

# PARAMOUNT BED CO., LTD. (Feb. 4, 2011)

Code:7960

## Consolidated Financial Results For The Third Quarter Ended December 31, 2010

(Figures are rounded down to the nearest million yen)

<b>1.Earnings</b>	<b>Nine months ended December 31, 2010</b>	<b>Nine months ended December 31, 2009</b>	<b>Year ended March 31, 2010</b>
Net sales (million yen)	36,777	32,129	45,598
Operating income (million yen)	4,478	3,280	4,753
Ordinary income (million yen)	3,858	3,239	4,615
Net income (million yen)	1,612	1,832	2,195
Net income per share (yen)	52.94	60.24	72.18

  

<b>2.Financial standing</b>	<b>As of December 31, 2010</b>	<b>As of December 31, 2009</b>	<b>As of March 31, 2010</b>
Total assets (million yen)	84,493	82,407	85,586
Shareholders' equity (million yen)	64,071	62,868	63,272
Shareholders' equity ratio	75.6%	76.0%	73.7%
Shareholders' equity per share (yen)	2,094.69	2,059.49	2,073.30