

# PARAMOUNT BED CO., LTD. (Jan. 30, 2006)

Code:7960

## Consolidated Financial Results For The Third Quarter Ended December 31, 2005

(Figures are rounded down to the nearest million yen)

<b>1.Earnings</b>	Nine months ended December 31, 2005	Nine months ended December 31, 2004	Year ended March 31, 2005
Net sales (million yen)	35,359	35,282	50,616
Operating income (million yen)	4,159	4,879	7,632
Ordinary income (million yen)	4,467	5,198	8,146
Net income (million yen)	2,534	3,078	5,140
Net income per share (yen)	81.20	98.01	162.38

  

<b>2.Financial standing</b>	As of December 31, 2005	As of December 31, 2004	As of March 31, 2005
Total assets (million yen)	78,440	77,569	83,161
Shareholders' equity (million yen)	68,325	67,580	69,899
Shareholders' equity ratio	87.1%	87.1%	84.1%
Shareholders' equity per share (yen)	2,245.90	2,151.67	2,224.17