

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

April 3, 2008

Company name: POINT INC.

Listing: TSE 1st section

Stock code: 2685

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

Scheduled date of Annual General Meeting of Shareholders: May 28, 2008

Scheduled date of payment of dividend: May 29, 2008

Scheduled date of filing of Annual Security Report: May 29, 2008

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

1. Consolidated Financial Results for the Fiscal Year ended February 29, 2008

(March 1, 2007 – February 29, 2008)

(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	%
Fiscal year ended Feb. 2008	73,941	19.9	12,960	5.5	13,030	5.7	7,488	8.9
Fiscal year ended Feb. 2007	61,650	25.6	12,287	23.2	12,324	23.8	6,877	23.9

	Net income per share	Diluted net income per share	ROE	Ratio of ordinary income to total assets	Ratio of operating income to net sales
	Yen	Yen	%	%	%
Fiscal year ended Feb. 2008	298.92	298.87	35.8	36.2	17.5
Fiscal year ended Feb. 2007	270.25	269.30	37.8	38.8	19.9

Reference: Equity in earnings of affiliates Feb. 2008: (36) 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 Feb. 29, 2008	37,712	22,349	59.1	900.95
As of Feb. 28, 2007	34,377	19,547	56.8	775.00

Reference: Shareholders' equity Feb. 2008: 22,304 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
Fiscal year ended Feb. 2008	7,943	(6,411)	(4,686)	13,849
Fiscal year ended Feb. 2007	8,584	(2,140)	(4,307)	17,009

2. Dividends

(Record date)	Dividend per share			Total dividends (annual)	Dividend payout ratio (consolidated)	Dividend on equity (consolidated)
	Interim	Yearend	Annual			
	Yen	Yen	Yen	Million yen	%	%
Fiscal year ended Feb. 2007	20.00	40.00	60.00	1,520	22.2	8.4
Fiscal year ended Feb. 2008	30.00	50.00	80.00	1,994	26.8	9.5
Fiscal year ending Feb. 2009 (forecast)	30.00	50.00	80.00		24.1	

3. Consolidated Forecast for the Fiscal Year Ending February 28, 2009 (March 1, 2008 – February 28, 2009)

(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
First half	38,000	18.5	5,600	5.6	5,600	4.7	3,100	1.1	123.75
Full year	86,200	16.6	14,800	14.2	14,900	14.3	8,300	10.8	331.32

4. Other

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in changes in scope of consolidation): Yes

Newly added: 1 (POINT HOLDING CO., LTD.)

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

Feb. 2008: 25,990,720 shares Feb. 2007: 25,990,720 shares

2) Number of treasury stock at end of period

Feb. 2008: 1,233,884 shares Feb. 2007: 800,287 shares

(For reference) Summary of Non-consolidated Financial Results**1. Non-consolidated Financial Results for the Fiscal Year ended February 29, 2008**

(March 1, 2007 – February 29, 2008)

(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	%
Fiscal year ended Feb. 2008	73,121	20.0	12,716	5.0	12,865	5.5	7,408	8.8
Fiscal year ended Feb. 2007	60,957	25.5	12,114	23.5	12,191	24.2	6,808	24.6

	Net income per share	Diluted net income per share
	Yen	Yen
Fiscal year ended Feb. 2008	295.75	295.70
Fiscal year ended Feb. 2007	267.52	266.58

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Feb. 29, 2008	37,303	22,076	59.1	889.92
As of Feb. 28, 2007	34,059	19,343	56.7	766.90

Reference: Shareholders' equity Feb. 2008: 22,031 million yen Feb. 2007: 19,318 million yen

2. Non-consolidated Forecast for the Fiscal Year Ending February 28, 2009 (March 1, 2008 – February 28, 2009)

(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
First half	37,500	18.4	5,600	7.8	5,600	6.1	3,100	2.1	123.75
Full year	85,000	16.2	14,750	16.0	14,850	15.4	8,300	12.0	331.32

* 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.