

PARAMOUNT BED CO., LTD. (November 9, 2006)

Code:7960

Financial Report for the Twelve-Month Period Ended March 31, 2007
(Consolidated)

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Performance over the 1st half from April 1, to September 30, 2006
(figures are rounded down to the nearest million yen)

1.Earnings	9/2006	9/2005	Change
Net sales (million yen)	16,704	24,208	-31.0%
Operating income (million yen)	-315	2,934	-
Ordinary income (million yen)	1,119	3,104	-63.9%
Net income (million yen)	388	1,693	-77.0%
Net income per share (yen)	12.78	53.91	-76.3%

Notes : 1) Average number of shares outstanding
(9/2006 : 30,421 thousand, 9/2005 : 31,408 thousand, 3/2006 : 31,029 thousand)

2) No change have been made in accounting policy.

2.Dividend	9/2006	9/2005
Interim dividend per share (yen)	25.00	25.00
Annual dividend per share (yen)	—	(3/06)50.00

3.Financial standing	9/2006	9/2005	3/2006
Total assets (million yen)	78,987	82,436	84,314
Shareholders' equity (million yen)	68,672	70,785	70,015
Shareholders' equity ratio	86.8%	85.9%	83.0%
Shareholders' equity per share (yen)	2,254.03	2,253.66	2,300.19

Notes :

Number of shares outstanding at end of period
September 30,2006 : 30,421 thousand
September 30,2005 : 31,409 thousand
March 31,2006 : 30,421 thousand