

PARAMOUNT BED CO., LTD. (Jul 26, 2006)

Code:7960

Consolidated Financial Results For The First Quarter Ended June 30, 2006

(Figures are rounded down to the nearest million yen)

1.Earnings	Three months ended June 30, 2006	Three months ended June 30, 2005	Year ended March 31, 2006
Net sales (million yen)	8,590	11,967	51,011
Operating income (million yen)	62	1,542	6,330
Ordinary income (million yen)	164	1,615	6,734
Net income (million yen)	81	862	3,782
Net income per share (yen)	2.68	27.46	120.61

2.Financial standing	As of June 30, 2006	As of June 30, 2005	As of March 31, 2006
Total assets (million yen)	80,079	80,134	84,314
Shareholders' equity (million yen)	69,133	69,601	70,015
Shareholders' equity ratio	86.2%	86.9%	83.0%
Shareholders' equity per share (yen)	2,268.66	2,215.97	2,300.19