

Company Registration No. 264331 (Ireland)

NATURAL SLEEP LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

CONTENTS

	Page
Extract from directors report	1
Directors responsibilities statement and Declaration on unaudited financial statements	2
Balance sheet	3
Notes to the abridged financial statements	4

EXTRACT FROM DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Directors' and secretary and their interests

The directors' and secretary's beneficial interests in the shares of the company were as stated below:

	Ordinary Shares of €2 each	
	31 December 2025	1 January 2025
James Hayes	2	2
Mary Rose Fitzpatrick	2	2

DIRECTORS' RESPONSIBILITIES STATEMENT AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 4:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to DMC Atlantic, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the company for the year ended 31 December 2025.

On behalf of the board

James Hayes
Director
28 February 2026

Mary Rose Fitzpatrick
Director

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 €	€	2024 €	€
Current assets					
Debtors	2	4		4	
Total assets less current liabilities			4		4
			=====		=====
Capital and reserves					
Called up share capital presented as equity	3		4		4
Shareholders' funds			4		4
			=====		=====

We, as directors of Natural Sleep Limited, state that:
The Financial Statements have been prepared under FRS 102 as applicable to a small company.

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that section 358 is complied with,
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- (d) the directors acknowledge the obligations of the company, under this Act, to:
 - i. keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year, and
 - ii. otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

Approved by the board and authorized for issue on 28 February 2026

James Hayes
Director

Mary Rose Fitzpatrick
Director

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared on the going concern basis, under the historical cost convention.

1.2 Compliance with accounting standards

The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 as applicable to a small company. A cashflow has not been prepared as the company qualified as a small company.

1.3 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance had not been discounted.

2 Debtors	2025	2024
	€	€
Amounts falling due within one year	4	4

3 Share capital	2025	2024
	€	€
Authorized equity 787,564 Ordinary Shares of €2 each	1,575,128	1,575,128
Allotted, called up and fully paid equity 2 Ordinary Shares of €2 each	4	4

4 Employees

Number of employees

There were no employees during the year apart from the directors

5 Approval of financial statements

The directors approved the financial statements on the 28 February 2026.

