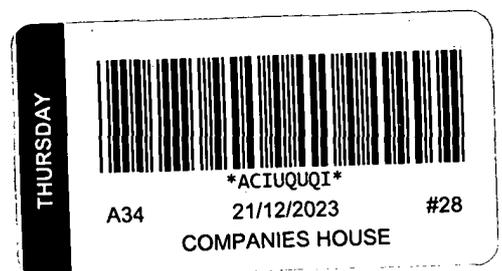


Registration number: 14043915

GIG OSW Investments Appointer Limited

Unaudited Financial Statements

for the period from 13 April 2022 to 31 March 2023



GIG OSW Investments Appointer Limited

Company Information

Directors Anthony James Wort
Jochen Froehlich
Mark Jonathan Dooley

Registered number 14043915

Registered office Ropemaker Place
28 Ropemaker Street
London
United Kingdom
EC2Y 9HD

GIG OSW Investments Appointer Limited

Statement of Financial Position

at 31 March 2023

	<i>Note</i>	2023 £
Current assets		
Trade and other receivables	2	<u>100</u>
Equity		
Share capital	3	<u>100</u>

For the financial period ending 31 March 2023 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

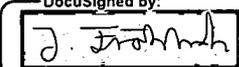
Directors' responsibilities:

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

The Company has opted not to file the Statement of Comprehensive Income in accordance with provision applicable to companies subject to the small companies regime.

Approved by the Board on 20 December 2023 and signed on its behalf by:

DocuSigned by:


.....QFF09211E98B47R.....
 Jochen Froehlich
 Director

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

GIG OSW Investments Appointer Limited

Notes to the Unaudited Financial Statements

for the period from 13 April 2022 to 31 March 2023

1 Accounting policies

Summary of significant accounting policies

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 periods presented, unless otherwise stated.

Basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 101, 'Reduced Disclosure Framework' (FRS 101). The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 as applicable to companies using FRS 101.

In applying FRS 101, the Company has taken advantage of the disclosure exemptions in the standard due to the fact it is a qualifying entity. The Company is classified as a qualifying entity, being a member of a group where the parent of the group prepares publicly available consolidated financial statements.

Trade and other receivables

Trade and other receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less expected credit losses. A provision for expected credit losses is recognised 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.

2 Trade and other receivables

	2023
	£
Amounts owed by group undertakings	<u>100</u>

3 Share capital

Allotted, called up and fully paid shares

	2023	
	No.	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>

New shares allotted during the period

On incorporation the Company issued 100 ordinary shares of £1 each with an aggregate nominal value of £100, for an aggregate consideration of £100.

GIG OSW Investments Appointer Limited

Notes to the Unaudited Financial Statements

for the period from 13 April 2022 to 31 March 2023

4 Parent and ultimate parent undertaking

Controlling parties

At 31 March 2023, the Company's immediate parent undertaking is Corio Generation Limited (CGL), a Company incorporated in England and Wales.

The ultimate parent undertaking of the Company is Macquarie Group Limited (MGL), a Company incorporated in Australia.

The largest group to consolidate these financial statements is MGL. The smallest group to consolidate these financial statements is Macquarie Financial Holdings Pty Limited (MFHPL), a Company incorporated in Australia. Copies of the consolidated financial statements for MGL and MFHPL can be obtained from the company secretary, Level 6, 50 Martin Place, Sydney, New South Wales, 2000 Australia.