

PARAMOUNT BED CO., LTD. (Aug 8, 2007)

Code:7960

Consolidated Financial Results For The First Quarter Ended June 30, 2007

(Figures are rounded down to the nearest million yen)

1.Earnings	Three months ended June 30, 2007	Three months ended June 30, 2006	Year ended March 31, 2007
Net sales (million yen)	8,269	8,590	35,927
Operating income (million yen)	-48	62	841
Ordinary income (million yen)	123	164	2,942
Net income (million yen)	97	81	-2,033
Net income per share (yen)	3.20	2.68	-66.83

2.Financial standing	As of June 30, 2007	As of June 30, 2006	As of March 31, 2007
Total assets (million yen)	74,604	80,079	76,478
Shareholders' equity (million yen)	65,036	69,133	65,509
Shareholders' equity ratio	87.0%	86.2%	85.5%
Shareholders' equity per share (yen)	2,134.90	2,268.66	2,150.22