

Company registration number: 05936122

**ANNUAL REPORT AND FINANCIAL  
STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2025**

**SAKSOFT SOLUTIONS  
LIMITED**

**MENZIES**  
BRIGHTER THINKING

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# SAKSOFT SOLUTIONS LIMITED

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## COMPANY INFORMATION

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**Directors**

Aditya Krishna  
Nirajkumar Ganeriwala  
Vuppala Venkata Ramachandra Babu  
Avantika Krishna

**Company secretary**

Meera Venkatramanan

**Registered number**

05936122

**Registered office**

Applicon House  
Exchange Street  
Stockport  
SK30EY

**Independent auditor**

Menzies LLP  
Chartered Accountants & Statutory Auditor  
95 Gresham Street  
London  
EC2V 7AB

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# SAKSOFT SOLUTIONS LIMITED

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# SAKSOFT SOLUTIONS LIMITED

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## GROUP STRATEGIC REPORT FOR THE YEAR ENDED 31 MARCH 2025

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### Introduction

The Directors present their Strategic Report of the Group for the year ended 31 March 2025.

### Business review

The Directors of the Company wish to inform that the Group has returned a consistent performance in terms of Turnover for the year with a gross marginal increase of 0.5%, prior to the recognition of rebates and discounts provisions. The Group has remained profitable continuously and has paid dividends. The results for the year reflect the stable momentum that the Group has been able to maintain over the past few years.

The Company has plans to engage with new clients in the coming year and improve its trading record. The Company has been working closely with a few leads and expects to convert wins in the next financial year. This should help generate additional revenues for the Company and enhance the overall group performance.

The Company serves as an additional set up in the UK to pitch business using the offshore – onsite and nearshore model by bringing in required talent to onsite based on project demands. It has the potential to offer cost leverage to its clients since it has access to a highly skilled offshore talent pool at a comparatively low cost. This provides it an advantage to be competitive in proposals and bids and exhibit the capabilities of the Group to target clients.

The Company serves as the immediate parent of Acuma Solutions Ltd in the UK. Acuma Solutions is its flagship subsidiary and the larger trading entity in the UK group. The Company ably supports Acuma Solutions Limited by acting as a mediator with the Group. This allows the Company to fulfill the resource and talent requirements to source business and deliver services to clients of Acuma and thereby enable the Group to scale up its operations.

### Principal risks and uncertainties

The Group's financial instruments comprise cash and liquid resources, balances with group undertakings and various items such as trade debtors, trade creditors that arise directly from its operations. The main purpose of these financial instruments is to raise finance for its operations. It is, and has been throughout the period under review, the Group's policy that no trading in financial instruments shall be undertaken. The main risks arising from the Group financial instruments are interest rate risk, liquidity risk, foreign currency risk and credit risk. The board reviews and agrees policies for managing each of these risks and they are summarised below.

#### Interest rate risk

The Group's interest rate risk exists in interest - bearing assets, such as an overdraft or loan, due to the possibility of a change in the value resulting from the variability of interest rates. The Group manages its interest rate risk by trying to avoid banking finance as far as possible and considering repaying the liability as it falls due and primarily on its own generated income and group supports.

#### Foreign currency risk

The Group is exposed to foreign currency risks arising from sales or purchases by businesses in currencies other than its functional currency. The Group manages this risk by operating its business transaction from different currency bank accounts. The Group does not enter into instruments as it is not cost/benefit efficient at the current level of risk. However, the Group is evaluating exposures to forward instruments to mitigate this risk.

#### Credit Risk

The Group is exposed to credit-related losses to financial instruments, ie debtors, in the event of non-performance by its client's counterparts, but does not currently expect any counterpart's to fail to meet their obligations. Credit risk is mitigated by the Board approved policy of only selecting counterparts with a good standing and strong credit reference.

#### Liquidity Risk

The Group currently maintains credit facilities of at least £200,000 to ensure it has sufficient available funds for operations and planned development. The principal revolving credit facility is reviewed every year. At the balance sheet date, the company had Credit- card facility of £30 000 and the following undrawn credit facilities:

1. Overdraft facilities: £400,000 and:
2. Foreign exchange marginal risk facilities: £150,000

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# SAKSOFT SOLUTIONS LIMITED

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## GROUP STRATEGIC REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Non-Financial Risks:

#### Operational Risk:

The Group's operational risk may arise out of interruptions to the business cycle due to external events like adverse weather conditions (fire, flood) and pandemics. The Group has the necessary resources at its disposal to quickly arrange for alternate arrangements from other locations and resort to remote working /work from home model to ensure continuity of operations. The Group also has insurance coverage in place to address business interruption scenarios should one arise.

#### Cyber Risk:

The Group's Cyber risk exposure lies in its vulnerability to Cyber and ransomware attacks which could affect operations and pose monetary implications. The Group has mitigated such risks by strengthening its security infrastructure, implementing End point controls and multi factor authentications and undertaking periodic vulnerability assessments. The Group has also moved its infrastructure from On-prem to Cloud based operations model to reduce and limit exposure to such external attacks.

#### Third Party Risk:

The Group engages with third party service and hosting providers as part of its service model to clients thereby exposing itself to third party associated risks. But the Group has well defined and structured contractual arrangements and vetting mechanisms to ensure the engagements are tightly drawn out to factor and mitigate performance related liabilities. The Group also backs up its third party engagements with adequate Liability insurance coverages to protect the Group's interests.

#### Regulatory and Compliance Risk:

The Group being part of the IT industry is regulated by various authoritative bodies and is required to comply with local laws and regulations. The Group has addressed this risk by employing skilled internal team capable of handling compliance related activities and ensuring Group's adherence to local laws. The Group is also periodically subject to audits by external consultants which allows it to monitor compliances regularly. The Group also engages with professional firms and consultants to seek advisory where required to ensure adequate and appropriate compliance while conducting its business operations.

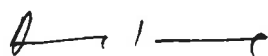
### Financial key performance indicators

The group has the following key performance indicators:

1. Turnover without volume discount: £17,191,431 (2024 - £17,102,895)
2. Profit after tax: £1,084,153 (2024 - £1,292,820)
3. EBITDA: £1,117,331 (2024 - £1,708,312)

This report was approved by the board on 24 MAY 2025

and signed on its behalf.



**Aditya Krishna**  
Director

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# SAKSOFT SOLUTIONS LIMITED

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## DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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

### **Directors' responsibilities statement**

The directors are responsible for preparing the Group Strategic Report, the Directors' Report and the consolidated 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 the Group and of the profit or loss of the Group for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Group's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group 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 the Group and to 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 the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Results and dividends**

The profit for the year, after taxation, amounted to £1,084,153 (2024 - £1,292,820).

The directors have recommended and paid a dividend of £500,000 during the year ended 31 March 2025 (2024 - £Nil).

### **Directors**

The directors who served during the year were:

Aditya Krishna  
Nirajkumar Ganeriwala  
Vuppala Venkata Ramachandra Babu  
Avantika Krishna

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# SAKSOFT SOLUTIONS LIMITED

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## DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### **Future developments**

The Saksoft Group is currently undertaking a re-branding and re-positioning exercise at an overall group level involving all its entities across the regions where the group currently operates. In order to improve focus and sharpen its go to market strategies, it has divided its target business areas into four broad categories or business verticals which are Hi-tech Media & Utilities, Fintech, Transportation & Logistics and Retail & E-Commerce. This would help the Group to employ its resources and infrastructure efficiently and in a more client-oriented direction. This would equip the Company to pitch its business offerings in a tailored and structured manner to clients in the respective industry and also customize its services to suit the specific requirements of the clients. We believe this focused and divided approach would enable the Company to improve its winnings and conversion of leads and pipelines into orders.

The larger Group is also planning to re-imagine the way it projects itself to the market in the coming year. It has planned investments in the Artificial Intelligence technology and business space and build a practice around AI in the coming year. The Group is keen to re-position itself as an AI led Digital Services Company. It has plans to skill up its resources across all entities of the Group in AI related technologies and revamp all its services offerings built on AI platforms. The Group is eager to take the early jump in the AI space and wants to be future ready, client ready and industry ready. We believe this would help the Company to sell solutions that would be futuristic and relevant to clients who want to upgrade and blend AI operational models into their business operations.

Market research says that AI is going to lead the next technology boom. The market potential for AI based services is expected to expand in to a multi-billion dollar industry in the next 4- 5 years. The Group is aiming to partner with ISV's (Independent Software Vendors) to aid their systems integration and service delivery mechanisms to target double digit growth from these partnerships. We shall also work with our existing large enterprise accounts to enable AI led digital transformation services to be integrated into their technology journey.

Our aim is to bridge AI enablement with legacy systems and products in the near future and tap the market as a trusted partner for prospective clients. The value propositions would center around AI specialist Talent, Faster time to market with pre-built AI suite and AI Ecosystem leverage built on the underlying legacy of trust and services expertise of the Group.

### **Qualifying third party indemnity provisions**

The Group maintains Directors' and officers liability insurance which provides appropriate cover for legal action brought against its Directors.

### **Matters covered in the Group Strategic Report**

Details of risks arising from financial instruments and financial risk management are covered in the Strategic Report.

### **Disclosure of information to auditor**

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company and the Group's auditor is unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company and the Group's auditor is aware of that information.

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# SAKSOFT SOLUTIONS LIMITED

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## DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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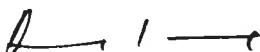
### Post balance sheet events

There have been no significant events affecting the Group since the year end.

### Auditor

The auditor, Menzies LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the board on 24 MAY 2025 and signed on its behalf.



Aditya Krishna  
Director



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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SAKSOFT SOLUTIONS LIMITED**

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**Opinion**

We have audited the financial statements of Saksoft Solutions Limited (the 'parent Company') and its subsidiaries (the 'Group') for the year ended 31 March 2025, which comprise the Consolidated Statement of Income and Retained Earnings, the Consolidated Statement of Financial Position, the Company Statement of Financial Position, the Consolidated Statement of Cash Flows, the Consolidated Statement of Changes in Equity, the Company Statement of Changes in Equity and the related notes, 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 the financial statements:

- give a true and fair view of the state of the Group's and of the parent Company's affairs as at 31 March 2025 and of the Group's 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 Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 Group's or the parent 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.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SAKSOFT SOLUTIONS LIMITED (CONTINUED)**

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**Opinion 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 Group Strategic Report and the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Group Strategic Report and the Directors' 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 Group and the parent Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Group Strategic Report or 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 by the parent Company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent Company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of directors**

As explained more fully in the Directors' Responsibilities Statement 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 Group's and the parent 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 Group or the parent Company or to cease operations, or have no realistic alternative but to do so.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SAKSOFT SOLUTIONS LIMITED (CONTINUED)**

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**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 Group financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The Group is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We determined that the following laws and regulations were most significant including:

- Companies Act 2006;
- UK tax legislation;
- Financial Reporting Standard 102; and
- UK employment legislation;

We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

We understood how the Group is complying with those legal and regulatory frameworks by making inquiries of management and those responsible for legal and compliance procedures. We corroborated our inquiries through our review of relevant documentation.

The engagement partner assessed whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. No issues were identified in this area.

We assessed the susceptibility of the financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
- Challenging assumptions and judgements made by management in the application of accounting estimates.

As a result of the above procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

- Manipulation of accounting estimates
- Posting of unusual journals and complex transactions
- Manipulation of cut off of revenue.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's Report.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SAKSOFT  
SOLUTIONS LIMITED (CONTINUED)

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**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.

*MENZIES LLP*

Nimita Chan FCCA (Senior Statutory Auditor)

for and on behalf of  
**Menzies LLP**

Chartered Accountants  
Statutory Auditor

95 Gresham Street  
London  
EC2V 7AB

Date:

*7 July 2025*

# SAKSOFT SOLUTIONS LIMITED

## CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Turnover	4	16,990,315	17,102,895
Cost of sales		(14,047,378)	(13,738,668)
<b>Gross profit</b>		<b>2,942,937</b>	<b>3,364,227</b>
Administrative expenses		(1,878,109)	(1,989,888)
Other operating income		48,374	979
<b>Operating profit</b>	5	<b>1,113,202</b>	<b>1,375,318</b>
Interest receivable and similar income	8	333,451	322,793
<b>Profit before tax</b>		<b>1,446,653</b>	<b>1,698,111</b>
Tax on profit	9	(362,500)	(405,291)
<b>Profit after tax</b>		<b>1,084,153</b>	<b>1,292,820</b>
Retained earnings at the beginning of the year		1,129,211	(163,609)
		1,129,211	(163,609)
Profit for the year attributable to the owners of the parent		1,084,153	1,292,820
Dividends declared and paid		(500,000)	-
<b>Retained earnings at the end of the year</b>		<b>1,713,364</b>	<b>1,129,211</b>
<b>Non-controlling interest at the end of the year</b>			

The notes on pages 17 to 29 form part of these financial statements.

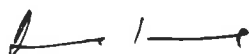
**SAKSOFT SOLUTIONS LIMITED**  
REGISTERED NUMBER:05936122

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	3,372	2,740
		<u>3,372</u>	<u>2,740</u>
<b>Current assets</b>			
Debtors	12	6,795,456	8,176,812
Cash at bank and in hand	13	5,836,138	5,808,993
		<u>12,631,594</u>	<u>13,985,805</u>
Creditors: amounts falling due within one year	14	(5,299,259)	(7,344,238)
<b>Net current assets</b>		<u>7,332,335</u>	<u>6,641,567</u>
Creditors: amounts falling due after more than one year	15	(308,227)	(402,096)
Other provisions	17	(313,116)	(112,000)
		<u>(313,116)</u>	<u>(112,000)</u>
<b>Net assets</b>		<u><u>6,714,364</u></u>	<u><u>6,130,211</u></u>
<b>Capital and reserves</b>			
Called up share capital	18	5,001,000	5,001,000
Profit and loss account	19	1,713,364	1,129,211
<b>Equity attributable to owners of the parent Company</b>		<u><u>6,714,364</u></u>	<u><u>6,130,211</u></u>

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

24 MAY 2025



**Aditya Krishna**  
Director

The notes on pages 17 to 29 form part of these financial statements.

# SAKSOFT SOLUTIONS LIMITED

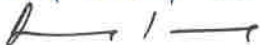
REGISTERED NUMBER:05936122

## COMPANY STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Investments	11	<u>11,103,753</u>	<u>11,103,753</u>
		<b>11,103,753</b>	<b>11,103,753</b>
<b>Current assets</b>			
Debtors	12	<b>78,793</b>	75,545
Cash at bank and in hand	13	<u>74,028</u>	<u>64,567</u>
		<b>152,821</b>	<b>140,112</b>
Creditors: amounts falling due within one year	14	<u>(71,376)</u>	<u>(89,890)</u>
<b>Net current assets</b>		<b>81,445</b>	<b>50,222</b>
<b>Total assets less current liabilities</b>		<b>11,185,198</b>	<b>11,153,975</b>
<b>Net assets</b>		<u><b>11,185,198</b></u>	<u><b>11,153,975</b></u>
<b>Capital and reserves</b>			
Called up share capital	18	<b>5,001,000</b>	<b>5,001,000</b>
Profit and loss account brought forward		<b>6,152,975</b>	5,939,404
Profit for the year		<b>531,223</b>	213,571
Other changes in the profit and loss account		<u>(500,000)</u>	-
Profit and loss account carried forward		<u><b>6,184,198</b></u>	<u><b>6,152,975</b></u>
		<u><b>11,185,198</b></u>	<u><b>11,153,975</b></u>

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

24 MAY 2025



**Aditya Krishna**  
Director

The notes on pages 17 to 29 form part of these financial statements.

# SAKSOFT SOLUTIONS LIMITED

## CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2025

	Called up share capital £	Profit and loss account £	Equity attributable to owners of parent Company £	Total equity £
<b>At 1 April 2023</b>	<b>5,001,000</b>	<b>(163,609)</b>	<b>4,837,391</b>	<b>4,837,391</b>
<b>Comprehensive income for the year</b>				
Profit for the year	-	1,292,820	1,292,820	1,292,820
<b>Total comprehensive income for the year</b>	<b>-</b>	<b>1,292,820</b>	<b>1,292,820</b>	<b>1,292,820</b>
<b>Total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>At 1 April 2024</b>	<b>5,001,000</b>	<b>1,129,211</b>	<b>6,130,211</b>	<b>6,130,211</b>
<b>Comprehensive income for the year</b>				
Profit for the year	-	1,084,153	1,084,153	1,084,153
<b>Other comprehensive income for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>	<b>-</b>	<b>1,084,153</b>	<b>1,084,153</b>	<b>1,084,153</b>
<b>Contributions by and distributions to owners</b>				
Dividends: Equity capital	-	(500,000)	(500,000)	(500,000)
<b>Total transactions with owners</b>	<b>-</b>	<b>(500,000)</b>	<b>(500,000)</b>	<b>(500,000)</b>
<b>At 31 March 2025</b>	<b>5,001,000</b>	<b>1,713,364</b>	<b>6,714,364</b>	<b>6,714,364</b>

The notes on pages 17 to 29 form part of these financial statements.



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# SAKSOFT SOLUTIONS LIMITED

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## COMPANY STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2025

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	Called up share capital £	Profit and loss account £	Total equity £
<b>At 1 April 2023</b>	<b>5,001,000</b>	<b>5,939,404</b>	<b>10,940,404</b>
<b>Comprehensive income for the year</b>			
Profit for the year	-	213,571	213,571
	-	213,571	213,571
<b>Total comprehensive income for the year</b>			
<b>At 1 April 2024</b>	<b>5,001,000</b>	<b>6,152,975</b>	<b>11,153,975</b>
<b>Comprehensive income for the year</b>			
Profit for the year	-	531,223	531,223
	-	531,223	531,223
<b>Total comprehensive income for the year</b>			
<b>Contributions by and distributions to owners</b>			
Dividends: Equity capital	-	(500,000)	(500,000)
<b>At 31 March 2025</b>	<b>5,001,000</b>	<b>6,184,198</b>	<b>11,185,198</b>

The notes on pages 17 to 29 form part of these financial statements.

# SAKSOFT SOLUTIONS LIMITED

## CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Profit for the financial year	1,084,153	1,292,820
<b>Adjustments for:</b>		
Depreciation of tangible assets	4,129	10,201
Interest receivable	(333,451)	(331,735)
Taxation charge	362,500	405,291
Decrease/(increase) in debtors	204,165	(606,563)
Decrease/(increase) in amounts owed by groups	1,306,852	(534,679)
(Decrease)/increase in creditors	(1,915,009)	955,454
(Decrease)/increase in amounts owed to groups	(220,899)	299,780
Increase in provisions	201,116	-
Corporation tax (paid)	(354,362)	(436,555)
<b>Net cash generated from operating activities</b>	<b>339,194</b>	<b>1,054,014</b>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(4,761)	(912)
Interest received	192,712	98,891
<b>Net cash from investing activities</b>	<b>187,951</b>	<b>97,979</b>
<b>Cash flows from financing activities</b>		
Dividends paid	(500,000)	-
<b>Net cash used in financing activities</b>	<b>(500,000)</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>	<b>27,145</b>	<b>1,151,993</b>
Cash and cash equivalents at beginning of year	5,808,993	4,657,000
<b>Cash and cash equivalents at the end of year</b>	<b>5,836,138</b>	<b>5,808,993</b>
<b>Cash and cash equivalents at the end of year comprise:</b>		
Cash at bank and in hand	5,836,138	5,808,993
	<b>5,836,138</b>	<b>5,808,993</b>

The notes on pages 17 to 29 form part of these financial statements.

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# SAKSOFT SOLUTIONS LIMITED

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## CONSOLIDATED ANALYSIS OF NET DEBT FOR THE YEAR ENDED 31 MARCH 2025

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	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	5,808,993	27,145	5,836,138
	<u>5,808,993</u>	<u>27,145</u>	<u>5,836,138</u>

The notes on pages 17 to 29 form part of these financial statements.

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# SAKSOFT SOLUTIONS LIMITED

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1. General information

Saksoft Solutions Limited is a private Company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the General Information page.

The principal activities of the Company during the year under review were those of specialist digital transformation service provider focused on information management and those of an investment holding company.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires Group management to exercise judgment in applying the Group's accounting policies (see note 3).

The Company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Income and Retained Earnings in these financial statements.

The following principal accounting policies have been applied:

#### 2.2 Basis of consolidation

The consolidated financial statements present the results of the Company and its own subsidiaries ("the Group") as if they form a single entity. Intercompany transactions and balances between group companies are therefore eliminated in full.

The consolidated financial statements incorporate the results of business combinations using the purchase method. In the Statement of Financial Position, the acquiree's identifiable assets, liabilities and contingent liabilities are initially recognised at their fair values at the acquisition date. The results of acquired operations are included in the Consolidated Statement of Income and Retained Earnings from the date on which control is obtained. They are deconsolidated from the date control ceases.

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# SAKSOFT SOLUTIONS LIMITED

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 2. Accounting policies (continued)

#### 2.3 Foreign currency translation

##### Functional and presentation currency

The Company's functional and presentational currency is GBP.

##### Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Consolidated Statement of Income and Retained Earnings within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

On consolidation, the results of overseas operations are translated into Sterling at rates approximating to those ruling when the transactions took place. All assets and liabilities of overseas operations are translated at the rate ruling at the reporting date. Exchange differences arising on translating the opening net assets at opening rate and the results of overseas operations at actual rate are recognised in other comprehensive income.

#### 2.4 Revenue recognition

The turnover represents net sales of IT software, consultancy, support, expense re-charge and training to third party customers, excluding VAT, and is predominately attributable to ordinary activities carried out in the UK.

Revenue is recognised to the extent that the group obtains the right to consideration in exchange for its performance. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, VAT and other sales tax or duty. The following criteria must also be met before revenue is recognised.

##### Sale of software and hardware

Revenue from the sale of software and hardware is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of goods.

##### Rendering of services

Revenue from the provision of services is recognised by reference to the stage of completion for fixed price projects. Stage of completion is measured by reference to project days incurred to date as a percentage of total estimated project days for each contract. Revenue from time and materials contracts is recognised as the services are rendered.

#### 2.5 Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Transactions between group entities which have not been eliminated on consolidation are not disclosed within the financial statements.

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# SAKSOFT SOLUTIONS LIMITED

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 2. Accounting policies (continued)

#### 2.6 Operating leases: the Group as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

#### 2.7 Interest income

Interest income is recognised in profit or loss using the effective interest method.

#### 2.8 Pensions

##### Defined contribution pension plan

The Group operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Group pays fixed contributions into a separate entity. Once the contributions have been paid the Group has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of Financial Position. The assets of the plan are held separately from the Group in independently administered funds.

#### 2.9 Current and deferred taxation

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

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 and the Group operate and generate income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits;
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met; and
- Where they relate to timing differences in respect of interests in subsidiaries, associates, branches and joint ventures and the Group can control the reversal of the timing differences and such reversal is not considered probable in the foreseeable future.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

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# SAKSOFT SOLUTIONS LIMITED

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 2. Accounting policies (continued)

#### 2.10 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Short-term leasehold property	- Life of lease
Fixtures and fittings	- 5 years
Computer equipment	- 2 years

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

#### 2.11 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

#### 2.12 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### 2.13 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Consolidated Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Group's cash management.

#### 2.14 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

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# SAKSOFT SOLUTIONS LIMITED

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 2. Accounting policies (continued)

#### 2.15 Provisions for liabilities

Provisions are recognised when an event has taken place that gives rise to a legal or constructive obligation, a transfer of economic benefits is probable and a reliable estimate can be made.

Provisions are measured as the best estimate of the amount required to settle the obligation, taking into account the related risks and uncertainties.

Increases in provisions are generally charged as an expense to profit or loss.

#### 2.16 Financial instruments

The Group has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

##### Basic financial assets

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Group's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

##### Basic financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Group after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans, other loans and loans due to fellow group companies are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade creditors are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

#### 2.17 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.



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# SAKSOFT SOLUTIONS LIMITED

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 3. Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make consistent judgments, estimates and assumptions that affect the amounts reported. These estimates and judgments are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

A dilapidations provision has been recognised in the financial statements. Management are required to estimate the costs to reinstate the properties based on the contractual terms in the lease agreements. There are significant uncertainties around the timing of the cash outflow and discount rate used to establish the present value of the obligations due to the number of leases held by the company.

The provision has been calculated based on the historical experience of costs incurred and the most likely date of termination of each lease. The possible range of the provision at the year end is between £100,000 and £125,000. The balance of £112,000 recognised in the financial statements at the year end is the most likely outcome within the range.

### 4. Turnover

An analysis of turnover by class of business is as follows:

	2025 £	2024 £
Services	16,990,315	17,102,895
	<u>16,990,315</u>	<u>17,102,895</u>

Analysis of turnover by country of destination:

	2025 £	2024 £
United Kingdom	16,102,402	16,381,824
Rest of Europe	887,913	721,071
	<u>16,990,315</u>	<u>17,102,895</u>

### 5. Operating profit

The operating profit is stated after charging:

	2025 £	2024 £
Exchange differences	59,520	44,188
Other operating lease rentals	102,848	97,312
	<u>162,368</u>	<u>141,500</u>

# SAKSOFT SOLUTIONS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 6. Auditor's remuneration

During the year, the Group obtained the following services from the Company's auditor:

	2025 £	2024 £
Fees payable to the Company's auditor for the audit of the consolidated and parent Company's financial statements	<b>20,350</b>	<b>19,800</b>

### 7. Employees

Staff costs were as follows:

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Wages and salaries	<b>1,221,111</b>	1,297,078	<b>497,426</b>	492,608
Social security costs	<b>157,595</b>	172,649	<b>59,715</b>	56,812
Cost of defined contribution scheme	<b>65,020</b>	72,814	<b>916</b>	-
	<b>1,443,726</b>	1,542,541	<b>558,057</b>	549,420

The average monthly number of employees, including the directors, during the year was as follows:

	2025 No.	2024 No.
Sales and marketing	<b>3</b>	5
Consulting	<b>8</b>	11
Support	<b>2</b>	5
Finance	<b>1</b>	-
HR & Quality	<b>1</b>	-
	<b>15</b>	21

### 8. Interest receivable

	2025 £	2024 £
Interest receivable from group companies	<b>140,739</b>	223,902
Other interest receivable	<b>192,712</b>	98,891
	<b>333,451</b>	322,793

# SAKSOFT SOLUTIONS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 9. Taxation

	2025 £	2024 £
<b>Corporation tax</b>		
Current tax on profits for the year	361,695	418,560
Adjustments in respect of previous periods	805	(2,003)
	<b>362,500</b>	<b>416,557</b>
<b>Total current tax</b>	<b>362,500</b>	<b>416,557</b>
<b>Deferred tax</b>		
Origination and reversal of timing differences	-	(11,266)
<b>Total deferred tax</b>	<b>-</b>	<b>(11,266)</b>
<b>Tax on profit</b>	<b>362,500</b>	<b>405,291</b>

#### Factors affecting tax charge for the year

The tax assessed for the year is higher than (2024 - *lower than*) the standard rate of corporation tax in the UK of 25% (2024 - 25%). The differences are explained below:

	2025 £	2024 £
Profit on ordinary activities before tax	<b>1,446,653</b>	<b>1,698,111</b>
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 25% (2024 - 25%)	<b>361,663</b>	<b>424,528</b>
<b>Effects of:</b>		
Expenses not deductible for tax purposes, other than goodwill amortisation and impairment	1,838	-
Capital allowances for year in excess of depreciation	(1,933)	-
Adjustments to tax charge in respect of prior periods	805	(2,003)
Changes in provisions leading to an increase (decrease) in the tax charge	127	-
Deferred tax	-	(17,234)
<b>Total tax charge for the year</b>	<b>362,500</b>	<b>405,291</b>

#### Factors that may affect future tax charges

There are no factors affecting future tax charges.

# SAKSOFT SOLUTIONS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 10. Tangible fixed assets

#### Group

	Short-term leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>				
At 1 April 2024	47,751	7,360	521,300	576,411
Additions	-	-	4,761	4,761
Disposals	-	-	(452,527)	(452,527)
At 31 March 2025	47,751	7,360	73,534	128,645
<b>Depreciation</b>				
At 1 April 2024	47,751	7,265	518,655	573,671
Charge for the year on owned assets	-	-	4,129	4,129
Disposals	-	-	(452,527)	(452,527)
At 31 March 2025	47,751	7,265	70,257	125,273
<b>Net book value</b>				
At 31 March 2025	-	95	3,277	3,372
At 31 March 2024	-	95	2,645	2,740

### 11. Fixed asset investments

#### Company

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 April 2024	11,103,753
At 31 March 2025	11,103,753

# SAKSOFT SOLUTIONS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 11. Fixed asset investments (continued)

#### Subsidiary undertakings

The following were subsidiary undertakings of the Company:

Name	Registered office	Class of shares	Holding
Acuma Solutions Limited	Applicon House , Exchange Street , Stockport , SK3 0EY	Ordinary Shares	100%
Saksoft Ireland Limited (Dormant) (Dissolved 17 June 2024)	JPA Brenson Lawlor House, Argyle Square, Morehampton Road, Donnybrook Dublin	Ordinary Shares	100%

### 12. Debtors

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
<b>Due after more than one year</b>				
Amounts owed by group undertakings	1,503,883	1,653,848	-	-
<b>Due within one year</b>				
Trade debtors	3,416,347	3,403,043	16,252	614
Amounts owed by group undertakings	126,360	1,142,508	41,147	56,053
Other debtors	1,661,269	1,891,084	8,318	6,804
Prepayments and accrued income	76,331	63,985	2,874	996
Tax recoverable	-	11,078	10,202	11,078
Deferred taxation	11,266	11,266	-	-
	<b>6,795,456</b>	<b>8,176,812</b>	<b>78,793</b>	<b>75,545</b>

### 13. Cash and cash equivalents

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Cash at bank and in hand	5,836,138	5,808,993	74,028	64,567
	<b>5,836,138</b>	<b>5,808,993</b>	<b>74,028</b>	<b>64,567</b>

# SAKSOFT SOLUTIONS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 14. Creditors: Amounts falling due within one year

	<b>Group 2025 £</b>	<b>Group 2024 £</b>	<b>Company 2025 £</b>	<b>Company 2024 £</b>
Trade creditors	678,134	1,420,751	-	-
Amounts owed to group undertakings	471,787	692,686	-	-
Corporation tax	178,298	181,238	-	-
Other taxation and social security	209,744	214,257	32,659	38,530
Other creditors	999,915	1,316,399	38,717	51,360
Accruals and deferred income	2,761,381	3,518,907	-	-
	<b>5,299,259</b>	<b>7,344,238</b>	<b>71,376</b>	<b>89,890</b>

### 15. Creditors: Amounts falling due after more than one year

	<b>Group 2025 £</b>	<b>Group 2024 £</b>
Accruals and deferred income	308,227	402,096
	<b>308,227</b>	<b>402,096</b>

### 16. Deferred taxation

#### Group

	<b>2025 £</b>
At beginning of year	11,266
At end of year	<b>11,266</b>

# SAKSOFT SOLUTIONS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 16. Deferred taxation (continued)

#### Company

	2025	
At end of year		-
	Group 2025 £	Group 2024 £
Accelerated capital allowances	11,266	11,266
	<b>11,266</b>	<b>11,266</b>

### 17. Provisions

#### Group

	Dilapidations £	Rebates and discounts £	Total £
At 1 April 2024	112,000	-	112,000
Charged to profit or loss	-	201,116	201,116
<b>At 31 March 2025</b>	<b>112,000</b>	<b>201,116</b>	<b>313,116</b>

### 18. Share capital

	2025 £	2024 £
<b>Allotted, called up and fully paid</b>		
5,001,000 (2024 - 5,001,000) Ordinary shares of £1.00 each	<b>5,001,000</b>	<b>5,001,000</b>

### 19. Reserves

#### Share premium account

The reserve is the excess money received for issued shares above the par value.

#### Profit and loss account

This reserve records retained earnings and accumulated Profit/Losses.

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# SAKSOFT SOLUTIONS LIMITED

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 20. Pension commitments

The group makes contributions to the personal pension schemes of its employees. The unpaid contributions outstanding at the year end included in creditors are £5,695 (2024: £8,451).

### 21. Commitments under operating leases

At 31 March 2025 the Group and the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	<b>Group 2025 £</b>	<i>Group 2024 £</i>
Not later than 1 year	<b>57,963</b>	67,806
Later than 1 year and not later than 5 years	<b>46,782</b>	92,650
	<b>104,745</b>	160,456

### 22. Related party disclosure

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group. The company has taken advantage of the exemption from disclosing related party transactions with Group companies.

### 23. Ultimate parent company

The directors consider the immediate undertaking, ultimate parent undertaking and controlling party to be Saksoft Limited, a company incorporated in India.

The largest group of which the company is a member, and for which consolidated financial statements are prepared, is that group headed by Saksoft Limited. Copies of the group financial statements can be obtained from:

40 Global Infocity 2nd Floor,  
Dr.M G R Salai,  
Perungudi Chennai  
600096  
India