

# AM03

## Notice of administrator's proposals



Companies House

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[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

1 Company details	
Company number	0 2 6 6 7 8 0 9
Company name in full	Wiggle Limited

→ **Filling in this form**  
Please complete in typescript or in  
bold black capitals.

2 Administrator's name	
Full forename(s)	Alastair Rex
Surname	Massey

3 Administrator's address	
Building name/number	2nd Floor
Street	110 Cannon Street
Post town	London
County/Region	
Postcode	E C 4 N 6 E U
Country	

4 Administrator's name ①	
Full forename(s)	Anthony John
Surname	Wright

① **Other administrator**  
Use this section to tell us about  
another administrator.

5 Administrator's address ②	
Building name/number	2nd Floor
Street	110 Cannon Street
Post town	London
County/Region	
Postcode	E C 4 N 6 E U
Country	

② **Other administrator**  
Use this section to tell us about  
another administrator.

# AM03 Notice of Administrator's Proposals

## 6 Statement of proposals

I attach a copy of the statement of proposals

## 7 Qualifying report and administrator's statement <sup>1</sup>

I attach a copy of the qualifying report

I attach a statement of disposal

<sup>1</sup> As required by regulation 9(5) of The Administration (Restrictions on Disposal etc. to Connected Persons) Regulations 2021)

## 8 Sign and date

Administrator's  
Signature

Signature

X



X

Signature date

<sup>d</sup> 1 <sup>d</sup> 5

<sup>m</sup> 1 <sup>m</sup> 2

<sup>y</sup> 2 <sup>y</sup> 0 <sup>y</sup> 2 <sup>y</sup> 3

# AM03 Notice of Administrator's Proposals

## Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name **Matthew Reay**

Company name **FRP Advisory Trading Limited**

Address **2nd Floor**

**110 Cannon Street**

Post town **London**

County/Region

Postcode **E C 4 N 6 E U**

Country

DX **cp.london@frpadvisory.com**

Telephone **020 3005 4000**

## Checklist

**We may return forms completed incorrectly or with information missing.**

**Please make sure you have remembered the following:**

- The company name and number match the information held on the public Register.
- You have attached the required documents.
- You have signed and dated the form.

## Important information

**All information on this form will appear on the public record.**

## Where to send

**You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:**

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ.  
DX 33050 Cardiff.

## Further information

For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

**This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)**

**FRP**

**Wiggle Limited and Mapil Midco 1 Limited  
(Both In Administration)**

The Administrators' Proposals

15 December 2023

## Contents and abbreviations



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<b>B.</b>	Administrators' Receipts & Payments Account
<b>C.</b>	The Administrators' remuneration, expenses and costs information <ul style="list-style-type: none"><li>▪ Fee estimate</li><li>▪ Estimated Outcome Statement</li><li>▪ Schedule of work</li><li>▪ FRP charge out rates</li><li>▪ FRP disbursement policy</li></ul>
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<b>E.</b>	Directors' Statement of Affairs for Wiggle and Mapil

### The following abbreviations are used in this report:

<b>Wiggle or the Company</b>	Wiggle Limited (In Administration)
<b>Mapil</b>	Mapil Midco 1 Limited
<b>The Group</b>	Mapil Midco 1 Limited and subsidiaries
<b>The Administrators</b>	Alastair Rex Massey and Anthony John Wright of FRP Advisory Trading Limited
<b>FRP</b>	FRP Advisory Trading Limited
<b>CVL</b>	Creditors' Voluntary Liquidation
<b>CVA</b>	Company Voluntary Arrangement
<b>EBITDA</b>	Earnings before interest, taxes, depreciation, and amortisation
<b>HMRC</b>	HM Revenue & Customs
<b>LBITDAR</b>	Losses before interest, taxes, depreciation, amortisation and rent
<b>SIP</b>	Statement of Insolvency Practice
<b>SSU</b>	Signa Sports United
<b>The Insolvency Rules</b>	The Insolvency (England and Wales) Rules 2016

## 1. Introduction and circumstances giving rise to the appointment of the Administrators



On 24 October 2023, Wiggle Limited and Mapil Midco 1 Limited entered administration and Alastair Rex Massey and Anthony John Wright were appointed as Joint Administrators.

The appointment was made by the Company directors.

Subsequent to our appointment, information came to light confirming that Wiggle was historically FCA registered. The Joint Administrators immediately sought and received consent to their appointment from the FCA. Our appointment was then ratified by a retrospective Order from the Court on 30 October 2023 following an application made by our solicitors, Osborne Clarke LLP ("OC"). Mapil was not FCA registered.

This document, together with its appendices, forms the Administrators' statement of proposals to creditors in accordance with Paragraph 49 of Schedule B1 to the Insolvency Act 1986 and the Insolvency Rules. The proposals are deemed delivered the date they are uploaded to the FRP Creditor portal.

Certain statutory information about Wiggle, Mapil and the administrations are provided at **Appendix A**.

### **Background information regarding the Company**

Based in the UK, and incorporated in 1991, Wiggle has developed into a global leader in the on-line retail of bikes and sports equipment.

Mapil was incorporated in 2011 as an intermediate holding company when Bridgepoint Capital acquired Wiggle from Isis Equity Partners. Mapil is a non-trading entity.

The Group, which was latterly formed through the merger of Wiggle and Chain Reaction Cycles Limited ("CRC") in 2016, is one of the world's leading online sports retailers predominantly focused on selling equipment, apparel and accessories in cycling but also in other outdoor activities.

The Group was acquired in June 2021 by SSU, a German headquartered specialist sports e-commerce company, following a merger between SSU and a special purpose acquisition vehicle listed on the New York Stock Exchange.

Wiggle is headquartered in Portsmouth and operates a warehouse and distribution centre in Wolverhampton, both under lease agreements. At the date of appointment, Wiggle had 447 employees based across the two sites.

Both entities are registered in England and Wales and given the relationship between the entities, it is considered more efficient to report these together.

The wider Group includes CRC, Chain Reaction Cycles Retail Limited ("CRCR"), based in Northern Ireland and Hotlines Europe Limited ("HE"), based in Scotland, although registered in Northern Ireland. There is also one company based in Taiwan and one in Australia, for which Mapil is the shareholder.

HE was confirmed as not being FCA registered and it entered administration on 27 October 2023. CRC and CRCR were FCA registered and entered administration on 30 October 2023 upon receipt of the FCA consents. These appointments were filed in the High Court, Belfast, with the assistance of A&L Goodbody LLP. The appointees are Anthony John Wright and Paul David Allen. These appointments will be reported upon separately to accommodate the different jurisdictions and statutory filing requirements.

### **Events leading to the appointment of the Administrators**

The business enjoyed strong sales during FY21 as a result of consumers' increasing demand for cycling and other outdoor pursuits during the enforced lockdowns of the global pandemic.

However, despite a leading market position, the Company, and the wider cycling industry started to face a softening of demand in FY22 leading to reduced sales and profitability.

## 1. Introduction and circumstances giving rise to the appointment of the Administrators



The financial performance of the Group deteriorated further in FY23, and the company recorded a loss of £74.9m on sales of £204.2m. This was due to several macro and micro factors that created challenging underlying market conditions. These included:

- The end of lockdown which led to falling demand for bikes, core parts, accessories and clothing;
- Continuation of the global over stocking across all retailers and lower consumer confidence resulted in increased discounting through promotional and price-matching activities;
- Carriage costs remaining high with core air freight rates still approximately 50% above pre-Covid levels, which impacted international volumes;
- A SSU corporate requirement to focus on volumes rather than margin;

The holding company Signa Holdings has experienced some well reported challenges during this year and on 16 October 2023, SSU unexpectedly announced the termination by SIGNA Holding, its parent company, of an unconditional €150 million funding commitment that had been put in place to provide operational financing for SSU and its subsidiaries.

This effectively removed any future funding facility from the Company. Due to the sudden nature of this funding withdrawal the directors took immediate professional advice to better understand their responsibilities and to consider all the options available following the dramatic change of financial circumstances.

The directors decided it would be in the best interests of the creditors of Wiggle and Mapil to place both entities into administration with immediate effect.

### **Appointment of the Administrators**

Alastair Rex Massey and Anthony John Wright of FRP Advisory Trading Limited were introduced to the board of the Company by Will Gunston of Osborne Clarke on Wednesday, 18 October 2023.

At this stage FRP's primary duty of care was to the Company and our engagement included consideration of the directors' fiduciary duties to act in the overall best interest of the company and its creditors. Until the appointment of Administrators the directors continued to be responsible for the Company and its affairs neither FRP nor its insolvency practitioners advised the directors personally, or any parties interested in purchasing the business and assets of the Company.

Prior to our appointment as Administrators we are required to consider any ethical and conflict issues in relation to the appointment and provided we are satisfied that there are no matters arising that would preclude us consenting to act we must provide a statutory statement and consent to act in which any prior relationship between the proposed Administrators and the Company is summarised, this statement is subsequently filed in Court.

Following our appointment as Administrators our duty of care is to all the Company creditors as officers of the Court and agents of the Company, taking over from the Board the responsibilities of managing the affairs, business and property of the Company.

Alastair Rex Massey and Anthony John Wright were appointed as Joint Administrators of both entities on 24 October 2023.

## 2. Conduct of the administration



### The objective of the administration

The Administrators believe that objective (a) of the administration, as detailed in Paragraph 3(1) of Schedule B1 to the Insolvency Act 1986, being to rescue the Company as a going concern, will not be achieved due to ongoing losses and the withdrawal of parent funding. As such, it is envisaged that objective (b) will be achieved, a better result for the Company's creditors as a whole than would be likely if the Company had been wound-up (without first being in administration).

In respect of Mapil, it is envisaged that objective (b) will also be achieved, a better result for the Company's creditors as a whole than would be likely if the Company had been wound-up (without first being in administration).

### The Administrators' actions to date

Details of work already undertaken since appointment or anticipated will be undertaken is set out in the schedule of work attached at **Appendix C**. A brief summary of the key events is set out below.

Upon appointment, the Administrators undertook an immediate assessment of the Company's financial position. Following consultation with the senior management team, it was considered that the best course of action was to continue to trade the business while a buyer was sought. By selling the business as a going concern, asset realisations would be maximised for the creditor Group as a whole while minimising additional preferential claims from the employees across the Group.

It was also believed that with minimal disruption to online sales, the value of the business would be preserved as far as possible and minimise asset impairment.

Immediate contact was made with the merchant providers and HSBC to advise of the administration and strategy going forward such that the pre administration facilities could continue to accept cash and card transactions.

The merchant providers have forwarded daily sales receipts to the Administrators bank account throughout the process and are continuing to support the business.

Landlords and trade suppliers were contacted as soon as possible after the appointment and have been updated throughout the process.

To address any queries regarding the Administration processes, the Administrators set up a dedicated mailbox ([Wiggleenquiries@frpadvisory.com](mailto:Wiggleenquiries@frpadvisory.com)) and this has been regularly monitored throughout the process.

The Administrators maintain a staff presence at the headquarters in Portsmouth and in Wolverhampton to address day to day queries as and when they arise and to support the Company employees in facilitating the ongoing trade on an uninterrupted basis.

Trading has been very positive during the administration process with a considerable trading profit achieved. The administrators have taken the opportunity to augment stock held within the business with opportunistic purchases to generate additional website traffic and profits.

To date, the Administrators have received completed retention of title questionnaires from 89 suppliers. Of the 89 submissions received, 85 have now been fully resolved and those remaining continue to be worked through.

The review of the business has continued post appointment in conjunction with the senior leadership team and in order to maintain operations it was unfortunately necessary to implement two rounds of redundancies that have affected a total of 77 employees. Mapil does not have any employees.



## 2. Conduct of the administration

**FRP**

### **Sale of the Business**

Immediately upon appointment the Administrators implemented a strategy for the disposal of the Company's business and assets through a focussed marketing exercise undertaken by our Corporate Finance team.

Details of the opportunity was circulated to 58 parties from our contact database and from inbound enquiries received following press coverage of our appointment.

As part of this process, the Administrators instructed Hilco to carry out an immediate valuation of the assets of the Company. While this report has been received, it is not appropriate for us to disclose the valuation details at this stage as the sale process is ongoing. Creditors will be updated in this respect at a later date.

A data room was set up by the Administrators whereby interested parties could access information regarding the Company following signing a non-disclosure agreement ("NDA").

During the process, 24 NDA's were signed, with 7 of those parties meeting with the management team on at least one occasion.

Interested parties were invited to submit funded offers no later than Monday 4 December 2023.

Given the sale process is ongoing, it is not appropriate to provide further details at this stage and all creditors will be updated in our first progress report.

Whilst the Administrators are optimistic that a transaction will be completed the timescales depend upon ongoing due diligence and negotiations.

### **Administrators' future work**

Following approval of the Administrators proposals the Administrators will continue to conduct the Administration to achieve the purpose of the administration. Key matters to be undertaken include:

- Continue to trade the business, as applicable.
- Realise the Company's remaining assets and progress a sale of the business to a conclusion, as applicable.
- Investigate and, if appropriate, pursue any claims that the Company may have against any person, firms or company whether in contract or otherwise, including any officer or former officer of the Company or any person, firm or company that supplies or has supplied goods or services to the Company.
- Distribute realisations to the preferential creditors where applicable.
- Submit and progress a claim to the Redundancy Payments Service in respect of any outstanding pension contributions for the Group's employees.
- Seek an extension of the administration if needed.
- Agree the claims of the unsecured creditors.
- Ensure all statutory and compliance matters are attended to, and
- Pay all administration expenses and bring the administration to an end when deemed appropriate by the Administrators.

### **Receipts and Payments Account**

A copy of the Administrators' receipts and payment account to date is attached as **Appendix B**. This captures the day to day trading activity of the Company since the Administrators appointment.

No transactions have been processed to date in the administration of Mapil.

### **The directors' Statement of Affairs**

The directors of the Company have been asked to submit a Statement of Affairs under paragraph 47 of Schedule B1 of the Insolvency Act 1986 for each entity.

Copies of the Statement of Affairs are provided at **Appendix E**. These documents will also be filed as a standalone document at Companies House in due course.

## 2. Conduct of the administration

**FRP**

### **Matters requiring investigation**

I am required as part of my duties to establish what assets the Company owns and to consider the way in which the Company's business has been conducted, and am required under the provisions of the Company Directors Disqualification Act 1986 to report to the Secretary of State for Business and Trade on the conduct of the directors.

If you have any information or concerns regarding the way in which the Company's business has been conducted, or have information regarding potential recoveries for the estate please contact me as soon as possible.

### **The end of the administration**

The administrations will end automatically after 12 months from the date of appointment of the Administrators. This period can be extended with consent of the creditors for up to 12 months or longer by application to the Court as required.

If the Administrators think either Company has no property which might permit a distribution to its unsecured creditors, or if they also consider that an exit from the administration into liquidation is not appropriate they will send a notice to the Registrar of Companies in accordance with Paragraph 84 of Schedule B1 to the Insolvency Act 1986 to bring the administration to an end and three months after the filing of the notice the Company will be deemed to be dissolved.

If the Administrators are of the view that a dividend will become available to the unsecured creditors, it is appropriate for either company to move from administration into CVL pursuant to Paragraph 83 of Schedule B1 to the Insolvency Act 1986. If applicable the Administrators will take steps to place the Company into CVL. Should a dividend not become available to the unsecured creditors but it is still appropriate for either company to enter liquidation, the Administrators will petition the Court pursuant to Paragraph 79 of Schedule B1 to the Insolvency Act 1986 for an order to bring the administration to an end with a consequential order for the compulsory winding up of the relevant company.

Pursuant to Paragraph 83 of Schedule B1 to the Insolvency Act 1986, should the creditors not nominate a Liquidator, the proposed Liquidators in a CVL are to be the Administrators or any successor office holder(s). Any act to be done by the Liquidators may be done by all or any one of them. Pursuant to Paragraph 83(7)(a) of Schedule B1 to the Insolvency Act 1986 and the Insolvency Rules, creditors may nominate a different person as the proposed liquidator, provided that the nomination is made after the receipt of these proposals and before these proposals are approved.

The Liquidators in a compulsory winding up will be appointed by the Court and may be the Administrators, or any successor office holder(s).

If the Administrators are of the view that it is appropriate for the creditors to consider the approval of a CVA the proposed supervisors are to be the Administrators or any successor office holder(s). Creditors may nominate different supervisors when considering whether to approve the CVA proposals.

### **Decision of creditors by correspondence**

The Administrators are required to seek a decision from the Companies' creditors under Paragraph 51 of Schedule B1 to the Insolvency Act 1986 on the following matters:

- Approval of the Administrators' proposals, with or without modifications; and
- The appointment of a creditors' committee.

The decision is being sought by means of voting by correspondence, in accordance with the Insolvency Rules.

If, as a result of the vote, a creditors' committee is appointed, the following will require the determination of the creditors' committee:

- The basis of the Administrators' remuneration;
- Approval of the payment of the Administrators' disbursements for mileage costs;

## 2. Conduct of the administration

- Approval of the Administrators' pre-appointment costs being met as an expense of the administration

If a creditors' committee is not appointed (which requires 50% of the creditors voting by value to vote in favour of it together with the nomination of at least 3 members entitled to sit on the committee) the above will be determined by the creditors.

To vote by correspondence creditors must have lodged a completed Proof of Debt form, which is considered by the Administrators and accepted for voting purposes, either in whole or in part, and return with the completed voting form by the decision date shown on that form. Creditors whose claims are secured are not entitled to vote. A decision is made if, at the decision date, a majority in value of those who have responded have voted in favour. However, a decision is not made if those voting against it include more than half in value of creditors to whom notice of the vote by correspondence was sent and who are not connected with the Company. Notice of the decision will be sent to creditors after the decision date.

The Administrators must, however, summon a physical meeting if requested to do so by the required minimum number of creditors. The required minimum number is any one of the following:

- 10% in value of the creditors
- 10% in number of the creditors
- 10 creditors

The request must be made in writing within 5 business days of the date on which the notice of decision by correspondence is delivered, in accordance with the Insolvency Rules.

### 3. The Administrators' remuneration, expenses and pre-appointment costs

**FRP**

#### **Administrators' remuneration**

A schedule of the work to be undertaken during the administration is set out at **Appendix C** together with an estimated outcome statement which includes an estimate of the expenses likely to be incurred by the Administrators. Assumptions made in preparing the summary of work, estimated expenses and the fees estimate where a time cost resolution is proposed are set out in the schedule of work.

The Administrators' remuneration will be drawn from the Company's assets and it is proposed that it will be charged by reference to the time incurred in attending to matters arising. Further details of how this will be calculated is set out below. The basis of the Administrators' remuneration has not yet been approved by creditors, and the Administrators have accordingly not drawn any remuneration in this case.

Should either company subsequently be placed into liquidation and the Administrators appointed as Liquidators, the basis agreed for the drawing of the Administrators' remuneration will also be that utilised in determining the basis of the Liquidators' remuneration, in accordance with the Insolvency Rules. The Liquidators will seek further creditor approval for the quantum of fees to be drawn in the liquidation where necessary.

Whichever fee basis is approved by creditors and utilised to calculate the level of remuneration that can be drawn by the Administrator will include all direct costs of providing professional services by the Administrator and his/her staff in dealing with Wiggle Limited (In Administration), but will exclude any expenses that may be paid to an associate or which have an element of shared costs (known as category 2 expenses), which require separate approval from creditors before they can be paid.

Where payments are to be made to associates of the office holder or their firm, creditors' approval to such payments must be received prior to payment being remitted. I can confirm no payments are being made to associates of the office holder or their firm.

Where there is an element of costs being shared between this insolvency estate and other parties, and determination of how those costs are to be allocated is being decided by the office holder, creditors' approval to such payments must be received prior to payment being remitted. I can confirm no shared costs are currently envisaged.

#### **Remuneration charged by reference to the time incurred in attending to matters arising**

The Administrators' remuneration which is proposed to be charged by reference to time incurred is set out on the fee estimates attached at **Appendix C**. Time costs incurred to date total £1,146k. The time charged is based on computerised records capturing time charged by myself and my staff in dealing with the conduct of those aspects of the case being charged on a time cost basis.

Matters dealt with during the assignment are dealt with by different members of staff depending on the level of complexity and the experience required. Time is charged to the case in maximum units of six minutes. Charge-out rates are based on individual expertise, qualification and grade. The costs of the firm's support staff are not directly charged to the estate unless dealing with directly identifiable case specific matters.

The Joint Administrators believe that the basis of their remuneration, and in particular the application of premium rates, is fair, reasonable and commensurate with the nature and extent of the work to be undertaken in this case, having regard to the principles set out in the Practice Statement on the Fixing and Approval of the Remuneration of Appointees (2004) and Statement of Insolvency Practice 9: Remuneration of Office Holders (2021), for the following reasons:

- The Joint Administrators believe that the proposed basis of remuneration is proportionate in the circumstances and the hourly rates and the hours worked are justified by reference to the complexity of the administration, as outlined in these proposals, and the value of the assets dealt with by the Joint Administrators. This work has been intensive and in many respects

### 3. The Administrators' remuneration, expenses and pre-appointment costs



unpredictable, meaning that it has not been possible to estimate a realistic fixed fee for the work.

- The Joint Administrators have accepted a responsible risk based approach associated with continued trading of the business during the administration period. We have used our expertise to restructure the business during the administration period, such that we have been able to trade profitably despite the recorded loss, per management information in FY23, of £74.9m prior to our appointment.
- We have retained the majority of staff during an unprecedented time with the current post pandemic cost of living crisis and our approach has resulted in an enhanced realisations of the Companies business and assets with the opportunity to secure the future of the remaining 450 staff through a sales process in the near future.

Charge out rates are reviewed at least annually, details of FRP's charge out rates are included at **Appendix C**.

#### **Administrators' disbursements**

The Administrators' disbursements are a recharge of actual costs incurred by the Administrators on behalf of the Company.

Mileage payments made for expenses relating to the use of private vehicles for business travel, which is directly attributable to the administration of the Company, are paid by FRP at the HMRC approved mileage rate. It is proposed mileage is recharged and drawn at the HMRC approved mileage rate prevailing at the time the mileage was incurred.

#### **Pre-administration costs charged or incurred by the Administrators**

A letter of engagement was entered into by the directors on 18 October 2023 and the Company resolved to pay FRP an interim sum of £50,000 plus VAT for providing the Board / directors with general advice on the Company's / Group's financial position and options available to them. This was paid before administration by the Company.

Attached at **Appendix D** is a statement of pre-administration costs charged or incurred by the Administrators.

I am seeking to obtain approval from creditors for the payment of this amount and a stand-alone separate resolution is included on the proxy form attached.

There are no pre-appointment fees directly applicable to Mapil although the advice provided extended across the Group.

#### **Creditors' ability to challenge the Administrators' remuneration and expenses**

Creditors have a right to request further information from the Administrators and further have a right to challenge the Administrators' remuneration and other expenses under the Insolvency Rules following receipt of a progress report. Further details of these rights can be found in the Creditors' Guide to Fees which you can access by using the following link: [https://www.frpadvisory.com/legal-and-regulatory-notices/information-creditors-insolvency-proceedings/](https://www.frpadvisory.com/legal-and-regulatory-<u>notices/information-creditors-insolvency-proceedings/</u>) and select the one for administrations. Alternatively, a hard copy of the relevant guide will be sent to you on request.

## 4. Estimated outcome for the creditors

**FRP**

### Estimated Outcome Statement

We attach at **Appendix C** an estimated outcome statement which has been prepared from the information provided by the directors, included in their statement of affairs, advice received in connection with the value of the Company's assets, estimated sums due to creditors and an estimate of our remuneration and other expenses that may be incurred during the course of this administration. The assumptions made in preparing the estimated outcome statement details are set out in the schedule of work.

Based on the information available to date and the assumptions made I set out below the anticipated the outcome for creditors.

### Outcome for Secured Creditors

There are no charges registered against either Wiggle or Mapil.

### Outcome for Preferential Creditors

It is currently estimated that preferential creditors may total around £423k, being the employees' preferential element for arrears of pay, unpaid pension contributions and holiday pay as calculated in accordance with legislation, subject to the final outcome of the administration processes.

A claim for unpaid pension contributions has also been processed by the Administrators' staff in conjunction with the pension provider and the Redundancy Payments Service and this sum will also be treated as a preferential claim

It is anticipated that preferential creditors may be paid in full subject to the sale outcome / asset realisations.

There are no known preferential creditors in Mapil according to the records made available to the Administrators.

### Outcome for Secondary Preferential Creditors

From 1 December 2020, HMRC ranks as a secondary preferential creditor in respect of the following:

- VAT;
- PAYE (including student loan repayments);
- Construction Industry Scheme deductions; and
- Employees' NI contributions

It is currently estimated that the secondary preferential creditors may total around £2.78m. It is anticipated that secondary preferential creditors may be paid in full subject to the sale outcome / asset realisations and settlement of professional fees.

### Outcome for Unsecured Creditors

Based on the assumptions made in the estimated outcome statement it is currently estimated that there may be sufficient funds available to make a distribution to unsecured creditors in due course, subject to the final outcome of the sales process.

All creditors will be updated on developments and revisions to outcomes in the Administrators' progress report which will be issued shortly after the 6 month anniversary of the appointment.

### Prescribed Part

The prescribed part is a carve out of funds available to the holder of a floating charge which is set aside for the unsecured creditors in accordance with section 176A of the Insolvency Act 1986. The prescribed part only applies where the floating charge was created after 15 September 2003 and the net property available to the floating charge holder exceeds £10,000.

A prescribed part is not appropriate because there are no holders of floating charges in this case.

## Appendix A

### Statutory information about the Company and the administration

**FRP****COMPANY INFORMATION:**

Other trading names:	Wiggle
Date of incorporation:	03 December 1991
Company number:	02667809
Registered office:	2 <sup>nd</sup> Floor, 110 Cannon Street, London, EC4N 6EU
Previous registered office:	Suite 310 Third Floor N E Wing 1000 Lakeside, Portsmouth, PO6 3EN
Business address:	Suite 310 Third Floor N E Wing 1000 Lakeside, Portsmouth, PO6 3EN
Directors:	Huw Crwys-Williams and William Randle
Company secretary:	None

The directors and Company secretary had no shareholdings in the Company at the date of administration.

**ADMINISTRATION DETAILS:**

Names of Administrators:	Alastair Rex Massey and Anthony John Wright
Address of Administrators:	FRP Advisory Trading Limited 2nd Floor, 110 Cannon Street, London, EC4N 6EU
Date of appointment of Administrators:	24 October 2023 (the appointment was ratified by a retrospective Order from the Court on 30 October 2023 following notification of the FCA registration).
Court in which administration proceedings were brought:	The High Court of Justice
Court reference number:	5937 of 2023
Date of notice of intention to appoint Administrators presented to Court:	N/A
Administration appointment made by:	Directors

## Appendix A

### Statutory information about the Company and the administration



#### COMPANY INFORMATION:

Other trading names:	Mapil
Date of incorporation:	19 October 2011
Company number:	07816651
Registered office:	2 <sup>nd</sup> Floor, 110 Cannon Street, London, EC4N 6EU
Previous registered office:	Suite 310 Third Floor N E Wing 1000 Lakeside, Portsmouth, PO6 3EN
Business address:	Suite 310 Third Floor N E Wing 1000 Lakeside, Portsmouth, PO6 3EN
Directors:	Huw Crwys-Williams and William Randle
Company secretary:	None

The directors and Company secretary had no shareholdings in the Company at the date of administration.

#### ADMINISTRATION DETAILS:

Names of Administrators:	Alastair Rex Massey and Anthony John Wright
Address of Administrators:	FRP Advisory Trading Limited 2nd Floor, 110 Cannon Street, London, EC4N 6EU
Date of appointment of Administrators:	24 October 2023
Court in which administration proceedings were brought:	The High Court of Justice
Court reference number:	5938 of 2023
Date of notice of intention to appoint Administrators presented to Court:	N/A
Administration appointment made by:	Directors



## Appendix A

### Statutory information about the Company and the administration

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The appointment of the Administrators included a declaration that they are acting jointly and severally as Administrators of the Company in accordance with Paragraph 100 of Schedule B1 to the Insolvency Act 1986.

The directors have confirmed the Company's centre of main interest has been in the UK and accordingly the proceedings will be COMI proceedings as defined in the Insolvency Rules.

Extracts from the financial statements available are summarised below:

<b>Period Ended</b>	<b>Turnover £'000</b>	<b>Gross Profit £'000</b>	<b>Net Profit/ (Loss) £'000</b>	<b>Dividend paid £'000</b>	<b>P &amp; L a/c c/fwd £'000</b>
Sep 23 (12m)*	204,196	45,391	(42,627)	-	(74,907)
Sep 22 (12m)	247,167	77,189	104,955**	1,410	12,488
Sep 21 (12m)	353,682	127,935	11,320	4,232	(92,467)

\*Taken from the latest management accounts

\*\*includes a gain on intercompany debt waiver of £146.16m, a statutory adjustment not included in the management accounts.

**Wiggle Limited  
(In Administration)**

**Income and Expenditure Account  
24 October 2023 to 12 December 2023**

<b>INCOME</b>	<b>Total (£)</b>
Sales via Acyen	12,885,133.80
Sales via PayPal	4,712,371.83
Ebay	74,896.39
Insurance Refund	16,258.72
Cash at Bank	2,000,000.00
	<b><u>19,688,660.74</u></b>
<b>EXPENDITURE</b>	
Stock	6,080,362.67
Sub Contractors	2,606.25
Direct Wages	855,917.43
Direct Expenses	3,490.49
Consumable Stores	149,047.53
Indirect Labour	1,818.79
Rents	256,578.25
Heat & Light	701.46
IT Support / Telephone and internet	378,440.96
Carriage / Couriers / Logistics	1,416,902.38
Repairs & Maintenance	3,355.18
Sundry Expenses	261.49
Brand Ambassador	63,885.15
Customer refunds	4,037.76
Duty	186,310.15
Waste / Cleaning	11,526.93
Security	1,939.00
License fees	75.00
Taiwan costs	42,704.14
Employee benefits	14,216.03
Suspense Account - CRC	852.02
Statutory Advertising	184.50
	<b><u>9,475,213.56</u></b>
<b>Balance</b>	<b><u>10,213,447.18</u></b>
<b>MADE UP AS FOLLOWS</b>	
Vat Recoverable - Floating	1,488,606.46
Current Floating Int Bearing	12,081,429.52
VAT Payable - other	(135,634.98)
Vat Payable - Floating	(3,148,907.83)
CRC Retail	26,786.81
Chain Reaction Cycles Limited Suspense	192,679.81
CRC Retail	515.50
Hotlines Receipts	(292,028.11)
	<b><u>10,213,447.18</u></b>

## The Administrators' remuneration, expenses and costs information

**Wiggle Limited (in Administration)**  
**Joint Administrators' fee estimate as at 13 december 2023**

Activity	Hours	Total Cost (£)	Average hourly rate £
<b>ADMINISTRATION</b>	348.0	237,767	683
<b>ASSET REALISATION</b>	375.0	314,825	840
<b>STATUTORY COMPLIANCE AND REPORTING</b>	263.0	188,632	717
<b>TRADING</b>	2,780.0	2,074,880	746
<b>INVESTIGATION</b>	95.0	63,518	669
<b>CREDITORS</b>	409.0	271,614	664
<b>LEGAL AND LITIGATION</b>	7.0	5,121	732
<b>TOTAL</b>	<b><u>4,277.0</u></b>	<b><u>3,156,357</u></b>	

<b>Hourly Charge out rates:</b>	
	£
Appt taker/partner	<b>844-971</b>
Managers/directors	<b>631-763</b>
Other professional	<b>394-550</b>
Junior Professional/support	<b>250-344</b>

The above fee estimate is based on the assumptions contained in the accompanying schedule of work.

The office holder anticipates that it will not be necessary to seek further approval.

Time costs are maintained on computerised records of all time spent on the administration of each case. Matters dealt with during the assignment are dealt with by different members of staff depending on the level of complexity and experience required. Time is charged to the case in maximum of six minute units. Charge-out rates are based on individual expertise, qualification and grade. The costs of the firm's support staff are not directly charged to the estate unless dealing with directly identifiable case specific matters. Charge out rates are reviewed at least annually, details of FRP Advisory's charge out rates applicable to this assignment are set out above.

Further information can be found in the Creditors' Guide to Fees which you can access using the following link <https://www.frpadvisor.com/legal-and-regulatory-notices/information-creditors-insolvency-proceedings/>. Alternatively, a hard copy of the relevant guide will be sent to you on request.

On occasions it may be necessary to change the rates applicable to the work undertaken and if this occurs during the period of the assignment this will be notified to creditors as part of the normal reporting procedures.

## The Administrators' remuneration, expenses and costs information

**Mapil Midco 1 Limited (in Administration)**  
**Joint Administrators' fee estimate as at 13 December 2023**

Activity	Hours	Total Cost (£)	Average hourly rate £
<b>ADMINISTRATION</b>	109.0	76,218	699
<b>ASSET REALISATION</b>	25.0	17,975	719
<b>STATUTORY COMPLIANCE AND REPORTING</b>	159.0	107,992	679
<b>TRADING</b>	-	-	-
<b>INVESTIGATION</b>	37.0	24,383	659
<b>CREDITORS</b>	37.0	24,369	659
<b>LEGAL AND LITIGATION</b>	-	-	-
<b>TOTAL</b>	<u><u>367.0</u></u>	<u><u>250,937</u></u>	

Hourly Charge out rates:		£
Appt taker/partner	<b>844-971</b>	
Managers/directors	<b>631-763</b>	
Other professional	<b>394-550</b>	
Junior Professional/support	<b>250-344</b>	

The above fee estimate is based on the assumptions contained in the accompanying schedule of work.

The office holder anticipates that it will not be necessary to seek further approval.

Time costs are maintained on computerised records of all time spent on the administration of each case. Matters dealt with during the assignment are dealt with by different members of staff depending on the level of complexity and experience required. Time is charged to the case in maximum of six minute units. Charge-out rates are based on individual expertise, qualification and grade. The costs of the firm's support staff are not directly charged to the estate unless dealing with directly identifiable case specific matters. Charge out rates are reviewed at least annually, details of FRP Advisory's charge out rates applicable to this assignment are set out above.

Further information can be found in the Creditors' Guide to Fees which you can access using the following link <https://www.frp.advisory.com/legal-and-regulatory-notice/information-creditors-insolvency-proceedings/>. Alternatively, a hard copy of the relevant guide will be sent to you on request.

On occasions it may be necessary to change the rates applicable to the work undertaken and if this occurs during the period of the assignment this will be notified to creditors as part of the normal reporting procedures.

<b>Wiggle Limited (In Administration)</b>		
<b>Estimated Outcome Statement as at 08 December 2023</b>		
		<b>Estimated Outcome £'000</b>
<b>Unsecured assets</b>		
Intangible assets including goodwill	^	Uncertain
Tangible assets	^	Uncertain
Stock	^	Uncertain
Cash at Bank		13,599
Debtors		Nil
Prepayments		Uncertain
Other Debtors		Nil
Trading surplus		Uncertain
Intercompany Receivables		Uncertain
<b>Estimated asset realisations</b>		<b>Uncertain</b>
Less Costs:		
Joint Administrators' fees - pre appointment		(21)
Joint Administrators' fees - post appointment		(3,156)
Joint Administrators' disbursements		(30)
Agent fees		(70)
Legal fees (pre appointment)		(8)
Legal fees (post appointment)		(395)
<b>Estimated surplus available to preferential creditors</b>		<b>Uncertain</b>
Less preferential claims:		
Arrears of wages & holiday pay		(306)
HMRC		(2,777)
<b>Estimated funds available to unsecured creditors</b>		<b>Uncertain</b>
Unsecured creditors*		(74,846)
<b>Surplus/(Deficit) as regards Unsecured creditors</b>		<b>Uncertain</b>

^ recovery of these asset classes remains uncertain and subject to wider negotiations regarding sale of the business.

\*Excludes intercompany

<b>Mapil Limited (in Administration)</b>	
<b>Estimated Outcome Statement as at 08 December 2023</b>	
	<b>Estimated Outcome £'000</b>
<b>Unsecured assets</b>	
Investments	Uncertain
<b>Total asset realisations</b>	<b>Uncertain</b>
Less Costs:	
Joint Administrators' fees - pre appointment	Nil
Joint Administrators' fees - post appointment	(251)
Joint Administrators' disbursements**	Nil
Agent fees**	Nil
Legal fees (pre appointment)**	Nil
Legal fees (post appointment)**	Nil
<b>Estimated surplus available to preferential creditors</b>	<b>Uncertain</b>
Less preferential claims:	
Arrears of wages & holiday pay	Nil
HMRC	Nil
<b>Estimated funds available to unsecured creditors</b>	<b>Uncertain</b>
Unsecured creditors*	Nil
<b>Surplus/(Deficit) as regards Unsecured creditors</b>	<b>Uncertain</b>

^ recovery of these asset classes remains uncertain and subject to wider negotiations regarding sale of the business.

\*Excludes intercompany

\*\*Legal and Agent fees have all been billed to Wiggle Limited

## Appendix C



### The Administrators' remuneration, expenses and costs information

The table below sets out a detailed summary of the work undertaken by the office holder to date and details of the work it is anticipated will be undertaken by the office holder throughout the duration of this assignment. Details of assumptions made in compiling the table are set out below. The fee basis for the different categories of work are set out in this table together with an estimate of the estimated fee for each category of work where this can be estimated.

Where the fee basis proposed is time costs further details of the estimated costs to be incurred are set out in the fee estimate accompanying this schedule.

Where work undertaken results in the realisation of funds (from the sale of assets; enhanced recoveries and potentially a reduction in creditor claims if the business has continued to trade; recoveries from successful actions taken against third parties), there may be a financial benefit to creditors should there be sufficient funds available to make a distribution to one or more class of creditor. In this case, work undertaken will include the scrutiny and agreement of creditor claims.

A proportion of work undertaken by an Insolvency Practitioner is required by statute, including ensuring the appointment is valid, notifications of the appointment to third parties, regular reporting on the progress, notifying statutory bodies where required in relation to the conduct of the directors, complying with relevant legislation and regulatory matters. This may not have a direct financial benefit to creditors but is there to protect creditors and other stakeholders and ensuring they are kept informed of developments.

Note	Category	
<b>1</b>	<b>ADMINISTRATION AND PLANNING</b>	<b>ADMINISTRATION AND PLANNING</b>
	<b>Work undertaken to date</b>	<b>Future work to be undertaken</b>
	<b>General Matters</b>	
	Necessary administrative and strategic work.	Regular reviews of the case and the on-going strategy as required under legislation and by the Administrators' Regulatory Professional Bodies ("RPBs") to ensure that all compliance and statutory matters continue to be attended to and that the cases are progressed in a timely manner.
	Obtain all relevant information to properly consider all options and the relevant impact of each option available and then to implement the most suitable formal insolvency procedure in the circumstances.	Collation of relevant information and Company records to ensure the objectives of the administrations are achieved and storage thereof or destruction, as applicable for the relevant periods.
	Assisting with preparation of pre and post appointment documentation and completing internal procedures.	Continued adherence to internal procedures and external requirements.
	Identifying and securing all available / relevant Company records required for the ongoing administration and statutory purposes.	
	<b>Regulatory Requirements</b>	
	Completion of money laundering risk assessment procedures in accordance with Money Laundering Regulations.	Ongoing adherence to Money Laundering Regulations and any other regulations specific to the either company.

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The Administrators' remuneration, expenses and costs information

<p>Completion of take on procedures which included consideration of professional and ethical matters and other legislation such as the Bribery Act &amp; Data Protection Act.</p> <p>Consider if there were any other case specific matters to be made aware of prior to or on appointment, for example, health and safety or environmental concerns.</p> <p>Review the General Data Protection Regulation ("GDPR") in the context of Wiggle &amp; Mapil and consider any actions which may be required now or in the future.</p> <p>Necessary strategic and administrative works.</p> <p>Assisting with the preparation of post appointment documentation and completing internal procedures and filing requirements.</p> <p>Identifying and securing all available / relevant Company records required for each administration, statutory matters and review purposes.</p>	<p>Ongoing review and adherence to GDPR.</p> <p>To deal with any media enquiries which may arise from time to time.</p> <p>Assisting employees with their claims and liaising with the Redundancy Payments Service, as required.</p>
<p><b>Ethical Requirements</b></p> <p>Prior to the Administrator's appointment, a review of ethical issues was undertaken and no ethical threats were identified. A further review has been carried out and no threats have been identified in respect of the management of the insolvency appointment over the Review Period.</p>	<p>To continue to consider whether any new conflicts of interest arise as part of the regular case review process for the duration of the appointments.</p>
<p><b>Case Management Requirements</b></p> <p>Determine case strategy and to document this.</p>	<p>Continue to review strategy and progress on a regular basis.</p>



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<p>Setting up case specific paper and electronic files to be updated and maintained for the duration of each appointment. Filing all relevant papers and correspondence received and maintaining a diary system to ensure all matters are discharged in accordance with legislation.</p> <p>Setting up and administering bank accounts for the purposes of the administrations. Ensuring accounts are regularly reconciled to produce accurate and timely reports to all creditors when required.</p> <p>Processing and recording of all receipts and payments throughout the appointments on the Insolvency Practitioners System ("IPS") and providing internal and external reports as required.</p> <p>Requesting that the Company directors produce a Statement of affairs for each entity.</p> <p>Notifying HMRC of the administrations and bespoke correspondence with the VAT and other departmental offices to establish the final pre-appointment tax position for the Company and define new periods and ongoing utilisation of the Group registration.</p> <p>The completion and submission of outstanding and future HMRC returns as and when required.</p> <p>Inviting all creditors with the relevant clauses within their terms and conditions to progress retention of title claims by attending site to identify and schedule any goods in hand.</p> <p>Reviewing the Company's paper and electronic records to ascertain the basis and validity of any claims arising.</p>	<p>Continue to correspond with accountants / auditors / bankers / insurers / solicitors and other advisors to obtain further information to assist in general enquiries and ongoing investigations, as required.</p> <p>Maintaining and developing the case specific paper and electronic files on behalf of the Administrators aside from other records pertaining to the Company directly.</p> <p>Case accounting work to process all receipts and payments including associated adjustments to ensure bank reconciliations and production of reports can be always achieved. Continued updating and maintenance of records on the IPS system.</p> <p>Ongoing liaison with HMRC to finalise the Company's pre-appointment tax position and to achieve tax clearance for the period of the administration.</p> <p>The completion and submission of ongoing HMRC returns as required from time to time.</p> <p>Review all ongoing insurances on a regular basis and to cancel / revise cover as appropriate.</p> <p>Regularly reviewing the conduct of the case and the case strategy and updating as required by the insolvency practitioners' regulatory professional body to ensure all statutory matters are attended to and to ensure the case is progressing. This aids efficient case management.</p> <p>Reviewing and updating the schedule of work at each period end.</p>
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<p>To date, 89 retention of title questionnaires have been returned. 85 claims have been concluded by the Administrators to date and we continue to liaise with the unresolved claimants on an ongoing basis.</p> <p>Mapil does not have a stock holding or any assets to our knowledge, other than those relating to the inter-company position.</p> <p>Dealing with all queries and correspondence received from creditors on an on-going basis and recording the same.</p> <p>Providing professional undertakings to required supplies to ensure uninterrupted operations and reviewing this requirement on an ongoing basis.</p> <p>Providing regular updates to all Company employees on progress of the administration along with an indication of the likely outcomes.</p> <p>Dealing with all ongoing employee queries as they arise and actioning / providing the relevant advice, as applicable.</p> <p>Undertake employee redundancies during the period as and when appropriate, based upon economic and operational needs.</p> <p>Compiling a forecast of the work that has been or is anticipated will be undertaken throughout the duration of the case, circulating this to creditors together with other such documentation as required to enable the relevant approving creditors to assess and vote on the fee bases proposed.</p>	<p>To continue to liaise with and review workstreams for each of our instructed parties.</p> <p>To receive final unsecured claims from HMRC and consider if any reliefs are available to the Company.</p> <p>The ongoing review and potential separation of the IT systems and content utilised by the Company for the purposes of the administration, as applicable.</p> <p>The withdrawal / cancellation of undertakings on an ongoing basis as certain supplies or services become unnecessary to operations.</p>
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The Administrators’ remuneration, expenses and costs information

	<p>To instruct our IT Advisory team to capture copies of the Company’s digital records.</p> <p>Liaising with the landlords for the head office and warehouse.</p> <p>To instruct the following parties to assist in the administration, to date:</p> <ul style="list-style-type: none"> <li>• Osborne Clarke LLP – to assist in relation to all pre-appointment legal and procedural matters and the appointment, facilitating the appointment and dealing with all other legal matters that arise during the conduct of the administration.</li> <li>• Hilco Global – to value the Company brand and intangibles and to identify, secure and prepare an inventory of the assets located within the Company’s premises and at the various active sites. To provide a valuation of any unencumbered assets identified.</li> <li>• RDL Consultancy – to assist with a rates review for the property portfolio.</li> <li>• Harper James – to provide a trademark watch service and support with renewals, etc.</li> </ul>	
<p><b>2</b></p>	<p><b>ASSET REALISATION</b> <b>Work undertaken to date</b></p>	<p><b>ASSET REALISATION</b> <b>Future work to be undertaken</b></p>
	<p>To engage Hilco to undertake a valuation of the Company brand and intangibles along with a full review of the assets of Wiggle located within the head office and the distribution centre. To prepare a schedule thereof and deal with any other assets to ensure that correct ownership is recorded.</p>	<p>To progress the sale of the Company’s business and assets subject to ongoing due diligence requirements in conjunction with the advice received from our appointed agents.</p>

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<p>To update all known stakeholders on progress of the asset disposal process.</p> <p>To collect / collate the Company's records in relation to the assets upon hire / lease and to ensure that all affected parties were contacted to secure the ongoing use for the benefit of the daily operations and to return any items that are not required for the purposes of the administration.</p> <p>Hilco have adequate professional insurance and experience to provide the asset valuation and to opine / recommend on any future offers put forward.</p> <p>Immediately upon appointment the Administrators implemented a strategy for the disposal of the Company's business and assets through a focussed marketing exercise undertaken by our Corporate Finance team.</p> <p>Details of the opportunity was circulated to 58 parties from our contact database and from inbound enquiries received following press coverage of our appointment.</p> <p>A data room was set up by the Administrators whereby interested parties could access information regarding the Company following signing a non-disclosure agreement ("NDA").</p> <p>During the process, 24 NDA's were signed, with 7 of those parties meeting with the management team on at least one occasion. Interested parties were invited to submit funded offers no later than Monday 4 December 2023.</p>	<p>To identify a preferred bidder for the business and assets of the Company and assist with due diligence to enable the sale to complete.</p> <p>To instruct our solicitors, Osborne Clarke to prepare the necessary legal documentation to complete the proposed transaction, as applicable.</p> <p>To revisit other interested parties and/or review a further marketing process for the business and assets in the absence of a successful outcome of initial negotiations.</p> <p>To regularly review and revise a disposal strategy from time to time for any of the Company unsold assets subject to the benefit of the estate and giving due consideration to the associated costs.</p>
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### The Administrators' remuneration, expenses and costs information

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	<p>To update the bespoke data room and liaise with all interested parties to assist with their specific diligence requirements and to seek offers, with a view to selling the assets in a timely manner should a second process be required.</p> <p>Given the sale process is ongoing, it is not appropriate to provide further details at this stage and all creditors will be updated in our first progress report.</p>	
<b>3</b>	<p><b>STATUTORY COMPLIANCE AND REPORTING</b> <b>Work undertaken to date</b></p>	<p><b>STATUTORY COMPLIANCE AND REPORTING</b> <b>Future work to be undertaken</b></p>
	<p>The Administrators are required to provide creditors with the proposals for the conduct of the administration for approval by creditors in accordance with legislation.</p> <p>To calculate and protect the value of assets that are not subject to a charge by obtaining a bond to the correct level.</p> <p>The IP is required to establish the existence of any pension schemes and staging dates for auto-enrolment and take appropriate action to notify all relevant parties and appoint independent trustees if required. Information in this regard is awaited from the directors.</p> <p>To seek consent from the FCA for the appointment in the event the entity is FCA registered.</p> <p>Advertising notice of the office holders appointment as required by statute.</p>	<p>To provide a statutory reports to various stakeholders at regular intervals and manage any queries arising therefrom. Copies of these reports are required to be filed at the Registrar of Companies.</p> <p>To place legal advertisements as required by statute which may include formal meetings of creditors and notices to submit claims</p> <p>Dealing with post appointment VAT and or other tax returns as required.</p> <p>To obtain creditor approval for the basis on which the office holder's fees will be calculated.</p> <p>To deal with the statutory requirements in order to bring the case to a close and for the office holders(s) to obtain their release from office; this includes preparing final reports for stakeholders, statutory advertising and filing the relevant documentation with the Court/Registrar of Companies.</p>

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The Administrators' remuneration, expenses and costs information

	<p>Compiling a forecast of work that has been or is anticipated to be undertaken throughout the administrations, circulating this to all known creditors together with such other documentation as is required to enable the relevant approving creditors to assess and vote on the fee basis proposal.</p>	
<p>4</p>	<p><b>TRADING</b> <b>Work undertaken to date</b></p>	<p><b>TRADING</b> <b>Future work to be undertaken</b></p>
	<p>To hold a Townhall meeting with all employees upon appointment to outline and implement a strategy to continue to operate the business on a going concern basis.</p> <p>Providing regular employee updates through the internal communications facility and direct meetings with the Senior Leadership Teams to update on the progress of the administration.</p> <p>To offer meetings and discussions with suppliers to understand their needs, agree a strategy going forward, to remove any concerns and so avoid any interruption to services provided.</p> <p>Retention and day-to-day management of the Company employees to maintain operational functionality during the trading on period. Assisting any employees made redundant with the completion of online RP1 redundancy claims as required and dealing with any queries arising from individual claims.</p> <p>Liaising with the senior management team to identify cost efficiencies and implementation of all agreed / revised procedures to include all compliance issues and health &amp; safety requirements.</p>	<p>To ensure that the entire business operation continues to be compliant and to make improvements to any identified shortcomings or divergence from required procedures.</p> <p>To review employee levels from time to time and maintain / improve employee welfare regarding health and safety and compliance around the sites and working practices.</p> <p>To liaise with and update the employees on an ongoing basis.</p> <p>Continued attendance at site by the Administrators staff daily to oversee the operational functionality of the trading business to include health and safety, maintenance, security and other issues arising during the ongoing trading period.</p> <p>To continue to maintain and update the cash flow forecast for the duration of the appointment, to review any funding requirements arising or adverse trends that may impact the outcome.</p> <p>To continue to discharge all salary, pension and other benefits accruing to the retained employees for the purposes of the administration or until a sale or transfer of undertaking is achieved, whichever is sooner.</p>

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### The Administrators' remuneration, expenses and costs information

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<p>To maintain the in-house health and safety functions to comply with the insurers' requirements and to ensure that the operating sites conform with the prevailing regulations.</p> <p>To regularly review the requirement to make redundancies against economic and operational changes in the day to day business function following the appointments.</p> <p>The requirement to make 77 employees redundant within the reporting period due to economic and significant operational changes in the day to day processes and trading style adopted for the period of the administrations.</p> <p>The ongoing assessment of employee levels based on an ongoing review of trading during the period in conjunction with associated costs and benefits.</p> <p>The provision of the Administrators staff to attend both sites on a daily basis to oversee the day to day operations, to liaise with suppliers and customers and to support the Company employees in discharging their duties to manage the ongoing trading function.</p> <p>To monitor the financial affairs of the business post appointment and to prepare regular trading cash flow forecasts and budget requests to ensure that sufficient funding is available to discharge the expenses of the administration as they fall due.</p> <p>Overseeing all daily operational issues, liaising with and providing undertakings to all suppliers required to facilitate the ongoing functionality of the business as a whole.</p>	<p>To constantly review the continued trading of the business in the absence of a sale on the basis that continued trading is beneficial to the outcome for all creditors and/or ceasing to trade when it is recognised that a disposal as a going concern is not possible or trading becomes non-profitable.</p> <p>To review the sale of the assets on a gone concern basis, if applicable.</p> <p>To reduce / cancel all contracts / undertakings / insurance in place from time to time as the trading is brought to a close and to deal with all other aspects of the business in a timely manner.</p>
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### The Administrators' remuneration, expenses and costs information

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<p>To identify all other income streams available to the Company and instigate procedures to ensure that all incomes accrued in the pre-appointment period are ratified and secured allowing for a clean transition post appointment.</p> <p>Liaising with employees and consultants to the Company and making payments to them in accordance with their contracts of employment in place from time to time or until cancelled.</p> <p>Regularly reviewing the employee levels and supporting the company in managing employees with full adherence to current provisions and operational requirements, giving due consideration to the changes in the economic and organisation impact on the business following the appointment of the Administrators.</p> <p>Continuing to oversee and liaise with the Company's HR department to ensure that retained employees conform to their contractual obligations whilst under the auspices of the administration process and dealing with any aspects of non-compliance in accordance with Company protocol in place from time to time.</p> <p>Liaising with lease companies to either agree terms for continuing the leases during the administration period or to make all necessary arrangements to return the chattel or vehicle assets to the third party owners.</p> <p>Ongoing liaison with the payroll department to ensure employee salaries, pensions and other required payments / deductions are made on due dates and to provide P45's to redundant employees.</p>	
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### The Administrators' remuneration, expenses and costs information

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<p>To work closely with the commercial team to ensure all required / available stock at dock or on water was received in a timely manner by working in conjunction with the suppliers, the shipper and managing the receipt of underlying documents in a controlled manner plus discharging any outstanding associated costs, as required from time to time.</p> <p>To receive and review any retention of titles claims from Company's suppliers / creditors, as detailed above.</p> <p>Dealing with the ongoing maintenance and functionality of all the premises with assistance of the facilities and warehouse manager.</p> <p>Ongoing liaison with insurers, to ensure all necessary covers are in place for the duration of the administration and reducing cover / processing claims as required.</p> <p>Dealing with landlords on an ongoing basis regarding lease renewals, cancellations, enforcement actions, forfeitures and evictions to ensure employee welfare and minimise disruption to trading activities.</p> <p>The ongoing payment of rents to landlords or their agents as these fall due or in accordance with agreements in place from time to time.</p> <p>The ongoing payment of all other associated property costs including rates, utilities, service charges and insurances, as required.</p> <p>To manage and oversee the on-line presence and sales function operated by the Company to internet shoppers.</p> <p>To manage and oversee the ongoing fulfilment of on-line orders with the various carriers the Company's engages.</p>	
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## Appendix C

### The Administrators' remuneration, expenses and costs information

**FRP**

<p>To manage stock levels within the warehouse and distribution centre to ensure stock availability of maximise sales for the benefit of creditors during the administration period.</p> <p>To maintain pre-appointment relationships with the Company's merchant providers to ensure regular receipt of funds into the estate from daily sales achieved through the website.</p> <p>In conjunction with the in-house finance function, to process and record all receipts into the Administrators account to allow for monitoring and assessment of the trading performance.</p> <p>To receive, reconcile and agree all supplier invoices and to process these in a timely manner in accordance with the undertakings provided.</p> <p>To deal with all post, telephone and email enquiries received in a timely manner and to update the administrators' records on an ongoing basis.</p> <p>To ensure the Company's full IT functionality was preserved and maintained to facilitate ongoing trading and recording requirements to allow for accurate monitoring of performance and submission of statutory returns in a timely manner.</p> <p>To manage all other aspects of the Company's day to day operations and ensure ongoing uninterrupted trade for the benefit of the Company's creditors as a whole.</p>	
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Appendix C

The Administrators' remuneration, expenses and costs information



5	<b>INVESTIGATIONS</b> <b>Work undertaken to date</b>	<b>INVESTIGATIONS</b> <b>Future work to be undertaken</b>
	<p>An IP has a duty to review the books and records and other information available to identify the assets that may be available to realise for the benefit of the insolvency estate.</p> <p>Furthermore, there may be other antecedent or voidable transactions that are identified which if pursued could increase the funds available for the insolvency estate.</p> <p>We have requested all directors and shadow directors of the Company and/or those holding office within 3 years of the insolvency dates to complete a questionnaire to assist in preparing the statutory return to the Department of Business and Trade ("DBT") in accordance with the Company Directors Disqualification Act (CDDA) for each entity.</p> <p>To invite all known creditors to submit any information pertaining the historic operation of Wiggle and/or Mapil that may be considered contrary to the best interest of the creditors.</p>	<p>To review the directors' questionnaires, the Company's bank statements, accounting records and any other information which is reported / located / delivered up during the course of the administration.</p> <p>Information provided to DBT is confidential but can be used to assist DBT in identifying conduct that should be investigated further and could result in individuals being disqualified from acting as a director.</p> <p>Considering information provided from stakeholders that might identify further assets or lines or enquiry for the office holder to explore if benefit to the estate is possible.</p> <p>Consideration of whether any matters have come to light which require notification to the Secretary of State or National Crime Agency.</p> <p>To complete and submit the directors' conduct report within the statutory period.</p> <p>Reviewing the requirement to appoint solicitors or other agencies to deal with any matters arising from the investigation process.</p> <p>To consider conducting a full forensic analysis of the Company's finances to identify any irregularities in cash management and take remedial action against the officers of the Company, as applicable.</p>

Appendix C

The Administrators' remuneration, expenses and costs information



6	<b>CREDITORS Work undertaken to date</b>	<b>CREDITORS Future work to be undertaken</b>
	<p><b>Preferential Creditors</b></p> <p>Preferential creditors include arrears of wages and holiday pay for employees and any outstanding employee pension contributions which have been deducted but not paid over to the pension scheme.</p> <p>Any employee made redundant will likely have an element of preferential claim but these claims are not yet finalised by the Redundancy Payments Service.</p> <p>A claim for unpaid pension contributions from the pre-appointment period has been processed by the Administrators, which will also be preferential.</p> <p><b>Secondary Preferential Creditors</b></p> <p>From 1 December 2020 HMRC ranks as a secondary preferential creditor in respect of the following:</p> <ul style="list-style-type: none"> <li>• VAT;</li> <li>• PAYE (including student loan repayments);</li> <li>• Construction Industry Scheme deductions; and</li> <li>• Employees' NI contributions</li> </ul>	<p><b>Preferential creditors</b></p> <p>If sufficient funds are available to make a distribution to preferential creditors the office holder will agree claims, pay a distribution after making such deductions as necessary to settle any tax liabilities on the distribution.</p> <p>The level of the preferential claims will continue to be reviewed and agreed with the relevant parties at the appropriate time should a distribution be possible.</p> <p><b>Secondary preferential creditors</b></p> <p>The level of any secondary preferential claims will continue to be reviewed and agreed with the relevant parties at the appropriate time should a distribution be possible.</p> <p>If sufficient funds are available to make a distribution to secondary preferential creditors the office holder will agree claims, pay a distribution after making such deductions as necessary to settle any tax liabilities on the distribution.</p>

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The Administrators' remuneration, expenses and costs information



<p><b>Unsecured Creditors</b></p> <p>All known creditors of the Company were notified on 26 October 2023 of the appointment and to provide a proof of debt form to enable claims to be lodged.</p> <p>To deal with all queries and correspondence received from creditors on an ongoing basis and to record the same.</p> <p>To review and progress all retention of title claims received from suppliers of Wiggle.</p> <p>To review the Company's electronic and paper records, where provided, to ascertain the basis and validity of any claim arising.</p> <p>To establish an immediate dialogue with the sureties and to maintain weekly group updates and individual ad hoc updates to ensure all remain informed on the progress of the administration and that any queries are dealt with expeditiously.</p> <p><b>Employees</b></p> <p>Dealing with employee redundancies during the period as required, based upon economic and operational needs. Issuing redundancy letters and P45's accordingly and assisting with initial queries in progressing claims via the Redundancy Payments Service.</p> <p><b>Assets on finance</b></p> <p>To issue on appointment letters to all third party lease / finance or HP companies identified from the Company records and to liaise with Hilco on identifying associated assets.</p>	<p><b>Unsecured creditors</b></p> <p>To date the IP is aware of more than 480 potential creditors according to the information currently available.</p> <p>If sufficient funds are available to pay a dividend to the unsecured creditors the office holder will write to all known creditors to notify of the possibility of a dividend and request submission of claims.</p> <p>As required the office holder will advertise for claims and adjudicate on them if there are sufficient funds to make a dividend, either agreeing or rejecting, in full or in part. There is a statutory time limit to enable creditors whose claims have been rejected to appeal, once this time limit has passed the office holder will make a distribution to creditors.</p> <p><b>Employees</b></p> <p>Liaising with the Redundancy Payments Office.</p> <p><b>Assets on finance</b></p> <p>For Hilco to establish the position with regards assets on finance and arranging for assets to be returned to finance company if no longer required for the purposes of the administrations.</p>
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The Administrators' remuneration, expenses and costs information

	<p><b>Pensions</b></p> <p>To establish the pension details, arrears and other salient details to allow for any claim required on behalf of the employees to be advanced in conjunction with the pension provider.</p>	<p><b>Pensions</b></p> <p>Reconciling with each pension provider and where appropriate appointing an independent trustee to the scheme and winding it up.</p>
<b>7</b>	<p><b>LEGAL AND LITIGATION</b> <b>Work undertaken to date</b></p> <p>Seeking advice from Osborne Clarke LLP on all matters relating to the appointment and the effect of the appointment on the Company.</p> <p>Assisting with the application to ratify the appointment following consent from the FCA.</p> <p>To advise on all legal matters which have arisen following the appointment.</p>	<p><b>LEGAL AND LITIGATION</b> <b>Future work to be undertaken</b></p> <p>Continuing to seek legal advice and intervention as and when needed throughout the administration via our solicitors and/or Counsel.</p> <p>Assisting with the preparation of the sale and purchase documentation, as appropriate.</p>

## Appendix C

### The Administrators' remuneration, expenses and costs information



#### Time cost and disbursement information:

	<u>£/hour</u>
Appointment taker/Restructuring Advisory Partner/Director	844-971
Managers/Directors	631-763
Other Professional	394-550
Junior Professional/Support	250-344

Time costs are maintained on computerised records of all time spent on the administration of each case. Matters dealt with during the assignment are dealt with by different members of staff depending on the level of complexity and experience required. Time is charged to the case in maximum of six minute units. Charge-out rates are based on individual expertise, qualification and grade. The costs of the firm's support staff are not directly charged to the estate unless dealing with directly identifiable case specific matters. Charge out rates are reviewed at least annually, details of FRP charge out rates applicable to this assignment are set out above.

Further information can be found in the Creditors' Guide to Fees which you can access using the following link <https://www.frpadvisor.com/legal-and-regulatory-notice/information-creditors-insolvency-proceedings/>. Alternatively, a hard copy of the relevant guide will be sent to you on request.

On occasions it may be necessary to change the rates applicable to the work undertaken and if this occurs during the period of the assignment this will be notified to creditors as part of the normal reporting procedures.

#### EXPENSES POLICY

Expenses are any payment from the insolvent estate which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also include disbursements.

Disbursements are payments which are first met by the office holder, and then reimbursed to the office holder from the estate.

## Appendix C

### The Administrators' remuneration, expenses and costs information

Expenses are any payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also include disbursements.

Expenses are divided into those that do not need approval before they are charged to the estate (category 1) and those that do (category 2).

Details of sums paid as either expenses or disbursements will be identified in the progress reports prepared during the course of an assignment and circulated to all creditors.

#### **Category 1 expenses:**

These are payments to independent third parties who are not an associate of the office holder and where there is specific expenditure directly referable to the appointment.

Category 1 expenses may include but are not limited to items such as case advertising, storage, bonding, company searches and insurance.

Category 1 expenses can be paid without prior approval.

#### **Category 2 expenses:**

These are payment to associates or which have an element of shared costs.

With the exception of mileage FRP do not charge category 2 disbursements. Mileage payments relate to the use of private vehicles for business travel, and are directly attributable to the estate. They are paid by FRP at the HMRC approved mileage rate prevailing at the time the mileage was incurred, at the time of this report this is 45p per mile.

Before being paid, category 2 expenses require approval in the same manner as an office holder's remuneration whether paid directly from the estate or as a disbursement.

#### **SUBCONTRACTED WORK**

In accordance with SIP9 your attention is drawn to work that may be subcontracted during the course of administering the insolvency process. Subcontracted work is defined as work that could otherwise be carried out by the office holder or their staff. The office holder would typically subcontract work where it was considered more efficient, beneficial to the estate and/or cost effective to do so.

The officeholder may use the services of Postworks for the purpose of mailing out correspondence, this is particularly cost effective where large mail outs are required to stakeholders. Postworks possesses the requisite resources and equipment to convert electronic correspondence to hard copy correspondence, where it is required to be sent in paper form. Postworks add our firm's branding, collates the correspondence, and subsequently posts it to the intended recipients in a timely and reliable fashion. The costs associated with this service are based upon the quantity of letters and reports required to be posted, and number of pages involved.



## Appendix C



### The Administrators' remuneration, expenses and costs information

This is significantly more efficient and cost-effective than utilizing our own resources. Postworks costs start from 4p per page plus Royal Mail standard rates. Total costs incurred will be included within the disclosure of category 1 expenses as set out above and included in our progress reports

In addition, other specialists may be used for example to assist with asset realisation, for example debt collection agents, where this maybe more cost effective and result in a better asset realisation compared to utilising the office holder's staff. Solicitors may be utilised to deal with routine filings at Court or the Registrar of Companies or other statutory bodies. In deciding whether to subcontract this work the office holder will assess whether the estate is receiving value for money when compared to that same work being undertaken by the office holder or their staff. Typically the estate will benefit where the office holder has decided to subcontract work to third parties in terms of costs of efficiency, the availability of resources as well as a potential increase in accuracy due to the use of standardised specialist procedures.

## Appendix D

### Schedule of pre-administration costs



Provider	Service	Fee charged £	Expenses incurred £	Total £	Amount paid £	Amount unpaid £	Who payments made by	Basis of fees charged	Date of letter of engagement under which fees charged	Parties to the agreement under which fees charged
FRP Advisory Trading Limited	Proposed Administrator	71,860	0	71,860	50,000	21,860	Wiggle Limited	Time cost	18 October 2023	Company
Osborne Clarke LLP	Legal services	37,550	0	37,550	30,000	7,550	Wiggle Limited	Time cost	17 October 2023	Company & Proposed Administrators
<b>TOTAL</b>		<b>109,410</b>	<b>0</b>	<b>109,410</b>	<b>80,000</b>	<b>29,410</b>				

The pre-administration costs set out above are the fees charged and the expenses incurred by the Administrators before the Company / Group entered administration but with a view to it doing so. We set out below a summary of the work undertaken during this period together with an explanation as to why these costs were incurred in order that the objective of the Administration to achieve a better result for the company's creditors as a whole than would be likely if the company were wound up.

FRP provided assistance to the Company on a number of matters including, but not limited to:

- General advice to the board with respect to the Company's financial position, which included a review of the Company's / Group's short term cashflow forecasts and commentary on the future viability of the Company / Group which included a test of assumptions and an assessment of the forecast funding requirement;
- A review of the solvency of the Company / Group and options available to the directors, including but not limited to the appointment of Administrators to one or more of the Group entities;
- Exploring opportunities with our Corporate Finance team and how a sale or refinance of the Company / Group may be achieved / structured.
- Provide advice to the Board / directors on any other matters that should be brought to their attention;
- Liaising with the solicitors engaged by the Company / Group, Osborne Clarke;
- Attending the Portsmouth headquarters and the warehouse and distribution centre in Wolverhampton.

Osborne Clarke provided assistance to the Company and the proposed Administrators on a number of matters including, but not limited to:

- Providing specific legal advice to the Board / directors regards responsibilities at a corporate and personal level;
- Checking the status of each Group company and giving consideration to any specific issues remedies required;
- Attending Board meetings and minuting the same;
- Preparing documentation and searches in advance of the appointment and filing the same.

Appendix D

Schedule of pre-administration costs (continued)

**FRP**

The payment of these unpaid costs as an expense of the administration is subject to approval in accordance with the Insolvency Rules and is not part of the proposals subject to approval in accordance with Paragraph 53 of Schedule B1 to the Insolvency Act 1986.

# Appendix E

## Directors' Statement of Affairs for Wiggle Limited Prepared in accordance with Rules 3.30 and 3.35 of the Insolvency (England and Wales) Rules 2016



**Wiggle Limited**  
**A - Summary of Assets as at 24 October 2023**

	Book Value £	Estimated to Realise £
Assets subject to fixed charge	-	-
Reference no CH charges or fixed assets	-	-
Assets subject to floating charge	-	-
None		
Uncharged assets	-	-
Investments		
Cash at bank	2,195,431.03	2,195,431.03
Cash due by payment providers (Adyen, Paypal and others)	2,563,127.49	2,563,127.49
Stock on Hand (not adjusted for post administration ROT)	42,402,576.83	
Stock in transit (in warehouse)	156,004.16	
Less Stock Valuation Provision		
Loss Making Stock	2,093,975.00	
Non-moving stock	991,958.00	
Excess Stock	894,099.00	
Locked stock	1,007,590.00	
Other 'no value' stock	153,843.00	
<b>Net Stock on Hand Value</b>	<b>37,417,115.99</b>	<b>7,483,423.20</b>
Stock in transit (on water)	5,301,897.26	154,264.27
Accrued Income (Supplier rebates)	585,187.37	36,885.00
Prepayments (Net)	4,961,346.20	533,041.94
Trade Receivables (Net of bad debts and unapplied receipts)		
Other Receivables	187,019.22	-
Intercompany Loan Receivables- within Mapil Topco Group	27,032,009.59	-
Intercompany Trade Receivables- within Mapil Topco Group	16,426,527.70	-
Intercompany Receivables- ISG	138,874.32	-
Intercompany Receivables- SSU NA	786,394.04	-
Intangible Assets- Intellectual Property	49,339.58	-
Intangible Assets- Software and Licences	1,005,753.00	-
Intangible Assets- Capitalised Development	21,017,133.88	-
Intangible Assets- Construction in progress	1,107,512.26	-
Tangible Assets- Land and Buildings	4,100,085.67	-
Tangible Assets- Equipment and Fixtures	1,563,859.79	-
Tangible Assets- Motor Vehicles	30,737.67	-
Corporation Tax Receivable- R&D	239,999.96	-
Lease- Right of use asset	11,869,033.71	-
Estimated total assets available for preferential creditors	<b>138,578,385.74</b>	<b>12,966,172.92</b>
Liabilities		
<b>Preferential creditors: -</b>		
Employees- accrued holiday	-	222,177.81
Pension- Employee Related	-	83,614.34
<b>Estimated deficiency/surplus as regards preferential creditors</b>		<b>12,660,380.78</b>
<b>Secondary preferential creditors: -</b>		
HMRC	-	2,776,840.30
<b>Estimated deficiency/surplus as regards secondary preferential creditors</b>		<b>9,883,540.47</b>
<b>Total assets available to unsecured creditors</b>		<b>9,883,540.47</b>
Unsecured non-preferential claims (excluding any shortfall to floating charge holders)		
EU VAT	-	250,177.31
NZ GST	-	31,066.58
US Sales Taxes- Current	-	48,967.86
US Sales Taxes- Historic	-	919,138.86
Singapore GST	-	34,446.80
Jersey GST	-	3,869.09
Refund Liability	-	1,905,119.17
Trade Payables	-	26,757,560.66
Cash in transit	-	1,123,642.22
Lease Liability	-	16,018,996.03
Cost of Failure accrual	-	185,530.92
Intercompany Payables- Mapil Topco Group	-	58,705,296.08
Supplier deposits	-	295,000.00
Accruals	-	1,027,882.78
Cash in transit liability (Deferred Income)	-	1,123,642.22
Customer vouchers	-	382,956.15
Credit Card	-	3,364.20
Triggered and owed pre-existing exit bonuses	-	310,700.00
Guarantor on SSU bank debt	-	42,881,646.66
<b>Estimated deficiency/surplus as regards non-preferential creditors (excluding any shortfall in respect of floating charges post 14 September 2003)</b>		<b>142,125,463.11</b>
<b>Estimated deficiency/surplus as regards creditors</b>		<b>142,125,463.11</b>
Issued and called up capital	-	800.00
<b>Estimated total deficiency/surplus as regards members</b>		<b>142,126,263.11</b>

Directors' Statement of Affairs for Wiggle Limited  
Prepared in accordance with Rules 3.30 and 3.35 of the Insolvency  
(England and Wales) Rules 2016

B COMPANY CREDITORS						
Note: You must include all creditors and identify all creditors under hire-purchase, chattel leasing or conditional sale agreements and customers claiming amounts paid in advance of the supply of goods or services and creditors claiming retention of title over property in the company's possession.						
Name of creditor or Claimant	Address (with postcode)	Amount of debt £	Details of any security held by	Date Security given	Value of security £	
2 pure Ltd	Coralinn House, Livingston, GB, EH54 8AH	20,776.52	-	-	-	
2Teck	Leydene House, WaterloovilleHavant, GB, PO7 7XX	5,459.45	-	-	-	
4 Corners Cleaning Limited	The Cottage, Wimbourne, GB, BH21 6RU	302.29	-	-	-	
AB Sports Nutrition	Sea View Way, Brighton, GB, BN2 6NT	557,450.18	-	-	-	
Abbey Cleaning Ltd	21 Merridale Lane, Wolverhampton, GB, WV3 9RD	22,143.09	-	-	-	
ABSOLUTEBLACK	OBR. STALINGRADU 36, OPOLE, PL, 45-594	584.60	-	-	-	
ACR Supply Partners PTY Ltd	Unit B2, Sydney, AU, NSW 2759	4,351.70	-	-	-	
ACS Technology Group Ltd	ACS Business Supplies Ltd, Baildon, GB, BD17 7HB	6,455.66	-	-	-	
Active Carriers Limited	Units 36 & 46, Topton, GB, DY4 8XP	2,078.40	-	-	-	
AD-11 Engineering Inc	No. 879, Zhong Shan Rd., Taichung, TW, TC 429	4,880.33	-	-	-	
ADIDAS	THE ADIDAS CENTRE, Stockport, GB, SK7 5SD	71,424.38	-	-	-	
ADT Fire & Security PLC	Customer Accounts, Manchester, GB, M40 2WL	720.00	-	-	-	
Aerore Limited	7 st Clair Close, Dunedin, NZ, 9012	114.02	-	-	-	
ALEX RANKIN	6 ROPERS LANE, WAREHAM, GB	2,143.99	-	-	-	
Allen Townsend Notary	35 Hyde Abbey Road, Winchester, SO23 7DA	700.00	-	-	-	
Allgroup LLP t/a Allpack Packagi	Middlemore Lane West, Walsall, GB, WS9 8BH	10,745.30	-	-	-	
ALPINESTARS	VIALE E FERMI 5, ASOLO, IT, 31011	31,494.07	-	-	-	
Amazon Web Services EMEA SA	1 Principal Place, London, GB, UK EC2A 2FA	69,473.17	-	-	-	
Amer Sports-Salomon GB	Amer Sports UK Ltd, Theta Building, Camberley, GB, GU16 7ER	224,484.20	-	-	-	
AMG Group LTD	2 KELBURN BUSINESS PARK, PORT GLASGOW, GB, PA14 6TD	10,110.62	-	-	-	
AN POST	O CONNELL STREET, DUBLIN, IE, D01 F5P2	40,510.51	-	-	-	
AndiCars	2 Downley Road, Havant, GB, PO9 2NJ	76.32	-	-	-	
Apeks Marine Equipment Ltd	Neptune Way, Blackburn, GB, BB1 2BT	29,314.12	-	-	-	
Aquacars	Unit 12-13 Partnership Park, Portsmouth, GB, PO4 8DF	1,004.40	-	-	-	
AquAid	AquAid Birmingham Central, West Bromwich, GB, B70 7TP	765.60	-	-	-	
Aramex UK Limited	Aramex House, Poyle, GB, SL3 0ER	164,685.19	-	-	-	
Arcalás Ltd	Arcalás Ltd, London, GB, SW11 6RZ	837.00	-	-	-	
Arco Professional Safety Service	Unit 5 Raleigh Hall Industrial Estate, Eccleshall, GB, ST21 6UL	276.89	-	-	-	
Arcs n Sparks Corporate Clothi	Quickjay Buildings, Bilston, GB, WV13 2AW	321.24	-	-	-	
Ardblair Sports Importers Ltd	Yard Road, Blairgowrie, GB, PH10 6NW	7,447.16	-	-	-	
Ark Consultants	Lowbrook Barn, Lancaster, GB, LA2 6AL	57,682.62	-	-	-	
ArrowXL Limited	ArrowXL Limited, Wigan, GB, WN5 0LB	12,686.58	-	-	-	
Asendia	Unit 12, Hounslow, GB, TW4 6NF	206,016.00	-	-	-	
ASICS UK LIMITED	ASICS UK Ltd, Warrington, GB, WA5 3UZ	86,380.06	-	-	-	
B COMPANY CREDITORS - con't						
Name of creditor or Claimant	Address (with postcode)	Amount of debt £	Details of any security held by	Date Security given	Value of security £	
Assos	ASSOS EuropeGmbH and Co KG, Darmstadt, DE, 64283	255,982.52	-	-	-	
Astro Tech Co. Ltd	LOT CN, Road H1 Kim Huy Industrial Park, Binh Duong Province, VN	1,083.88	-	-	-	
ATM Organics	The Old Smithy, Brecon, GB, LD3 8BL	3,906.02	-	-	-	
Australian Securities and Invest	Locked Bag 5000, Gippsland, AU, VIC 3841	160.71	-	-	-	
Avalara - AvaTax	Avalara Inc, Palatine, US, IL 60055	53,956.09	-	-	-	
Avalara Europe Ltd	5 Fleet Place, London, GB, EC4M 7RD	44,057.57	-	-	-	
Avison Young GVA Grimley LTD	3 Brindleyplace, Birmingham, GB, B1 2JB	341,415.03	-	-	-	
AWIN AG	Stralauer Allee 2, Berlin, DE, 10245	28,545.03	-	-	-	
Awin Inc	8 Market Place, Suite 500, Baltimore, US, MD 21202	2,859.63	-	-	-	
Awin Limited	4th FLOOR, LONDON, GB, E1W 1YN	9,019.15	-	-	-	
Axman Enterprise Co. Ltd	No1 Sec 3 Zhongshan Road, Taichung Hsien, TW, TXQ 515	1,615,690.12	-	-	-	
Ayala Group Ltd	Lily Hill House, Bracknell, GB, RG12 2SJ	810.00	-	-	-	
B CRAIG	79 MAIN STREET, BALLYCLARE, GB, BT39 9AA	140.98	-	-	-	
BEECHWOOD LABORATORIES L	120 BALLYMENA ROAD, BALLYCLARE, GB, BT39 0TL	583.68	-	-	-	
Beet IT Sport	White Fruit Farm, Ipswich, GB, IP6 9JS	7,744.12	-	-	-	
Beltrami TSA s.r.l.	Via Euripide 7, Reggio Emilia, IT, 42124	3,499.49	-	-	-	
Berghaus Ltd	12 Colima Avenue, Sunderland, GB, SR5 3XB	38,934.61	-	-	-	
Beta Climbing Designs Ltd	44 Broadfield Business Center, Sheffield, GB, S8 0XJ	16,604.37	-	-	-	
Bicycle Association	PO Box 1250, Cambridge, GB, CB21 4XX	2,310.00	-	-	-	
BICYCLE LINE SRL	Via F. Ferrara 2 e 4, Treviso, IT, 31030	421,532.30	-	-	-	
Bike Connection Agency	Via Beata Giovanna 29, Bassano del Grappa, IT, 36061	1,045.30	-	-	-	
Bike Trossachs CIC	Hill Cottage, Aberfoyle, GB, FK8 3SY	3,000.00	-	-	-	
Binkk Limited	5/F Wing Tai Centre, Kwun Tong, HK, Hong Kong	8,264.80	-	-	-	
Birkenstock UK Ltd	99 New Bond Street, London, GB, W1S 1SW	18,087.07	-	-	-	
Birmingham Fuel Oils Ltd	Unit 56, Birmingham, GB, B6 7DB	256.80	-	-	-	
Black Diamond Equipment Euro	Hans-Maier-Strasse 9, Innsbruck, AT, 6020	3,876.82	-	-	-	
Black Sheep	15 Helen Street, Tenerife, AU, 4005	294.99	-	-	-	
Blackfoot UK Limited	35 Millers Road, righton, GB, BN1 5NP	81,241.20	-	-	-	
BLACKSPIRE DESIGNS	5-730 EATON WAY, DELTA, CA, V3M 6J9	4,665.30	-	-	-	
Blake Morgan llp	New Kings Court, Eastleigh, GB, SO53 3LG	46,370.23	-	-	-	
BLEEDKIT.COM	BABSKOVA POT 22, SKOFLIICA, SI, SI-1291	2,379.44	-	-	-	
BLOMSON	A HOFMANWEG 51, HAARLEM, NL, 2031BH	85,622.61	-	-	-	
Bob Elliot & Co Limited	Unit C4 Binary Court, Chorley, GB, PR7 7NB	76,304.59	-	-	-	
BOLLE BRANDS UK LIMITED	Unit C83 Barwell Business Park, Chessington, GB, KT9 2NY	793.09	-	-	-	
Bowdy and Brave	Emiel Vanderveldestraat 136, Willebroek, BE, 2830	149,951.23	-	-	-	
Bowdy and Brave	Emiel Vanderveldestraat 136, Willebroek, BE, 2830	43,570.41	-	-	-	
Bradshaw Taylor Ltd	16 Mill Street, Rutland, GB, LE16 6EA	12,626.52	-	-	-	
Britannia Bureau	Langford River Barns, Langford, GB, CM9 4ST	6,660.00	-	-	-	
British Retail Consortium	Suite 60, Ealing, GB, W5 2AA	15,000.00	-	-	-	
Buffalo Systems Ltd	The Old Dairy, Sheffield, GB, S8 0XQ	2,004.48	-	-	-	
BULEBULE STUDIO SL	Syra Alonso 8, Santiago de Compostela, ES, 15706	13,675.96	-	-	-	
BURTON McCALL LIMITED	163 PARKER DRIVE, Leicester, GB, LE4 0JP	13,048.82	-	-	-	
CALDWELL VISUALS	HATFIELD GARDENS, WARRINGTON, GB, WA4 5QJ	9,326.48	-	-	-	

Directors' Statement of Affairs for Wiggle Limited  
Prepared in accordance with Rules 3.30 and 3.35 of the Insolvency  
(England and Wales) Rules 2016

B COMPANY CREDITORS - con't						
Name of creditor or Claimant	Address (with postcode)	Amount of debt £	Details of any security held by	Date Security given	Value of security £	
Cambrian Tyres Cycle Ltd	North Parade, Aberystwyth, GB, SY23 2JR	355,482.13	-	-	-	
Capture Factory Photography Ltd	Unit 4, 25 Ditchling Rise, Brighton, GB, BN14QL	490.98	-	-	-	
CD Datahouse Ltd	CD-DataHouse Limited, Bracknell, GB, RG12 1WA	1,406.82	-	-	-	
CDNETWORKS EUROPE CO. LTD	85 Gresham Street, London, GB, EC2V7NQ	13,920.00	-	-	-	
Central Power Services Ltd	Garstang Road, Preston, GB, PR3 0PH	388.08	-	-	-	
CERAMIC SPEED SPORT	NOERGAARDSVEJ 3, HOLSTEBRO, DK, HOL	43,946.52	-	-	-	
Challenge Packaging	Units 2/3 Oakwood Business Park, Hailsham, GB, BN27 4AH	39,319.96	-	-	-	
Champion Products Europe Ltd	Suite 8, Plaza 212, Dublin, IE, D15 V446	38,441.77	-	-	-	
Champion Products Europe Ltd	Suite 8, Plaza 212, Dublin, IE, D15 V446	20,053.47	-	-	-	
Chance Good Ent Co Limited	75 Ping-Am Road, Changhua, GB,	4,562.50	-	-	-	
Chris Hinds	34 Kallista Rd, Maydena, AU, 7140	1,213.06	-	-	-	
Clarks Cycle Systems Ltd	Unit 6 Lakeside Court, Hinckley, GB, LE10 3BH	3,438.34	-	-	-	
CLEANCARE	PATRICK HOUSE, NEWTOWNABBEY, GB, BT36 4UE	1,138.80	-	-	-	
Cloud Technologies FZC	Business Center, Al Shmookh Building, United Arab Emirates, AE,	30,980.00	-	-	-	
Coastlines Limited	90 NEWTON ROAD, AUCKLAND, NZ, 1010	4,274.47	-	-	-	
Co-Luck Enterprise Co Ltd	1f, NO 2, Dali District, TW, TW 412	2,998.36	-	-	-	
Columbia Sportswear Company	Pacific House, Reading, GB, RG2 0TF	4,471.20	-	-	-	
COMMENCAL	BP36, LA MASSANA, FR, AD400	231.91	-	-	-	
Commercial & Domestic Proper	16 Hawthorne Rise, Nottingham, GB, NG16 2RG	2,551.20	-	-	-	
Competera UK Limited	Francis House, London, GB, SW1P 1DE	14,467.79	-	-	-	
COMPRESSPORT INTERNATIONAL	Chemin MALOMBRE 5, Geneve, CH, 1206	5,449.61	-	-	-	
Comsec Solutions	123 Aldersgate Street, London, GB, EC1A 4JQ	3,000.00	-	-	-	
Continental	Botanica Ditton Park, Datchet, GB, SL3 9LL	62.28	-	-	-	
Coobet Trading Limited TA Hay	84 Royal Avenue, Belfast, GB, BT1 1DJ	1,500.00	-	-	-	
COPE Occupational Health and	First Floor, Arnold Business Centre, Nottingham, GB, BG5 7ER	2,030.36	-	-	-	
Corey Watson	11 Fairneylaw Place, Hawick, GB, TD9 7QG	1,333.33	-	-	-	
Craghoppers	Basecamp, Manchester, GB, M41 7RR	11,272.13	-	-	-	
Cromwell Tools	PO Box 14, Wigston, GB, LE18 1AT	704.13	-	-	-	
Cross Media Print and Digital Sc	Unit 24 Mobbs Way, Lowestoft, GB, NR32 3FA	12,143.65	-	-	-	
Croud Inc Ltd	Cannon Place, London, GB, EC4N 6AF	187.20	-	-	-	
Crown Lift Trucks Ltd	Rutherford Road, Basingstoke, GB, RG24 8PD	4,019.98	-	-	-	
Cycling Sports Group	IDB Bikes Limited, Poole, GB, BH12 4NU	6,239.90	-	-	-	
Daisy Corporate Services Tradin	Daisy House, Nelson, GB, BB 5SR	19,925.05	-	-	-	
Dan Booker	2400 Gordon river rd, National Park, AU,	8,824.83	-	-	-	
Darn Tough	CDA Ltd, RenningtonAlnwick, GB, NE66 3RL	13,899.55	-	-	-	
Deckers UK Ltd	Deckers UK Ltd, London, GB, W1D 5EU	99,945.80	-	-	-	
DHL International (UK) Limited	Southern Hub, SloughHounslow, GB, SL3 0BB	44,111.20	-	-	-	
Didriksons UK Ltd	Didriksons Regnklader AB, Boras, SE, SE 504 64	302.77	-	-	-	
Dilliglove Limited	Unit 16, Sutton Colefield, GB, B72 1PH	15,305.40	-	-	-	
Do-Gree Fashions LTD	7075 ROBERT-JONCAS PLACE, SUITE 118, MONTREAL, CA, H4M 2Z2	2,713.82	-	-	-	
Domestopest	35 Donegall Crescent, Whitehead, GB, BT38 9LS	90.00	-	-	-	
DPD Geopost UK	15th Floor Castlemead, Bristol, GB, BS1 3AG	104,938.78	-	-	-	
Echeleon Fitness UK Ltd	88 CRAWFORD STREET, LONDON, GB, W1H 2EJ	8,954.40	-	-	-	
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Name of creditor or Claimant	Address (with postcode)	Amount of debt £	Details of any security held by	Date Security given	Value of security £	
Econotrade Limited	NO 497 SEC 1 KANG FU ROAD, TAICHUNG, TW, TC 435	23,734.38	-	-	-	
ECONOTRADE LIMITED TAIWAN	No.497, Sec. 1, Taichung City, TW, 497	45,483.55	-	-	-	
EGAIN COMMUNICATIONS	258 BATH ROAD, SLOUGH, GB, SL1 4DX	36,249.50	-	-	-	
electronic Security Plus Ltd	Unit 1a Russet farm, East Sussex, GB, TN32 45NG	9,513.23	-	-	-	
Elliott Heap	8 Thornvale, Wigan, GB, WN2 5YF	6,666.67	-	-	-	
Encore Personnel Services Limit	32 Millstone Lane, Leicester, GB, LE1 5JN	67,415.41	-	-	-	
Endura	3 Starlaw Park, Livingston, GB, EH54 8SF	387,329.05	-	-	-	
Entrust Limited	2500 Solandt Road, Ottawa, CA,	1,769.96	-	-	-	
Epam Systems Ltd	5th Floor, London, GB, EC2M 4YF	239,998.39	-	-	-	
ETC Electrical	Unit 2 Church Street, Wednesbury, GB, WS10 8RD	153.31	-	-	-	
EV Cargo Global Forwarding	Allport House, Southampton, GB, SO14 5RP	48,618.46	-	-	-	
EVA-GLORY INDUSTRIAL CO., LT	No. 33, Hsiang Ho rd., Taichung City, TW, TC 42741	8,131.58	-	-	-	
Exact Target Ltd	Elsley House, London, GB, W1W 8BE	140,889.51	-	-	-	
EXTRA (UK) LTD	#N/A	31,563.67	-	-	-	
Extra Direct Shipment account	Domino House, Wellingborough, GB, NN8 6XF	24,025.21	-	-	-	
EXTRA UK LTD	DOMINO HOUSE, Wellingborough, GB, NN8 6XF	925,614.77	-	-	-	
Farrelly Atkinson Ltd	Unit 7b, Bath, GB, BA1 1JB	720.00	-	-	-	
Fatsumo Ltd	92 Rushmore Road, London, GB, E5 0EX	1,584.00	-	-	-	
Feathertop	Feathertop Business Services, EAST MELBOURNE, AU, 3002	769.83	-	-	-	
FEDEX EXPRESS	FEDERAL EXPRESS EUROPE INC, Coventry, GB, CV1 4QD	134.49	-	-	-	
FedEx Express Uk Transportatio	PO Box 4, Bury, GB, B18 9AR	5,904.72	-	-	-	
Fine ADC	77A Broughton Street, Edinburgh, GB, EH1 3RU	1,912.50	-	-	-	
Finis Europe Ltd	Malashevka 8 Str., Sofia, BG, 1202	7,467.29	-	-	-	
First Response Limited	Unit 1, 118 Lindon Road, Walsall, GB, WS8 7BW	588.00	-	-	-	
FIRSTTRACKSMTD	103A BELFAST ROAD, NEWRY, GB, BT34 1QH	9,000.00	-	-	-	
Flow Recovery Limited	3rd Floor, 5 Temple Square, Liverpool, GB, L2 5RH	629.24	-	-	-	
Flybike Asia Sports Equipment	QUICHANG TOWN, HUIZHOU, CN,	669.41	-	-	-	
FOX HEAD EUROPE	C/CANUDAS 13, BARCELONA, ES, 8820	249,625.23	-	-	-	
FRASSENE S R L	VIA C AGOSTINI, San Martino Di Lupari, IT, 35018	11,159.58	-	-	-	
Fusions Foods Ltd	Fusions Foods Ltd, Petersfield, GB, GU32 3LU	2,220.00	-	-	-	
FUTURE PUBLISHING	BEAUFORD COURT, BATH, GB, BA1 2BW	15,000.00	-	-	-	
GAERNE	VIA CALDIRORO, TREVISO, IT, 81 31010	30,890.59	-	-	-	
Gardenbusters Limited	Highfield Farm, Kings Norton, GB, B38 0DX	522.00	-	-	-	
Garmin Europe Limited	Liberty House, Southampton, GB, SO40 9LR	853,762.10	-	-	-	
GIGANTECH Composite Technolo	NO 36 Lane 620 Fuxing Rd, Changhua Beidou, TW, CB 52147	109,365.54	-	-	-	
Glanford Limited	68 Caledonian, Tamworth, GB, B77 2ED	64.37	-	-	-	
Glory Wheel Enterprise Co Limit	No. 756, Sec. 4, Taichung City, TW, TC 42880	593.75	-	-	-	
Go10 Limited	85 Great Portland Street, LONDON, GB, W1W 7LT	414.17	-	-	-	
GOFAR ENTERPRISES-SINGLETR	LOCKSIDE MILL, TODMORDEN, GB, OL14 5PX	720.00	-	-	-	
Google Ireland Ltd	1st & 2nd Floors Gordon House, Dublin, IE, D04 E5W5	363,991.23	-	-	-	
Gradient Edge Ltd	The Ormeau Baths, Belfast, GB, BT2 8HS	256,875.00	-	-	-	
Grant International	Dane Road Industrial Estate, Cheshire, GB, M33 7BH	6,866.78	-	-	-	

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Grenade UK Limited	GRENADE HQ, BIRMINGHAM, GB, B92 0AJ	15,059.42	-	-	-	-
GripGrab	Marielundvej 480, Herlev, DK, HOV DK-2730	183,000.28	-	-	-	-
GrowthOps APD Australia Pty Ltd	Ground Floor, Sydney, AU, NSW 2009	4,350.45	-	-	-	-
HAGLOFS UK Ltd	HAGLOFS UK Ltd, Staveley, GB, LA8 9LR	6,645.33	-	-	-	-
Hamer Mechanical Services Ltd	61 Blewitt Street, CANNOCK, GB, WS12 4BDD	2,190.00	-	-	-	-
Hammerhead	19 Morris Ave, Brooklyn, US, NY 11205	16,078.03	-	-	-	-
Hardstaff Barriers ltd	Hillside, Nottingham, GB, NG11 0DF	1,152.90	-	-	-	-
Haribo Dunhills	Dunhills Pontefract Plc, Pontefract, GB, WF8 1NJ	20,275.20	-	-	-	-
HARRIS ACTIVE SPORTS LTD	UNIT D, Basildon, GB, SS15 6PX	1,315.63	-	-	-	-
HB Performance Systems GmbH	Dirnsmanning 20a, Garching, DE, 85748	390.40	-	-	-	-
Hectic Europe Limited	Unit E1 Hilton park, East Wittering, GB, PO20 8RL	2,326.08	-	-	-	-
HELLY HANSEN DISTRIBUTION UK	Unit G3 (A) Birkbeck House, Nottingham, GB, NG8 6AT	11,378.93	-	-	-	-
Hermes Parcelnet Ltd.	1 Capitol close, LEEDS, GB, LS27 0WH	142,135.47	-	-	-	-
Herrco Cosmetics Ltd	Herrco Cosmetics Ltd, Halesworth, GB, IP19 8QR	540.00	-	-	-	-
Hilly Clothing Company	Reedfern House, Hyde, GB, SK14 1RD	31,475.47	-	-	-	-
Hiplok	Plus 8 Industries T/A Hiplok, Leamington Spa, GB, CV31 1NH	16,796.28	-	-	-	-
Hitachi Vantara Limited	2 More Riverside, London, GB, SE1 2AP	72,000.00	-	-	-	-
HLH Prototypes Co. Limited	Xin Sha Road, Shajing, Shenzhen, shenzhen, CN, 518125	672.00	-	-	-	-
HOPE TECHNOLOGY LTD	Hope Mill, Barnoldswick, GB, BB18 5PX	145,541.34	-	-	-	-
Hot UK Limited	Atrium Court, Bracknell, GB, RG12 1BW	427.76	-	-	-	-
Hojjar Ltd	St Julians Business Centre, St Julians, MT, -	2,140.35	-	-	-	-
HT Components INC	1F., No.8, Aly. 34, Ln. 385, Xinhai Rd., Banqiao Dist, new Taipei City,	87,358.96	-	-	-	-
Hutchinson S.N.C.	61 Rue Marius Auran, Levallois Perret Cedex, FR, 92309	5,465.59	-	-	-	-
huub Design	Park Bikeworks, Derby, GB, DE1 3AF	33,367.16	-	-	-	-
Ideal Bike Corporation	497 Kang Fu Road, Taichung, TW, TXC	1,291,050.58	-	-	-	-
Ikanomere ApS	Ikanomere ApS, Skanderborg, DK, DK 8660	12,712.20	-	-	-	-
Implus Corporation	2 RUE GUSTAVE EIFFEL, LIMAY PORCHEVILLE, FR, 78440	3,372.88	-	-	-	-
Incubeta UK Limited	16th Floor, London, GB, EC1V 9NR	3,840.00	-	-	-	-
Indeed Ireland Operations Ltd	Indeed Ireland Operations Ltd, Dublin, IE, 0	6,584.27	-	-	-	-
INITIAL WASHROOM SOLUTION	PO BOX 4975, DUDLEY, GB, DY1 9FA	567.16	-	-	-	-
INOVEIGHT LTD	128 Beechburn, Crook, GB, DL15 8RA	24,801.21	-	-	-	-
INTERNETSTORES GMBH	Friedrichstrasse 6, 70174, DE, 70174	1,302,143.50	-	-	-	-
ISON DISTRIBUTION LTD	201 Lancaster Way, Fly, GB, CB6 3NX	18,962.01	-	-	-	-
ITS Testing Services (UK) Ltd	Academy Place, Brentwood, GB, CM14 5NQ	1,115.04	-	-	-	-
J.D. Components Co Ltd	NO. 80, NAN DEE LANE, CHANG HUA HSIEN, TW, TP 504	260,835.46	-	-	-	-
J.N. Dairies	115 Millfields Road, Wolverhampton, GB, WV4 6IQ	299.50	-	-	-	-
Jack Wolfskin UK LTD	Suite 1, London, GB, SW1Y 4LB	30,623.78	-	-	-	-
Jacy Shumilak	1428 Mill St, Caleton, CA, L7C1S1	4,493.82	-	-	-	-
JASSAN TECHNOLOGY CO. LTD	NO. 21-1 QUANZHOU RD, TAICHUNG CITY, TW, TC	88,810.44	-	-	-	-
JESP Gases	Units 4 and 5 Bevan Road Ind Est, Brierley Hill, GB, DY5 3TF	134.40	-	-	-	-
John Mcneil	4 Montgomery st, Innerleithen, GB, EH44 6JP	51.87	-	-	-	-
Joseph Smith	Bryntalch Villa, MONTGOMERY, GB, SY15 6LA	3,500.00	-	-	-	-
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Name of creditor or Claimant	Address (with postcode)	Amount of debt £	Details of any security held by	Date Security given	Value of security £	
JPW Dairies	19 Collingbridge Road, Newtownabbey, GB, BT36 7SN	76.00	-	-	-	-
Kalloy Ind Co Ltd	No. 186, Shengkang Hsiang, TW, HS 42941	7,527.59	-	-	-	-
Kask	Via Firenze 5, Bergamo, IT, 24060	260,604.38	-	-	-	-
Keido Sportswear	Via Tommaso Salsa, Carbonera, IT, 31030	68,158.04	-	-	-	-
KELAN GRANT old	NUKEPROOF TEAM RIDER, BELFAST, GB,	3,333.32	-	-	-	-
Kelkoo.com (UK) Limited	Kelkoo.com (UK) Limited, London, GB, SW1E 5BH	5,326.41	-	-	-	-
KITE ENVIRONMENTAL SOLUTIC	186 Torrington Avenue, Coventry, GB, CV4 9AJ	2,998.15	-	-	-	-
KUN TENG INDUSTRY CO., LTD.	269 Sec. 3, Taichung, TW, TC 42844	187.50	-	-	-	-
LAURENCE CROSSMAN-EMMS F	Border Cottage, Altami, GB, CH7 6BS	10,390.54	-	-	-	-
LE COL	1E COL, London, GB, W12 9JW	7,504.37	-	-	-	-
LUFEMARQUE LIMITED	1/8 BACCHUS HOUSE, Reading, GB, RG7 8EN	2,919.51	-	-	-	-
Live on the Edge	Unit 333, Edinburgh, GB, EH10 4BF	1,387.20	-	-	-	-
Live to Play Sports Group Inc	1465 Kebet Way, Port Coquitlam BC, CA, V3C 6L3	177,105.26	-	-	-	-
LIVISHAM LTD	MARITANA GATE, WATERFORD, IE,	121,414.03	-	-	-	-
Logic Information Consulting U	2 BLAGRAVE STREET, Reading, GB, RG1 1AZ	32,670.00	-	-	-	-
LOVE CREATIVE LIMITED	3rd Floor, Manchester, GB, M1 1EY	44,184.00	-	-	-	-
Lucho Dillitos	Unit 11 Exeter Business Centre, Exeter, GB, EX2 8PN	1,562.00	-	-	-	-
Luu Tech Co Limited	Seogu Warong-ro, Daegu, GB, 41844	10,731.91	-	-	-	-
LUXOTTICA NORTH EUROPE LTD	Level 2, London, GB, W8 5RY	161,346.88	-	-	-	-
Lyon Equipment Ltd	Unit 3-7 Tebay Business Park, Penrith, GB, CA10 3SS	939.51	-	-	-	-
MADISON	BURNELL HOUSE, Stanmore, GB, HA7 3BQ	1,095,272.90	-	-	-	-
MAGURA	ECKISSTRASSE 6, BAD URACH, DE, D-72574	6,295.96	-	-	-	-
Maintel	Farrington Road, Burnley, GB, BB11 5FH	12,733.61	-	-	-	-
Mana Global Pte Ltd	44928, , SG, 89269	1,306.62	-	-	-	-
MARES S.p.a (Zooggs)	COURTYARD HOUSE, Lightwater, GB, GU18 5SS	64,525.64	-	-	-	-
Matthew Scott	Matthew Scott, Selkirk, GB, TD7 5DGG	5,037.79	-	-	-	-
Maurten UK Ltd	Sweden House, London, GB, W1H 2AG	45,702.70	-	-	-	-
MAVIC CYCLING LIMITED	C/O Regus, Milton Keynes, GB, MK92UB	40,811.82	-	-	-	-
Mayur Kadam Photography	18 Victoria Road, Wednesbury, GB, WS10 8AA	2,881.00	-	-	-	-
MDI LTD	Unit 4 Wellington Point, Blackpool, GB, FY4 2RG	276,062.69	-	-	-	-
Meridian Global VAT Services Li	Unit B, Dublin, IE, 24	6,155.00	-	-	-	-
Merkle UK Three Limited	International House, London, GB, E1W 1UN	21,750.16	-	-	-	-
Merrell Footwear	Kings Place, London, GB, N1 9AG	39,808.87	-	-	-	-
Meta Platforms Ireland Limited	MERRION ROAD, DUBLIN, IE, D04 X2K5	66,395.68	-	-	-	-
MICHELIN	CAMPBELL ROAD, Stoke-On-Trent, GB, ST4 4EY	7,419.12	-	-	-	-
Microsoft adCenter	Microsoft Corp C/O Citibank European Lockbox, Worthing, GB, BN1	151.85	-	-	-	-
Microsoft Ireland Operations Lt	Building 3, Dublin, IE, D18 FSX2	347.67	-	-	-	-
Microsoft Limited	Microsoft Campus, Berkshire, GB, RG6 1WG	10,780.13	-	-	-	-
Mightyhive Limited	Mazars Up The Pinnacle, Milton Keynes, GB, MK9 1FF	3,801.60	-	-	-	-
Mills & Reeve	78-84 Colmore Row, Birmingham, GB, B3 2AB	288.00	-	-	-	-
Millwood manufacturing Limite	Unit 1 Block B, St Michaels Industrial Estate, Widnes, GB, WA8 8TL	6,624.00	-	-	-	-
MISSION PRINTWEAR	82 FAZELEY STREET, BIRMINGHAM, GB, B5 5RD	2,146.50	-	-	-	-

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Mizuno Corporation UK	MIZUNO HOUSE, Wokingham, GB, RG41 5HE	50,409.70	-	-	-
Modern Logic	6 Goltho View, Lincolnshire, GB, LN8 5AE	10,080.00	-	-	-
Momentive Europe Unlmi	2 Shelbourne Buildings, Dublin, IE, 4	2,242.50	-	-	-
MONTANE LTD	unit 21 NORTH SEATON IND EST, Ashington, GB, NE63 0YB	11,679.83	-	-	-
Mountain Boot Co	Unit 5/6, Newcastle, GB, NE27 0QF	4,859.59	-	-	-
MPH Packaging	Units 3 and 4, Stockport, GB, SK6 2SU	3,265.92	-	-	-
Muc-Off Limited	Unit 23 Branksome Business Park, Poole, GB, BH12 1DW	99,647.78	-	-	-
Multisport Distribution Ltd	4 Bassett Court, Newport Pagnell, GB, MK16 0JN	1,241.29	-	-	-
NEW BALANCE ATHLETIC SHOES	Appletton House, Warrington, GB, WA3 7WD	69,257.89	-	-	-
New Pig LTD	Hogs Hill, Blantyre, GB, G72 0AH	592.10	-	-	-
NISCAM Limited	HILLTOP BUSINESS CENTRE, TALKE, GB, ST7 1PW	3,008.40	-	-	-
Nixus Sport & Entertainment Li	70 North End Road, London, GB, W14 9EP	2,400.00	-	-	-
Norrna Sport AS	Norrna Sport AS, Oslo, NO, N-1366	15,690.53	-	-	-
Northwave	via Levada, 145, Onigo di Pederobba TV, IT, 31040	20,136.20	-	-	-
Oberalp Group	OBERALP UK Limited, Bangor, GB, LL57 4FG	2,481.30	-	-	-
On Running UK Ltd	8th Floor, 20 Farringdon Street, London, GB, EC4A 4AB	50,938.85	-	-	-
Oneway Bike Industry BV	Oneway Bikes BV, Rotterdam, NL, 3059 LL	215,375.65	-	-	-
OpsGenie Inc	450 W Broad St. Suite 421, Washington, US, WA 22046	2.01	-	-	-
oracle Corporation UK Limited	Oracle Parkway, Reading, GB, RG6 1RA	446,723.95	-	-	-
Orbea UK Ltd	4 Reading Road, Pangbourne, GB, RG8 7LY	8,694.60	-	-	-
Original Buff S.A	C/Franca 16, Igualada, ES, 8700	37.36	-	-	-
Osprey	Talon House, Purmerend, NL, BH12 4FE	100,242.41	-	-	-
OTE Sports LTD	THE OTE BUNKER, LEEDS, GB, LS12 1AF	17,759.80	-	-	-
Our Media Limited	Eagle House, Bristol, GB, BS1 4ST	7,116.00	-	-	-
Outdoor & Sports Company Ltd	Redfern House, Hyde, GB, SK14 1RD	49,956.76	-	-	-
P&R Textiles AU	Avenida Central n°45, Tamel S. Verissimo, Barcelos, PT, MIN 4750-7	411.29	-	-	-
P.T Kenda Rubber Indonesia	JL Raya Cikande Rangkasbitung, Serang, ID, BAN 42177	14,787.01	-	-	-
Pantera Ic ve Dis Tic As	Mahmutbey mah, Istanbul, TR, 34217	69,461.63	-	-	-
PARCELFORCE	Credit Management Centre, Bolton, GB, BL4 9XX	99,807.67	-	-	-
Perry Ellis Europe Limited	PERRY ELLIS EUROPE LIMITED, WITHAM, GB, CM8 3DJ	25,846.29	-	-	-
Petzl Distribution	ZI Crolles, Crolles, FR, 38920	23,579.86	-	-	-
PH Balance	20 Sheepfold Road, Guilford, GB, GU2 9TS	5,544.00	-	-	-
Pinpoint Consumer Electronics	Pinpoint Consumer Electronics Ltd, Winsford, GB, CW7 3QG	59,393.45	-	-	-
Pip and Nut Limited	The Nest, London, GB, E1 6JJ	9,048.23	-	-	-
Play Sports Network Limited	30 Monmouth Street, Bath, GB, BA1 2AN	41,100.00	-	-	-
PLT Training Limited	Unit 30 Fallings Park Industrial Estate, Wolverhampton, GB, WV10 5	2,076.00	-	-	-
POC Sweden AB	Nackagatan 4, Stockholm, SE, 11641	507,968.36	-	-	-
POLAR ELECTRO UK LTD	No 6 The Cobolt Centre, Coventry, GB, CV3 4PECV34 5QF	17,385.12	-	-	-
Povoas Packaging	Stoke Albany Road, Desborough, GB, NN14 2SR	15,939.06	-	-	-
POWERAIR LTD	BLAIRS INDUSTRIAL ESTATE, LISBURN, GB, BT27 5QB	355.61	-	-	-
PPL PRS Ltd	Mercury Place, Leicester, GB, LE1 1QG	9,659.31	-	-	-
PR Textiles	PR Texteis SA, Barcelos, PT, MIN 4750721	107,176.50	-	-	-
Primal Europe Ltd	Unit 9, Plymouth, GB, PL6 7AE	2,630.12	-	-	-
B COMPANY CREDITORS - con't					
Name of creditor or Claimant	Address (with postcode)	Amount of debt £	Details of any security held by	Date Security given	Value of security £
Prodoto Photographic Studios L	UNIT 2A, Hebden Bridge, GB, HX7 5RU	6,924.52	-	-	-
PSI Cycling Pty Ltd	PO BOX 326, Flemington Vic, AU, 3031	112.20	-	-	-
PT TEXTILE REPUBLIC	JL. KARANG ANYAR UTARA NO.1, DKI JAKARTA, ID, JK 10740	14,107.01	-	-	-
Qingdao Tytex	22nd Floor, Block B, Qindao, CN,	21,414.47	-	-	-
Quinyx	Vattugan 17, Stockholm, SE, 11152	1,080.00	-	-	-
RAINS ApS	Jens Olsens Vej 13, Aarhus N, DK, 8200	1,572.82	-	-	-
Raleigh UK Limited	Church Street, Nottingham, GB, NG16 3HT	235,781.42	-	-	-
Ramiko Co. Ltd	6F1 No. 148 SongChiang Road, Taipei, TW, TP	79,085.46	-	-	-
RCG Group Ltd t/a Modus Bran	Unit C1 The Fleming Centre, Crawley, GB, RH10 9NN	471.90	-	-	-
Reassurance Network	Southview, Hook Lane, Aldingbourne, GB, PO20 3TB	29,621.73	-	-	-
REGENCY PRESS	Unit 4, BELFAST, GB, BT3 9JPBT14 7BT	600.00	-	-	-
Restrap Limited	102 Kirkstall Road, Leeds, GB, LS3 1JA	45,207.00	-	-	-
Ridley EuroAccount	Bever Losesteenweg 85, Beringen, BE, 3583	76,493.03	-	-	-
RJ Chicken & son	Unit B2, Leighton Buzzard, GB, LU7 4UH	627,765.16	-	-	-
Rowelec Ltd	Churchbridge, Oldbury, GB, B69 2AX	4,082.40	-	-	-
Royal Mail	Payment Processing Centre, Chesterfield, GB, S49 1HQ	29.34	-	-	-
RS Scan Lab	10-15 Pegasus, Ipswich, GB, IP6 0LW	294.96	-	-	-
Saddleback Ltd	12 Apollo Park, Bristol, GB, BS37 5AH	815,082.84	-	-	-
Sage People LTD	1 Collegiate Square, Thames Valley Science Park, Shinfield, Reading	1,975.20	-	-	-
Sam Hill	17 Culham Vista, Byford, AU, 6122	34,265.35	-	-	-
Santa Cruz Bicycles Inc.	104 BRONSON STREET, SANTA CRUZ, US, CA	222,868.42	-	-	-
Sara Sportline srl	Via Degli Artigiani, Crocetta del Montello, IT, 31035	104,788.46	-	-	-
Savills UK Ltd	Management Treasury Dept, Manchester, GB, M2 4AW	175,000.00	-	-	-
Saxx Underwear	Saxx Underwear Co. Ltd., Vancouver, CA, BC V5Y 1H6	4,587.12	-	-	-
Schaeffer	83-84 Livingstone Road, Andover, GB, SP10 5QZ	690.00	-	-	-
SCICON-ASG International	VIA F. LLI ANDOLFATTO 3 9, Romano D'ezzelino, IT, 36060	23,184.70	-	-	-
Science in Sport	The Innovation Centre, Nelson, GB, BB9 6RT	662,558.11	-	-	-
Selle Italia SRL	Viale E. Fermi, 2, CASELLA D'ASOLO, IT, 31011	400,922.61	-	-	-
Sensible Products	Harton House, Whitby, GB, YO22 4PP	2,934.60	-	-	-
Sentient Solutions Limited TA S	Unit 45, Guinness Enterprise Centre, DUBLIN, IE,	2,193.07	-	-	-
SEVEN ANNA NS BIKES	POTOKOWA 20D, GDANSK, PL,	25,133.04	-	-	-
Shanghai Challenge Textile Co.,	No 1918 TingFeng Road, Jinshan, CN, 201504	651.32	-	-	-
Shine-Ho Knapsack & Bag Mfg C	No. 10, Anlin Rd, Taichung City, TW, TC 407	2,179.28	-	-	-
Sidas UK	1 Bridge Street, Kendal, GB, LA9 7DD	2,011.13	-	-	-
Sidi Sports SRL	VIA DEI RIZZI 2A, MASER, IT, 31010	31,440.33	-	-	-
SILVERFISH UK LTD	Units 3B & 3C Wood Acre Court, Saltash, GB, PL12 6LF	280,645.35	-	-	-
SKYNET WORLD WIDE EXPRESS	UNIT 18-21, HOUNSLOW, GB, TW4 6DE	15,405.24	-	-	-
SM Dairies	80 Stratheden Street, Belfast, GB, BT15 2DT	76.00	-	-	-
Sofiane Sehili	9 rue Charriere, Paris, FR, 75011	3,628.92	-	-	-
Softcat Limited	Thames Industrial Estate, Marlow, GB, SL7 1LW	65,943.71	-	-	-
Solent Hotel and Spa	Rookery Avenue, Whiteley, GB, PO15 7AJ	3,975.76	-	-	-
SOLENT UK LTD ta WINDWAVE	UNIT D2-D3 HERITAGE BUSINESS PARK, Gosport, GB, PO12 4BG	99,001.57	-	-	-
Solo Sports UK Ltd	Unit 2B, Seabrogh, GB, LA10 5HA	64,808.40	-	-	-



Directors' Statement of Affairs for Wiggle Limited  
Prepared in accordance with Rules 3.30 and 3.35 of the Insolvency  
(England and Wales) Rules 2016

B COMPANY CREDITORS - con't					
Name of creditor or Claimant	Address (with postcode)	Amount of debt £	Details of any security held by	Date Security given	Value of security £
Specialist Sports Ltd	140 Mauretania Road , Southampton , GB , SO16 0YS	3,608.99	-	-	-
Specialist Vehicle Hire Ltd t/a So	Highgrove Industrial Park , Portsmouth , GB , PO3 5QQ	2,027.97	-	-	-
SPEEDO INTERNATIONAL LTD	Pentland Brands PLC, The Pentland Centre , London , GB , N3 2QL	54,722.65	-	-	-
Speedtech Industrial co.,Ltd	Manhattan (Svay Rieng) Special Economic Zone , Krong Bavet Svay Ri	63,641.41	-	-	-
Sport Factory	11 Ercroft Way , London , GB , TW1 1DA	3,256.30	-	-	-
Sportax (Europe Limited)	Unit H2 Europa Way , Manchester , GB , M26 1GG	8,489.97	-	-	-
Stance Europe Ltd	Unit L Hilton Park Industrial Estate , Chichester , GB , PO20 8RL	7,005.39	-	-	-
Starlinks Global	James House , Warrington , GB , WA3 3JD	62,845.60	-	-	-
Stertil UK Ltd	Unit A , Northampton , GB , NN4 7PW	1,695.60	-	-	-
Superfeet Worldwide UK Ltd	De Weven 7 , Paal , BE , 3583	10,727.39	-	-	-
Survitec Service & Distribution	Kiln Lane , Stallingborough , Grimsby , GB , DN41 8DY	337.37	-	-	-
TEARIDGE LIMITED	300-302 ANTRIM ROAD , NEWTOWNABBEY , GB , BT36 5EG	552.00	-	-	-
Technogym Uk Ltd	Two The BVLD , Bracknell , GB , RG12 1WP	299.96	-	-	-
Tehava International	Tomeikerweg 31 , Geleen , NL , 6161 RB	408.51	-	-	-
Terra Nova Equipment Ltd	Hubaco House , Alfreton , GB , S45 9FR	430.84	-	-	-
The Bureau	5 Bath Street , London , GB , EC1V 9LB	240.00	-	-	-
The Martlet Group Ltd	7-8B Mid Sussex Business Park , Hassocks , GB , BN6 85F	359,696.41	-	-	-
The Romans London Limited	10 Redchurch Street , London , GB , E2 7DD	23,419.20	-	-	-
Theerabody UK Limited	20 Little Britain , London , GB , EC1A 7DH	9,267.34	-	-	-
TKC Sales Ltd	The Old Spitfire Hangar , Steeple Ashton , GB , BA14 6EP	958.16	-	-	-
Travel Counsellors Ltd.	Travel Counsellors Ltd. , Trafford City , GB , M41 7HA	261.70	-	-	-
Trere Innovation S.r.l. Uniperso	Via Parma 70C , Asola , IT , 4601	2,200.00	-	-	-
Triumph International Limited	Arkwright Road, Groundwell , Swindon , GB , SN25 5BE	285.63	-	-	-
Trust ID Limited	23 DUKESBRIDGE STREET , READING , GB , RG1 4SA	216.00	-	-	-
TrustArc Inc	111 Sutter Street , SAN FRANCISCO , US , CA 94104	2,250.00	-	-	-
Trustpilot A/S	PILESTRAEDE 58 , Copenhagen , DK , DK-1112	15,125.00	-	-	-
TSB Returns Ltd. (trading as Rel	Suite 3.04 Grosvenor House , Telford , GB , TF2 9TW	93,015.89	-	-	-
ULTIMATE SPORTS ENGINEERING	Unit 4 , Pulborough , GB , RH20 1NN	165,257.22	-	-	-
Under Armour Europe BV	Under Armour , Amsterdam , NL , 1076 DE	28,126.07	-	-	-
Unette Nutrition Limited	Unit 11 , Crewe , GB , CW2 6QT	99,629.10	-	-	-
Unicorn Sports PTE.LTD.	Door 4 Building 29 JinLian New Economic In , 300350 , CN , 300350	24,769.74	-	-	-
Unify Brand Partnerships	The Lake House , Cwmbran , GB , NP44 3HP	114,391.26	-	-	-
Unisky Qingdao Ltd	18/B , - , CN , 266071	39,016.12	-	-	-
UNNU Limited	4 Alexandra Road , Bristol , GB , BS8 2DD	14,399.24	-	-	-
UPGRADE BIKES LTD	Units A&B Star Road , Horsham , GB , RH13 8RA	595,802.25	-	-	-
VALUE CABS	16 WELLINGTON PARK , BELFAST , GB , BT9 6DJ	342.28	-	-	-
Van Bracht Services	Hermannus Elconiusstraat 59HS , Utrecht , NL , 3553VB	2,916.09	-	-	-
VAUDE SPORT GMBH & CO KG	VAUDE STRASSE 2 , TETTANG , DE , D88069	5,324.43	-	-	-
Velo Enterprise Co Limited	1012 Sec.1 ChungShan Rd. , Taichung , TW , TC 43744	34,052.63	-	-	-
Velobrands Ltd	Copplestone Mill , Crediton , GB , EX17 5NF	21,901.97	-	-	-
Veloforte LTD	86 Wellesley Road , London , GB , W4 3AL	25,297.38	-	-	-
VF Northern Europe	VF Northern Europe Ltd (The North Face) , Nottingham , GB , NG14 6	231,664.34	-	-	-
Vidsy Media Limited	Unit 4 7 , London , GB , E1 8PY	20,100.00	-	-	-
B COMPANY CREDITORS - con't					
Name of creditor or Claimant	Address (with postcode)	Amount of debt £	Details of any security held by	Date Security given	Value of security £
VIKING DIRECT LIMITED	Viking Payments , Leicester , GB , LE41 9GS	813.22	-	-	-
Virgin Media Business Ltd	500 Brook Drive , Reading , GB , RG2 6UU	17,429.40	-	-	-
Viribus Search Limited	2nd Floor , London , GB , EC4M 7JW	42,180.00	-	-	-
VITTORIA S P A	VIA PAPA GIOVANNI XXIII , Madone , IT , 24040	208,920.38	-	-	-
W Hall Ltd	1 Cloughmore Road , NEWTOWNABBEY , GB , BT36 4WW	1,028.90	-	-	-
W Hall Pension Fund	1 Cloughmore Road , Newtownabbey , GB , BT36 4WW	1,291.11	-	-	-
W.L.Gore & Ass GmbH	AIBLINGER STRASSE 60 , Bavaria , DE , 83620	109,172.65	-	-	-
Wahoo Fitness LLC	90 West W/ueca Road NE Ste 110 , Atlanta , US , GA 30342	15,621.57	-	-	-
WCS Group	Yeadon Court , Leeds , GB , LS14 1AB	201.96	-	-	-
Weldtite Products	Unit 9 , Barton-Upon-Humber , GB , DN18 5RP	9,128.37	-	-	-
Willshee's Skip Hire Ltd	22 Granary Wharf , Burton-On-Trent , GB , DE14 1DU	1,882.96	-	-	-
WJ SCARLETT	100 BALLYNURE ROAD , BALLYCLARE , GB , BT39 9AQ	18.00	-	-	-
Wolverine Europe	Kings Place , London , GB , N1 9AG	90,768.88	-	-	-
WRUK Ltd t/a Workshop Recrul	Ashville House , Portsmouth , GB , PO6 1PA	52,483.48	-	-	-
WTB Europe s r o	Perlova 9 , 301 00 Plzen , CZ , BOH	116,085.50	-	-	-
WUHAN DAWN INVESTMENTS	FLOOR 14, BUILDING B2 , WUHAN , CN ,	75,988.58	-	-	-
Yahoo Japan	MidtownTower 971 , Tokyo , JP , 107-6211	22.59	-	-	-
YE CHOU INDUSTRY CO LTD	44, Lane 8, Sec. 1, Chang Mei Road , Chang Hwa , TW , CHA 50062	146,129.11	-	-	-
YEU CHUEH INDUSTRY CO LTD	NO 9 TON 1 STREET , TAICHUANG , TW , TC	7,976.97	-	-	-
Yodel Delivery Network Ltd	Atlantic Pavilion , Liverpool , GB , L3 4AE	76,155.44	-	-	-
ZEIT BICYCLE INDUSTRIAL CO.,	NO. 9, ALLEY 350 JHANGHUA RD , CHANGHUA COUNTY , TW , CHA	3,244.74	-	-	-
Zenith International Ltd	"12F, NO.269, Chongyang Rd. , " , Taipei , TW , TPQ 11573	159,929.45	-	-	-
Zone 3	1 Bridge Park , Guildford , GB , GU4 7BF	628,347.22	-	-	-
ZyroFisher	Roundhouse Road , Darlington , GB , DL3 0UR	289,400.10	-	-	-
		26,757,559.82			

Directors' Statement of Affairs for Wiggle Limited  
Prepared in accordance with Rules 3.30 and 3.35 of the Insolvency  
(England and Wales) Rules 2016

B COMPANY CREDITORS - accruals					
Name of creditor or Claimant	Address (with postcode)	Amount of debt £	Details of any security held by	Date Security given	Value of security £
ABBEY CLEANING LIMITED	21 MERRIDALE LANE, WOLVERHAMPTON, WEST MIDLANDS, WV3 9R	6950	-	-	-
ACT LAB LLC	3280 East 59th Street, Long Beach, CA 90805	40,739.15	-	-	-
Adobe Systems Software Ireland	4-6 Riverwalk, City West Business Campus, Saggart, Dublin 24, Ireland	3,989.69	-	-	-
AIA Health Insurance	509 St Kilda Road, Melbourne, -3004	376.08	-	-	-
Atelier Nord	58 Surrey Street, Brighton, East Sussex, BN1 3PB	2,187.74	-	-	-
Axman Enterprise Co. Ltd	No1 Sec 3 Zhongshan Road, Taichung Hsien, -TXQ 515	3,628.13	-	-	-
Canada Life Ltd	Canada Life Place, Potters Bar, Hertfordshire EN6 5BA	6,294.26	-	-	-
Chain Reaction Bicycles Inc	4231 Dundas Street West, Toronto, Ontario M8X 1Y3	10,691.82	-	-	-
Capscan Ltd	C/O Mazars Lip, 1st Floor, Two Chamberlain Square, Birmingham, B3	8,995.58	-	-	-
CCA Signs Ltd	Cairn Gorm, Bonnington Road, PEEBLES, EH45 9HF	780.00	-	-	-
CDNetworks Europe, Co. Ltd	85 Gresham Street, London, EC2V 7NQ	3,480.00	-	-	-
Doclan MDS Limited	47 Castle Street, Reading, Berks RG1 7SR	14,991.79	-	-	-
EDF Energy	Payment Processing, Plymouth, -PL3 5RG	62,234.23	-	-	-
Enduro Sports Organisation Lim	28 Chapel Street, Innerleithen, EH44 6HN	17,500.00	-	-	-
EPAM Systems Ltd	5th Floor, 9 Devonshire Square, London EC2M 4YF, UK	29,200.81	-	-	-
Five Ten - Germany	ADI-DASSLER-STRASSE 1, HERZOGENAURACH, -D-91074	2,716.80	-	-	-
Frontify AG	Unterstrasse 4 - 9000 St. Gallen - Switzerland - CHE-253.260.210 MW	1,512.42	-	-	-
Garmin Europe Ltd	Liberty House, Hounslow Business Park, Southampton, SO40 9LR	4,801.19	-	-	-
Givex UK Corporation Limited	Aviation House, 125 Kingsway, London WC2B 6NH	5,400.00	-	-	-
GoFar Enterprises Ltd	Lockside Mill, Dale Street, Todmorden, West Yorkshire, OL14 5PX, UN	500.00	-	-	-
Hazclear Limited	Alvar Business Park, Straight Road, Willenhall, West Midlands, WV12	1,150.00	-	-	-
Health Shield	ELECTRA WAY, CREWE, -CW1 6HS	2,307.69	-	-	-
HSBC UK Bank plc	1 Centenary Square, Birmingham, B1 1HQ, United Kingdom.	21,263.84	-	-	-
Incubeta UK Limited	16th Floor, The Bower, 207 - 211 Old Street, London, EC1V 9NR	640.00	-	-	-
Indeed Ireland Operations Ltd.	Block B, Capital Dock, 80 Sir John Rogerson's Quay, Grand Canal Doc	499.10	-	-	-
Intelligent Reach Limited	Mindspace, Metro Building, 1 Butterwick, Hammersmith, W6 8DL, EN	9,000.00	-	-	-
Intercity Technology Limited	101-114 Holloway Head, Birmingham, B1 1QP	714.82	-	-	-
Intertek Testing Services Ltd	2/F, No. 4 Building, Shanghai Comalong Ind Park, No. 899 Yi Shan Roa	1,282.21	-	-	-
Kite Environmental Solutions Lt	Puma Park, 102-106 Scimitar Way, Coventry, CV3 4GB	2,450.00	-	-	-
Korn Ferry	Ryder Court, 14 Ryder Street, London, SW1Y 6QB, United Kingdom	1,112.70	-	-	-
Laurence Crossman-Emms Pho	Border Cottage, Bryn Road, Alltami, Flintshire CH765B	912.00	-	-	-
Lawrence Carpenter	115 Sutton Court, Fauconberg Rd, Chiswick W4 3EE	5,000.00	-	-	-
Marsh Ltd	1 Tower Place West, Tower Place, London EC3R 5BU	6,570.58	-	-	-
Nastrotex cufra SPA	Via S. S. Soncinese 2 - 24050 Covo (BG) Italy	257.29	-	-	-
NEW BALANCE ATHLETIC SHOES	Appletton House, Warrington, -WA3 7WD	2,500.00	-	-	-
PFS Managed Services	Kismet Buildings, Otley Road, Baildon, West Yorkshire, BD17 7HB	7,467.72	-	-	-
Pluralsight LLC	19719, 5505 N. Cumberland Ave., Ste 307, Chicago, IL 60656-1471	1,285.16	-	-	-
Prodoto Commercial Photograp	Unit 2a, Dean Hey Country Business Park, Cragg Vale, Hebden Bridge	157.84	-	-	-
Restore Dashred Limited	Unit Q1 Queen Elizabeth Distribution Centre, Purfleet, Essex, RM19 1	300.00	-	-	-
B COMPANY CREDITORS - accruals con't					
Name of creditor or Claimant	Address (with postcode)	Amount of debt £	Details of any security held by	Date Security given	Value of security £
SEFE Energy Limited	20 Triton Street, London, NW13BF	544.00	-	-	-
SSE Airtricity Energy Supply (NI)	Millennium House, 25 Great Victoria Street, Belfast BT2 7AQ, Norther	26,584.62	-	-	-
SSE Airtricity Gas Supply (NI) Lim	Millennium House, 25 Great Victoria Street, Belfast BT2 7AQ, Norther	2,376.52	-	-	-
Tearidge Limited	Unit 31, Mallusk Enterprise Park, Mallusk Drive, Newtownabbey Co. An	828.00	-	-	-
Tectime Data Systems Ltd	6, Whieldon Industrial Estate, Whieldon Rd, Stoke-on-Trent ST4 4JP	1,250.60	-	-	-
UCC Sport Event	36 rue Mérimée, 06110 LE CANNET, France	7,500.00	-	-	-
W HALL LIMITED RETIREMENT &	1 CLOUGHMORE ROAD, HYDEPARK INDUSTRIAL ESTATE, NEWTOWN	17,142.03	-	-	-
Water Plus Ltd	South Court, Riverside Park, Campbell Road, Stoke-On-Trent, ST4 4D,	3,195.00	-	-	-
YouGov plc	50 Featherstone Street, London, EC1Y 8RT, United Kingdom	6,187.50	-	-	-
Astro Tech Co. Ltd	LOT CN, Road H1 Kim Huy Industrial Park, Binh Duong Province, -BD	298,800.00	-	-	-
		656,248.91			

- The estimated statement of affairs, which should be read in conjunction with the below notes, does not take into account the costs of the insolvency process
- The figures in the estimated statement of affairs reflect information obtained from company records and Companies House
- Creditor claims shown on the estimated statement of affairs does not imply admission of their validity. If there are sufficient funds to pay a distribution to creditors, claims will be formally adjudicated on in due course.

## Appendix E

### Directors' Statement of Affairs for Mapil Midco 1 Limited Prepared in accordance with Rules 3.30 and 3.35 of the Insolvency (England and Wales) Rules 2016



**Mapil Midco 1 Limited**  
**A - Summary of Assets as at 24 October 2023**

	Book Value £	Estimated to Realise £
Assets subject to fixed charge	-	-
Reference no CH charges or fixed assets	-	-
Assets subject to floating charge	-	-
None		
Uncharged assets	-	-
Investments	12,750.00	-
Cash at bank	-	-
Estimated total assets available for preferential creditors	12,750.00	-
Liabilities		
<b>Preferential creditors: -</b>		-
<b>Estimated deficiency/surplus as regards preferential creditors</b>		-
<b>Secondary preferential creditors: -</b>		-
HMRC		-
<b>Estimated deficiency/surplus as regards secondary preferential creditors</b>		-
<b>Total assets available to unsecured creditors</b>		-
Unsecured non-preferential claims (excluding any shortfall to floating charge holders)		
Intercompany Payables- Mapil Topco Group	-	583,233.29
Accruals	-	28,814.02
<b>Estimated deficiency/surplus as regards non-preferential creditors (excluding any shortfall in respect of floating charges post 14 September 2003)</b>	-	612,047.31
<b>Estimated deficiency/surplus as regards creditors</b>	-	612,047.31
Issued and called up capital	-	66,717,919.00
<b>Estimated total deficiency/surplus as regards members</b>	-	67,329,966.31

- The estimated statement of affairs, which should be read in conjunction with the below notes, does not take into account the costs of the insolvency process
- The figures in the estimated statement of affairs reflect information obtained from company records and Companies House
- Creditor claims shown on the estimated statement of affairs does not imply admission of their validity. If there are sufficient funds to pay a distribution to creditors, claims will be formally adjudicated on in due course.