



Auditor's statement regarding the report prepared by the Board of Directors in accordance with Chapter 14 Section 8 of the Swedish Companies Act (2005:551) concerning events of material significance for the period 29 March 2023 – 24 October 2023

To the general meeting of shareholders in Sleep Cycle AB (publ), Corporate Identity Number 556614-7368.

We have performed procedures whereby we have examined the Board of Directors' report dated 24 October 2023.

Responsibilities of the Board of Directors for the report

The Board of Directors is responsible for the preparation of the report in accordance with the Swedish Companies Act and for such internal control as the Board of Directors determine is necessary to enable the preparation of a report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the consideration received on the basis of the procedures performed. The procedures were performed in accordance with FAR's recommendation RevR 9 *Other statements by the Auditor in accordance with the Swedish Companies Act and the Companies Ordinance*. This recommendation requires that we plan and perform the procedures to attain reasonable assurance that the Board of Directors' proposal is free from any material misstatement. The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We are independent of the Sleep Cycle AB (publ) in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

The procedures have involved the execution of various activities to obtain evidence about the financial information and other disclosures in the Board of Directors' proposal. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the proposal, whether due to fraud or error. In making this risk assessment, the auditor considers the elements of internal control relevant as to how the Board of Directors prepare their statements, in order to design procedures that are appropriate under the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. The procedures have been limited to an overall review of the report and documentation for the report, and to queries presented to the companies' personnel. Our opinion is therefore based on limited assurance compared with an audit. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis to provide a basis for our opinion.



Opinion

Based on the procedures performed, no circumstances have arisen which give us reason to believe that the Board of Directors' report does not reflect events of material significance for the company accurately during the period 29 March 2023 – 24 October 2023.

Other disclosures

The sole purpose of this auditor's statement is to comply to the requirements stated in Chapter 14, Section 8 of the Swedish Companies Act, and this statement may not be used for any other purpose.

Gothenburg, 24 October 2023

Öhrlings PricewaterhouseCoopers AB

Ulrika Ramsvik
Authorized Public Accountant