

**Summary of Financial Results for the First Half of the Fiscal Year Ending October 30, 2002
(Non-consolidated)**

Company name: D3 PUBLISHERS INC.
 Stock code: 4311
 Stock Exchange listing: OTC
 Company Domicile: Tokyo
 URL: <http://www.d3p.co.jp>
 Contact: Director and General Manager, Administration Division, Seitaro Ozawa
 Tel: 03-5786-1371

Date of board meeting for approving financial results: June 13, 2002

The Company has a system of interim dividends.

Interim dividend payment date: -

The Company's stock does not trade in round lots.

1. Financial Results for the first half ended April 30 (11/1/2001 – 4/30/2002)

(1) Financial results

Rounded down to million yen

	Sales		Operating income		Ordinary income	
	Million yen	YoY change (%)	Million yen	YoY change (%)	Million yen	YoY change (%)
April 2002	1,181	-8.1	48	-80.2	24	-90.3
April 2001	1,284	64.3	247	50.2	251	53.5
October 2001	2,266		382		382	

	Net income		Net income per share, (basic)	Net income per share, (diluted)
	¥mn	%	Yen	Yen
April 2002	15	-89.3	3,718.08	-
April 2001	147	248.5	36,724.89	-
October 2001	222		55,253.24	-

Notes

1. Average number of shares outstanding

April 2002: 4,253 shares

April 2001: 4,025 shares

October 2001: 4,025 shares

3. Changes in accounting principles applied: None

4. The percentages shown for net sales, operating income, ordinary income, and net income represent changes from the first half of the previous fiscal year.

(2) Dividends

	Yen	Yen
April 2002	-	-
April 2001	-	-
October 2001	-	-

(3) Financial position

	Total assets	Shareholders' equity	Shareholders' equity ratio	Shareholders' equity per share
	Million yen	Million yen	%	Yen
April 2002	1,340	1,024	76.4	228,882.50
April 2001	1,156	671	58.1	166,856.38
October 2001	1,108	746	67.3	185,384.72

Note :

1. Number of shares outstanding at the end of the period:

April 2002:	4,475 shares
April 2001:	4,025 shares
October 2001:	4,025 shares

2. Treasury stock at the end of the period:

April 2002:	- shares
April 2001:	- shares
October 2001:	- shares

2. Forecast for the fiscal year ending October 2002(11/1/20012 – 10/31/2002)

	Sales	Ordinary income	Net income		
	Million yen	Million yen	Million yen	Yen	Yen
Full Year	3,677	451	257	5,300.00	5,300.00

Reference: Estimated net income per common share for the fiscal year ending March 2003: ¥57,481.15

Note: Actual results, affected by unforeseen factors, may differ substantially from the above projections.