

Summary of Business Result for FY October 2005(Non-Consolidated)

Date: December 13, 2005

Company	D3 Publisher Inc.	Registered on the JASDAQ
Stock Code	4311	Head office location: Tokyo
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Date of the meeting of board of directors	December 13, 2005	Interim dividend Yes
Date of annual shareholders' meeting	January 28, 2005	Trading unit share plan No

1. Business Results as of FY October 2005 (November 1, 2004 - October 31, 2005)

(1) Results of Operations

(Note: Rounded down to ¥ Million)

	Revenues		Operating Income		Recurring Income	
	¥ Million	%	¥ Million	%	¥ Million	%
FY October 2005	3,836	28.1	590	177.9	652	210.6
FY October 2004	2,994	0.9	212	320.5	210	575.7

	Net Income		Net Income per Share	Diluted Net Income per Share	Ratio of Net Income to Shareholders' Equity	Ratio of Recurring Income to Total Assets	Ratio of Recurring Income to Revenues
	¥ Million	%	¥	¥	%	%	%
FY October 2005	232	147.2	12,581.89	12,430.43	7.3	14.3	17.0
FY October 2004	93	-	7,669.32	7,501.31	5.6	6.3	7.0

(Note) 1. Outstanding averaged number of shares: 18,455 shares in October 2005, 12,246 shares in October 2004
 2. Change in accounting method: None
 3. The percentages shown for net sales, operating income, ordinary income, and net income represent changes from the same period in the previous fiscal year.

(2) Dividend

	Annual Dividend per Share			Total Dividend (Annual)	Dividend Payout Ratio	Dividend Rate for Shareholders' Equity
	Interim	Year-end				
FY October 2005	¥ 600.00	¥ 600.00	¥ 600.00	¥ Million 12	% 4.8	% 0.3
FY October 2004	¥ 400.00	¥ 400.00	¥ 400.00	¥ Million 5	% 5.2	% 0.3

(3) Financial Position

	Total Assets	Shareholders' Equity	Shareholders' Equity to Total Assets	Shareholders' Equity per Share
	¥ Million	¥ Million	%	¥
FY October 2005	5,400	4,204	77.9	200,961.63
FY October 2004	3,750	2,171	57.9	157,139.33

(Note) 1. Outstanding shares at the end of October: 20,956 shares in October 2005, 13,818 shares in October 2004
 2. Treasury shares at the end of October: 32 shares in October 2005, 32 shares in October 2004

2. Forecast of Financial Performance in FY March 2006 (November 1, 2005 - March 31, 2006)

	Revenues	Recurring Income	Net Income	Annual Dividend per Share	
	¥ Million	¥ Million	¥ Million	Interim	Year-end
FY ending March 2006	1,488	340	167	¥ -	¥ 400

(Note) Forecast net income per share for the year: 7,982.14 yen

The company has changed its accounting period. FY ending March 2006 means a business result of five month operations.