100.0	29.9	26,262	100.0	18.1

4. Number of Stores Opened/Closed by Store Brand (Non-consolidated)

	Fiscal year ending Feb. 2007 (plan)					First half ended Aug. 2006 (results)					Second half plan			
	Term beg.	Open	Close	Change	Term end	Opened	Closed	Changed	Remodeled	Term end	Open	Close	Change	Term end
RAGEBLUE	23	8	-	-	31	2	1	-	3	24	4	-	-	28
GLOBAL WORK	83	20	-	-	103	6	1	-	1	88	15	-	-	103
LOWRYS FARM (incl. LEPSIM LOWRYS FARM)	100	3	-	-	103	2	1	0	7	101	10	3	-	108
JEANASIS	35	12	-	-	47	4	1	-	2	38	6	-	-	44
HEATHER	23	2	-	-	25	-	-	-	1	23	3	1	-1	24
HARE	12	6	-	-	18	2	-	-	1	14	5	-	1	20
APART BY LOWRYS	1	3	-	-	4	4	-	-	-	5	4	-	-	9
UNDERCURRENT	-	8	-	-	8	1	-	-	-	1	7	-	-	8
NINE BLOCKS/AGREA	11	1	-	-	12	1	-	-	1	12	-	-	-	12
Total	288	63	-	-	351	22	4	0	16	306	54	4	-	356

Breakdown of stores opened/closed		Mar.	Apr.	May	Jun.	Jul.	Aug.	1H	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	2H	Total
Opened	RAGEBLUE			Tokyo (2)				2	Tokyo Kanagawa Osaka						3	5
	GLOBAL WORK	Tokyo Kagawa	Tokyo Gifu Chiba Saitama					6	Chiba Kanagawa Osaka						3	9
	LOWRYS FARM (incl. LEPSIM LOWRYS FARM)	Chiba Aichi						2	Tokyo Chiba Osaka (2) Kagawa Kochi Kagoshima						7	9
	JEANASIS	Saitama Tokyo	Chiba Hyogo					4	Tokyo Chiba Kyoto Osaka						4	8
	HEATHER							-	Fukuoka						1	1
	HARE	Tokyo					Tokyo	2	Tokyo Shizuoka Aichi Osaka						4	6
	APART BY LOWRYS	Tokyo	Saitama				Tokyo Aichi	4	Tokyo Kanagawa Osaka						3	7
	UNDERCURRENT		Saitama					1	Tokyo Chiba Kanagawa Osaka						4	5
	NINE BLOCKS					Ibaraki		1							-	1
Total	8	8	2	-	1	3	22	29						29	51	
Closed	RAGEBLUE					Shizuoka		1							-	1
	GLOBAL WORK		Tokyo					1							-	1
	LOWRYS FARM (incl. LEPSIM LOWRYS FARM)					Gifu		1	Kagoshima						1	2
	JEANASIS					Tokyo		1							-	1
	HEATHER							-							-	-
	DLX							-							-	-
	NINE BLOCKS							-							-	-
Total	-	1	-	-	-	3	4	1						1	5	

Note: Stores opened at ZOZOTOWER in September (LOWRYS FARM, JEANASIS and HARE) are included in Tokyo.

5. Sales, Number of Customers, and Average Spending per Customer (Non-consolidated)

(Unit: %)

Fiscal year ending Feb. 2007		1st half										2nd half						Full-year		
		1st quarter					2nd quarter					3rd quarter			4th quarter					
		Mar.	Apr.	May			Jun.	Jul.	Aug.			Sep.	Oct.	Nov.		Dec.	Jan.			Feb.
Sales	Total	127.9	111.9	116.0	118.3	118.0	119.6	115.0	118.0	118.1	126.6			126.6					126.6	119.4
	Existing stores	112.4	98.4	102.1	103.8	104.3	106.5	100.2	104.5	104.1	108.8			108.8					108.8	104.8
Number of customers	Total	121.0	104.9	108.3	110.9	114.3	113.4	110.9	113.1	112.1	121.6			121.6					121.6	113.3
	Existing stores	106.9	93.2	96.2	98.1	102.1	102.0	97.5	101.0	99.8	105.5			105.5					105.5	100.5
Avg. spending per customer	Total	105.7	106.7	107.2	106.7	103.2	105.4	103.7	104.4	105.4	104.2			104.2					104.2	105.3
	Existing stores	105.1	105.6	106.1	105.7	102.2	104.4	102.8	103.4	104.4	103.2			103.2					103.2	104.3

Fiscal year ended Feb. 2006		1st half										2nd half						Full-year		
		1st quarter					2nd quarter					3rd quarter			4th quarter					
		Mar.	Apr.	May			Jun.	Jul.	Aug.			Sep.	Oct.	Nov.		Dec.	Jan.			Feb.
Sales	Total	122.5	128.6	129.9	127.1	132.1	140.4	115.9	131.5	129.3	124.4	126.2	133.8	128.2	131.1	133.9	131.8	132.5	130.4	129.9
	Existing stores	104.0	106.9	107.6	106.2	112.0	119.6	99.8	112.6	109.4	106.6	108.3	114.9	110.0	112.7	114.7	114.2	113.9	112.1	110.9
Number of customers	Total	113.3	119.8	122.0	118.6	123.2	136.4	119.2	128.3	123.9	125.0	128.7	135.1	129.5	136.3	136.9	135.0	136.4	133.2	128.5
	Existing stores	97.3	100.3	101.2	99.7	104.1	115.8	101.7	109.2	104.8	107.4	110.5	116.5	111.5	118.0	118.0	117.6	117.9	115.0	109.9
Avg. spending per customer	Total	108.1	107.3	106.5	107.2	107.3	102.9	97.2	102.5	104.4	99.5	98.1	99.1	99.0	96.1	97.8	97.6	97.2	97.9	101.1
	Existing stores	106.8	106.6	106.3	106.5	107.6	103.3	98.1	103.1	104.4	99.2	98.0	98.6	98.7	95.5	97.2	97.1	96.5	97.4	100.9

6. Major Financial Data (Non-consolidated)

No.	Item	Unit	Fiscal year ended Feb. 2002	Fiscal year ended Feb. 2003	Fiscal year ended Feb. 2004	Fiscal year ended Feb. 2005	Fiscal year ended Feb. 2006	First half ended Aug. 2006
1	Ordinary income to total assets	%	27.3%	27.8%	28.3%	36.5%	37.7%	16.9%
2	Return on equity (ROE)	%	33.5%	36.5%	28.4%	34.7%	36.2%	15.5%
3	Net income to total assets (ROA)	%	10.3%	15.3%	15.0%	19.9%	21.0%	9.4%
4	Gross profit margin	%	54.2%	56.2%	57.4%	60.2%	60.3%	60.3%
5	SG&A expenses to sales	%	41.9%	42.5%	42.0%	40.3%	40.1%	41.8%
6	Shareholders' equity ratio	%	32.4%	47.8%	56.4%	58.4%	57.8%	63.4%
7	Total assets turnover	times	2.2	2.1	1.8	1.8	1.9	0.9
8	Earnings per share (EPS)	Yen	196.16	193.32	163.32	156.08	212.90	106.56
9	Book value per share (BPS)	Yen	679.12	684.76	701.45	521.86	654.01	721.44
10	Dividends per share (DPS)	Yen	11.00	18.00	20.00	20.00	40.00	20.00

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

(Millions of yen)

Item	Period	First half ended Aug. 2004			Fiscal year ended Feb. 2005			First half ended Aug. 2005			Fiscal year ended Feb. 2006			First half ended Aug. 2006		
		Amount	% to sales	YtoY	Amount	% to sales	YtoY	Amount	% to sales	YtoY	Amount	% to sales	YtoY	Amount	% to sales	YtoY
Advertisement expenses		362	2.1	59.6	676	1.8	30.1	426	1.9	17.7	887	1.8	31.2	582	2.2	36.6
Personnel expenses (incl. welfare expense)		2,416	14.1	20.4	5,102	13.6	23.3	3,073	13.8	27.2	6,545	13.5	28.3	3,705	14.1	20.6
Rent		2,575	15.0	33.7	5,618	15.0	34.1	3,390	15.3	31.7	7,320	15.1	30.3	3,965	15.1	16.9
Lease		417	2.4	49.5	888	2.4	40.8	542	2.4	30.0	1,166	2.4	31.3	688	2.6	26.8
Depreciation expenses		106	0.6	13.4	228	0.6	13.9	135	0.6	26.6	288	0.6	26.2	166	0.6	22.7
Others		1,227	7.1	44.6	2,564	6.9	33.7	1,491	6.7	21.5	3,250	6.7	26.7	1,859	7.1	24.7
Total		7,106	41.4	32.0	15,079	40.3	30.0	9,060	40.8	27.5	19,458	40.1	29.0	10,967	41.8	21.1