



## Summary of Non-consolidated Financial Results for the Fiscal Year Ended February 28, 2007

April 5, 2007

Company name: POINT INC.

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

Board meeting for approving: April 5, 2007

Dividend payable after: May 31, 2007

Date of annual general meeting of shareholders: May 30, 2007

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

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

Head office location: Ibaraki

### 1. Non-consolidated Financial Results for the Year ended February 28, 2007 (March 1, 2006 – February 28, 2007)

#### (1) Non-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	60,957	25.5	12,114	23.5	12,191	24.2
Year ended Feb. 2006	48,570	29.9	9,807	31.8	9,812	31.8

	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	6,808	24.6	267.52	266.58	37.8	38.7	20.0
Year ended Feb. 2006	5,465	34.2	212.90	211.39	36.2	37.7	20.2

Notes: 1. Average number of shares: Feb. 2007: 25,448,458 shares, Feb. 2006: 25,673,981 shares

2. Changes in accounting principles applied: None

3. Percentages for net 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 Feb. 28, 2007	34,059		19,343	56.7	766.90
As of Feb. 28, 2006	28,929		16,715	57.8	654.01

Notes: 1. Number of shares outstanding: Feb. 28, 2007: 25,190,433 shares, Feb. 28, 2006: 25,558,997 shares

2. Number of treasury stocks: Feb. 28, 2007: 800,287 shares, Feb. 28, 2006: 431,723 shares

### 2. Non-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	31,800		5,100	2,900
Full year	71,000		13,000	7,200

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

\* 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).

### 3. Dividends

Cash dividends	Annual dividend per share (yen)			Total dividends (million yen)	Dividend payout ratio (%)	Dividends/net assets (%)
	Interim	Year-end	Annual			
Year ended Feb. 2006	10.00	30.00	40.00	1,023	18.8	6.1
Year ended Feb. 2007	20.00	40.00	60.00	1,520	22.4	8.4
Year ending Feb. 2008 (forecast)	20.00	40.00	60.00			

\* 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.

[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.