

Independent auditor's report to eve sleep Limited for the purpose of section 92 (1) (b) and (c) of the Companies Act 2006

We have audited the balance sheet and related notes of eve sleep Limited as at 24 April 2017 set out on pages 5 to 13. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the EU.

This report is made solely to the company in accordance with section 92 (1) (b) and (c) of the Companies Act 2006. Our work has been undertaken so that we as the company's auditor might state to the company those matters we are required to state to it in a report under section 92 (1) (b) and (c) of that Act and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work under section 92 (1) (b) and (c) of that Act, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

The directors' responsibilities for preparing the balance sheet and related notes are set out on page 3.

Our responsibility is to:

(a) Audit the balance sheet and related notes in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the balance sheet and related notes sufficient to give reasonable assurance that the balance sheet and related notes are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the balance sheet and related notes.

Having carried out this audit we then report on whether the balance sheet has been properly prepared in accordance with the provisions of the Companies Act 2006 that would have applied if it had been prepared for a financial year of the company, with such modifications as are necessary by reason of that fact.

(b) Form an independent opinion concerning the relationship between the company's net assets and its called-up share capital and undistributable reserves at the balance sheet date.

Opinion concerning preparation of balance sheet

In our opinion the balance sheet and related notes as at 24 April 2017 have been properly prepared in accordance with the provisions of the Companies Act 2006 which would have applied had the balance sheet been prepared for a financial year of the company.

Statement on net assets

In our opinion, at 24 April 2017 the amount of the company's net assets (within the meaning given to that expression by section 831(2) of the Companies Act 2006) was not less than the aggregate of its called-up share capital and undistributable reserves.


Craig Douglas (Senior Statutory Auditor)
for and on behalf of KPMG LLP

Chartered Accountants
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12 May 2017

