PRESS RELEASE

BETER BED HOLDING
Hard at work on a good night's rest

Uden, The Netherlands, 26 April 2006

BETER BED: 51.7% RISE IN NET PROFIT IN FIRST QUARTER 2006

First quarter highlights:

- **Revenue increase by 14.3%.**
- **Operating margin climbs to 11.0% (last year: 9.0%).**
- **Net profit of € 6.2 million; a 51.7% increase in comparison to the first quarter of 2005.**

Outlook:

- **Net profit is expected to increase by at least 50% in the second quarter.**

Beter Bed Holding N.V. achieved a 14.3% growth in revenue in the first quarter of 2006. First-quarter revenue totalled € 82.8 million, compared to € 72.5 million in the first quarter of 2005. Net profit amounted to € 6.2 million in the first quarter of 2006, marking a 51.7% increase in comparison to the first quarter of 2005 when net profit totalled € 4.1 million. The forecast presented earlier this year stated that the company expected net profit to increase by at least 20% in the first quarter of 2006.

Growth in revenue was realised in all the countries in which Beter Bed Holding has operations. Revenue in the Netherlands rose by 19% compared to the first quarter of 2005. Matratzen Concord realised a 7% increase in revenue in Germany. Matratzen Concord also achieved a 14% and 26% rise in Austria and Switzerland respectively. Growth in Spain, the country where the El Gigante del Colchón chain was acquired last year, was 22%.
Germany and Austria suffered from extreme winter weather. Revenue in comparable stores fell in both countries during the period under review. Revenue in comparable stores increased in the Netherlands, Switzerland and Spain. The comparable stores achieved combined total growth of 0.7%.
24 stores were opened and 17 stores were closed in the first quarter. This brought the total number of stores to 782. A net total of one store was closed in the Netherlands. A net total of 7 stores were opened in Germany and a net total of one store was opened in Spain.

The total realised gross profit amounted to 52.0% in the first quarter. This was marginally lower than in the first quarter of 2005 when the gross profit totalled 52.3%. This slight decrease is attributable to a shift in the composition of the revenue; the countries that realise below-average gross profit achieved a more rapid increase in revenue than the countries with above-average gross profit.
The increase in the number of stores from 705 at the end of March 2005 to 782 at the end of March 2006 caused the operating expenses to rise with 8.2% from € 31.4 million in the first quarter of 2005 to € 34.0 million in the first quarter of 2006. The average costs per store were, however, once again reduced and decreased by more than 3%. Operating expenses also decreased as a percentage of revenue from 43.3% in the first quarter of 2005 to 41.0% in the first quarter of 2006.

Operating profit (EBIT) amounted to 11.0% of the revenue (€ 9.1 million), compared to 9.0% of the revenue (€ 6.5 million) in the first quarter of 2005. Net profit totalled € 6.2 million (€ 0.71 per share). This constitutes a 51.7% increase in comparison to the first quarter of 2005 when net profit amounted to € 4.1 million (€ 0.47 per share).

Outlook

The positive performance up to now justifies the company’s expectation that, barring unforeseen circumstances, revenue will increase by at least 10% and net profit will rise by at least 50% in the second quarter of 2006.

Profile

Beter Bed operates in the European bedroom furniture market. The company's activities encompass retail operations with a total of more than 780 stores. The company operates via the chains Beter Bed (operating in the Netherlands), Matratzen Concord (operating in the Netherlands, Germany, Austria and Switzerland), El Gigante del Colchón (operating in Spain), Beddendump, Dormaël and Slaapgenoten (all three operating in the Netherlands). Beter Bed Holding is also active in the development and wholesaling of branded products in the bedroom furniture market in the Netherlands, Belgium and in Germany via its subsidiary DBC International. Beter Bed Holding achieved net revenue of EUR 287 million in 2005 and has been listed on the Eurolist of Euronext Amsterdam since December 1996 and is included in the NextPrime segment.

APPENDICES:
- Consolidated profit and loss account
- Consolidated balance sheet
- Consolidated cash flow statement

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Consolidated profit and loss statement

(* EUR 1.000)

	2006-Q1	2005-Q1
Revenue	82.809	72.476
Cost of sales	(39.750)	(34.576)
Gross margin	43.059	37.900
	52,0%	*52,3%*
Staff costs	16.458	15.325
Depreciation of tangible fixed assets	1.511	1.504
Other operating expenses	16.022	14.577
Total operating expenses	(33.991)	(31.406)
	-41,0%	*-43,3%*
Operating result (EBIT)	**9.068**	**6.494**
	11,0%	***9,0%***
Financial income and expense	(123)	(182)
Profit before tax	8.945	6.312
Income tax expense	(2.778)	(2.247)
	-31,1%	-35,6%
Net profit	**6.167**	**4.065**
	7,4%	***5,6%***
Earnings per share	0,71	0,47
Diluted earnings per share	0,70	0,47

The accounting principles for the interim results are unchanged compared to the 2005 financial statements.

Consolidated balance sheet

(* EUR 1.000)	**31-3-2006**	**31-3-2005**	**31-12-2005**
Tangible fixed assets	22.558	22.686	22.889
Intangible fixed assets	3.811	-	3.811
Stocks	37.174	32.416	36.789
Debtors, prepayments and accrued income	3.574	3.272	3.394
Cash and cash equivalents	10.215	20.354	5.343
TOTAL ASSETS	**77.332**	**78.728**	**72.226**
Equity attributable to equity holders of the parent	39.646	29.471	33.422
Provisions	1.182	1.595	1.182
Long-term liabilities	1.167	11.699	1.417
Short-term bankloans	1.043	1.900	2.224
Current liabilities	34.294	34.063	33.981
TOTAL LIABILITIES	**77.332**	**78.728**	**72.226**

The accounting principles for the interim results are unchanged compared to the 2005 financial statements.

Consolidated cash flow statement

(* EUR 1.000)

	2006-Q1		2005-Q1	
Cash flow from/(used in) operating activities				
Net Profit	6.167		4.065	
Depreciation	1.511		1.504	
Movements in:				
Stocks	(385)		(821)	
Debtors	(180)		2.692	
Creditors	313		6.114	
Cash flow from/(used in) operating activities		7.426		13.554
Cash flow from/(used in) investing activities				
Additions to tangible fixed assets	(1.224)		(1.388)	
Disposals of tangible fixed assets	44		65	
Cash flow used in investing activities		(1.180)		(1.323)
Cash flow from/(used in) financing activities				
Income from the issue of new shares	---		31	
Movement in equity related to costs of employee stock options	68		---	
Exchange gain/(loss) on foreign participating interests	(11)		3	
Repayment of long-term liabilities	(250)		(515)	
Cash flow from/(used in) financing activities		(193)		(481)
Net cash flow for financial year		6.053		11.750
Cash and cash equivalents at the beginning of the period		3.119		6.704
Cash and cash equivalents at the end of the period		9.172		18.454

The accounting principles for the interim results are unchanged compared to the 2005 financial statements.