

Registered number: 15791105

CLUEDO BIDCO LIMITED

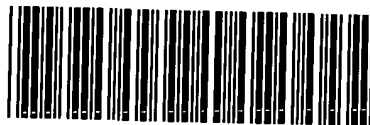
UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE PERIOD ENDED 30 NOVEMBER 2024

THURSDAY



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28/08/2025

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COMPANIES HOUSE

CLUEDO BIDCO LIMITED
REGISTERED NUMBER: 15791105

BALANCE SHEET
AS AT 30 NOVEMBER 2024

	Notes	2024 €
CURRENT ASSETS		
Debtors: amounts falling due within one year	4	959,203
		<u>959,203</u>
Creditors: amounts falling due within one year	6	(1,042,014)
NET CURRENT LIABILITIES		<u>(82,811)</u>
NET LIABILITIES		<u>(82,811)</u>
CAPITAL AND RESERVES		
Called up share capital	7	100
Profit and loss account	8	(82,911)
DEFICIT IN SHAREHOLDERS' FUNDS		<u>(82,811)</u>

The Directors consider that the Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the period in question in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The Company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board of Directors and were signed on its behalf by:

DocuSigned by:

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Amit Patel
Director

Date: 27-Aug-2025 | 08:02 CEST

The notes on pages 3 to 6 form part of these financial statements.

CLUEDO BIDCO LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

	Called up share capital €	Profit and loss account €	Total equity €
COMPREHENSIVE LOSS FOR THE PERIOD			
Loss for the period	-	(82,911)	(82,911)
TOTAL COMPREHENSIVE LOSS FOR THE PERIOD	-	(82,911)	(82,911)
CONTRIBUTIONS BY OWNERS			
Shares issued during the period at par	100	-	100
TOTAL TRANSACTIONS WITH OWNERS	100	-	100
AT 30 NOVEMBER 2024	100	(82,911)	(82,811)

The notes on pages 3 to 6 form part of these financial statements.

CLUEDO BIDCO LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

1. GENERAL INFORMATION

Cluedo Bidco Limited (the 'Company') is a private company limited by shares and incorporated in England and Wales. The Company's registered office is Wilberforce House, Station Road, London NW4 4QE.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 GOING CONCERN

The Company incurred a loss for the period ended 30 November 2024 of €82,911 and as at 30 November 2024 had net liabilities amounting to €82,811. The Directors have considered their obligation in relation to their assessment of preparing the financial statements on the going concern basis and have prepared and reviewed forecasts of the Cluepoints Group (acquired in December 2024 - see note 9) for the foreseeable future, being a period of at least 12 months from the date of approval of these financial statements, which consider the Cluepoints Group's post year end performance and risks facing the Group.

The Company has received a letter of financial support from the main trading subsidiary undertaking, which indicates that it will provide the Company with the necessary financial support to enable it to continue to trade and meet its liabilities as they fall due, for the foreseeable future, including servicing the Senior Facilities Agreement.

The Directors are satisfied that the Company has access to adequate financial resources to meet its liabilities as they fall due and to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on the going concern basis.

CLUEDO BIDCO LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

2. ACCOUNTING POLICIES (CONTINUED)

2.3 FOREIGN CURRENCY TRANSLATION

Functional and presentation currency

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in Other Comprehensive Income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of Comprehensive Income within either 'Interest Receivable' or 'Interest Payable'. All other foreign exchange gains and losses are presented in profit or loss within 'Administrative Expenses'.

2.4 DEBTORS

Short-term debtors are measured at transaction price, less any impairment.

2.5 CREDITORS

Short-term creditors are measured at the transaction price.

3. EMPLOYEES

The Company has no employees other than the Directors, who did not receive any remuneration for their qualifying services to the Company in the period.

CLUEDO BIDCO LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

4. DEBTORS

	2024 €
VAT receivable	80,114
Called up share capital not paid	100
Prepayments	878,989
	<u>959,203</u>

5. CASH AND CASH EQUIVALENTS**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 €
Trade creditors	75,036
Accruals	966,978
	<u>1,042,014</u>

7. SHARE CAPITAL

	2024 €
ALLOTTED, CALLED UP AND PARTLY PAID	
100 Ordinary shares of €1 each	<u>100</u>

On incorporation, the Company issued 100 Ordinary shares of €1 each at par.

8. RESERVES**Profit and loss account**

The Profit and Loss Account reserve includes all current period retained losses, less dividends paid.

CLUEDO BIDCO LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

9. OTHER FINANCIAL COMMITMENTS

On 30 August 2024, the Company entered into an agreement with certain financial institutions for a Senior Facilities Agreement amounting to €70million, plus an optional €10million, repayable in 7 years. The facility is secured over fixed and floating charges over the assets and the liabilities of the Company. As at 30 November 2024, the Company had not drawn against the facility.

On 7 February 2025, the assets and liabilities guaranteed against the Senior Facilities Agreement was increased to incorporate the shares held by the Company in Cluedo Bidco BV, along with its shares held in Cluepoints S.A.

10. POST BALANCE SHEET EVENTS

During the period from 12 December 2024 to 18 December 2024, the Company issued 6 Ordinary shares of €1 each for a cash consideration of €4,532,320.33 and 633,980,984 shares in Cluedo Bidco BV. Subsequent to this share issue, the Company owned 100% of the issued share capital of Cluedo Bidco BV and its subsidiary undertakings.

This event does not represent an adjusting post balance sheet event and, accordingly, they have not been reflected in the financial statements for the period ended 30 November 2024.

11. CONTROLLING PARTY

The immediate parent undertaking is EHCG1 S.a.r.l., a company registered in Luxembourg.

As at 30 November 2024 and at the date that these financial statements were approved, the Directors consider that the ultimate controlling party is EQT Group.