

# PARAMOUNT BED CO., LTD. (November 1, 2010)

Code:7960

Consolidated Financial Results for the Second Quarter

Ended September 30, 2010

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Results for the Six Months Ended September 30, 2010

(Figures are rounded down to the nearest million yen)

<b>1.Earnings</b>	9/2010	9/2009	Change
Net sales (million yen)	24,355	21,609	12.7%
Operating income (million yen)	2,888	2,131	35.5%
Ordinary income (million yen)	2,434	2,161	12.6%
Net income (million yen)	1,143	1,231	-7.2%
Net income per share (yen)	37.55	40.49	-7.3%

Notes : 1) Average number of shares outstanding

(9/2010 : 30,454 thousand, 9/2009 : 30,417 thousand)

2) No change have been made in accounting policy.

<b>2.Dividend</b>	9/2010	9/2009
Interim dividend per share (yen)	15.00	15.00
Annual dividend per share (yen)	—	(3/10)35.00

  

<b>3.Financial standing</b>	9/2010	3/2010
Total assets (million yen)	84,823	85,586
Shareholders' equity (million yen)	63,936	63,272
Shareholders' equity ratio	75.1%	73.7%
Shareholders' equity per share (yen)	2,092.07	2,073.30

Notes :

Number of shares outstanding at end of period

September 30,2010 : 31,682 thousand

March 31,2010 : 31,682 thousand