

# PARAMOUNT BED CO., LTD. (November 13, 2007)

Code:7960

Financial Report for the Twelve-Month Period Ended March 31, 2008

(Consolidated)

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Performance over the 1st half from April 1, to September 30, 2007  
(figures are rounded down to the nearest million yen)

<b>1.Earnings</b>	<b>9/2007</b>	<b>9/2006</b>	<b>Change</b>
Net sales (million yen)	17,541	16,704	5.0%
Operating income (million yen)	412	-315	-
Ordinary income (million yen)	582	1,119	-48.0%
Net income (million yen)	155	388	-59.9%
Net income per share (yen)	5.12	12.78	-59.9%

Notes : 1) Average number of shares outstanding  
(9/2007 : 30,419 thousand, 9/2006 : 30,421 thousand, 3/2007 : 30,421 thousand)

2) No change have been made in accounting policy.

<b>2.Dividend</b>	<b>9/2007</b>	<b>9/2006</b>
Interim dividend per share (yen)	15.00	25.00
Annual dividend per share (yen)	—	(3/07)50.00

<b>3.Financial standing</b>	<b>9/2007</b>	<b>9/2006</b>	<b>3/2007</b>
Total assets (million yen)	74,459	78,987	76,478
Shareholders' equity (million yen)	64,640	68,672	65,509
Shareholders' equity ratio	86.7%	86.8%	85.5%
Shareholders' equity per share (yen)	2,121.35	2,254.03	2,150.22

Notes :

Number of shares outstanding at end of period

September 30,2007 : 30,418 thousand

September 30,2006 : 30,421 thousand

March 31,2007 : 30,420 thousand