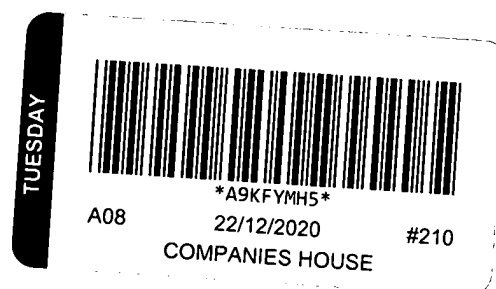


Financial Statements

Company Registration No. 09663982 (England and Wales)

AURA WIND (TEMPLE HILL) LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019



AURA WIND (TEMPLE HILL) LIMITED

COMPANY INFORMATION

Directors	Mr N Cole	(Resigned 31 March 2019)
	Mr E Wilson	
	Mr T J Mihill	(Appointed 9 January 2020)
Company number	09663982	
Registered office	Windsor House Bayshill Road Cheltenham GL50 3AT	
Auditor	UHY Hacker Young LLP Quadrant House 4 Thomas Square London E1W 1YW	
Bankers	Barclays Bank PLC 8 Hanover Square London W1S 1HH	

Financial Statements
AURA WIND (TEMPLE HILL) LIMITED

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Financial Statements
AURA WIND (TEMPLE HILL) LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

The directors present their annual report and financial statements for the year ended 31 December 2019.

Principal activities

The principal activity of the company is the generation of electricity from renewable energy sources which is achieved through the operation of a wind turbine.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mr N Cole (Resigned 31 March 2019)

Mr E Wilson

Mr T J Mihill (Appointed 9 January 2020)

Auditor

The auditor, UHY Hacker Young LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

Statement of disclosure to auditor

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



Mr E Wilson
Director

3 December 2020

AURA WIND (TEMPLE HILL) LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2019

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

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial Statements
AURA WIND (TEMPLE HILL) LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AURA WIND (TEMPLE HILL) LIMITED

Opinion

We have audited the financial statements of Aura Wind (Temple Hill) Limited (the 'company') for the year ended 31 December 2019 which comprise the profit and loss account, the balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2019 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Financial Statements
AURA WIND (TEMPLE HILL) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF AURA WIND (TEMPLE HILL) LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Financial Statements

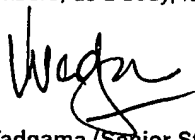
AURA WIND (TEMPLE HILL) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF AURA WIND (TEMPLE HILL) LIMITED

Use of our report

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



Vinodkumar Vadgama (Senior Statutory Auditor)
for and on behalf of UHY Hacker Young LLP

7 December 2020

Chartered Accountants
Statutory Auditor

Quadrant House
4 Thomas Square
London
E1W 1YW

PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2019

There was no other comprehensive income for 2019 (2018:£Nil)

The note on pages 8 to 14 form part of these financial statements.

The profit and loss account has been prepared on the basis that all operations are continuing operations.

Financial Statements
AURA WIND (TEMPLE HILL) LIMITED

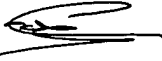
BALANCE SHEET

AS AT 31 DECEMBER 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	4		1,460,886		1,549,306
Current assets					
Debtors falling due after more than one year	5	11,385		-	
Debtors falling due within one year	5	74,938		47,871	
Cash at bank and in hand		59,243		137,318	
		<u>145,566</u>		<u>185,189</u>	
Creditors: amounts falling due within one year	6	<u>(1,681,900)</u>		<u>(1,794,711)</u>	
Net current liabilities			<u>(1,536,334)</u>		<u>(1,609,522)</u>
Total assets less current liabilities			<u>(75,448)</u>		<u>(60,216)</u>
Provisions for liabilities	7		<u>(25,000)</u>		<u>(38,082)</u>
Net liabilities			<u><u>(100,448)</u></u>		<u><u>(98,298)</u></u>
Capital and reserves					
Called up share capital	9		1		1
Profit and loss reserves			<u>(100,449)</u>		<u>(98,299)</u>
Total equity			<u><u>(100,448)</u></u>		<u><u>(98,298)</u></u>

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

The financial statements were approved by the board of directors and authorised for issue on 3 December 2020 and are signed on its behalf by:


 Mr E Wilson
 Director

Company Registration No. 09663982

Financial Statements
AURA WIND (TEMPLE HILL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

Company information

Aura Wind (Temple Hill) Limited is a private company limited by shares incorporated in England and Wales. The registered office is Windsor House, Bayshill Road, Cheltenham, GL50 3AT.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The Company's business activities, together with the factors likely to affect its future development, performance and position are set out in the Directors' Report. The Company's forecasts and projections, taking account of reasonably possible changes in trading performance, show that the Company should be able to operate within the level of its current facility. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for at least the next twelve months from the approval of the financial statements. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

1.3 Turnover

Turnover is generated from electricity sold to a third party under a Power Purchase Agreement ("PPA") and through the feed in tariff ("FIT") under a UK government scheme associated with electricity generated. It is recognised net of VAT when the electricity is physically exported on an accruals basis.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Wind installation assets	20 years
--------------------------	----------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Financial Statements
AURA WIND (TEMPLE HILL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Financial Statements
AURA WIND (TEMPLE HILL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.9 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.10 Provisions

Financial Statements
AURA WIND (TEMPLE HILL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

Provisions are recognised when the company has a legal or constructive present obligation as a result of a past event, it is probable that the company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Where a provision that has been recognised relates to restoring a site at the end of a tangible fixed asset's useful economic life, the cost will be capitalised against the fixed asset.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Carrying value of tangible fixed assets

In determining fixed asset carrying values, management have made a judgement in respect of the useful economic life of wind installation assets. Management decided that the economic benefits will be realised on a straight line basis over 20 years and as such, tangible fixed assets will be depreciated over this period. In making its judgement, management considered the cash flows that will be derived from the Company's tangible fixed assets and the recoverable amount at the end of the 20 year period, including the estimated cost of decommissioning, and are satisfied with the accounting policy.

Decommissioning provision

A provision has been made for future expected costs on the decommissioning of wind installation assets. This is on the basis of the amount agreed with the landowners or where no such clause is mentioned in the agreement, management considers the value of the provision based on other similar wind installation assets in its portfolio.

3 Interest payable and similar expenses

	2019	2018
	£	£
Interest payable and similar expenses includes the following:		
Interest payable to group undertakings	137,837	139,793

Financial Statements
AURA WIND (TEMPLE HILL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019

4 Tangible fixed assets

	Wind installation assets £
Cost	
At 1 January 2019 and 31 December 2019	1,769,311
Depreciation and impairment	
At 1 January 2019	220,005
Depreciation charged in the year	88,420
At 31 December 2019	308,425
Carrying amount	
At 31 December 2019	1,460,886
At 31 December 2018	1,549,306

A provision of £25,000 for restoring the site at the end of the asset's useful economic life has been recognised and capitalised in the cost of tangible fixed assets (see note 7).

5 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	13,510	33,394
Other debtors	61,428	14,477
	<u>74,938</u>	<u>47,871</u>
Amounts falling due after more than one year:		
Deferred tax asset	<u>11,385</u>	<u>-</u>
Total debtors	<u>86,323</u>	<u>47,871</u>

Financial Statements
AURA WIND (TEMPLE HILL) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019

6 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	1,663	7,378
Amounts owed to group undertakings	1,657,087	1,777,389
Taxation and social security	21,500	8,096
Other creditors	1,650	1,848
	<u>1,681,900</u>	<u>1,794,711</u>

The Company's immediate parent, Aura Wind (Holdco) Limited, provided a loan on 18 November 2016. Interest is charge at 8% per annum and compounded quarterly. The loan is repayable on demand. The loan facility is unsecured.

7 Provisions for liabilities

	2019 £	2018 £
Decommissioning provision	25,000	25,000
Deferred tax liabilities	8 -	13,082
	<u>25,000</u>	<u>38,082</u>

8 Deferred taxation

The following are the major deferred tax liabilities and assets recognised by the company and movements thereon:

	Liabilities 2019 £	Liabilities 2018 £	Assets 2019 £	Assets 2018 £
Balances:				
Accelerated capital allowances	-	59,395	(48,399)	-
Tax losses	-	(46,109)	59,580	-
Timing difference in relation to depreciation of decommissioning provision	-	(204)	204	-
	<u>-</u>	<u>13,082</u>	<u>11,385</u>	<u>-</u>
Movements in the year:				2019 £
Liability at 1 January 2019				13,082
Credit to profit or loss				(24,467)
Asset at 31 December 2019				<u>(11,385)</u>

AURA WIND (TEMPLE HILL) LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2019****8 Deferred taxation (Continued)**

Deferred tax assets and liabilities are offset only where the Company has a legally enforceable right to do so and where the assets and liabilities relate to income taxes levied by the same taxation authority on the same taxable entity or another entity within the Company.

9 Called up share capital

	2019 £	2018 £
Ordinary share capital		
Issued and fully paid		
100 Ordinary shares of 1p each	1	1
	<u>1</u>	<u>1</u>

10 Financial commitments, guarantees and contingent liabilities

The bank has provided a facility to the Company in which the security has been provided by way of a fixed charge on the credit balance. Amounts contracted for but not provided in the financial statements related to commitments on future turbine maintenance amount to £209,755 (2018:£245,207).

11 Operating lease commitments**Lessee**

The operating lease expires in 2038.

	2019 £	2018 £
	347,625	361,125
	<u>347,625</u>	<u>361,125</u>

12 Controlling Party

As at the year end, the Company's immediate parent is Aura Wind (Holdco) Limited, a company registered in England and Wales. Registered office Windsor House, Bayshill Road, Cheltenham.

The ultimate parent is PIP Multi-Strategy Infrastructure (2.5%) LP, registered in England and Wales. Registered office 50 Lothian Road, Festival Square, Edinburgh.