

InfraStrata Energy UK Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 31 December 2022

Aventus Partners Limited
Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

InfraStrata Energy UK Limited

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InfraStrata Energy UK Limited

Company Information

Directors	Mr A S Raman Mr J M Wood
Company secretary	Fieldfisher Secretaries Limited
Registered office	Fieldfisher LLP Riverbank House 2 Swan Lane London EC4R 3TT
Accountants	Aventus Partners Limited Hygeia Building Ground Floor 66-68 College Road Harrow Middlesex HA1 1BE

InfraStrata Energy UK Limited

Profit and Loss Account for the Year Ended 31 December 2022

The Company has not traded during the year. During this year, the Company received no income and incurred no expenditure and therefore made neither profit nor loss.

InfraStrata Energy UK Limited
(Registration number: 12056174)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Current assets			
Debtors	<u>4</u>	<u>1</u>	<u>1</u>
Capital and reserves			
Called up share capital	<u>5</u>	<u>1</u>	<u>1</u>
Shareholders' funds		<u>1</u>	<u>1</u>

For the financial year 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 year 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 financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements were approved and authorised for issue by the Board on 12 September 2023 and signed on its behalf by:

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Mr A S Raman
Director

InfraStrata Energy UK Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 December 2022

1 General information

The Company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Fieldfisher LLP
Riverbank House
2 Swan Lane
London
EC4R 3TT
United Kingdom

These financial statements were authorised for issue by the Board on 12 September 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 have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

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

The functional and presentational currency is GBP Sterling (£), being the currency of the primary economic environment in which the company operates in. The amounts are presented rounded to the nearest pound.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of the receivables.

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.

InfraStrata Energy UK Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 December 2022 (continued)

3 Staff numbers

The average monthly number of persons employed by the company (including directors) during the year, was 2 (2021: 2).

4 Debtors

	Note	2022 £	2021 £
Amount owed by parent undertaking	6	1	1
		<u>1</u>	<u>1</u>

5 Share capital

Allotted, called up and fully paid shares

	2022		2021	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1

6 Related party transactions

The Company has taken advantage of the exemptions available in FRS 102 1A from disclosing related party transactions with other companies that are wholly owned within the Group.

7 Parent and ultimate parent undertaking

The company's immediate parent is InfraStrata UK Limited, incorporated in England and Wales.

The ultimate parent is Harland & Wolff Group Holdings Plc, incorporated in England and Wales.

The most senior parent entity producing publicly available financial statements is Harland & Wolff Group Holdings Plc. These financial statements are available upon request from

Fieldfisher LLP

Riverbank House

2 Swan Lane

London EC2R 3TT

United Kingdom

There is no one controlling party of Harland & Wolff Group Holdings Plc.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.