Registration number: 04706198

DATAMATICS INFOTECH LIMITED

Annual Report and Financial Statements

for the Year Ended 31 March 2026

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

Directors of the Company

Hitendra Jagannath Shinde
Rahul Kanodia
Yamini Arun

Auditors

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

DATAMATICS INFOTECH LIMITED

Directors' Report for the Year Ended 31 March 2026

The Directors present their report and the financial statements for the year ended 31 March 2026.

Principal activity

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

Dividend

During the year interim dividends were paid amounting to £1.55m (2025: Nil). The directors do not recommend payment of a final dividend (2025: Nil).

Directors of the Company

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Hitendra Jagannath Shinde

Mr Rahul Kanodia

Yamini Arun

Disclosure of information to the auditors

In the case of each director in office at the date the Directors' Report is approved:

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

Independent Auditors

The auditors, The Corporate Practice Limited, have indicated their willingness to continue in office and a resolution concerning their re-appointment will be approved at the Annual General Meeting.

Small Company Rules

This report has 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.

Approved by the Board on 15th May 2026, and signed on its behalf by:

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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; 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.

Independent Auditor's Report to the Members of Datamatics Infotech Limited

Opinion

We have audited the financial statements of Datamatics Infotech Limited (the 'company') for the year ended 31 March 2026 which comprise the profit and loss account, the balance sheet, the statement of changes in equity, and notes to the financial statements, 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 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 March 2026, 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.

Independent Auditor's Report to the Members of Datamatics Infotech Limited (continued)

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; or
• the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities (set out on page 3), 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non compliance with laws and regulations. We are not responsible for preventing non compliance and cannot be expected to detect non compliance with all laws and regulations; this responsibility lies with management, with the oversight of the directors.

Independent Auditor's Report to the Members of Datamatics Infotech Limited (continued)

Based on our understanding of the group and the industry in which it operates, and through enquiry of management, we identified the Companies Act 2006, the applicable financial reporting framework, and relevant tax legislation in the jurisdictions in which the group operates as having a direct effect on the amounts and disclosures in the financial statements.

As part of our audit, we design procedures to obtain sufficient appropriate audit evidence that the financial statements are not materially misstated due to irregularities, including fraud or error. As part of the engagement team discussion, we considered how and where the financial statements may be susceptible to material misstatement due to fraud and did not identify any areas requiring specific audit focus beyond those required by the ISAs (UK).

Our audit procedures included:

- enquiry of management regarding the group's policies and procedures for compliance with relevant laws and regulations and whether any known instances of non compliance exist;
- evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors;
- considering the presumed risk of fraud in revenue recognition and performing appropriate audit procedures in response;
- performing audit procedures to address the risk of management override of controls, including testing the appropriateness of journal entries and other adjustments made in the preparation of the financial statements and evaluating the business rationale of significant transactions outside the normal course of business; and
- investigating the rationale behind significant or unusual transactions.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISAs (UK). The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud, as fraud may involve sophisticated and carefully organised schemes to conceal it, including collusion, intentional failure to record transactions, or deliberate misrepresentations made to us.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://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.

D. Arora

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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: 15th May 2026

DATAMATICS INFOTECH LIMITED

Profit and Loss Account for the Year Ended 31 March 2026

	Note	2026 £	2025 £
Turnover	3	8,823,966	6,754,168
Cost of sales		(6,988,602)	(4,883,517)
Gross profit		1,835,364	1,870,651
Administrative expenses		(1,958,165)	(1,903,515)
Operating loss		(122,801)	(32,864)
Interest receivable and similar income		204,868	242,392
Profit before tax		82,067	209,528
Taxation	6	(23,635)	(49,927)
Profit for the financial year		58,432	159,601

The above results were derived from continuing operations.

The notes on pages 10 to 17 form an integral part of these financial statements.

DATAMATICS INFOTECH LIMITED

(Registration number: 04706198)
Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
Non Current Assets			
Tangible assets	7	3,512	4,265
Investments	9	832,265	1,765,953
		835,777	1,770,218
Current assets			
Debtors	8	2,739,433	2,070,650
Investments	9	1,896,156	2,228,983
Cash at bank and in hand	10	278,817	648,463
		4,914,406	5,009,096
Creditors: Amounts falling due within one year	11	(2,719,611)	(2,257,175)
Net current assets		2,194,795	2,751,921
Net assets		3,030,572	4,522,139
Capital and reserves			
Called up share capital	12	20,000	20,000
Profit and loss account		3,010,572	4,502,139
Total equity		3,030,572	4,522,139

Approved and authorised by the Board on 15th May 2026 and signed on its behalf by:

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Mr Rahul Kanodia

Director

The notes on pages 10 to 17 form an integral part of these financial statements.

DATAMATICS INFOTECH LIMITED

Statement of Changes in Equity for the Year Ended 31 March 2026

	Share capital £	Profit and loss account £	Total £
At 1 April 2025	20,000	4,502,139	4,522,139
Profit for the year	-	58,432	58,432
Total comprehensive income	-	58,432	58,432
Dividends		(1,550,000)	(1,550,000)
At 31 March 2026	20,000	3,010,572	3,030,572

	Share capital £	Profit and loss account £	Total £
At 1 April 2024	20,000	4,363,852	4,383,852
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

1 General information

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

The Company is a wholly owned subsidiary of Datamatics Global Services Limited, a publicly listed company in India.

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 unless otherwise stated.

Going concern

The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

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.

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

The Company holds investments in corporate bonds and investment funds/managed portfolios.

Investments in corporate bonds, which have fixed interest and defined maturity terms, are classified as basic financial instruments under FRS 102 Section 11 and are measured at amortised cost using the effective interest method, with interest income recognised in the Statement of Profit and Loss.

Investments in funds and managed portfolios, being subject to market-linked returns, do not meet the definition of basic financial instruments and are therefore measured at fair value through profit and loss. These investments are valued based on the Net Asset Value (NAV) at the reporting date, and any resulting unrealised gains or losses are recognised in the Statement of Profit and Loss.

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.

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.

Trade and other receivables/debtors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method, less any impairment losses where applicable.

Trade and other payables/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.

3 Revenue

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

	2026 £	2025 £
Revenue from UK	8,341,158	6,579,499
Outside UK	482,808	174,669
	8,823,966	**6,754,168**

4 Staff costs

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

	2026 £	2025 £
Wages and salaries	1,548,048	1,589,247
Social security costs	239,102	128,574
Pension	7,742	46,526
	1,794,892	1,764,347

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

	2026 No.	2025 No.
Administration and support	7	6
Sales, marketing and distribution	6	6
	13	12

5 Auditors' remuneration

	2026 £	2025 £
Audit of the financial statements	8,000	7,500

6 Taxation

Tax charged/(credited) in the income statement

	2026 £	2025 £
Current taxation		
UK corporation tax – current year	-	15,899
UK corporation tax – Tax adjustment for earlier years	10,485	2,300
Deferred taxation		
Deferred Tax	13,150	31,728
Tax expense in the income statement	23,635	49,927

7 Tangible assets

	Computer Equipments £	Total £
Cost or valuation		
At 1 April 2025	8,073	8,073
Additions	1,408	1,408
At 31 March 2026	9,481	9,481
Depreciation		
At 1 April 2025	3,807	3,807
Charge for the year	2,162	2,162
At 31 March 2026	5,969	5,969
Carrying amount		
At 31 March 2026	3,512	3,512
At 31 March 2025	4,265	4,265

8 Debtors

	Note	2026 £	2025 £
Trade debtors		1,711,943	1,390,343
Amounts owed by the group	13	56,499	33,004
Other debtors		3,966	63,337
Prepayments		70,073	12,724
Accrued income		896,952	571,242
Total current trade and other debtors		2,739,433	2,070,650

9 Investments

Listed Investments - non current assets

Market value of the listed investments at year end was £832,265 (2025- £1,765,953)

Particulars	2026
Opening Investment (2025 Closing)	£ 17,65,953
Add: Investments during the year	£8,32,265
Less: Closing Investment (2026 Closing)	-£8,32,265
Investments disposed during the year	£17,65,953

Listed investments -current assets

Market value of the listed investments at year end was £1,896,156 (2025- £2,289,983)

Particulars	2026
Opening Investment (2025 Closing)	£2,289,983
Add: Investments during the year	£1,064,412
Less: Closing Investment (2026 Closing)	-£1,896,156
Investments disposed during the year	£1,458,239

Investments listed had sold and identified a gain of £71,223 at the end of the year (2025- £261)

Investments redeemed during the year have been adjusted against the opening investment balance, and the resultant gain/loss on redemption has been duly recognized in the Statement of Profit & Loss

10 Cash and cash equivalents

	2026 £	2025 £
Cash and cash equivalents	278,817	648,463

11 Creditors

	Note	2026 £	2025 £
Due within one year			
Amounts due to the group	13	1,608,377	1,334,883
VAT		388,984	325,077
Other payables		644,764	532,879
Other liabilities- Deferred tax		77,486	64,336
		2,719,611	2,257,175

12 Share capital

Allotted, called up and fully paid shares

	2026		2025	
	No.	£	No.	£
Ordinary shares of £1 each	20,000	20,000	20,000	20,000

Datamatics Global Services Limited holds 100% Ordinary shares of the Company.

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 £1,558,690 (2025; £1,299,893) due to our parent company Datamatics Global Services Limited against services received worth £ 6,097,876 (2025; £ 4,113,787) and reimbursement of expenses of £2,850 (2025; 18,747).

Accounts Receivable includes £38,138 (2025; £11,681) due from Datamatics Global Services Limited against. the parent company, against services rendered worth £77,807 (2025; £94,485).

Accounts Receivable includes £ 18,361 (2025: £ 7,015) due from our Group company Lumina Datamatics UK Limited, against services rendered worth £88,516 (2025:£ 80,595) and reimbursement of expenses of £3,961 (2025;£5,252).

Accounts Payable includes £12,831 (2025; £19,342) due to our Group company Datamatics Global Services Corp against services received worth £76,627 (2025;£ 38,394).

Accounts Payable includes £19,479 (2025: 15,648) due to our Group company Dextara Digital Private Limited, against services rendered worth £63,378 (2025: 15,648) .

13. Related party transactions (continued)

Accounts Receivable includes £Nil (2025: 14,308) due from our Group company Datamatics Global Services Pty Limited, and reimbursement of expenses of Nil (2025; £14,308).

Accounts Payable includes £17,377 (2025: £Nil) due to our Group company Datamatics Global Services L.L.C -FZ, against services rendered worth £67,674 (2025: £Nil) .

Interim dividend paid amounting to £ 1,550,000 (2025; £Nil) to our Group company Datamatics Global Services Limited.

Reimbursement of expenses amounting to £ 45,856 (2025; £ 3,335) to our Group company Datamatics Global Services Inc.

14 Ultimate Controlling Party

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