

FINANCIAL STATEMENTS
FOR THE PERIOD
20 DECEMBER 2021 TO 31 DECEMBER 2022
FOR
GH BSI INFRA FINCO LTD

Magma Audit LLP
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for the period 20 December 2021 to 31 December 2022**

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GH BSI INFRA FINCO LTD

COMPANY INFORMATION
for the period 20 December 2021 to 31 December 2022

DIRECTOR: S Soni

REGISTERED OFFICE: 5 New Street Square
London
EC4A 3TW

REGISTERED NUMBER: 13809824 (England and Wales)

BALANCE SHEET
31 December 2022

	£
CURRENT ASSETS	
Cash in hand	<u>1</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>1</u>
CAPITAL AND RESERVES	
Called up share capital	<u>1</u>
	<u>1</u>

The company is entitled to exemption from audit under Section 480 of the Companies Act 2006 for the period ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the director and authorised for issue on 17 November 2023 and were signed by:

S Soni - Director

NOTES TO THE FINANCIAL STATEMENTS
for the period 20 December 2021 to 31 December 2022

1. **STATUTORY INFORMATION**

Gh Bsi Infra Finco Ltd is a limited company, registered in England and Wales. Its registered office address is 5 New Street Square, London, England, EC4A 3TW and the registered number is 13809824.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company was dormant (within the meaning of section 480 of the Companies Act 2006) throughout the period ended 31 December 2022. The company has not traded during the financial period. During the period the company received no income and incurred no expenditure and therefore made neither profit nor loss.

Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an 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.

Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand, deposits held at call with financial institutions, and other short-term highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Share capital

Ordinary shares are classified as equity.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was NIL.

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.