

PARAMOUNT BED CO., LTD. (Feb. 4, 2010)

Code:7960

Consolidated Financial Results For The Third Quarter Ended December 31, 2009

(Figures are rounded down to the nearest million yen)

1.Earnings	Nine months ended December 31, 2009	Nine months ended December 31, 2008	Year ended March 31, 2009
Net sales (million yen)	32,129	27,463	39,821
Operating income (million yen)	3,280	450	1,843
Ordinary income (million yen)	3,239	196	1,046
Net income (million yen)	1,832	-463	-484
Net income per share (yen)	60.24	-15.25	-15.92

2.Financial standing	As of December 31, 2009	As of December 31, 2008	As of March 31, 2009
Total assets (million yen)	82,407	72,948	79,889
Shareholders' equity (million yen)	62,868	61,849	61,790
Shareholders' equity ratio	76.0%	84.5%	77.1%
Shareholders' equity per share (yen)	2,059.49	2,026.81	2,026.11