

Summary of Interim Business Results for FY March 2007 (Consolidated)

Date: November 6, 2006

C o m p a n y	D3 Inc.	Registered on the JASDAQ
Stock Code	4311	Head office location: Tokyo
U R L	http://www.d3i.co.jp	
Representative	Yuji Ito	
C o n t a c t	Title of Executive Director	
	Name Kenji Kodera	T E L 03-5428-8830
Date of the meeting of board of directors	November 6, 2006	
Name of parent company	Fields Corporation (2767)	Parent company's shares of voting rights: 57.2%
Application of US Accounting Standard	None	

The company did not implement the interim account settlement, since the previous business year was an irregular 5-month accounting period. Therefore, results of operations and financial position and year-on-year change from the previous interim accounting period (FY March 2006) are not presented.

1. Interim Business Results for FY September 2006 (April 1, 2006 - September 30, 2006)

(1) Results of Operations

(Note: Rounded down to ¥ Million)

	Net sales		Operating income		Ordinary income	
	¥ Million	%	¥ Million	%	¥ Million	%
Sept. 2006 Interim	3,787	()	123	()	130	()
FY ended Mar. 2006	2,319		-53		-30	

	Net income		Net income per share		Diluted net income per share	
	¥ Million	%	¥		¥	
Sept. 2006 Interim	-84	()	-4,006.23			
FY ended Mar. 2006	-139		-6,675.66			

(Note) 1. Earnings/loss on investments in equity-method affiliates

First half ended September 2006: ¥ million, Fiscal year ended March 2006: ¥ million

2. Average number of shares outstanding (consolidated)

First half ended September 2006: 20,968 shares, Fiscal year ended March 2006: 20,929 shares

3. Changes in accounting principles applied: None

4. For the first half ended September 2006 and fiscal year ended March 2006, diluted net income per share for the interim and current period are not presented, since the Company reported a net loss per share for the interim and current period.

(2) Financial Position

(Note: Rounded down to ¥ Million)

	Total assets	Net assets	Equity ratio	Net assets per share
	¥ Million	¥ Million	%	¥
Sept. 2006 Interim	8,822	3,759	42.6	179,309.45
FY ended Mar. 2006	5,147	3,853	74.9	183,781.74

(Note) Number of shares outstanding (consolidated) at end of period:

First half ended September 2006: 20,968 shares, Fiscal year ended March 2006: 20,968 shares

(3) Results of Cash Flows

(Note: Rounded down to ¥ Million)

	Net cash flows by operating activities	Net cash flows by investment activities	Net cash flows by financial activities	Balance of cash and cash equivalents at the end of year
	¥ Million	¥ Million	¥ Million	¥ Million
Sept. 2006 Interim	-1,502	1	2,838	2,621
FY ended Mar. 2006	-735	-75	210	1,275

- (4) Matters concerning the scope of consolidation and the application of the equity method
 Consolidated subsidiaries: 5
 Unconsolidated subsidiaries accounted for under the equity method:
 Affiliates accounted for under the equity method:
- (5) Changes in the scope of consolidation and affiliates accounted for under the equity method
 Consolidated subsidiaries: New: 1 ,Excluded:
 Affiliates accounted for under the equity method: New: ,Excluded:

2 . Forecast of Financial Performance in FY March 2007 (April 1, 2006 - March 31, 2007)

	Net sales	Ordinary income	Net income
	¥ Million	¥ Million	¥ Million
FY ending Mar. 2007	9,583	514	54

(Note) Forecast net income per share for the year: 2,591.62 yen

Caution regarding forward looking statements:

Above forecasts are based on information available when these forecasts were prepared and on assumptions concerning various factors that can affect future performance. Actual results may differ significantly from these forecasts for a number of factors.