

Registered Number: 05716536

Mayfair Acquisitionco Limited

Financial Statements and Directors' Report
For the year ended 31 December 2022

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Mayfair Acquisitionco Limited
Financial Statements and Directors' Report
For the year ended 31 December 2022

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Mayfair Acquisitionco Limited

Company information

Directors	B Lungen S Bruns
Registered number	05716536
Registered office	Seebeck House 1A Seebeck Place Knowlhill Milton Keynes Buckinghamshire MK5 8FR

Mayfair Acquisitionco Limited Directors' Report For the year ended 31 December 2022

The Directors present their report and the unaudited financial statements for the year ended 31 December 2022.

Principal activities and review of the business

The Company acts as an intermediate holding Company.

Results and dividends

The Company did not trade during the current or preceding year, and accordingly no statement of comprehensive income has been presented.

On 28th October 2022, the Company carried out a capital reduction in preparation for the liquidation of the Company within the next 18 months. All of the Company's deferred shares of £1 each, 'A' ordinary shares of £0.01 each, and 5,247 of the ordinary shares of £1 each were cancelled as part of the capital reduction. In addition, the total balance of £32,097.954 on the share premium account was also cancelled. The resulting funds from the capital reduction transactions were transferred to the reserve for retained earnings (note 4 and note 5).

No dividends have been paid or proposed by the Directors for the year (2021: £nil).

Directors

The Directors who served during the year and to the date of this report are as follows:

S Bruns
B Lünen

Statement of Directors' responsibilities

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of 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 state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.


**Mayfair Acquisitionco Limited
Directors' Report (continued)
For the year ended 31 December 2022**

Audit Exemption for Subsidiaries

For the year ended 31 December 2022 the Company was entitled to the exemption from audit by virtue of section 479A Companies Act 2006. In accordance with section 479A Companies Act 2006, the member of the Company has agreed that it does not require an audit, and the carrying value of liabilities (£nil) at the balance sheet date has been guaranteed under section 479C of the Act by Merkur Casino UK Limited ('MCUK'), its ultimate UK parent. The results of the Company have been included in the consolidated financial statements of MCUK.

The Directors' report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption provided by section 414B(b) of the Companies Act 2006.

This report was approved by the board on 29 March 2023 and is signed on its behalf.

DocuSigned by:

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B Lungen
Director

Mayfair Acquisitionco Limited
Statement of Financial Position
As at 31 December 2022

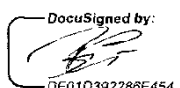
	Notes	2022 £'000	2021 £'000
Fixed assets			
Investments	3	19,599	19,599
Net assets		19,599	19,599
Capital and reserves			
Called up share capital	4	-	683
Share premium account	5	-	32,098
Retained earnings	5	19,599	(13,182)
Shareholder's funds		19,599	19,599

For the year ended 31 December 2022, the Company was entitled to the exemption from the requirement to have an audit under the provisions of Section 479A of the Companies Act 2006 relating to subsidiary companies.

Directors' responsibilities:

- No members have required the company to obtain an audit of its accounts 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 Act with respect to accounting records and the preparation of accounts.

These financial statements were approved and authorised for issue by the board and were signed on its behalf on 29 March 2023.

DocuSigned by:

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B Lungen
 Director
 Mayfair Acquisitionco Limited (Registered No. 05716536).

The notes on pages 6 to 8 form part of these financial statements.

Mayfair Acquisitionco Limited
Statement of Changes in Equity
As at 31 December 2022

	Share Capital £'000	Share Premium £'000	Retained Earnings £'000	Total Equity £'000
As at 1 January 2022	683	32,098	(13,182)	19,599
Comprehensive income for the year	-	-	-	-
Reduction in Share Capital	(683)	(32,098)	32,781	-
As at 31 December 2022	-	-	19,599	19,599

Statement of Changes in Equity
As at 31 December 2021

	Share Capital £'000	Share Premium £'000	Retained Earnings £'000	Total Equity £'000
As at 1 January 2021	683	32,098	(13,182)	19,599
Comprehensive income for the year	-	-	-	-
As at 31 December 2021	683	32,098	(13,182)	19,599

The notes on pages 6 to 8 form part of these financial statements.

Mayfair Acquisitionco Limited
Notes to the financial statements
For the year ended 31 December 2022

1. Principal accounting policies

Basis of accounting

These financial statements are prepared on the going concern basis, under the historical cost convention and in accordance with the Financial Reporting Standard 102, 'the Financial Reporting Standard applicable to the United Kingdom and the Republic of Ireland' and the Companies Act 2006.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Financial reporting standard 102 – reduced disclosure exemptions

The Company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102.

- the requirements of section 7 Statement of Cash Flows;
- the requirements of section 3 Financial Statement Presentation paragraph 3.17(d); and
- the requirements of section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of Merkur Casino UK Limited as at 31 December 2022 and these financial statements may be obtained from Seebeck House, 1A Seebeck Place, Knowlhill, Milton Keynes, MK5 8FR.

Consolidation

The Company has taken advantage of the exemption to produce consolidated financial statements conferred by section 400 of the Companies Act 2006. The financial statements therefore present information about the Company as an individual undertaking and not about its Group. The Company is included within the consolidated financial statements of Merkur Casino UK Limited ("MCUK"), the Company's ultimate parent undertaking in the UK at the balance sheet date, incorporated in England and Wales.

Statement of Comprehensive Income

The Company did not trade during the current or preceding year, and accordingly no statement of comprehensive income has been presented.

Valuation of Investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2. Directors' remuneration

There were no employees other than the Directors in the current or prior year.

All Directors are directors of other companies within the Group and their remuneration in the current and prior periods has been paid by other companies. Details of their remuneration are included within the disclosures given in the financial statements of Merkur Casino UK Limited.

The Company is not able to accurately split the Directors remuneration between companies benefitting from their services.

Mayfair Acquisitionco Limited
Notes to the financial statements (continued)
For the year ended 31 December 2022

3. Fixed Asset Investments

	Share in subsidiary undertaking £'000
Cost	
At 1 January 2022 and 31 December 2022	37,291
Impairment	
At 1 January 2022 and 31 December 2022	(17,692)
Net book value	
At 1 January 2022 and 31 December 2022	19,599

Investments in Group undertakings are stated at cost, less provision for impairment.

Thomas Holdings Limited is the subsidiary undertaking of the Company. It is incorporated in England and Wales, and its principal activity is a non-trading company. Mayfair Acquisitionco Limited has an interest of 100% in the ordinary shares of the Company, which has net assets of £1 at the balance sheet date.

4. Called up share capital

	2022	2021
Called up, allotted, and fully paid		
'A' Ordinary shares of 1 pence each (2021: 1 pence each)		
- number	-	3,755
- nominal value (£)	-	38
Deferred ordinary shares of £1 each (2021: £1 each)		
- number	-	677,499
- nominal value (£)	-	677,499
Ordinary shares of £1 each (2021: £1 each)		
- number	1	5,248
- nominal value (£)	1	5,248
	1	682,785

On 28 October 2022, the Company reduced its share capital by:

- cancelling 3,755 "A" ordinary shares,
- cancelling 677,499 Deferred ordinary shares, and
- cancelling 5,247 Ordinary shares.

5. Reserves

Retained Earnings

This reserve represents cumulative profits and losses.

Share Premium

This reserve represented the amount above the nominal value received for issued share capital, less transaction costs. On 28 October 2022, as part of the capital reduction carried out by the Company, the total balance on the share premium account was cancelled and transferred to the retained earnings reserve.

Mayfair Acquisitionco Limited
Notes to the financial statements (continued)
For the year ended 31 December 2022

6. Immediate and ultimate parent undertaking

The immediate parent undertaking is Merkur Casino Holdings UK Limited, an intermediate holding company which is wholly owned by Merkur Casino UK Limited.

The ultimate parent undertaking in the UK is Merkur Casino UK Limited. The immediate parent of Merkur Casino UK Limited is Merkur Casino GmbH, a Company registered in Germany.

The smallest group in which the results of the Company are consolidated is that headed by Merkur Casino UK Limited. Copies of Merkur Casino UK Limited financial statements may be obtained from The Secretary, Merkur Casino UK Limited, Seebeck House, 1A Seebeck Place, Knowlhill, Milton Keynes, MK5 8FR.

The largest group in which the results of the Company are consolidated is that headed by Gauselmann AG, a Company registered in Germany, which is the ultimate controlling party.