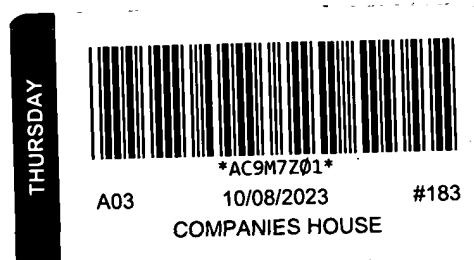


Registered Number: 09714033

LIGHTSOURCE SPV 232 LIMITED

**UNAUDITED DORMANT COMPANY ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**



LIGHTSOURCE SPV 232 LIMITED

UNAUDITED DORMANT COMPANY ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

COMPANY INFORMATION

Directors A S Desouza (appointed 21 January 2022)
 D J Keiley (appointed 27 June 2023)
 T Reale (appointed 21 January 2022 and resigned 27 June 2023)
 P McCartie (resigned 22 February 2022)
 I D Hardie (resigned 5 April 2022)

Registered number 09714033

Registered office 7th Floor 33 Holborn
 London
 England
 EC1N 2HU

LIGHTSOURCE SPV 232 LIMITED
UNAUDITED DORMANT COMPANY ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

CONTENTS

	Page
Balance sheet	1
Notes to the accounts	2

LIGHTSOURCE SPV 232 LIMITED**UNAUDITED DORMANT COMPANY ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022****BALANCE SHEET**

	Note	31 December 2022 £	31 December 2021 £
Creditors: amounts falling due within one year	5	(3,219)	(3,219)
Total current liabilities		(3,219)	(3,219)
Net current liabilities		(3,219)	(3,219)
Net liabilities		(3,219)	(3,219)
Retained deficit		(3,219)	(3,219)
Share capital	6	-	-
Total share capital and reserves		(3,219)	(3,219)

For the year ended 31 December 2022 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

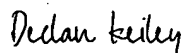
The members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

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

The Directors are electing to retain the existing accounting policies and disclosure formats until such time as the Company becomes non-dormant.

The accounts were approved by the Board of Directors and authorised for issue and were signed on its behalf by:



Declan Keiley

Director

Date: 8 August 2023

Registered number: 09714033

The accompanying notes form an integral part of the accounts.

LIGHTSOURCE SPV 232 LIMITED

UNAUDITED DORMANT COMPANY ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS

1. General Information

Lightsource SPV 232 Limited is a private company limited by shares incorporated and domiciled in England in the United Kingdom (registered number 09714033). The registered office is 7th Floor 33 Holborn, London, England, EC1N 2HU.

2. Accounting Policies

The principal accounting policies adopted in the preparation of the accounts are set out below and have remained unchanged from the previous year, and also have been consistently applied within these accounts.

Basis of preparation

The accounts are prepared under the historical cost convention in accordance with Financial Reporting Standard 102 (FRS102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

Foreign exchange

The presentational and functional currency of the entity is £ Sterling.

Going concern

These accounts have been prepared on a going concern basis.

Trade and other creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank and intercompany loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Related party transactions

The Company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

3. Accounting estimates and judgements

In the preparation of the accounts, management makes certain judgements and estimates that impact the accounts. While these judgements are continually reviewed, the facts and circumstances underlying these judgements may change, resulting in a change to the estimates that could impact the results of the Company.

There were no critical judgements or estimates made in the preparation of these accounts.

4. Employees

The average number of employees during the year ended 31 December 2022 excluding Directors was 0 (year ended 31 December 2021: 0).

LIGHTSOURCE SPV 232 LIMITED**UNAUDITED DORMANT COMPANY ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022****NOTES TO THE FINANCIAL STATEMENTS****5. Creditors: amounts falling due within one year**

	31 December 2022 £	31 December 2021 £
Amounts owed to group undertakings	3,219	3,219
Total Creditors: amounts falling due within one year	3,219	3,219

Amounts owed to group undertakings are unsecured, interest-free and repayable on demand.

6. Share capital

	31 December 2022 £	31 December 2021 £
Allotted, called up and fully paid		
1 Ordinary Share of £0.10 each	-	-
Total Share capital	-	-

7. Related parties

The Company has taken advantage of the exemption under paragraph 33.1A of FRS 102 not to disclose transactions with fellow subsidiaries under common ownership. There are no other related party transactions noted in the current or prior years.

8. Post balance sheet events

There were no significant events after the balance sheet date which would require adjustment to the Company's accounts.

9. Controlling party

The Company is a wholly-owned subsidiary of Lightsource Holdings 3 Limited, a limited company registered at 7th Floor, 33 Holborn, London, England, EC1N 2HU with registration number 10849889.

The ultimate parent undertaking and controlling party is Lightsource bp Renewable Energy Investments Limited, which is the smallest and largest group to consolidate these financial statements. Copies of Lightsource bp Renewable Energy Investments Limited consolidated financial statements can be obtained from the Company Secretary, 7th Floor, 33 Holborn, London, England, EC1N 2HU.