

DATA BOOK

1 March 2004~31 August 2004

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POINT INC.

<http://www.point.co.jp>

1. Financial Summary and Forecast

(Years ended February end)

(Unit:¥millions)

	8/2002			2/2003			8/2003			2/2004			8/2004			2/2005 (Forecast)		
	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY	amount	str%	YtoY
Net sales	9,265	100.0	31.7	20,679	100.0	32.5	12,728	100.0	37.4	27,860	100.0	34.7	17,396	100.0	36.7	35,158	100.0	26.2
Gross profit	5,257	56.7	40.6	11,649	56.3	37.5	7,276	57.2	38.4	16,043	57.6	37.7	10,549	60.6	45.0	21,101	60.0	31.5
SG&A expenses	3,999	43.2	34.7	8,790	42.5	34.5	5,431	42.7	35.8	11,745	42.2	33.6	7,219	41.5	32.9	15,047	42.8	28.1
Operating income	1,258	13.6	63.1	2,859	13.8	47.6	1,845	14.5	46.6	4,298	15.4	50.3	3,330	19.1	80.5	6,056	17.2	40.9
Recurring income	1,236	13.3	61.8	2,808	13.6	45.5	1,826	14.4	47.8	4,256	15.3	51.6	3,328	19.1	82.3	6,048	17.2	42.1
Net income	692	7.5	111.1	1,538	7.4	111.1	918	7.2	32.6	2,256	8.1	46.7	1,811	10.4	97.3	3,250	9.2	44.0
Capital stock	457	-	0.0	1,383	-	202.5	1,406	-	207.6	2,446	-	76.9	2,505	-	78.1	-	-	-
Number of shares issued	7,454	-	100.0	8,531	-	128.9	13,013	-	74.6	14,178	-	66.2	25,649	-	97.1	-	-	-
Total assets	9,060	-	28.8	12,260	-	56.7	13,608	-	50.2	17,777	-	45.0	19,676	-	44.6	-	-	-
Equity	3,170	-	47.5	5,864	-	130.4	6,625	-	108.9	10,034	-	71.1	11,608	-	75.2	-	-	-
Capital expenditures	1,052	-	563.4	1,810	-	250.1	664	-	-36.9	1,329	-	-26.6	802	-	20.9	-	-	-
Depreciation expenses	53	0.6	11.5	126	0.8	26.9	98	0.8	84.6	212	1.4	67.4	112	0.6	13.7	-	-	-
Cash flows from operating activities	4	-	-	2,235	-	-	1,028	-	-	3,772	-	-	1,799	-	-	-	-	-
Cash flows from investing activities	△ 977	-	-	△ 1705	-	-	△ 947	-	-	△ 1,366	-	-	△ 275	-	-	-	-	-
Cash flows from financing activities	728	-	-	1,942	-	-	△ 42	-	-	1,534	-	-	△ 366	-	-	-	-	-
Cash and cash equivalents at end of year	1,277	-	13.9	3,993	-	162.4	4,032	-	215.7	7,934	-	98.7	9,090	-	125.5	-	-	-
Number of Stores	138	-	37	151	-	37	177	-	39	205	-	54	220	-	43	-	-	-
Total floor space(m ²)	22,347	-	4,489	22,908	-	3,836	29,553	-	7,206	33,667	-	10,759	37,969	-	8,416	-	-	-
Number of employees(full-time)	391	-	99	427	-	99	499	-	108	557	-	130	608	-	109	-	-	-
Number of employees(part-time)	403	-	115	459	-	154	580	-	177	638	-	179	807	-	227	-	-	-

Notes 1. Number of shares issued is end of the the fiscal year.

2. One common stock was splitted in 2 stocks as of April 19 2002.

3. One common stock was splitted in 1.5 stocks as of April 18 2003.

4. One common stock was splitted in 1.2 stocks as of April 20 2004.

5. One common stock was splitted in 1.5 stocks as of August 20 2004.

6. Number of part-time employees is converted into a regular working hours per day(8 hours)

2. Sales Breakdown by Brand Category

Sales by Business units

(Unit: ¥thousands)

	8/2002			2/2003			8/2003			2/2004			8/2004			2/2005 (Forecast)		
	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY
RAGEBLUE	773	8.3	△ 23.4	1,691	8.2	△ 18.4	788	6.2	2.1	2,015	7.2	19.2	1,067	6.2	35.4	2,419	7.0	20.0
GLOBAL WORK	2,107	22.7	33.1	4,448	21.5	34.4	2,987	23.6	41.8	6,646	24.1	49.4	4,634	27.0	55.1	9,952	28.7	49.7
LOWRYS FARM	4,950	53.4	45.8	11,156	53.9	43.9	7,039	55.6	42.2	14,829	53.6	32.9	8,813	51.3	25.2	16,843	48.5	13.6
JEANASIS				424	2.1		513	4.1		1,356	4.9	218.3	1,083	6.3	111.2	2,131	6.1	57.1
HEATHER	482	5.2		1,036	5.0	213.9	477	3.8	△ 1.2	1,080	3.9	4.2	714	4.2	49.8	1,471	4.2	36.3
HARE	86	0.9	23.0	155	0.7	2.6	108	0.9	25.8	396	1.4	157.7	308	1.8	184.2	778	2.2	96.2
AGREA							47	0.4		167	0.6	0.0	113	0.7	138.6	273	0.8	63.8
NINE BLOCKS	377	4	△ 11.3	799	3.9	△ 4.0	469	4	24.6	885	3.2	10.7	449	3	△ 4.3	856	2.5	△ 3.2
ENUFIROH	489	5.3	△ 11.6	965	4.7	△ 16.5	235	1.9	△ 51.8	238	0.8	△ 75.3						
OTHERS	-	-	△ 9.9	0	0.0	△ 56.4	1		195.8	2	0.0	33.6	3	0	180.0	3	0.0	36.9
Total	9,265	100.0	31.7	20,679	100.0	32.5	12,667	100.0	36.7	27,619	100.0	33.6	17,188	100.0	35.7	34,730	100.0	25.7

Note: Others includes wholesale business.

Sales of Store Brand by Business units

(Unit: ¥thousands)

	8/2002			2/2003			8/2003			2/2004			8/2004			2/2005 (Forecast)		
	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY
RAGEBLUE	707	91.5	22.2	1,591	94.1	15.6	738	93.7	2.2	1,936	96.1	2.0	1,063	99.6	5.9	2,177	90.0	△ 6.1
GLOBAL WORK	2,087	99.1	6.2	4,423	99.4	4.1	2,981	99.8	0.7	6,586	99.1	△ 0.3	4,602	99.3	△ 0.5	9,952	100.0	0.9
LOWRYS FARM	4,867	98.3	1.4	11,041	99.0	1.0	7,018	99.7	1.4	14,799	99.8	0.8	8,796	99.8	0.1	16,843	100.0	0.2
JEANASIS				381	89.9	89.9	457	89.0		1,151	84.9	△ 4.5	1,020	94.1	5.1	1,875	88.0	3.1
HEATHER	470	97.5		1,019	98.4	3.5	475	99.6	2.1	1,076	99.6	1.2	714	99.9	0.3	1,471	100.0	0.4
HARE	78	90.7	6.4	136	87.7	3.0	98	90.6	△ 0.1	383	96.8	8.5	305	99.0	8.4	778	100.0	3.2
AGREA							25	53.1		118	70.6	0.0	99	87.0	33.9	228	83.4	12.8
NINE BLOCKS	169	45.0	29.0	428	53.6	26.5	366	78.1	33.1	625	70.6	17.0	207	46.2	△ 31.9	702	82.0	11.4
ENUFIROH	438	89.7	32.5	891	92.3	20.5	228	97.0	7.3	231	97.0	4.7						
OTHERS																		
Total	8,818	95.2	11.0	19,912	96.3	7.4	12,388	97.8	2.6	26,906	97.4	1.1	16,810	97.8	0.0	34,026	98.0	0.6

3. Sales Breakdown by Goods Category

Sales by Goods Category

(Unit: ¥thousands)

	8/2002			2/2003			8/2003			2/2004			8/2004		
	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY
Men's bottoms	392	4.2	△ 23.7	717	3.5	△ 16.5	450	3.6	14.8	891	3.2	24.3	607	3.5	34.9
Men's tops	1,244	13.4	△ 1.9	2,918	14.1	△ 0.2	1,566	12.4	25.9	3,907	14.1	33.9	2,034	11.8	29.9
Men's Subtotal	1,636	17.7	△ 8.2	3,635	17.6	△ 3.9	2,016	15.9	23.2	4,798	17.4	32.0	2,642	15.4	31.1
Lady's bottoms	1,873	20.2	31.6	3,622	17.5	30.8	2,134	16.8	13.9	4,437	16.1	22.5	3,150	18.3	47.6
Lady's tops	4,131	44.6	69.9	9,977	48.3	67.1	6,591	52.0	59.5	14,191	51.4	42.2	8,608	50.1	30.6
Lady's Subtotal	6,004	64.8	55.8	13,599	65.8	55.6	8,725	68.9	45.3	18,628	67.4	37.0	11,759	68.4	34.8
Miscellaneous others	1,625	17.5	16.2	3,442	16.6	11.9	1,924	15.2	18.4	4,193	15.2	21.8	2,786	16.2	44.8
Total	9,265	100.0	31.7	20,676	100.0	32.5	12,667	100.0	36.7	27,619	100.0	33.6	17,188	100.0	35.7

Sales of Store Brand by Goods Category

(Unit: ¥thousands)

	8/2002			2/2003			8/2003			2/2004			8/2004		
	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY
Men's bottoms	375	95.7	17.3	698	97.4	14.1	435	96.7	1.0	874	98.0	0.6	600	98.8	2.1
Men's tops	1,187	95.4	19.3	2,829	96.9	12.1	1,546	98.7	3.3	3,867	99.0	2.1	1,997	98.2	△ 0.5
Men's Subtotal	1,562	95.5	18.7	3,527	97.0	12.6	1,981	98.3	2.8	4,741	98.8	1.8	2,597	98.3	0.0
Lady's bottoms	1,841	98.3	4.1	3,569	98.5	3.1	2,109	98.8	0.5	4,382	98.8	0.3	3,119	99.0	0.2
Lady's tops	3,929	95.1	2.3	9,629	96.5	2.0	6,287	95.4	0.3	13,932	98.2	1.7	8,436	98.0	2.6
Lady's Subtotal	5,770	96.1	2.8	13,198	97.1	2.2	8,396	96.2	0.1	18,314	98.3	1.2	11,559	98.3	2.1
Miscellaneous others	1,485	91.4	22.8	3,185	92.5	15.1	1,905	99.0	7.6	3,851	91.8	△ 0.7	2,649	95.1	△ 3.9
Total	8,817	95.2	10.9	19,912	96.3	7.4	12,388	97.8	2.6	26,906	97.4	1.1	16,810	97.8	0.0

4. Number of stores opened/closed by Brand Category

	2/2002			2/2003			2/2004				8/2004			
	Opened	Closed	YE	Opened	Closed	YE	Opened	Closed	Changed	YE	Opened	Closed	Changed	YE
RAGEBLUE	-	2	11	2	2	11	4	-3	2	14	-	-	-	14
GLOBAL WORK	4	1	19	10	1	28	24	-1	-	51	12	2	-	61
LOWRYSFARM	15	-	57	14	2	69	12	-	-	81	9	3	-	87
JEANASIS	-	-	-	9	-	9	11	-1	-	19	1	-	-	20
HEATHER	7	-	7	11	2	16	4	-3	-1	16	2	-	-	18
HARE	4	1	3	-	-	3	1	-1	3	6	2	-	-	8
AGREA							4	-1	1	4	-	-	-	4
NINEBLOCKS	-	1	5	3	1	7	-	-	-	7	1	-	-	8
ENUFIROH	8	-	12	-	4	8	-	-3	-5	-				
Total	30	5	114	49	8	155	60	-13	-	198	27	5	-	220

5. Sales.Number of customers and Ave.spending per customer(Compared with same month of previous year)

2/2005

(Unit: %)

		1st half									2nd half						Full-term	
		1st quarter			2nd quarter			3rd quarter			4th quarter							
		Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb					
Sales	Total	122.3	137.2	141.6	133.5	130.4	142.5	140.3	137.9	135.7	138.5			138.5			138.5	136.1
	Existing Stores	97.6	109.0	111.4	106.1	100.8	115.0	110.8	109.2	107.6	111.3			111.3			111.3	108.1
Customers	Total	131.0	146.7	149.8	142.5	136.8	146.5	132.6	140.0	141.1	136.8			136.8			136.8	140.5
	Existing Stores	106.2	117.9	119.2	114.6	107.1	120.5	106.0	113.0	113.7	110.2			110.2			110.2	113.3
Spending	Total	93.4	93.6	94.5	93.7	95.3	97.3	105.9	98.5	96.2	101.3			101.3			101.3	96.9
	Existing Stores	91.9	92.4	93.5	92.5	94.2	95.4	104.6	96.6	94.6	101.0			101.0			101.0	95.4

2/2004

(Unit: %)

		1st half									2nd half						Full-term		
		1st quarter			2nd quarter			3rd quarter			4th quarter								
		Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb						
Sales	Total	130.1	135.5	145.9		148.2	132.9	129.2		136.7	122.3	126.2	135.1		127.1	138.1	138.5	131.0	133.5
	Existing Stores	103.5	106.9	115.7		115.9	103.6	100.2		107.6	100.9	102.8	110.0		101.2	115.4	107.7	106.6	107.1
Customers	Total	130.3	137.1	149.1		152.5	137.2	134.9		139.8	125.7	127.9	141.7		128.9	150.6	158.1	138.1	138.9
	Existing Stores	103.7	108.1	118.8		119.6	107.0	105.5		110.1	104.4	104.3	115.7		102.5	125.0	125.3	112.7	111.4
Spending	Total	99.9	98.8	97.9		97.2	96.9	95.7		97.8	97.3	98.6	95.3		98.6	91.7	87.6	94.8	96.1
	Existing Stores	99.8	98.9	97.4		96.9	96.8	95.0		97.7	96.7	98.6	95.1		98.7	92.3	85.9	94.6	96.1

6. Major Financial Data(Non-consolidated)

	Unit	Memo	2000/2	2001 /2	2002/2	2/2003	2/2004
1	%	Return on total assets Average of 2years	10.5	12.8	27.3	27.8	28.3
2	%	Return on equity (ROE) Average of 2years	22.2	23.7	33.5	36.5	28.4
3	%	Net income to Total assets(ROA) Average of 2years	4.1	6.0	10.3	15.3	15.0
4	%	Gross profit ratio	47.1	49.6	54.2	56.2	57.4
5	%	SG&A expenses ratio	41.2	43.0	41.9	42.5	42.0
6	%	Shareholders' equity ratio	20.9	29.1	32.4	47.8	56.4
7	times	Total assets turnover	1.9	2.0	2.2	2.1	1.8
8	¥	Earning per share (EPS) Average number of shares	1451.3	97.3	195.9	193.3	163.3
9	¥	Book value per share (BPS) Number of shares of common stock(YE)	7447.6	499.6	679.0	684.6	701.5
10	¥	Dividends per share (DPS) Number of shares of common stock(YE)	100.0	8.0	11.0	18.0	20.0

Notes 1. One common stock(1stock:¥1,000) was splitted in 20 stocks(1stock:¥50)as of July 4 2000.

2. One common stock was splitted in 2 stocks as of April 19 2002.

3. One common stock was splitted in 1.5 stocks as of April 18 2003.

4. One common stock was splitted in 1.2 stocks as of April 20 2004.

5. One common stock was splitted in 1.5 stocks as of August 20 2004.

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

(Unit: ¥thousands)

	8/2002			2/2003			8/2003			2/2004			8/2004		
	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY	amount	str%	YoY
Advertising and promotin costs	168	1.8	38.8	394	1.9	27.1	226	1.8	34.8	520	1.9	31.8	362	2.1	59.6
Personal expenses	1,417	15.3	27.3	3,088	14.9	28.2	2,006	15.8	41.6	4,137	15.0	34.0	2,416	14.1	20.4
Rent	1,437	15.5	42.6	3,196	15.5	43.3	1,925	15.2	34.1	4,189	15.2	31.1	2,575	15.0	33.7
Lease	214	2.3	31.3	456	2.2	30.8	279	2.2	30.4	631	2.3	38.5	417	2.4	49.5
Depreciation	53	0.6	10.4	127	0.6	28.0	94	0.7	76.6	201	0.7	58.7	106	0.6	13.4
Others	710	7.6	37.9	1,528	7.4	34.0	849	6.7	19.6	1,918	6.9	25.6	1,227	7.1	44.6
Total	3,999	43.2	34.7	8,788	42.5	34.5	5,382	42.5	34.6	11,596	42.0	32.0	7,106	41.4	32.0