Registration number: 14149891

LUMINA DATAMATICS UK LIMITED

Annual Report and Financial Statements

for the Year Ended 31 March 2026

LUMINA DATAMATICS UK LIMITED

Contents

LUMINA DATAMATICS UK LIMITED

Company Information

Directors
Sameer Kanodia

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

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

Auditors
Sawhney Consulting
429 433 Pinner Road,
North Harrow,
HA1 4HN

LUMINA DATAMATICS UK LIMITED

Strategic Report for the Year Ended 31 March 2026

The strategic report for the year ended 31 March 2026.

Principal activity
The principal activity of the company is publishing activities

Fair review of the business
The revenue from operations for the year ended was **£159k**, compared to **£192k** in the previous year. As the company operates as a sales and marketing office on a **cost-plus markup basis**, the reduction in revenue was mainly due to a lower cost base resulting from operational savings. The gross profit of the company was £29.17k compared to £26.57k in the previous year. The net profit before tax as a percentage of revenue was at 6.87%, compared to 7.38% in the last year. The directors consider the results for the year to be satisfactory and are confident that profits will be increased during the year to 31 March 2027.

Principal risks and uncertainties
Principal risks and uncertainties

The risks and uncertainties which company may face are :
(a) Uncertainties in key markets
(b) Risk of losing customers and revenue concentration with our few top clients
(c) Competition from peers
(d) Changes in legislations affecting the business
The group has risk management framework to identify, assess, address, mitigate and monitor the key risks

Approved by the Board on 19 May 2026 and signed on its behalf by:

X ....
Sameer Kanodia
Director

LUMINA DATAMATICS UK LIMITED

Director's Report for the Year Ended 31 March 2026

The director's report for the year ended 31 March 2026.

Directors of the Company
The director who held office during the year was as follows:

Sameer Kanodia - Director

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

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies

Approved by the Board on 19 May 2026 and signed on its behalf by:

....
Sameer Kanodia
Director

LUMINA DATAMATICS UK LIMITED

Statement of Director's Responsibilities

The Director is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Director to prepare financial statements for each financial year. Under that law the Director has 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 Director must not approve the financial statements unless 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 Director is 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 Director is 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 to ensure that the financial statements comply with the Companies Act 2006. 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 Lumina Datamatics UK Limited

Opinion

We have audited the accounts of Lumina Datamatics UK 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 accounts, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102-1A 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- 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;
- 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 Auditors' 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 entity's ability to continue as a going concern for a period of at least 12 months from the date 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 accounts and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the accounts 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 accounts 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 accounts 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.

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 and strategic Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- The directors' report and strategic 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 accounts 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 accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, 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 accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

Irregularities include fraud and other 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.

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

- Enquiry of management and those charged with governance around actual and potential litigations and claims;
- Enquiry of entity staff in compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosure and testing to supporting documents to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business, and reviewing accounting estimates for bids.

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 of non-compliance with regulations. This risk increases further when that compliance with law and regulations 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.

A further description of our responsibilities for the audit of the accounts is available 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.

Opinder

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Mr. Opinder Singh Sawhney (Senior Statutory Auditor)
For and on behalf of Sawhney Consulting, Statutory Auditor
19/05/2026
Statutory Auditors

Harrow Business Centre

429 433 Pinner Road,
North Harrow.
HA1 4HN

LUMINA DATAMATICS UK LIMITED

Profit and Loss Account for the Year Ended 31 March 2026

	Note	2026 £	2025 £
Turnover	3	159,000	192,000
Cost of sales		(129,829)	(165,426)
Gross profit		29,171	26,574
Distribution costs	5	(442)	(524)
Administrative expenses		(20,965)	(15,881)
Operating profit		7,764	10,169
Interest received		3,174	3,999
Profit before tax		10,938	14,168
Taxation	7	(2,162)	(2,644)
Profit for the financial year		8,776	11,524

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

LUMINA DATAMATICS UK LIMITED

(Registration number: 14149891)
Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
Non-Current Assets			
Tangible assets	8	406	848
Investments in Subsidiary – Sunrise	9	270,351	270,351
		270,757	271,199
Current assets			
Debtors	11	144,582	110,587
Amounts owed by group undertakings	10	10,000	80,000
Cash at bank and in hand	12	58,318	4,548
		212,900	195,135
Creditors: Amounts falling due within one year	13	(29,899)	(21,352)
Net current Assets		183,001	173,783
Net Assets		453,758	444.982
Capital and reserves			
Called up share capital	14	18,500	18,500
Share premium reserve		401,500	401,500
Profit and loss account		33,758	24,982
Total equity		453,758	444,982

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

Approved and authorised by the director on 19 May 2026

Sameer Kanodia

Director

The notes on pages 11 to 17 form an integral part of these financial statements.

LUMINA DATAMATICS UK LIMITED

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

	Share capital £	Share premium £	Profit and loss account £	Total £
At 1 April 2025	18,500	401,500	24,982	444,982
Profit for the year	-	-	8,776	8,776
At 31 March 2026	18,500	401,500	33,758	453,758

	Share capital £	Share premium £	Profit and loss account £	Total £
At 1 April 2024	18,500	401,500	13,458	433,458
Profit for the year	-	-	11,524	11,524
At 31 March 2025	18,500	401,500	24,982	444,982

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

These financial statements were authorised for issue by the director on 23 April 2026.

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.

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.
These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A- 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Presentation Currency

The financial statements are presented in GBP, which is the functional currency of the entity. All amounts have been rounded to the nearest £, unless otherwise stated.

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.

Going concern

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

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 @15%

Business combinations

Business combinations are accounted for using the purchase method. The consideration for each acquisition is measured at the aggregate of the fair values at acquisition date of assets given, liabilities incurred or assumed, and equity instruments issued by the Group in exchange for control of the acquired, plus any costs directly attributable to the business combination. When a business combination agreement provides for an adjustment to the cost of the combination contingent on future events, the Group includes the estimated amount of that adjustment in the cost of the combination at the acquisition date if the adjustment is probable and can be measured reliably.

Investments

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

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.

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 £
Rendering of services	159,000	192,000
	159,000	192,000

4 Staff costs

The average number of persons employed by the company during the year, analyzed by category was as follows:

	2026	2025
	No.	No.
Administration and support	Nil	Nil

5 Distribution costs

Arrived at after charging/(crediting)

	2026	2025
	£	£
Depreciation expense	442	524

6 Auditors' remuneration

	2026	2025
	£	£
Audit of the financial statements	4,950	4,950

7 Taxation

Tax charged/(credited) in the income statement

	2026	2025
	£	£
Current taxation		
UK corporation tax	2,162	2,644

8 Tangible assets

	Computer and equipment £	Total £
Cost or valuation		
At 1 April 2025	1,928	1,928
At 31 March 2026	1,928	1,928
Depreciation		
At 1 April 2025	1,080	1,080
Charge for the year	442	442
At 31 March 2026	1,522	1,522
Carrying amount		
At 31 March 2026	406	406
At 31 March 2025	848	848

9 Investments in subsidiaries, joint ventures and associates

	2026 £	2025 £
The Company holds an **85% equity interest** in Sunrise Setting Limited, a company incorporated in the United Kingdom and engaged in eRetail and digital publishing services. The investment is stated at **cost** in the financial statements.	270,351	270,351

Subsidiaries	£
Valued at cost	270,351
Provision	
Carrying amount	
At 31 March 2026	270,351
At 31 March 2025	270,351

10 Amounts owed by group undertakings

	2026 £	2025 £

The company has provided an unsecured intercompany (Sunrise Setting – Subsidiary of Lumina UK Limited) loan of GBP 10,000 bearing interest at 5% per annum for working capital purposes. The loan is repayable, subject to the availability of funds and mutual agreement between the parties.

	2026 £	2025 £
Financial assets at cost less impairment	10,000	80,000

11 Debtors

	2026 £	2025 £
FTC credit	58,466	58,467
VAT receivables	4,713	3,891
Sundry Debtors	72,000	42,000
Interest Receivable from Sunrise Setting Limited	9,403	6,229
	144,582	110,587

12 Cash and cash equivalents

	2026 £	2025 £
Other cash and cash equivalents	58,318	4,548

13 Creditors

	2026 £	2025 £
Due within one year		
Trade creditors	7,386	84
Other payables	-	-
Accrued expenses	18,288	16,561
Corporation tax liability	4,225	4,707
	29,899	21,352

14 Share capital

Allotted, called up and fully paid shares

	2026		2025	
	No.	£	No.	£
Ordinary of £1 each	18,500	18,500	18,500	18,500

15 Related party transactions

Summary of transactions with the group

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

- The Company had trading transactions with its holding company, Lumina Datamatics Limited, in respect of eRetail and digital publishing services. The amount outstanding as trade receivable at the year-end was **£72,000.**

- The Company has provided an unsecured loan of **£10,000** to Sunrise Setting Ltd, a subsidiary of Lumina UK Limited, carrying interest at **5% per annum**. As at the balance sheet date, the outstanding balances include **£10,000** towards principal and **£9,403** towards interest receivable.

- The Company had transactions with Datamatics Infotech Limited (Sister Concern) for the supply of manpower services. The outstanding trade payable and accrual balance as at the balance sheet date was **£18,361**

16 Ultimate controlling party

The Company has not prepared consolidated financial statements as it is exempt from the requirement under Section 401 of the Companies Act 2006, on the basis that it is included in the consolidated financial statements of its immediate and ultimate parent undertaking, Lumina Datamatics Limited, a public company incorporated in India. Copies of the consolidated financial statements may be obtained from the registered office of Lumina Datamatics Limited at PO Box 400096, Unit No. 117–120, SDF IV, SEEPZ, Andheri (East), Mumbai, India.

LUMINA DATAMATICS UK LIMITED

Detailed Profit and Loss Account for the Year Ended 31 March 2026

	2026 £	2025 £
Turnover		
Rendering of services, UK	159,000	192,000
	159,000	192,000
Raw materials and consumables used		
Direct costs	129,829	165,426
Depreciation and amortisation expense		
Depreciation of computers	402	493
Depreciation of office equipment	40	31
	442	524
Other expenses		
Rates	72	-
Telephone and fax	708	1,086
Printing, postage and stationery	-	53
Sundry expenses	95	109
Travel and subsistence	5,009	2,318
Advertising	5,358	-
Accountancy fees	3,793	3,771
Auditor's remuneration - The audit of the company's annual accounts	4,950	4,950
Subscriptions	-	3,495
Bank charges	980	99
	20,965	15,881
Operating profit	7764	10169
Income		
Interest received	3,174	3,999
Profit before tax	**10,938**	**14,168**