

PARAMOUNT BED CO., LTD. (Feb 2, 2005)

Code:7960

Consolidated Financial Results For The Third Quarter Ended December 31, 2004

(Figures are rounded down to the nearest million yen)

1.Earnings	Nine months ended December 31, 2004	Nine months ended December 31, 2003	Year ended March 31, 2004
Net sales (million yen)	34,282	31,619	47,894
Operating income (million yen)	4,879	3,790	7,103
Ordinary income (million yen)	5,198	3,877	7,259
Net income (million yen)	3,078	1,929	4,182
Net income per share (yen)	98.01	61.41	131.87

2.Financial standing	As of December 31, 2004	As of December 31, 2003	As of March 31, 2004
Total assets (million yen)	77,569	72,316	81,169
Shareholders' equity (million yen)	67,580	62,425	66,159
Shareholders' equity ratio	87.1%	86.3%	81.5%
Shareholders' equity per share (yen)	2,151.67	1,987.39	2,105.03