Registration number: 03111870

SUNRISE SETTING LIMITED

Annual Report and Financial Statements

for the Year Ended 31 March 2026

SUNRISE SETTING LIMITED

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SUNRISE SETTING LIMITED

Company Information

Directors	Ashish Shanti Kumar Jain Sameer Kanodia Jessica Mary Stock Sandeep Kewal Dhawan Alistair Smith
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

SUNRISE SETTING LIMITED

Strategic Report for the Year Ended 31 March 2026

The Directors present their strategic report for the year ended 31 March 2026.

Principal activity

The principal activity of the company is other business support service activities not elsewhere classified

Fair review of the business

The revenue from operations has been marginally reduced for the year ended **£1208k**, compared to **£1254k** in last year and it is expected to grow in future, and the gross profit of the company was £151K compared to £177K in previous year. Gross profit as a percentage to revenue was 12.48% as compared to 14% in previous 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

The principal risk and uncertainties which company may face are:

1. Uncertainties in key markets
2. Risk of losing customers and revenue concentration with our few top clients
3. Competition from peers
4. Legislation affecting 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

Mr. Ashish Jain
Director

SUNRISE SETTING 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.

Directors of the Company

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

Ashish Shanti Kumar Jain
Sameer Kanodia
Jessica Mary Stock
Sandeep Kewal Dhawan
Alistair Smith

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. 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:

Mr. Ashish Jain
Director

SUNRISE SETTING 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 have 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.

SUNRISE SETTING LIMITED

Independent auditor's report to the members of Sunrise Setting

Opinion

We have audited the accounts of Sunrise Setting 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.

Independent auditor's report to the members of Sunrise Setting
SUNRISE SETTING LIMITED

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

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the 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 company's 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.

Mr. Opinder Singh Sawhney (Senior Statutory Auditor)
For and on behalf of Sawhney Consulting, Statutory Auditor

Statutory Auditors
19/05/2026

Harrow Business Centre
429 433 Pinner Road,
North Harrow,
HA1 4HN

SUNRISE SETTING LIMITED

Profit and Loss Account for the Year Ended 31 March 2026

	Note	2026 £	2025 £
Turnover	3	1,208,333	1,254,046
Cost of sales		(1,057,495)	(1,076,976)
Gross profit		150,838	177,070
Administrative expenses		(95,374)	(127,076)
Operating profit		55,464	49,994
Other interest receivable and similar income		39	29
Interest payable and similar charges		(3174)	(3999)
Total Finance Cost		(3135)	(3970)
Profit before tax		52,329	46,024
Taxation		718	-
Net Profit for the financial year		53,047	46,024

The above results were derived from continuing operations.

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

SUNRISE SETTING LIMITED

(Registration number: 03111870)

Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	6	4,348	4,388
Current assets			
Debtors	7	197,420	234,488
Cash at bank and in hand	8	96,844	91,129
		294,264	325,617
Creditors: Amounts falling due within one year	9	(127,159)	(144,054)
Net current assets		167,105	181,563
Total assets less current liabilities		171,454	185,951
Creditors: Amounts falling due after more than one year	13	(19,403)	(86,229)
Provisions for liabilities		-	(718)
Net assets		152,051	99,004
Capital and reserves			
Called up share capital	12	200	200
Profit and loss account		151,851	98,804
Total equity		152,051	99,004

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

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

Mr. Ashish Jain
Director

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

	Share capital £	Profit and loss account £	Total £
At 1 April 2025	200	98,804	99,004
Profit for the year	-	53,047	53,047
Total comprehensive income	-	53,047	53,047
At 31 March 2026	200	151,851	152,051

	Share capital £	Profit and loss account £	Total £
At 1 April 2024	200	52,780	52,980
Profit for the year	-	46,024	46,024
Total comprehensive income	-	46,024	46,024
At 31 March 2025	200	98,804	99,004

1 General information

The company is a private company limited by share capital incorporated in UK.

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 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.

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. All amounts disclosed in these financial statements have been rounded to the nearest pound.

The financial statements have been prepared on a going concern basis, which assumes that the Company will continue its operations for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of business.

Management has assessed the Company's ability to continue as a going concern and, based on the current financial position, expected future cash flows, and available financial resources, believes that the Company has adequate resources to continue its operational existence for the foreseeable future. Accordingly, these 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 recognizes 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.

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

Financial Instruments

The Company's basic financial instruments comprise trade and other debtors, cash and bank balances, trade and other creditors, and amounts due to/from group undertakings.

These financial instruments are initially recognised at transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses for financial assets.

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 equipment	25% reducing balance method
Fixtures and Fixtures	15% reducing balance

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 recognized initially at the transaction price. They are subsequently measured at amortized 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 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 recognized initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortized cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognized as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognized on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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.

Events Occurring After the Balance Sheet Date

The Company has evaluated all events and transactions that occurred after the balance sheet date through the date on which these financial statements were approved for issue.

No events have occurred after the balance sheet date that would require adjustment to or disclosure in these financial statements, except as disclosed elsewhere in these financial statements.

Taxation

Current tax is recognised for the amount of tax payable in respect of the taxable profit for the current or prior periods.

Deferred tax is recognised in respect of timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments, using enacted or substantively enacted tax rates at the balance sheet date.

Dividends

Dividend distribution to the company's shareholders is recognized as a liability in the financial statements in the reporting period in which the dividends are declared

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the Company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognized as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognized as a prepayment.

Notes to the Financial Statements for the Year Ended 31 March 2026

3 Revenue

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

	2026 £	2025 £
Sales of services	1,208,333	1,254,046

4 Staff costs

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

	2026 No.	2025 No.
Administration and support	11	13

5 Directors' remuneration

The directors' remuneration for the year was as follows:

	2026 £	2025 £
Remuneration	37,000	61,666
Contributions paid to money purchase schemes	7,000	11,667
	44,000	73,333

6 Tangible assets

	Computer, Furniture & Fixtures £	Total £
Cost or valuation		
At 1 April 2025	18,791	18,791
At 31 March 2026	18,791	18,791
Depreciation		
At 1 April 2025	14,403	14,403
Charge for the year	40	40
At 31 March 2026	14,443	14,443
Carrying amount		
At 31 March 2026	4,348	4,348
At 31 March 2025	4,388	4,388

7 Debtors

	2026 £	2025 £
Trade debtors	99,541	114,655
Other debtors	97,008	118,534
Prepayments	871	1,299
Total current trade and other debtors	197,420	234,488

Debtors	Current	1 - 30 Days	Total
Trade Debtors	£ 87,374	£ 12,167	£ 99,541

Other debtors represent unbilled revenue relating to services rendered up to the balance sheet date. The amount is recognised based on work completed at the reporting date and is stated at the lower of cost and net realisable value.

8 Cash and cash equivalents

	2026 £	2025 £
Other cash and cash equivalents	96,844	91,129

9 Creditors

	2026 £	2025 £
Due within one year		
Trade creditors	845	5,924
Social security and other taxes	46,332	56,650
Other payables	442	308
Accrued expenses	79,540	81,158
Income tax liability	-	14
	127,159	144,054
Due after one year		
Loans and borrowings	19,403	86,229

10 Pension and other schemes

Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £15,593 (2025 - £19,283).

Notes to the Financial Statements for the Year Ended 31 March 2026

11 Ultimate Controlling Party

Sunrise Setting Limited is a subsidiary of Lumina Datamatics UK Limited, which holds 85% of the Company's share capital. The ultimate parent undertaking of the Company is Lumina Datamatics Limited, a public listed company incorporated in India. The financial results of the Company are included in the consolidated financial statements prepared by the ultimate parent undertaking. Copies of the consolidated financial statements may be obtained from the registered office of the ultimate parent undertaking at PO Box 400096, Unit No. 117–120, SDF IV, SEEPZ, Andheri (East), Mumbai, India.

12 Share capital

Allotted, called up and fully paid shares

	2026		2025	
	No.	**£**	**No.**	**£**
Ordinary shares of £1 each	200	200	200	200

13 Loans and borrowings

Non-current loans and borrowings	**2026** **£**	**2025** **£**
Other borrowings	19,403	86,229

The Company has received an unsecured intercompany (Lumina UK Limited – Holding Company) loan of GBP 120,000 bearing interest at 5% per annum for working capital purposes. The loan is repayable subject to availability of funds and mutual agreement between the parties.

SUNRISE SETTING LIMITED

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

	2026	2025
	£	£
Turnover		
Sale of Services, UK	1,208,333	1,254,046
Cost of Sales		
Freelance cost	776,835	807,778
Payroll Expenses	280,660	269,198
	1,057,495	1,076,976
Administrative expenses		
Directors remuneration	37,000	61,666
Directors NIC (Employers)	4,800	5,957
Directors pensions	7,000	11,667
Staff training	89	-
Depreciation of office equipment (Current Period)	1401	1,433
Depreciation of office equipment (Previous Period Impact)	(1361)	-
Rent	17,244	17,244
Insurance	740	1,622
Repairs and maintenance	101	-
Telephone and Internet	3,928	4,189
Software costs	9,148	11,360
Printing, Postage and Stationery	116	-
Trade subscriptions	330	467
Sundry expenses	1,294	433
Travel and subsistence	213	36
Advertising	1,537	1,169
Accountancy fees	2,314	599
Auditor fees	8,650	8,250
Foreign currency (gains)/losses	409	130
Profit/Loss on disposal fixed assets	-	509
Bank charges	421	345
	95,374	127,076
Operating profit		49,944
Other interest receivable and similar income	55,464	
Other interest receivable	39	29

Interest payable and similar charges

Interest on Loan	3,174	3,999
Profit before tax	52,329	46,024
Reversal of deferred tax provision	718	-
Net Profit for the financial year	53,047	46,024

No current corporation tax credit has arisen for the year as taxable profits were fully offset by brought forward tax losses. Deferred tax recognised in prior periods has been reversed during the year following the utilisation of carried forward tax losses.