

COMPANY REGISTRATION NUMBER: SC341342

Bellgeo Enterprises Limited

Financial Statements

For the year ended

31 December 2020

Bellgeo Enterprises Limited

Financial Statements

Year ended 31 December 2020

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Bellgeo Enterprises Limited

Officers and Professional Advisers

The Board of Directors

John Macfarlane

Scott Hammond

Registered Office

4th Floor

Saltire Court

20 Castle Terrace

Edinburgh

EH1 2EN

Auditor

Chiene + Tait LLP

Chartered Accountants & Statutory Auditor

61 Dublin Street

Edinburgh

EH3 6NL

Bankers

Barclays Bank PLC

163-165 Union Street

Aberdeen

AB11 6SL

Solicitors

CMS Cameron McKenna Nabarro Olswang LLP

Saltire Court

20 Castle Terrace

Edinburgh

EH1 2EN

Bellgeo Enterprises Limited

Strategic Report

Year ended 31 December 2020

Introduction 2020 began with confirmed projects for Petronas in Malaysia, and a major project for Cairn in India. In addition, we expected a project in Indonesia for the state oil company (Pertamina), projects for ONGC and OIL in India and a follow on second project for NNPC in Nigeria after the completion of a major project for them in 2019.

Business Review Sales After a promising start to the year, with the above projects confirmed, further sales were slow to come - primarily due to the effects of the various states of lockdown around the world, combined with the large drop in the price of oil. From a sales perspective, we were fortunate to have Salamander in Malaysia award a large project to us - this compensated the us for the Pertamina project which did not happen in 2020 (though it was later to be confirmed for 2021). In India, we were again fortunate to have OIL confirm their project, with the promise of an extension, and so sales in these two regions remained reasonably on track, in spite of the global situation unfolding through the year. Our projects in Africa and Mexico were not confirmed - the NNPC 'Phase II' project did not get finalized (and remains in limbo at this time) due more to oil price than pandemic; hence we do expect this to come back into view in the coming months. In Mexico, where we'd anticipated a 3 month survey, this did not come through, in spite of ongoing discussions through the year - working with a state oil company in Latin America is often expected to take time, but with COVID steadily spreading through the region, this was only to be expected.

Operations Operationally, 2020 was an exceptionally difficult year. With operations primarily in India and Malaysia, we spent many months with aircraft on the ground awaiting permissions and permits, as government officials were furloughed or working from home, and sporadic lockdowns implemented. In India, our crews remained on station, awaiting permission to fly - for around three months we could do nothing but wait. Eventually, we received permission to fly survey, and the operation restarted. However, even then the pandemic caused many difficulties to our ability to support the operation. Incoming crews were required to quarantine for two weeks on entering the country; and when the outgoing crews returned home, they went into isolation in their home countries, usually for ten days. As the crews typically work one month on / one month off, this stretched each crewmember to almost two months working for one month off, causing pressure on our ability to field crews to each aircraft. Downtime for aircraft and system maintenance also became an issue, as getting people and parts into India and Malaysia was no longer a 48 hour turnaround, but a 14-16 day turnaround. In Malaysia, the situation was much the same as India, except the flight crew had left when lockdown was announced there, and we spent a similar time waiting for a replacement crew to be allowed back into the country. Operationally, a project for Newmont in Ghana was probably the simplest, aside from the shortage of available crews for the reasons stated above. However, this was not a project of the same size as the Petronas, Salamander and Indian projects.

Principal Risks and Uncertainties Aside from the usual risks associated with operations such as ours, the biggest risks by far were of course the impact of COVID 19, and of course the more 'normal' oil price volatility. Going forward, this remains so, although the oil price has continued to rise and is expected to stabilize, if not reach the same levels as a few years earlier. The potential impact of climate change measures around the world will certainly affect the price of oil, but probably not for some time, and so we believe the volatility will soften as the world sets practical plans for managing this. In addition, the more recent rise in price of metals and minerals is definitely offsetting any short term volatility in the oil industry, and we are seeing more and more interest from this sector.

Key Performance Indicators We do not use formal KPIs, but rather focus primarily solely on growth of the company, due to the above uncertainties of each project, much of which is outside of our control. This was clearly demonstrated by the unanticipated COVID pandemic in 2020.

Key Performance Indicators We do not use formal KPIs due to the above uncertainties of each project, much of which is outside of our control, but rather focus primarily on growth of the company. Indeed even revenue growth can be somewhat misleading, where projects are delayed rather than cancelled or lost, as this does not accurately reflect the success (or otherwise) in a particular year.

This report was approved by the board of directors on 22 July 2021 and signed on behalf of the board by:

John Macfarlane

Director

Bellgeo Enterprises Limited

Directors' Report

Year ended 31 December 2020

The directors present their report and the financial statements of the company for the year ended 31 December 2020 .

Principal activities

The company's principal activity is the provision of geophysical surveys to the mining and oil and gas industries.

Directors

The directors who served the company during the year were as follows:

John Macfarlane

Scott Hammond

Dividends

The directors do not recommend the payment of a dividend.

Directors' responsibilities statement

The directors are responsible for preparing the strategic report, directors' 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 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 judgments 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. Auditor

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and - they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This report was approved by the board of directors on 22 July 2021 and signed on behalf of the board by:

John Macfarlane

Director

Bellgeo Enterprises Limited

Independent Auditor's Report to the Members of Bellgeo Enterprises Limited

Year ended 31 December 2020

Opinion

We have audited the financial statements of Bellgeo Enterprises Limited (the 'company') for the year ended 31 December 2020 which comprise the statement of income and retained earnings, statement of financial position, statement of cash flows and the related notes, 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 2020 and of its profit for the year then ended; - have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; - 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. 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 the audit:

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

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 strategic report or the directors' report. We have nothing to report in respect of the following matters in relation to which 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.

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. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company which were contrary to applicable laws and regulations, including fraud. These included but were not limited to the Companies Act 2006 and Health and Safety Regulations. Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. We focused on laws and regulations that could give rise to a material misstatement in the company's financial statements. Our tests included, but were not limited to: - agreement of the financial statement disclosures to underlying support documentation; - we have reviewed journal entries for large and unusual entries and for evidence of management override of controls; - enquiries of the directors; - review of minutes of board meetings throughout the period; - review of legal correspondence or invoices, and - obtaining an understanding of the control environment in monitoring compliance with laws and regulations. There are inherent limitations in an audit of financial statements and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report. 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.

Jeremy Chittleburgh

(Senior Statutory Auditor)

For and on behalf of

Chiene + Tait LLP

Chartered Accountants & Statutory Auditor

61 Dublin Street

Edinburgh

EH3 6NL

22 July 2021

Bellgeo Enterprises Limited

Statement of Income and Retained Earnings

Year ended 31 December 2020

| | | 2020 | 2019 |
|--|------|------------|------------|
| | Note | \$ | \$ |
| Turnover | 4 | 11,095,691 | 15,049,169 |
| Cost of sales | | 9,536,464 | 12,437,477 |
| | | ----- | ----- |
| Gross profit | | 1,559,227 | 2,611,692 |
| Administrative expenses | | 244,784 | 832 |
| | | ----- | ----- |
| Operating profit | 5 | 1,314,443 | 2,610,860 |
| Other interest receivable and similar income | 6 | 236 | 352 |
| | | ----- | ----- |
| Profit before taxation | | 1,314,679 | 2,611,212 |
| Tax on profit | 7 | 561,828 | 991,728 |
| | | ----- | ----- |
| Profit for the financial year and total comprehensive income | | 752,851 | 1,619,484 |
| | | ----- | ----- |
| Retained earnings at the start of the year | | 2,059,516 | 440,032 |
| | | ----- | ----- |
| Retained earnings at the end of the year | | 2,812,367 | 2,059,516 |
| | | ----- | ----- |

All the activities of the company are from continuing operations.

Bellgeo Enterprises Limited

Statement of Financial Position

31 December 2020

| | | 2020 | 2019 |
|---|------|------------|------------|
| | Note | \$ | \$ |
| Current assets | | | |
| Debtors | 8 | 22,987,334 | 20,027,686 |
| Cash at bank and in hand | | 355,629 | 1,206,028 |
| | | 23,342,963 | 21,233,714 |
| Creditors: amounts falling due within one year | 9 | 20,530,594 | 19,174,196 |
| Net current assets | | 2,812,369 | 2,059,518 |
| Total assets less current liabilities | | 2,812,369 | 2,059,518 |
| Net assets | | 2,812,369 | 2,059,518 |
| Capital and reserves | | | |
| Called up share capital | 10 | 2 | 2 |
| Profit and loss account | | 2,812,367 | 2,059,516 |
| Shareholders funds | | 2,812,369 | 2,059,518 |

These financial statements were approved by the board of directors and authorised for issue on 22 July 2021 , and are signed on behalf of the board by:

John Macfarlane

Director

Company registration number: SC341342

Bellgeo Enterprises Limited

Statement of Cash Flows

Year ended 31 December 2020

| | 2020 | 2019 |
|---|--------------|--------------|
| | \$ | \$ |
| Cash flows from operating activities | | |
| Profit for the financial year | 752,851 | 1,619,484 |
| <i>Adjustments for:</i> | | |
| Other interest receivable and similar income | (236) | (352) |
| Tax on profit | 561,828 | 991,728 |
| Accrued expenses/(income) | 236,584 | (100,000) |
| <i>Changes in:</i> | | |
| Trade and other debtors | (2,959,648) | (3,432,795) |
| Cash generated from operations | (1,408,621) | (921,935) |
| Interest received | 236 | 352 |
| Tax paid | (561,828) | (991,728) |
| Net cash used in operating activities | (1,970,213) | (1,913,311) |
| Cash flows from financing activities | | |
| Proceeds from loans from group undertakings | 1,119,814 | 3,119,339 |
| Net cash from financing activities | 1,119,814 | 3,119,339 |
| Net (decrease)/increase in cash and cash equivalents | (850,399) | 1,206,028 |
| Cash and cash equivalents at beginning of year | 1,206,028 | — |
| Cash and cash equivalents at end of year | 355,629 | 1,206,028 |

Bellgeo Enterprises Limited

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is 4th Floor, Saltire Court, 20 Castle Terrace, Edinburgh, EH1 2EN. The trading address is Suite 3C, 160 Dundee Street, Edinburgh, EH11 1DQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006. The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see Judgements and key sources of estimation uncertainty accounting policy below). The company's functional and presentational currency is USD. Going Concern The directors, having made due and careful enquiry, are of the opinion that the company has adequate working capital to execute its operations over the next 12 months. The directors, therefore, have made an informed judgement, at the time of approving the financial statements, that there is a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. COVID-19 has had a significant impact on the global economy and the resulting impact on the company has been considered by the directors when making their going concern assessment. The directors have continued to adopt the going concern basis of accounting in preparing the annual financial statements.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements and estimates have had the most significant effects on amounts recognised in the financial statements: Long term contracts Judgement is required in accounting for long term contracts particularly as regards profit recognition and the assessment of future losses on contracts. Recoverability of debtors Judgement is required in considering the overall recoverability of debtors. The recording of bad debt provisions is an area which requires the exercise of management judgement, on the probability of debtor recovery.

Revenue recognition

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied: - The amount of revenue can be measured reliably; - It is probable that the Company will receive the consideration due under the contract; and - The stage of completion of the contract at the end of the reporting date can be measured reliably. Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that it is probable the expenses recognised will be recovered.

Current tax and deferred taxation

Tax is recognised on the Statement of Income and Retained Earnings, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively. The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the Balance sheet date in the countries where the Company operates and generates income. Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance sheet date, except that: - The recognition of deferred tax assets is limited to the extent that is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and - Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met. Deferred tax balances are not recognised in respect of permanent differences. Deferred tax is determined using tax rates and laws that have been enacted by the Balance sheet date.

Foreign currencies

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined. Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of Income of Retained Earnings.

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 other third parties and loans to related parties.

4. Turnover

Turnover arises from:

| | 2020 | 2019 |
|-----------------------|------------|------------|
| | \$ | \$ |
| Rendering of services | 11,095,691 | 15,049,169 |

The whole of the turnover is attributable to the principal activity of the company wholly undertaken outside of the European Economic Area.

5. Operating profit

Operating profit or loss is stated after charging/crediting:

| | 2020 | 2019 |
|------------------------------|-----------|------|
| | \$ | \$ |
| Impairment of trade debtors | 254,168 | — |
| Foreign exchange differences | (12,272) | 580 |

6. Other interest receivable and similar income

| | 2020 | 2019 |
|---------------------------------------|------|------|
| | \$ | \$ |
| Interest on cash and cash equivalents | 236 | 352 |

7. Tax on profit

Major components of tax expense

| | 2020 | 2019 |
|-----------------------------|----------------|----------------|
| | \$ | \$ |
| Foreign current tax expense | 561,828 | 991,728 |
| Tax on profit | 561,828 | 991,728 |

Reconciliation of tax expense

The tax assessed on the profit on ordinary activities for the year is higher than (2019: higher than) the standard rate of corporation tax in the UK of 19 % (2019: 19 %).

| | 2020 | 2019 |
|---|----------------|----------------|
| | \$ | \$ |
| Profit on ordinary activities before taxation | 1,314,679 | 2,611,212 |
| Profit on ordinary activities by rate of tax | 249,789 | 496,130 |
| Foreign tax paid | 561,828 | 991,728 |
| Double tax relief | (222,763) | (341,842) |
| Group relief | (27,026) | (154,288) |
| Tax on profit | 561,828 | 991,728 |

8. Debtors

| | 2020 | 2019 |
|------------------------------------|------------|------------|
| | \$ | \$ |
| Trade debtors | 5,140,818 | 1,624,332 |
| Amounts owed by group undertakings | 16,880,047 | 15,087,282 |
| Other debtors | 966,469 | 3,316,072 |
| | 22,987,334 | 20,027,686 |

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

9. Creditors: amounts falling due within one year

| | 2020 | 2019 |
|------------------------------------|-------------------|-------------------|
| | \$ | \$ |
| Amounts owed to group undertakings | 20,294,010 | 19,174,196 |
| Accruals and deferred income | 236,584 | — |
| | <u>20,530,594</u> | <u>19,174,196</u> |

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

10. Called up share capital**Issued, called up and fully paid**

| | 2020 | | 2019 | |
|------------------------------|----------|----------|----------|----------|
| | No. | \$ | No. | \$ |
| Ordinary shares of \$ 1 each | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> |

11. Consolidated financial statements

The parent of the smallest group for which consolidated financial statements are drawn up of which the company is a member is Bell Geospace Enterprises LLC, a company with a registered office at 400 North Sam Houston, Parkway East, Suite 325, Houston, TX 77060, United States.

12. Analysis of changes in net debt

| | At 1 Jan 2020 | Cash flows | At 31 Dec 2020 |
|--------------------------|----------------------|---------------------|----------------------|
| | \$ | \$ | \$ |
| Cash at bank and in hand | 1,206,028 | (850,399) | 355,629 |
| Debt due within one year | <u>(19,174,196)</u> | <u>(1,119,814)</u> | <u>(20,294,010)</u> |
| | <u>(17,968,168)</u> | <u>(1,970,213)</u> | <u>(19,938,381)</u> |

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