

PARAMOUNT BED CO., LTD. (Feb 3, 2004)

Code:7960

Consolidated Financial Results For The Third Quarter Ended December 31, 2003

(figures are rounded down to the nearest million yen)

1.Earnings	Nine months ended December 31, 2003	Year ended March 31, 2003
Net sales (million yen)	31,619	45,773
Operating income (million yen)	3,790	5,891
Ordinary income (million yen)	3,877	5,870
Net income (million yen)	1,929	3,127
Net income per share (yen)	61.41	98.29

2.Financial standing	As of December 31, 2003	As of March 31, 2003
Total assets (million yen)	72,316	74,331
Shareholders' equity (million yen)	62,425	61,148
Shareholders' equity ratio	86.3%	82.3%
Shareholders' equity per share (yen)	1,987.39	1,945.48