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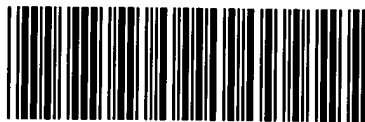
Registered No. 09767725

## **CEB Global Holdings Limited**

### **Annual Report and Financial Statements**

31 December 2022

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COMPANIES HOUSE

**CEB Global Holdings Limited**

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Registered No. 09767725

**Directors**

C Safian  
W Dorgan

**Auditor**

KPMG  
1 Stokes Place  
St. Stephen's Green  
Dublin 2  
D02 DE03  
Ireland

**Registered Office**

C/O Corporate Service Company (UK) Limited  
5 Churchill Place, 10<sup>th</sup> Floor  
London  
United Kingdom  
E14 5HU

**CEB Global Holdings Limited**

Registered No. 09767725

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## CEB Global Holdings Limited

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### Strategic report

The directors present their strategic report for the year ended 31 December 2022.

#### Principal activity and review of the business

The company's principal activity during the year was that of an investment vehicle. The company is a wholly owned subsidiary of Gartner, Inc. and has been incorporated into those accounts for the year ended 31 December 2022.

The shares of the company are held by CEB Holdings UK 1 Limited, the immediate parent company.

The profit for the year after taxation amounted to \$5,450,000 (2021: \$4,540,000). The company made no dividend distributions during the year (2021: \$nil).

The key financial and other performance indicators during the year were as follows:

	2022	2021
	\$000	\$000
Profit before taxation	6,707	5,631
Shareholders' funds	779,951	774,501

The directors consider the position and results for the year ended 31 December 2022 to be satisfactory.

#### Principal risk and uncertainties

The directors do not consider any other principal risks and uncertainties facing the company other than those that occur in the normal course of business.

On behalf of the board

*William J. Dorgan*

W Dorgan  
Director  
31 August 2023

## CEB Global Holdings Limited

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### Directors' report

CEB Global Holdings Limited is a private company limited by shares and incorporated, domiciled and registered in England and Wales. The registered number is 09767725 and the registered address is 5 Churchill Place, 10th Floor, London, United Kingdom, E14 5HU.

The directors present their report for the company for the year ended 31 December 2022.

#### Directors of the company

The directors who served the company during the year, and up to the date of this report, unless otherwise noted were as follows:

C Safian  
W Dorgan

#### Future developments

The directors aim to maintain the level of investment in its subsidiary undertaking for the foreseeable future.

#### Disclosure of information to auditor

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as the directors are aware, there is no relevant audit information of which the company's auditor is unaware, and
- the directors have taken all the steps that ought to have been taken as directors in order to be aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provision of Section 418 of the Companies Act 2006.

#### Auditor

Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to reappointed and KPMG, Chartered Accountants, will therefore continue in office.

On behalf of the board

*William J. Dorgan*

W Dorgan  
Director  
31 August 2023

CEB Global Holdings Limited

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## **Statement of directors' responsibilities in respect of the strategic report, the directors' report and the financial statements**

The directors are responsible for preparing the Strategic Report, 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 they have elected to prepare the financial statements in accordance with UK accounting standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 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 and then apply them consistently;
- make judgements and 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;
- assess the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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 responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the board

*William J. Dorgan*

W Dorgan  
Director  
31 August 2023



KPMG  
Audit  
1 Stokes Place  
St. Stephen's Green  
Dublin 2  
D02 DE03  
Ireland

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CEB GLOBAL HOLDINGS LIMITED

### Report on the audit of the financial statements

#### *Opinion*

We have audited the financial statements of CEB Global Holdings Limited ('the Company') for the year ended 31 December 2022 set out on pages 8 to 15, which comprise the Profit and Loss Account, Balance Sheet and Statement of Changes in Equity and related notes, including the summary of significant accounting policies set out in note 1.

The financial reporting framework that has been applied in their preparation is UK Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion:

- the financial statements give a true and fair view of the state of the Company's affairs as at 31 December 2022 and of its profit for the year then ended;
- the financial statements have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- the financial statements have been prepared in accordance with the requirements of the Companies Act 2006.

#### *Basis for opinion*

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in the UK, including the Financial Reporting Council (FRC)'s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Conclusions relating to going concern*

The directors have prepared the financial statements on the going concern basis as they do not intend to liquidate the Company or to cease its operations, and as they have concluded that the Company's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the directors' conclusions, we considered the inherent risks to the Company's business model and analysed how those risks might affect the Company's financial resources or ability to continue operations over the going concern period. In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CEB GLOBAL HOLDINGS LIMITED**  
**(continued)**

**Report on the audit of the financial statements (continued)**

***Conclusions relating to going concern (continued)***

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the Company will continue in operation.

***Detecting irregularities including fraud***

We identified the areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and risks of material misstatement due to fraud, using our understanding of the entity's industry, regulatory environment and other external factors and inquiry with the directors. In addition, our risk assessment procedures included: inquiring with the directors as to the Company's policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud; inquiring whether the directors have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud; inspecting the Company's regulatory and legal correspondence; and reading Board minutes.

We discussed identified laws and regulations, fraud risk factors and the need to remain alert among the audit team.

The Company is subject to laws and regulations that directly affect the financial statements including companies and financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statement disclosures and agreeing them to supporting documentation when necessary.

The company, is not subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements.

Auditing standards limit the required audit procedures to identify non-compliance with these non-direct laws and regulations to inquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls and the risk of fraudulent revenue recognition. On this audit we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

In response to risk of fraud, we also performed procedures including: identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation; evaluating the business purpose of significant unusual transactions; assessing significant accounting estimates for bias; and assessing the disclosures in the financial statements.





**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CEB GLOBAL HOLDINGS LIMITED**  
*(continued)*

**Report on the audit of the financial statements *(continued)***

***Detecting irregularities including fraud (continued)***

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**Other information**

The directors are responsible for the other information presented in the Annual Report together with the financial statements. The other information comprises the information included in the strategic report and the directors' report. The financial statements and our auditor's report thereon do not comprise part of the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work we have not identified material misstatements in the other information.

**Opinions on other matters prescribed by the Companies Act 2006**

Based solely on our work on the other information undertaken during the course of the audit:

- we have not identified material misstatements in the directors' report or the strategic report;
- in our opinion, the information given in the directors' report and the strategic report is consistent with the financial statements;
- in our opinion, the directors' report and the strategic report have been prepared in accordance with the Companies Act 2006.

***Matters on which we are required to report by exception***

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in these respects.



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CEB GLOBAL HOLDINGS LIMITED**  
*(continued)*

**Respective responsibilities and restrictions on use**

***Responsibilities of directors for the financial statements***

As explained more fully in the directors' responsibilities statement set out on page 3, the directors are responsible for: the preparation of the financial statements including being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

***Auditor's responsibilities for the audit of the financial statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud, other irregularities or error, and to issue an opinion in an auditor's report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud, other irregularities or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A fuller description of our responsibilities is provided on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

***The purpose of our audit work and to whom we owe our responsibilities***

Our report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Maurice McCann (Senior Statutory Auditor)  
**for and on behalf of**  
**KPMG Statutory Auditor**  
1 Stokes Place  
St. Stephen's Green  
Dublin 2  
Ireland

1 September 2023

## CEB Global Holdings Limited

## Profit and Loss Account

for the year ended 31 December 2022

		2022	2021
	Notes	\$000	\$000
Administrative expenses		<u>(24)</u>	<u>(20)</u>
<b>Operating loss</b>	2	(24)	(20)
Interest receivable and similar income	3	<u>6,731</u>	<u>5,651</u>
<b>Profit before taxation</b>		6,707	5,631
Tax on profit	4	<u>(1,257)</u>	<u>(1,091)</u>
<b>Profit for the financial year</b>		<u><u>5,450</u></u>	<u><u>4,540</u></u>

There are no recognised income or expenses other than the profit for both years. Consequently, a statement of other comprehensive income is not presented.

The notes on pages 11 to 15 form part of the Financial Statements.

## CEB Global Holdings Limited

**Balance Sheet**

at 31 December 2022

	Notes	2022 \$000	2021 \$000
<b>Non-current assets</b>			
Loan receivable	5	313,598	307,051
Investments	6	468,890	468,890
		<u>782,488</u>	<u>775,941</u>
<b>Creditors: amounts falling due within one year</b>	7	<u>(2,537)</u>	<u>(1,440)</u>
<b>Net current liabilities</b>		<u>(2,537)</u>	<u>(1,440)</u>
<b>Total assets less current liabilities</b>		<u>779,951</u>	<u>774,501</u>
<b>Net assets</b>		<u><u>779,951</u></u>	<u><u>774,501</u></u>
<b>Capital and reserves</b>			
Called up share capital	8	1*	1*
Foreign currency translation reserve	9	3	3
Profit and loss account		<u>779,947</u>	<u>774,497</u>
<b>Shareholders' funds</b>		<u><u>779,951</u></u>	<u><u>774,501</u></u>

\*The total allotted share capital is £1 or \$1.5 representing 1 ordinary share at £1 par value each.

The notes on pages 11 to 15 form part of the Financial Statements.

The financial statements were approved by the board of directors on 31 August 2023 and signed on behalf of the board by:

*William J. Dorgan*

W Dorgan

Director

CEB Global Holdings Limited

Company registered number: 09767725

## CEB Global Holdings Limited

**Statement of Changes in Equity**

for the year ended 31 December 2022

	<i>Share capital</i>	<i>Foreign currency translation reserve</i>	<i>Profit and loss account</i>	<i>Total shareholder's funds</i>
	<i>\$000</i>	<i>\$000</i>	<i>\$000</i>	<i>\$000</i>
At 1 January 2021	1*	3	769,957	769,961
Profit for the year	—	—	4,540	4,540
<b>At 31 December 2021</b>	<b>1*</b>	<b>3</b>	<b>774,497</b>	<b>774,501</b>
Profit for the year	—	—	5,450	5,450
<b>At 31 December 2022</b>	<b>1*</b>	<b>3</b>	<b>779,947</b>	<b>779,951</b>

\*The total allotted share capital is £1 or \$1.5 representing 1 ordinary share at £1 par value each.

The notes on pages 11 to 15 form part of the Financial Statements.

CEB Global Holdings Limited

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## Notes to the financial statements

at 31 December 2022

### 1. Accounting policies

The company is a private company limited by shares and incorporated, domiciled and registered in England and Wales. The registered number is 09767725 and the registered address is 5 Churchill Place, 10th Floor, London, United Kingdom, E14 5HU.

#### **Accounting convention**

The company's financial statements have been prepared in accordance with FRS 102 *The Financial Reporting Standard Applicable in the UK and Republic of Ireland* as it applies to the financial statements of the company for the year ended 31 December 2022.

These financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and applicable UK accounting standards. The principal accounting policies are set out below and have been applied consistently throughout the period.

#### **Functional currency**

The financial statements are prepared in US Dollars which is the functional and presentation currency of the company and rounded to the nearest \$'000.

#### **Going concern**

The financial statements have been prepared on a going concern basis.

#### **Statement of cash flows**

The company is exempt from the requirement to prepare a statement of cash flows as it is included in the group financial statements of its ultimate parent undertaking which are available to the public.

#### **Consolidated financial statements**

The company is exempt from the requirement to produce consolidated financial statements on the grounds that the company and its subsidiaries are part of a larger group which produces consolidated financial statements. As a result the financial statements present information about the company as an individual undertaking only. See note 11 for details of the parent undertaking.

#### **Fixed asset investments**

Fixed asset investments are shown at cost less provision for impairment. The carrying values of fixed asset investments are reviewed for impairment if events or changes in circumstances indicate the carrying value may not be recoverable.

#### **Interest income**

Interest income and expenses are recognised on an accrual basis.

#### **Deferred taxation**

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or right to pay less or to receive more, tax, with the following exceptions:

- Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted; and
- Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries only to the extent that, at the balance sheet date, dividends have been accrued as receivable.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

## CEB Global Holdings Limited

**Notes to the financial statements (continued)**

at 31 December 2022

**1. Accounting policies (continued)*****Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date.

All exchange differences are taken to the profit and loss account.

***Non-derivative financial instruments***

Non-derivative financial instruments comprise investments in equity securities, trade and other debtors, cash and cash equivalents, and trade and other creditors.

- *Trade and other debtors*

Trade and other debtors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses.

- *Trade and other creditors*

Trade and other creditors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

- *Interest-bearing borrowings*

Interest-bearing borrowings are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, interest-bearing borrowings are stated at amortised cost using the effective interest method, less any impairment losses.

**2. Operating loss**

This is stated after charging:

	2022	2021
	\$000	\$000
Auditor's remuneration - audit of the financial statements	<u>17</u>	<u>16</u>

No emoluments were paid to the directors for their qualifying services during both years presented. The company's directors believe that it is not practicable to apportion their remuneration between qualifying services for this company and the other group companies in which they hold office.

The company had no employees during both years presented.

## CEB Global Holdings Limited

**Notes to the financial statements (continued)**

at 31 December 2022

**3. Interest receivable and similar income**

	2022	2021
	\$000	\$000
Interest income on group loan note receivable (see note 6)	6,547	5,625
Net foreign exchange gain	<u>184</u>	<u>26</u>
	<u><u>6,731</u></u>	<u><u>5,651</u></u>

**4. Tax****(a) Tax on profit**

The tax charge is made up as follows	2022	2021
	\$000	\$000
Current tax:		
UK corporation tax on profit for the year	1,274	1,071
Adjustments in respect of prior periods	<u>(17)</u>	<u>20</u>
Total current tax for the year (note 4(b))	<u><u>1,257</u></u>	<u><u>1,091</u></u>

**(b) Factors affecting current tax charge for the period:**

The tax assessed for the year is based on the standard rate of corporation tax in the UK of 19% (2021: 19%). The differences are explained below:

	2022	2021
	\$000	\$000
Profit before tax	<u><u>6,707</u></u>	<u><u>5,631</u></u>
Profit multiplied by standard rate of corporation tax in the UK of 19% (2021: 19%)	1,274	1,071
Effects of:		
(Over) / under provided in prior years	<u>(17)</u>	<u>20</u>
Total current tax for the year (note 4 (a))	<u><u>1,257</u></u>	<u><u>1,091</u></u>

In June 2021, law was enacted that the UK corporation tax rate will increase from 19% to 25% from 1 April 2023.



## CEB Global Holdings Limited

**Notes to the financial statements (continued)**

at 31 December 2022

**5. Loan receivable**

	2022	2021
	\$000	\$000
Loan note receivable	313,598	307,051
	<u>313,598</u>	<u>307,051</u>

Interest income arising from the loan note receivable is included in Interest receivable and similar income.

**6. Investments**

*Subsidiary  
undertakings*  
\$000

Cost and net book value at 1 January and 31 December 2022	<u>468,890</u>
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The company holds direct interest in the following company subsidiary:

<i>Name of company &amp; registered address</i>	<i>Country of incorporation</i>	<i>Effective Ownership Interest (2022)</i>	<i>Effective Ownership Interest (2021)</i>	<i>Nature of Business</i>
CEB Holdings UK 2 Limited 5 Churchill Place, 10th Floor, London, United Kingdom, E14 5HU	United Kingdom	100%	100%	Holding Company

**7. Creditors: amounts falling due within one year**

	2022	2021
	\$000	\$000
Accrued expense	23	23
Amounts owed to group undertakings	2,497	1,417
Corporate tax payable	17	—
	<u>2,537</u>	<u>1,440</u>

## CEB Global Holdings Limited

**Notes to the financial statements (continued)**

at 31 December 2022

**8. Issued share capital**

		2022		2021
<i>Allotted, called up and fully paid</i>	<i>No.</i>	<i>£</i>	<i>No.</i>	<i>£</i>
Ordinary shares of £1 each	1	<u>1</u>	1	<u>1</u>

**9. Foreign currency translation reserve**

In October 2020, management resolved to change the denomination of the company's functional currency from the British Pound to the U.S. Dollar effective October 1, 2020. The change was made to reflect that the U.S. Dollar has become the predominant currency in the company, counting for a significant part of the company's cash flow and cash flow management. The change is implemented with prospective effect. The change of presentation currency is applied retrospectively for the comparative financials. The currency translation adjustments for the presentation of the comparative financials are booked as translation differences within equity. The amount of the exchange differences arising during 2020 and classified in equity was \$3,000.

**10. Related parties**

In accordance with FRS 102 Section 33.1A, the company has taken advantage of the exemption from reporting related party transactions entered into with other wholly owned group companies. The financial statements of Gartner, Inc. are publicly available.

**11. Parent undertaking and controlling party**

The company's immediate parent undertaking at 31 December 2022 is CEB Holdings UK 1 Limited.

The company's ultimate parent undertaking and controlling party is Gartner, Inc., a company incorporated in the United States of America, which is the parent undertaking of the largest and smallest group of which the company is a member and for which group financial statements are prepared. The consolidated financial statements of Gartner, Inc. are available to the public on [www.investor.gartner.com](http://www.investor.gartner.com) and [www.sec.gov](http://www.sec.gov), and may be obtained by making written request to Investor Relations Department, Gartner, Inc., 56 Top Gallant Road, Stamford, CT 06904, U.S.A.