

Summary of Business Result for FY October 2002 (Non-Consolidated)

Date: Dec.13 2002

Company D3PUBLISHER INC. Registered on the Jasdaq
 Stock Code 4311 Head office location: Tokyo
 Contact Title of Executive Director
 Name Seitaro Ozawa TEL 03-5786-1371
 Date of the meeting of board of directors Dec.13 2002 Interim divided Yes
 Date of annual shareholders' meeting Jan.30 2003
 Trading unit share plan: Yes/No (***) shares per trading unit share) None

1. Business Results as of FY October 2002 (November 1, 2001 — October 31, 2002)

(1) Results of Operations

(Note: Rounded down to ¥ Million)

	Net Sales		Operating Income		Recurring Income	
	¥ Million	%	¥ Million	%	¥ Million	%
Dec. 2002	3,131	38.2	454	18.8	424	11.1
Dec. 2001	2,266	42.8	382	14.7	382	14.7

	Net Income		Net Income Per share	Diluted Net Income per share	Ratio of Net Income to Shareholders' Equity	Ratio of Recurring Income to total Asset	Ratio of Recurring Income to Net Sales
	¥ Million	%	¥	¥	%	%	%
Dec. 2002	251	12.9	28,653.09	28,344.58	25.0	23.1	13.6
Dec. 2001	222	49.8	55,253.24	-	35.0	38.8	16.9

(Note) 1. Outstanding averaged number of shares : 8,763 shares in Oct. 2002, 4,025 shares in Oct. 2001
 2. Change in accounting method:None

(2) Divided

	Annual dividend per share			Total Dividend (Annual)	Dividend Payout ratio	Dividend Rate for Shareholders' Equity
	¥	¥	¥			
Dec. 2002	2,800.00	-	2,800.00	25	10.2	2.0
Dec. 2001	-	-	-	-	-	-

(3) Financial Position

	Total Assets	Shareholders' Equity	Shareholders' equity to total assets	Shareholders' equity per share
	¥ Million	¥ Million	%	¥
Dec. 2002	2,565	1,263	49.3	138,528.21
Dec. 2001	1,108	746	67.3	185,384.72

(Note) 1. Outstanding shares at the end of October: 9,124 shares in 2002, 4,025 shares in 2001
 Number of treasury shares at the end of the respective periods:
 2. - shares at Oct. 2002 - shares at Oct. 2001

2. Forecast of Financial Performance in FY December 2003 (November 1, 2002 — October 31, 2003)

	Net Sales	Recurring Income	Net Income	Annual dividend per share		
				Interim	Year-end	
	¥ Million	¥ Million	¥ Million	¥	¥	¥
Dec. 2003 Interim	2,156	169	98	-	-	-
FY ended Dec. 2003	4,291	500	290	-	1,600	1,600

(Note) Forecast net income per share for the year: 31,814.91 yen