

Delta Sleep Ltd

(Co. No. 670567)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 10TH May 2025

Delta Sleep Ltd

COMPANY INFORMATION

Director: Motty Varghese; Bincy Varghese

Secretary: Bincy Varghese

Company number: 670567

Registered office: 38 Browns Barn Wood, Kingswood, Dublin 22

Accountants: Power Consultancy Accountants, 7 Moyle Crescent, Clondalkin, Dublin 22.

Business address: 38 Browns Barn Wood, Kingswood, Dublin 22

Bankers: BOI, 85 James Street, Dublin 8

Delta Sleep Ltd

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Delta Sleep Ltd

DIRECTORS' REPORT

FOR THE YEAR ENDED 10th May 2025

The directors present their report and financial statements for the year ended 10th May 2025.

Principal activities and review of the business

The principal activity of the company is the provision of corporate sleep programs to employers/organizations.

Results and dividends

The results for the year are set out on page 4.

Directors

The following directors have held office since 11th May 2020:

Motty Varghese; Bincy Varghese

Directors' and secretary and their interests

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

Ordinary of €1 each at 10th May 2025

Motty Varghese 1 ; Bincy Varghese 1

Accounting Records

The company's directors are aware of their responsibilities, under section 202 of the Companies Act 2014 to maintain proper books of account and are discharging their responsibility by: - employing qualified and/or experienced staff, and/or - ensuring that sufficient company resources are available for the task, and/or - liaising with the company's auditors/accountants /seeking external professional accounting advice.

The books of account are held at the company's business premises, 38 Browns Barn Wood, Kingswood, Dublin 22

By order of the board:

Motty Varghese, Director

Bincy Varghese, Director

30th December 2025

Delta Sleep Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

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 4 to 9:

- 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 Power Consultancy Accountants, 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 10th May 2025.

By order of the board

Motty Varghese

Bincy Varghese

Director

Secretary

30th December 2025

Delta Sleep Ltd

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 10th May 2025

		2025	2024
		€	€
Turnover	2	212,754	154,542
Cost of sales		(0)	(0)
Gross profit		212,754	154,542
Distribution costs		(0)	(0)
Administrative expenses		(175,298)	(95,642)
Profit/(loss) on ordinary activities before taxation	3	37,456	58,900
Tax on profit/(loss) on ordinary activities	4	4,682	7,362
Profit/(loss) for the year	9	35,594	51,538

Delta Sleep LTD

BALANCE SHEET AS AT 10th May 2025

		2025	2024
	Notes	€	€
Fixed assets			
Tangible assets	5	56,568	62,290
Current assets			
Stock		0	0
Debtors	6	0	0
Bank		<u>82,939</u>	<u>69,699</u>
		139,507	131,989
Creditors: amounts falling due within one year	7a	<u>(7,364)</u>	<u>(11,257)</u>
Total assets less current liabilities		132,143	120,732
Creditors: Amounts falling due after more than one year	7b	<u>(21,156)</u>	<u>(45,339)</u>
		<u>110,987</u>	<u>75,393</u>
Capital and reserves			
Called up share capital presented as equity	8	2	2
Profit and loss account	9	110,987	75,393
Shareholders' funds	10	110,989	75,395

Delta Sleep Ltd

BALANCE SHEET (CONTINUED) AS AT 10th May 2025

We, as directors of Delta Sleep Ltd, state that:

(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.

These financial statements have been prepared in accordance with FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

Approved by the board for issue on 30th December 2025:

Motty Varghese

Bincy Varghese

Director

Director

Delta Sleep Ltd

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 10th May 2025

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared on the going concern basis, under the historical cost convention. FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council..

1.2 Compliance with accounting standards

The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council and promulgated by the Association of International Accountants.

1.3 Turnover

Turnover represents amounts receivable for goods and services

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

2 Turnover

The total turnover of the company for the year was €212,754

3 Operating profit/(loss)

Depreciation of €9,610 has been charged for the year

4 Tax on profit/(loss) on ordinary activities

Domestic current year tax Corporation tax : €4,682

Delta Sleep Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 10th May 2024

5 Tangible fixed assets	€
	56,568

6 Debtors	€
Trade Debtors	0

7A Creditors: amounts falling due within one year €

Trade creditors	2,682
Corporation tax	<u>4,682</u>
	7,364

7B Creditors: amounts falling due after more that one year €

BOI Term Loan	21,156
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8 Share capital

Authorised equity: 2 Ordinary of €1 each

Allotted, called up and fully paid equity: 2 Ordinary of €1 each

9 Statement of movements on profit and loss account

Balance at 11 th May 2024:	75,393
Profit/(Loss) for the period:	35,594
Balance at 10 th May 2025 :	110,987

Delta Sleep Ltd

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 10th May 2024

10 Reconciliation of movements in shareholders' funds

Profit/(Loss) for the financial year: 35,594

Opening shareholders funds: 75,395

Closing shareholders' funds 110,989

11 Directors remuneration

Remuneration including pension contributions: € 57,500

12 Employees

Number of employees: 2

The average monthly number of employees (including directors) during the year was: 2

Employment costs: €63,509

Wages and salaries: €63,275

13 Approval of financial statements

The directors approved the financial statements on the 30th December 2025.