

PARAMOUNT BED CO., LTD. (November 5, 2008)

Code:7960

Consolidated Financial Results for the Second Quarter

Ended September 30, 2008

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Results for the Six Months Ended September 30, 2008

(Figures are rounded down to the nearest million yen)

1.Earnings	9/2008	9/2007	Change
Net sales (million yen)	19,378	17,541	-
Operating income (million yen)	447	412	-
Ordinary income (million yen)	471	582	-
Net income (million yen)	168	155	-
Net income per share (yen)	5.54	5.12	-

Notes : 1) Average number of shares outstanding

(9/2008 : 30,417 thousand, 9/2007 : 30,419 thousand, 3/2008 : 30,421 thousand)

2) No change have been made in accounting policy.

2.Dividend	9/2008	9/2007
Interim dividend per share (yen)	15.00	15.00
Annual dividend per share (yen)	—	(3/08)30.00

3.Financial standing	9/2008	3/2008
Total assets (million yen)	78,056	78,198
Shareholders' equity (million yen)	63,622	64,087
Shareholders' equity ratio	83.4%	81.8%
Shareholders' equity per share (yen)	2,085.58	2,101.96

Notes :

Number of shares outstanding at end of period

September 30,2008 : 31,682 thousand

March 31,2008 : 31,682 thousand