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PARAMOUNT BED HOLDINGS

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MEMBERSHIP

February 7, 2024

Consolidated Financial Results
for the First Nine Months of the Fiscal Year Ending March 31, 2024
<under Japanese GAAP>

Company name: **Paramount Bed Holdings Co., Ltd.**
Listing: Tokyo Stock Exchange
Securities code: 7817
URL: https://www.paramountbed-hd.co.jp
Representative: Tomohiko Kimura, President and Chief Executive Officer
Contact: Tatsuya Udagawa, General Manager Finance Dept.
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Scheduled date to file Quarterly Securities Report: February 14, 2024
Scheduled date to commence dividend payments: –
Preparation of supplementary material on quarterly financial results: None
Holding of quarterly financial results presentation meeting: None

(Millions of yen with fractional amounts discarded, unless otherwise noted)

1. Consolidated financial results for the first nine months of the fiscal year ending March 31, 2024 (from April 1, 2023 to December 31, 2023)

(1) Consolidated operating results (cumulative)
(Percentages indicate year-on-year changes.)

Nine months ended	Net sales		Operating income		Ordinary income		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
December 31, 2023	73,052	2.7	8,512	(13.1)	9,506	(7.7)	6,571	(1.1)
December 31, 2022	71,105	11.2	9,796	(1.9)	10,297	(5.2)	6,645	(11.2)

Note: Comprehensive income Nine months ended December 31, 2023: ¥8,044 million: [7.3%]
Nine months ended December 31, 2022: ¥7,494 million: [(12.5%)]

Nine months ended	Basic earnings per share	Diluted earnings per share
	Yen	Yen
December 31, 2023	112.71	—
December 31, 2022	114.23	—

(2) Consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
December 31, 2023	172,043	133,206	77.4
March 31, 2023	172,293	128,697	74.7

Reference: Equity
As of December 31, 2023: ¥133,205 million
As of March 31, 2023: ¥128,696 million

2. Dividends

	Dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2023	–	28.00	–	31.00	59.00
Fiscal year ending March 31, 2024	–	31.00	–		
Fiscal year ending March 31, 2024 (Forecast)				34.00	65.00

Note: Revisions to the dividends forecasts most recently announced: Yes

3. Consolidated earnings forecasts for the fiscal year ending March 31, 2024 (from April 1, 2023 to March 31, 2024)

(Percentages indicate year-on-year changes.)

	Net sales		Operating income		Ordinary income		Net income		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2024	105,000	6.1	14,000	4.1	14,500	2.6	9,800	6.3	168.12

Note: Revisions to the earnings forecasts most recently announced: None

∗ **Notes**
(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): None

(2) Application of special accounting for preparing quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement
    a. Changes in accounting policies in accordance with changes in accounting standards, etc.: None
    b. Changes in accounting policies due to other reasons: None
    c. Changes in accounting estimates: None
    d. Restatement: None

(4) Number of shares issued (common shares)
    a. Number of shares issued at the end of the period (including treasury shares)

As of December 31, 2023	61,754,974 shares
As of March 31, 2023	61,754,974 shares

    b. Number of treasury shares at the end of the period

As of December 31, 2023	3,434,193 shares
As of March 31, 2023	3,464,828 shares

    c. Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2023	58,308,558 shares
Nine months ended December 31, 2022	58,171,729 shares

∗ Indication regarding execution of quarterly review procedures

The completion of quarterly review procedures in accordance with the Financial Instruments and Exchange Act is not required for preparing this quarterly financial results report. At the time of disclosure of this quarterly financial results report, the review procedures for quarterly consolidated financial statements in accordance with the Financial Instruments and Exchange Act are incomplete.

∗ Proper use of earnings forecasts, and other special matters

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Consequently, the statements herein do not constitute assurances regarding the Company's actual results. Actual financial and other results may differ substantially from the statements herein due to various factors.