

Registration number: 04706198

DATAMATICS INFOTECH LIMITED

Annual Report and Financial Statements

for the Year Ended 31 March 2025

The Corporate Practice Limited
Chartered Accountants and Statutory Auditors
65 Delamere Road
Hayes
Middlesex
UB4 0NN

DATAMATICS INFOTECH LIMITED

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DATAMATICS INFOTECH LIMITED

Company Information

Registered office

99 Milton Keynes Business Centre Foxhunter Drive, Linford Wood
Milton Keynes
Buckinghamshire
MK14 6GD

Auditors

The Corporate Practice Limited
Chartered Accountants and Statutory Auditors
65 Delamere Road
Hayes
Middlesex
UB4 0NN

DATAMATICS INFOTECH LIMITED

Strategic Report for the Year Ended 31 March 2025

The Directors present their strategic report for the year ended 31 March 2025.

Principal activity

The principal activity of the company in the year under review was that of software development and IT consultancy.

Fair review of the business

The revenue from operations for the year ended was at £6.75 million compared to £6.96 million in previous year. There is a decrease in company revenue by 3.00%. The gross profit of the company was at £1.87 million compared to £1.71 million in previous year, Gross profit as a percentage to revenue was at 27.70% as compared to 24.54% in previous year. The directors consider the results for the year to be satisfactory and is confident that profits will be maintained during the year to 31 March 2026.

We are seeing increase in demand in technology spending cycle. This acceleration is expected to remain a key growth driver for IT industry over next few years as digital transformation is playing out. It is an era of technology upgradation which is creating huge opportunity for IT industry. The directors are seeing specific opportunities in the process automation and digital transformation. We are closely working together as a team and focusing on execution and addressing global business opportunities. The directors do not consider that any further analysis using non-financial key performance indicators, including those relating to environmental matters is necessary for an understanding of the performance and position of the business of the company.

Principal Risks and Uncertainties

The Company operates in a dynamic and competitive environment, which exposes it to various risks and uncertainties that could impact its performance, operations, and long-term strategic objectives. The key risks and uncertainties currently identified by the Company include the following:

1. Market Volatility and Uncertainty in Key Geographies

The Group's performance is closely linked to the economic stability and demand patterns in its principal markets. Fluctuations in macroeconomic conditions, geopolitical tensions, inflationary pressures, or disruptions such as pandemics or natural disasters may adversely affect consumer spending, investment levels, and overall market demand. These factors can lead to revenue fluctuations and impact business sustainability in critical regions.

2. Client Concentration and Risk of Revenue Loss

A significant portion of the Company's revenue is derived from a small number of key clients. This concentration poses a risk that the loss of one or more major customers—whether due to contract termination, budgetary cuts, changes in procurement policies, or competitive displacement—could materially affect the Group's financial health. Additionally, over-reliance on a few clients may limit strategic flexibility and bargaining power.

3. Intensifying Industry Competition

The Company faces strong competition from established peers and emerging players in the industry. Competitors may offer similar or more innovative products and services, potentially at lower prices or with superior customer experiences. This competition could lead to price pressures, reduced market share, and a need for continual investment in innovation and customer retention strategies to maintain relevance and differentiation.

DATAMATICS INFOTECH LIMITED

Strategic Report for the Year Ended 31 March 2025

4. Regulatory and Legal Risks

The Company operates in multiple jurisdictions, each governed by its own set of laws, regulations, and compliance requirements. Changes in legislation—such as tax laws, data protection rules, employment regulations, or industry-specific mandates—could introduce compliance challenges, increase operational costs, or constrain certain business activities. Failure to adhere to such regulations may result in legal penalties, reputational damage, or business disruptions.

5. Risk Management Framework

To manage these risks effectively, the Company has implemented a comprehensive risk management framework designed to systematically identify, assess, address, mitigate, and monitor key risks across the business. This framework is integrated into strategic and operational decision-making processes, ensuring that emerging risks are promptly addressed and that appropriate controls and mitigation strategies are in place. The framework is regularly reviewed and updated to align with the evolving risk landscape, enabling the Company to respond proactively to both current and future challenges.

Other Matters

Further the directors state that they act in the way they consider, in good faith, would be most likely to promote the success of the company for the benefit of its members as a whole, and in doing so have regards (amongst other matters) to-

- (a) the likely consequences of any decision in the long term,
- (b) the interests of the company's employees,
- (c) the need to foster the company's business relationships with suppliers, customers and others,
- (d) the impact of the company's operations on the community and the environment,
- (e) the desirability of the company maintaining a reputation for high standards of business conduct,
- (f) the need to act fairly as between members of the company, and
- (g) the rules and regulations applicable to the company

Approved by the Board on 13th May 2025, and signed on its behalf by:



Mr Rahul Kanodia
Director



DATAMATICS INFOTECH LIMITED

Directors' Report for the Year Ended 31 March 2025

The Directors present their report and the financial statements for the year ended 31 March 2025.

Directors of the Company

The directors who held office during the year were as follows:

- Sunil Dixit - Director (resigned on 22nd August 2024)
- Hitendra Jagannath Shinde - Director
- Mr Rahul Kanodia - Director
- Yamini Arun - Director (appointed on 22nd August 2024)

Disclosure of information to the auditors

Each Director has taken steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information. The Directors confirm that there is no relevant information that they know of and of which they know the auditors are unaware.

Dividends

The directors did not declare a dividend during the year.

Approved by the Board on 13th May 2025, and signed on its behalf by:



Mr Rahul Kanodia
Director



DATAMATICS INFOTECH LIMITED

Statement of Directors' Responsibilities

The Directors are responsible for preparing the Annual 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 of 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 apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards has been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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.

DATAMATICS INFOTECH LIMITED

Independent Auditor's Report

Opinion

We have audited the financial statements of Datamatics Infotech Limited (the 'company') for the year ended 31/03/2025 which comprise the statement of comprehensive income, statement of financial position, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the effects of the matter described in the Basis for qualified opinion section, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31/03/2025, and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 director's 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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

DATAMATICS INFOTECH LIMITED

Independent Auditor's Report

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 directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has 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 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 Statement of Directors' Responsibilities (set out on page 7), 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.

DATAMATICS INFOTECH LIMITED

Independent Auditor's Report

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identification and assessment of potential risks

In identifying and assessing potential risks related to irregularities in identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we conducted:

- Meetings throughout the year with those charged with governance and who review the company's internal ethics and compliance reporting summaries, including those concerning investigations;
- Enquiries of management, including obtaining and reviewing supporting documentation, concerning the company's material policies and procedures relating to: ◦ identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance relating to the detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- Our reviews of the company's remuneration policies, and key drivers for remuneration and bonus levels;
- Our assessment of the influence of public officials over the operations of the company including any material transactions with related parties and key individuals; and
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team includes the Audit Director and staff who have extensive experience of working with companies in the same sectors as the company, and this experience was relevant to the discussion about where fraud risks may arise.

DATAMATICS INFOTECH LIMITED

Independent Auditor's Report

Risks arising from legal and regulatory frameworks

We are also required to perform specific procedures to respond to the risk of management override. We also obtained an understanding of the legal and regulatory frameworks in which the company operates, focusing on provisions of those areas that had a direct effect on the determination of material amounts and disclosures in the financial statements.

We did not identify any material audit matters related to the potential risk of fraud or non-compliance with laws and regulations from our work:

- Reviewing management override of controls;
- Testing the appropriateness of journal entries and other accounting adjustments;
- Assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- Evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated our assessment of the relevant laws and regulations and potential fraud risks to all engagement team members including internal specialists and significant component audit teams, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

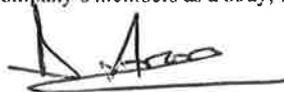
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. 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.



Devender Arora FCA (Senior Statutory Auditor)

For and on behalf of The Corporate Practice Limited, Statutory Auditor
Chartered Accountants and Statutory Auditors
65 Delamere Road
Hayes, Middlesex, UB4 0NN

Date: 13/05/2025

DATAMATICS INFOTECH LIMITED

Profit and Loss Account for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Turnover	3	6,754,168	6,963,667
Cost of sales		<u>(4,883,517)</u>	<u>(5,254,931)</u>
Gross profit		1,870,651	1,708,736
Administrative expenses		<u>(1,903,515)</u>	<u>(1,602,453)</u>
Operating (loss)/profit		<u>(32,864)</u>	<u>106,283</u>
Interest receivable and similar income		<u>242,392</u>	<u>257,531</u>
		<u>242,392</u>	<u>257,531</u>
Profit before tax		209,528	363,814
Taxation	6	<u>(49,927)</u>	<u>(105,757)</u>
Profit for the financial year		<u>159,601</u>	<u>258,057</u>

The above results were derived from continuing operations.

DATAMATICS INFOTECH LIMITED

**(Registration number: 04706198)
Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
Non Current Assets			
Tangible assets	7	4,265	1,571
Investments	9	4,055,936	2,378,748
		<u>4,060,201</u>	<u>2,380,319</u>
Current assets			
Debtors	8	2,070,650	2,341,437
Investments	9	-	1,483,168
Cash at bank and in hand	10	648,463	139,445
		<u>2,719,113</u>	<u>3,964,050</u>
Creditors: Amounts falling due within one year	11	<u>(2,257,175)</u>	<u>(1,960,516)</u>
Net current assets		<u>461,938</u>	<u>2,003,534</u>
Net assets		<u>4,522,139</u>	<u>4,383,853</u>
Capital and reserves			
Called up share capital	12	20,000	20,000
Profit and loss account		4,502,139	4,363,853
Total equity		<u>4,522,139</u>	<u>4,383,853</u>

Approved and authorised by the Board on 13TH APR 2025 and signed on its behalf by:



Mr Rahul Kanodia
Director



DATAMATICS INFOTECH LIMITED

Statement of Changes in Equity for the Year Ended 31 March 2025

	Share capital £	Profit and loss account £	Total £
At 1 April 2023	20,000	4,049,302	4,069,302
Profit for the year	-	258,057	258,057
Other comprehensive income	-	56,494	56,494
Total comprehensive income	-	314,551	314,551
At 31 March 2024	20,000	4,363,853	4,383,853
	Share capital £	Profit and loss account £	Total £
At 1 April 2024	20,000	4,363,853	4,383,853
Profit for the year	-	159,601	159,601
Other comprehensive income	-	(21,314)	(21,314)
Total comprehensive income	-	138,287	138,287
At 31 March 2025	20,000	4,502,139	4,522,139

The notes on pages 13 to 20 form an integral part of these financial statements.
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DATAMATICS INFOTECH LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2025

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:
99 Milton Keynes Business Centre Foxhunter Drive, Linford Wood
Milton Keynes
Buckinghamshire
MK14 6GD
United Kingdom

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 were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The Functional and presentation currency is GBP, and the financial statements are rounded to the nearest pound.

Going concern

The financial statements have been prepared on a going concern basis.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the Company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts and after eliminating sales within the company.

The Company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Company's activities.

Foreign currency transactions and balances

Foreign Currency transactions are translated at the rates ruling when they occurred. Foreign currency monetary assets and liabilities are translated at the rates of ruling at the balance sheet dates.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

DATAMATICS INFOTECH LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2025

Deferred income tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the Company. Deferred income tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Computer Equipments	Straight line @ 33%

Investments

Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through other comprehensive income (FVOCI).

Movements in the carrying amount are taken through Other Comprehensive Income (OCI), except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/(losses).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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.

DATAMATICS INFOTECH LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2025

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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.

Pension Policy

The Company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they related in accordance with the rules of the scheme.

3 Revenue

The analysis of the company's revenue from the UK, for the year from continuing operations is as follows:

	2025 £	2024 £
Rendering of services	6,754,168	6,963,667

4 Staff costs

The aggregate payroll costs (including directors' remuneration) were as follows:

	2025 £	2024 £
Wages and salaries	1,589,247	1,218,549
Social security costs	128,574	112,594
Other post-employment benefit costs	46,526	29,774
Redundancy costs	-	112
Other employee expense	8,741	215,909
	<u>1,773,088</u>	<u>1,576,938</u>

The average number of persons employed by the company (including directors) during the year, analysed by category was as follows:

	2025 No.	2024 No.
Administration and support	6	10
Sales, marketing and distribution	6	5
	<u>12</u>	<u>15</u>

5 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	<u>7,500</u>	<u>10,210</u>

6 Taxation

Tax charged/(credited) in the income statement

	2025 £	2024 £
Current taxation		
UK corporation tax	18,199	73,726
Deferred taxation		
Deferred Tax	<u>31,728</u>	<u>32,031</u>
Tax expense in the income statement	<u>49,927</u>	<u>105,757</u>

	2025 £	2024 £
Profit Before Tax	209,528	363,814
Statutory tax rate applicable	25%	25%
Tax expense at applicable tax rate	52,382	90,954
Effects of:		
Income which are not taxable	(37,056)	(27,279)
Gain on redemption of Sales (OCI)	-	9,372
Expenses which are taxable	573	653
Earlier year tax expense/(credit)	2,300	26
Deferred Tax	31,728	32,031
Income tax expense	49,927	105,757

7 Tangible assets

	Computer Equipments £	Total £
Cost or valuation		
At 1 April 2024	3,958	3,958
Additions	4,115	4,115
At 31 March 2025	<u>8,073</u>	<u>8,073</u>
Depreciation		
At 1 April 2024	2,387	2,387
Charge for the year	1,421	1,421
At 31 March 2025	<u>3,808</u>	<u>3,808</u>
Carrying amount		
At 31 March 2025	<u>4,265</u>	<u>4,265</u>
At 31 March 2024	<u>1,571</u>	<u>1,571</u>

8 Debtors

	2025 £	2024 £
Trade debtors	1,390,343	1,345,313
Amounts owed by the group	33,004	146,917
Other debtors	63,337	300,217
Prepayments	12,724	4,691
Accrued income	571,242	544,299
Total current trade and other debtors	<u>2,070,650</u>	<u>2,341,437</u>

DATAMATICS INFOTECH LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Investments

Listed Investments - non current assets

Market value of the listed investments at year end was £4,055,936 (2024- £2,378,748)

Listed investments -current assets

Investments listed had sold and identified a gain of £261 at the end of the year (2024- £1,483,168)

2025
£

10 Cash and cash equivalents

2025
£

2024
£

Cash and cash equivalents

648,463

139,445

DATAMATICS INFOTECH LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2025

11 Creditors

	Note	2025 £	2024 £
Due within one year			
Amounts due to the group	13	1,334,883	1,132,330
VAT		325,077	298,237
Other payables		516,980	430,529
Income tax liability	6	80,235	99,420
		2,257,175	1,960,516

12 Share capital

Allotted, called up and fully paid shares

	2025		2024	
	No.	£	No.	£
Ordinary shares of £1 each	20,000	20,000	20,000	20,000

13 Related party transactions

Summary of transactions with the group

During the year the company entered into transactions with related parties and the details are;

Accounts Payable includes £1,299,893 (2024; £1,123,896) due to our parent company Datamatics Global Services Limited against services received worth £ 4,113,787 (2024; £ 4,321,852) and reimbursement of expenses of £18,747(2024;15,350).

Accounts Receivable includes £11,681 (2024; £138,807) due from Datamatics Global Services Limited against, the parent company, against services rendered worth £94,485 (2024; £138,807).

Accounts Receivable includes £ 7,015 (2024; £ 8,110) due from our Group company Lumina Datamatics UK Limited, against services rendered worth £80,595 (2024;£65,753) and reimbursement of expenses of £5,252 (2024;Nil).

Accounts Payable includes £19,342 (2024; £8,434) due to our Group company Datamatics Global Services Corp against services received worth £38,394 (2024;£ 26,894).

Accounts Payable includes £15,648 (2024: nil) due to our Group company Dextara Digital Private Limited, against services received worth £15,648 (2024: nil) .

Accounts Receivable includes £14,308 (2024: nil) due from our Group company Datamatics Global Services Pty Limited, and reimbursement of expenses of £14,308 (2024;Nil).

Reimbursement of expenses amounting to £ nil (2024; £347) to our Group company Datamatics Global Services BV.

Reimbursement of expenses amounting to £ 3,335 (2024; Nil) to our Group company Datamatics Global Services Inc.

DATAMATICS INFOTECH LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2025

14 Ultimate controlling party

The immediate and ultimate parent undertaking is Datamatics Global Services Ltd. a public listed company in India. Copies of consolidated financial statements can be obtained from the company's registered address Knowledge Centre, Plot No 58 Street No 17, MIDC, Andheri (East), Mumbai -400 093, India.

15 Pension commitment disclosure

The Company operates a defined contribution pension scheme. The assets of the are held separately from those of the company in independently administered fund. During the year the charge to profit or loss in respect of defined contribution schemes was GBP 42,753 (2024: GBP 28,282).

DATAMATICS INFOTECH LIMITED

Detailed Profit and Loss Account for the Year Ended 31 March 2025

	2025 £	2023 £
Turnover		
Revenue	6,754,168	6,963,667
Cost of sales		
Direct costs	4,233,253	4,527,566
Wages and salaries (excluding directors)	591,473	674,200
Staff NIC (Employers)	51,559	49,680
Staff pensions (Other)	3,773	1,492
Employees welfare expenses	669	-
Travelling	1,358	503
Telephone	11	278
Depreciation of office equipment	1,421	1,212
	<u>4,883,517</u>	<u>5,254,931</u>
Employment costs		
Staff pensions (Other)	(42,753)	(28,282)
Staff welfare	(1,930)	(2,051)
Staff NIC (Employers)	(77,015)	(62,914)
Wages and salaries	(997,774)	(544,349)
	<u>(1,119,472)</u>	<u>(637,596)</u>
General administrative expenses		
Travelling	(6,811)	(5,637)
Telephone and fax	(3,233)	(3,095)
Auditor's remuneration - The audit of the company's annual accounts	(7,500)	(10,210)
Commissions payable	-	(208,221)
Customer entertaining (disallowable for tax)	(2,292)	(2,614)
Insurance	(7,406)	(7,687)
Management charges	(10,382)	(12,814)
Legal and professional fees	(307,627)	(260,256)
Rent and rates	(12,487)	(11,751)
Sundry expenses	(29)	(7)
Advertising	(277,489)	(253,978)
Recruitment expenses	-	(112)
Provision for Doubtful Debts	(53,834)	-
Printing, postage and stationery	(50)	-
	<u>(689,140)</u>	<u>(776,382)</u>
Finance charges		
Bank charges	(4,313)	(4,721)
Other operating income		
Interest received	242,392	257,531

This page does not form part of the statutory financial statements.

DATAMATICS INFOTECH LIMITED

Detailed Profit and Loss Account for the Year Ended 31 March 2025

	2025 £	2023 £
Operating profit	300,118	547,568
Interest payable and similar charges		
Foreign currency (gains)/losses	<u>90,590</u>	<u>183,754</u>
Profit before tax	<u>209,528</u>	<u>363,814</u>