

Registration number: 14149891

LUMINA DATAMATICS UK LIMITED

Annual Report and Financial Statements

for the Year Ended 31 March 2025

LUMINA DATAMATICS UK LIMITED

Contents

Company Information	1
Strategic Report	2
Directors' Report	3
Statement of Directors' Responsibilities	4
Independent Auditor's Report	5 to 6
Profit and Loss Account	7
Balance Sheet	8
Statement of Changes in Equity	9
Notes to the Financial Statements	10 to 14
Non-statutory pages	15
Detailed Profit and Loss Account	15

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 2025

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

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 at £191k, compared to £104k last year. The gross profit of the company was at £37.4k compared to £22.6k in previous year. The net profit as a percentage to revenue was at 4.2%, compared to 5.2% 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 2025.

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 9th May 2025 and signed on its behalf by:



Sameer Kanodia
Director

LUMINA DATAMATICS UK 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 director who held office during the year was as follows:

Sameer Kanodia - Director

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.

Approved by the Board on ^{9th May 2025} and signed on its behalf by:



.....
Sameer Kanodia
Director

LUMINA DATAMATICS UK 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.

LUMINA DATAMATICS UK LIMITED

Independent Auditor's Report

We have audited the financial statements of LUMINA DATAMATICS UK LIMITED for the year ended 31 March 2025, set out on pages 7 to 14. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

Respective responsibilities of Directors and auditor

As explained more fully in the Statement of Directors' Responsibilities (set out on page 4), the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors to the financial statements.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 March 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Strategic Report and Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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.

LUMINA DATAMATICS UK LIMITED

Independent Auditor's Report

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

429 433 Pinner Road,
North Harrow,
HA1 4HN

Date:.....

LUMINA DATAMATICS UK LIMITED

Profit and Loss Account for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Turnover	3	195,999	191,032
Cost of sales		<u>(165,426)</u>	<u>(153,637)</u>
Gross profit		30,573	37,395
Distribution costs		(524)	(542)
Administrative expenses		<u>(15,881)</u>	<u>(25,995)</u>
Operating profit	4	<u>14,168</u>	<u>10,858</u>
Profit before tax		14,168	10,858
Taxation	6	<u>(2,644)</u>	<u>(2,810)</u>
Profit for the financial year		<u><u>11,524</u></u>	<u><u>8,048</u></u>

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 2025

	Note	2025 £	2024 £
Non Current Assets			
Tangible assets	7	848	593
Investments in Subsidiary - Sunrise	8	270,351	260,000
		<u>271,199</u>	<u>260,593</u>
Current assets			
Debtors	10	110,587	78,197
Other financial assets	9	80,000	80,000
Cash at bank and in hand		4,548	39,565
		<u>195,135</u>	<u>197,762</u>
Creditors: Amounts falling due within one year	12	<u>(21,352)</u>	<u>(24,898)</u>
Net current assets		<u>173,783</u>	<u>172,864</u>
Net assets		<u>444,982</u>	<u>433,457</u>
Capital and reserves			
Called up share capital	13	18,500	18,500
Share premium reserve		401,500	401,500
Profit and loss account		24,982	13,457
Total equity		<u>444,982</u>	<u>433,457</u>

Approved and authorised by the Board on 9th May 2025 and signed on its behalf by:



Sameer Kanodia
Director

The notes on pages 10 to 14 form an integral part of these financial statements.

LUMINA DATAMATICS UK LIMITED

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

At 1 April 2024	Share capital £	Share premium £	Profit and loss account £	Total £
Profit for the year	-	-	13,458	13,458
Total comprehensive income	-	-	11,524	11,524
New share capital subscribed	18,500	401,500	11,524	11,524
At 31 March 2025	18,500	401,500	-	420,000
			24,982	444,982
			Profit and loss account £	Total £
At 1 April 2023	Share capital £	Share premium £		
Profit for the year	-	-	5,409	5,409
Total comprehensive income	-	-	8,048	8,048
New share capital subscribed	18,500	401,500	8,048	8,048
At 31 March 2024	18,500	401,500	-	420,000
			13,457	433,457

LUMINA DATAMATICS UK 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.

The address of its registered office is:

99 Milton Keynes Business Centre Foxhunter Drive, Linford Wood

Milton Keynes

Buckinghamshire

MK14 6GD

United Kingdom

Authorised for issue date

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.

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.

Tax

The tax expense for the period comprises current 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.

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.

LUMINA DATAMATICS UK LIMITED

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

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.

LUMINA DATAMATICS UK LIMITED

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

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:

	2025	2024
	£	£
Rendering of services	192,000	185,728
Interest received	3,999	5,304
	<u>195,999</u>	<u>191,032</u>

4 Operating profit

Arrived at after charging/(crediting)

	2025	2024
	£	£
Depreciation expense	<u>524</u>	<u>542</u>

5 Auditors' remuneration

	2025	2024
	£	£
Audit of the financial statements	<u>4,950</u>	<u>4,950</u>

6 Taxation

Tax charged/(credited) in the income statement

	2025	2024
	£	£
Current taxation		
UK corporation tax	<u>2,644</u>	<u>2,810</u>

LUMINA DATAMATICS UK LIMITED

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

7 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 April 2024	1,149	1,149
Additions	779	779
At 31 March 2025	1,928	1,928
Depreciation		
At 1 April 2024	556	556
Charge for the year	524	524
At 31 March 2025	1,080	1,080
Carrying amount		
At 31 March 2025	848	848
At 31 March 2024	593	593

8 Investments in subsidiaries, joint ventures and associates

	2025 £	2024 £
Investments in subsidiaries	270,351	260,000
Subsidiaries		£
Cost or valuation		
Additions		270,351
Provision		
Carrying amount		
At 31 March 2025		270,351
At 31 March 2024		260,000

9 Other financial assets (current and non-current)

	2025 £	2024 £
Current financial assets		
Financial assets at cost less impairment	80,000	80,000

10 Debtors

	2025 £	2024 £
Other debtors	110,587	78,197

LUMINA DATAMATICS UK LIMITED

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

11 Cash and cash equivalents

	2025 £	2024 £
Other cash and cash equivalents	<u>4,548</u>	<u>39,565</u>

12 Creditors

	Note	2025 £	2024 £
Due within one year			
Trade creditors		-	14,622
Other payables		84	1,763
Accrued expenses		16,561	6,450
Corporation tax liability	6	<u>4,707</u>	<u>2,063</u>
		<u>21,352</u>	<u>24,898</u>

13 Share capital

Allotted, called up and fully paid shares

	2025		2024	
	No.	£	No.	£
Ordinary of £1 each	<u>18,500</u>	<u>18,500</u>	<u>18,500</u>	<u>18,500</u>

LUMINA DATAMATICS UK LIMITED

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

	2025 £	2024 £
Turnover		
Rendering of services, UK	192,000	185,728
Interest received	3,999	5,304
	<u>195,999</u>	<u>191,032</u>
 Raw materials and consumables used		
Direct costs	165,426	153,637
 Depreciation and amortisation expense		
Depreciation of computers	493	542
Depreciation of office equipment	31	-
	<u>524</u>	<u>542</u>
 Other expenses		
Rates	-	130
Telephone and fax	1,086	1,157
Printing, postage and stationery	53	28
Sundry expenses	109	-
Travel and subsistence	2,318	9,600
Advertising	-	4,004
Accountancy fees	3,771	3,516
Auditor's remuneration - The audit of the company's annual accounts	4,950	4,950
Subscriptions	3,495	2,610
Bank charges	99	-
	<u>15,881</u>	<u>25,995</u>
 Operating profit	<u>14,168</u>	<u>10,858</u>
Profit before tax	<u>14,168</u>	<u>10,858</u>

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