

PARAMOUNT BED CO., LTD. (Jul 27, 2005)

Code:7960

Consolidated Financial Results For The First Quarter Ended June 30, 2005

(Figures are rounded down to the nearest million yen)

1.Earnings	Three months ended June 30, 2005	Three months ended June 30, 2004	Year ended March 31, 2005
Net sales (million yen)	11,967	12,112	50,616
Operating income (million yen)	1,542	2,124	7,632
Ordinary income (million yen)	1,615	2,251	8,146
Net income (million yen)	862	1,365	5,140
Net income per share (yen)	27.46	43.48	162.38

2.Financial standing	As of June 30, 2005	As of June 30, 2004	As of March 31, 2005
Total assets (million yen)	80,134	78,667	83,161
Shareholders' equity (million yen)	69,601	67,232	69,899
Shareholders' equity ratio	86.9%	85.5%	84.1%
Shareholders' equity per share (yen)	2,215.97	2,140.49	2,224.17