

**Summary of 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

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Board meeting for approving: October 5, 2006

Adoption of US GAAP: Not adopted

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

(1) 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	26,545	18.3	4,924	6.8	4,934	7.0
First half ended Aug. 2005	22,444	29.0	4,611	38.5	4,610	38.5
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
	Million yen	%	Yen	Yen
First half ended Aug. 2006	2,720	6.3	106.37	105.83
First half ended Aug. 2005	2,559	41.2	99.43	98.80
Year ended Feb. 2006	5,551	35.7	216.22	214.69

Notes: 1. Equity in earnings of affiliates: Aug. 2006: - million yen, Aug. 2005: - million yen, Feb. 2006: - million yen

2. Avg. number of shares (consolidated): Aug. 2006:25,572,609 shares, Aug. 2005:25,736,229 shares, Feb. 2006:25,673,981 shares

3. Changes in accounting principles applied: None

4. Percentages for 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	%	Yen
As of Aug. 31, 2006	29,383	18,643	63.4	726.35
As of Aug. 31, 2005	24,428	14,885	60.9	580.33
As of Feb. 28, 2006	29,160	16,847	57.8	659.17

Note: Number of shares outstanding (consolidated):

Aug. 31, 2006: 25,649,788 shares, Aug. 31, 2005: 25,649,447 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
First half ended Aug. 2006	803	(1,017)	(982)	13,675
First half ended Aug. 2005	1,807	(1,651)	(1,221)	11,472
Year ended Feb. 2006	7,744	(3,073)	(2,338)	14,872

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

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

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

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

2. 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	57,160	10,900	5,900

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

*1. 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).

*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.