

Registration number: 06003420

GPL Investments Limited

Annual Report and Unaudited Financial Statements

for the Period from 1 July 2022 to 31 December 2022

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GPL Investments Limited

Company Information

Directors	C Linsdell
	P Edwards
	R Brett
Company secretary	C Mumford
Registered office	Synergy House
	Woolpit Business Park
	Woolpit
	Bury St Edmunds
	Suffolk IP30 9UP

GPL Investments Limited

(Registration number: 06003420)

Statement of Financial Position as at 31 December 2022

	Note	2022 £	As at 30 June 2022 £
Current assets			
Debtors	3	<u>1</u>	<u>1</u>
Capital and reserves			
Called up share capital	4	1,001	1,001
Profit and loss account		<u>(1,000)</u>	<u>(1,000)</u>
Total equity		<u>1</u>	<u>1</u>

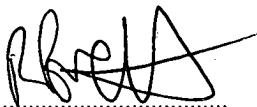
For the financial period ending 31 December 2022 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised by the Board on 10 August 2023 and signed on its behalf by:



R Brett
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

GPL Investments Limited

Notes to the Financial Statements for the Period from 1 July 2022 to 31 December 2022

1 General information

The company is a private company limited by share capital, incorporated in United Kingdom.

The address of its registered office is:

Synergy House
Woolpit Business Park
Woolpit
Bury St Edmunds
Suffolk
IP30 9UP

These financial statements were authorised for issue by the Board on 10 August 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

These financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Basis of preparation

These financial statements have been prepared under the historical cost convention.

The financial statements are presented in Pounds Sterling, which is also the functional currency.

Name of parent of group

These financial statements are consolidated in the financial statements of BUUK Infrastructure No 2 Limited.

The financial statements of BUUK Infrastructure No 2 Limited may be obtained from Synergy House, Woolpit Business Park, Windmill Avenue, Woolpit, Bury St Edmunds, Suffolk, IP30 9UP.

Disclosure of long or short period

The current period financial statements are presented for a period of 6 months, due to the year end being brought forward from 30 June 2023 to 31 December 2022.

The Directors have brought forward the year end in order to align the financial year with the reporting period of the group.

The effect of this year end change means that comparative amounts predernted in the financial statements are not entirely comparable.

GPL Investments Limited

Notes to the Financial Statements for the Period from 1 July 2022 to 31 December 2022 (continued)

2 Accounting policies (continued)

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Debtors

	31 December 2022 £	30 June 2022 £
Amounts owed by related parties	<u>1</u>	<u>1</u>

4 Share capital

Allotted, called up and fully paid shares

	31 December 2022		30 June 2022	
	No.	£	No.	£
Ordinary shares of £1 each	<u>1,001</u>	<u>1,001</u>	<u>1,001</u>	<u>1,001</u>

5 Parent and ultimate parent undertaking

The company's immediate parent is GTC Infrastructure Limited, incorporated in Guernsey.

The ultimate parent and controlling party is Brookfield Corporation, incorporated in Canada.

The largest group of which the Company is a member and for which Group financial statements are prepared is Brookfield Corporation. These financial statements are available upon request from its registered office at Brookfield Corporation, Suite 100, Brookfield Place, 181 Bay Street, Toronto, Canada.

The smallest group of which the Company is a member and for which Group financial statements are prepared is BUUK Infrastructure No 2 Limited, a Company registered in England and Wales. These financial statements are available upon request from its registered office at Synergy House, Woolpit Business Park, Windmill Avenue, Woolpit, Bury St Edmunds, Suffolk, IP30 9UP.