Company No: 06976607 (England and Wales)

INTEGRATION360 LIMITED

Financial Statements

For the financial year ended 31 December 2025

Pages for filing with the registrar

INTEGRATION360 LIMITED
FINANCIAL STATEMENTS
For the financial year ended 31 December 2025

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INTEGRATION360 LIMITED
COMPANY INFORMATION
For the financial year ended 31 December 2025

DIRECTORS	G Ramkumar M V Saravana-Kumar
REGISTERED OFFICE	Unit 2 White Oak Square London Road Swanley BR8 7AG United Kingdom
COMPANY NUMBER	06976607 (England and Wales)
AUDITOR	Barnes Roffe Audit Limited Statutory Auditor Charles Lake House Claire Causeway Crossways Business Park Dartford DA2 6QA

INTEGRATION360 LIMITED
BALANCE SHEET
As at 31 December 2025

	Note	2025	2024
		£	£
			Restated - note 3
Fixed assets			
Tangible assets	7	34,283	36,873
Investments	8	131,560	160,052
		165,843	**196,925**
Current assets			
Debtors	9	3,152,041	2,996,254
Cash at bank and in hand		4,448,299	4,620,599
		7,600,340	**7,616,853**
Creditors: amounts falling due within one year	10	(6,153,516)	(4,400,237)
Net current assets		**1,446,824**	**3,216,616**
Total assets less current liabilities		**1,612,667**	**3,413,541**
Creditors: amounts falling due after more than one year	11	(586,520)	(597,805)
Net assets		**1,026,147**	**2,815,736**
Capital and reserves			
Called-up share capital		100	100
Profit and loss account		1,026,047	2,815,636
Total shareholder's funds		**1,026,147**	**2,815,736**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Statement of Income and Retained Earnings has not been delivered.

The financial statements of Integration360 Limited (registered number: 06976607) were approved and authorised for issue by the Board of Directors on 29 September 2026. They were signed on its behalf by:

M V Saravana-Kumar
Director

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

The principal activity of the company throughout the year continued to be the development, licensing and maintenance of proprietary software products, and the provision of related support and professional services.

General information and basis of accounting

Integration360 Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in England and Wales. The address of the Company's registered office is Unit 2 White Oak Square, London Road, Swanley, BR8 7AG, United Kingdom.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' issued by the Financial Reporting Council, including Section 1A of Financial Reporting Standard 102 (FRS102), and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The functional currency of Integration360 Limited is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates.

Going concern

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

The directors have made an assessment in preparing these financial statements as to whether the Company is a going concern and have concluded that there are no material uncertainties that may cast significant doubt on the Company's ability to continue as a going concern for a period of at least 12 months from the date of approval of these financial statements.

Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Statement of Income and Retained Earnings in the period in which they arise on monetary items.

Turnover

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Software licensing income is recognised in the period to which the license relates.

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

* the amount of revenue can be measured reliably;
* it is probable that the Company will receive the consideration due under the contract;
* the stage of completion of the contract at the end of the reporting period can be measured reliably; and
* the costs incurred and the costs to complete the contract can be measured reliably.

Interest income

Interest income is recognised when it is probable that the economic benefits will flow to the Company and the amount of revenue can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Employee benefits

Defined contribution schemes
The Company operates a defined contribution scheme. The amount charged to the Statement of Income and Retained Earnings in respect of pension costs and other post-retirement benefits is the contributions payable in the financial year. Differences between contributions payable in the financial year and contributions actually paid are included as either accruals or prepayments in the Balance Sheet.

Taxation

Current tax
Current tax is provided at amounts expected to be paid (or recoverable) using the tax rates and laws that have been enacted or substantively enacted at the Balance Sheet date.

Deferred tax
Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the Company's financial statements. Deferred tax is provided in full on timing differences which result in an obligation to pay more or less tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on enacted or substantively enacted tax rates and laws. Deferred tax assets and liabilities are not discounted.

The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit. Deferred tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

Intangible assets

Intangible assets are stated at cost or valuation, net of amortisation and any provision for impairment. Amortisation is provided on all intangible assets at rates to write off the cost or valuation of each asset over its expected useful life as follows:

Other intangible assets	3 years straight line

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Leasehold improvements	depreciated over the life of the lease
Plant and machinery	4 years straight line
Fixtures and fittings	4 years straight line
Office equipment	4 years straight line
Computer equipment	4 years straight line

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

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Statement of Income and Retained Earnings as described below.

Trade and other debtors

Short-term debtors are measured at transaction price, less any impairment.

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.

Trade and other creditors

Short-term creditors are measured at the transaction price.

Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Investments
Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of Income and Retained Earnings for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

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.

2. Critical accounting judgements and key sources of estimation uncertainty

In the application of the Company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the financial year in which the estimate is revised if the revision affects only that financial year, or in the financial year of the revision and future financial years if the revision affects both current and future financial years.

The directors do not consider that any critical judgements have been made in the application of the Company's accounting policies and no key sources of estimation uncertainty have been identified that have a significant risk of causing a material misstatement to the carrying amount of assets and liabilities within the financial year.

3. Prior year adjustment

During the year it was noted that cut off in relation to purchases made from Kovai Systems India Pvt Ltd was inaccurately applied resulting in overstatement of administrative costs and understatement of profit, resulting in a timing adjustment and in a restatement in these accounts for the prior year as follows:

	As previously reported	Adjustment	As restated
Year ended 31 December 2024	**£**	**£**	**£**
Decrease of retained earnings brought forward	2,258,435	(203,867)	2,054,568
Decrease of administrative expenses	1,011,755	(111,528)	900,227
Increase of Creditors: amounts falling due within one year	4,067,478	332,758	4,400,236

4. Employees

	2025	2024
	Number	**Number**
Monthly average number of persons employed by the Company during the year, including directors	19	14

5. Auditor's remuneration

An analysis of the auditor's remuneration is as follows:

	2025	2024
	£	**£**
Fees payable to the Company's auditor and its associates for the audit of the Company's annual financial statements:	8,750	0
Total audit fees	**8,750**	**0**

6. Intangible assets

	Other intangible assets	Total
	£	£
Cost		
At 01 January 2025	134,861	134,861
At 31 December 2025	**134,861**	**134,861**
Accumulated amortisation		
At 01 January 2025	134,861	134,861
At 31 December 2025	**134,861**	**134,861**
Net book value		
At 31 December 2025	**0**	**0**
At 31 December 2024	0	0

7. Tangible assets

	Leasehold improve-ments	Plant and machinery	Fixtures and fittings	Office equipment	Computer equipment	Total
	£	£	£	£	£	£
Cost						
At 01 January 2025	32,764	25,826	4,116	70,716	52,184	185,606
Additions	0	0	0	4,902	6,080	10,982
At 31 December 2025	**32,764**	**25,826**	**4,116**	**75,618**	**58,264**	**196,588**
Accumulated depreciation						
At 01 January 2025	8,191	25,826	600	69,679	44,437	148,733
Charge for the financial year	8,191	0	1,029	1,421	2,931	13,572
At 31 December 2025	**16,382**	**25,826**	**1,629**	**71,100**	**47,368**	**162,305**
Net book value						
At 31 December 2025	**16,382**	**0**	**2,487**	**4,518**	**10,896**	**34,283**
At 31 December 2024	24,573	0	3,516	1,037	7,747	36,873

8. Fixed asset investments

	Listed investments	Other investments	Total
	£	£	£
Cost or valuation before impairment			
At 01 January 2025	96,795	63,257	160,052
Movement in fair value	(28,492)	0	(28,492)
At 31 December 2025	**68,303**	**63,257**	**131,560**
Carrying value at 31 December 2025	**68,303**	**63,257**	**131,560**
Carrying value at 31 December 2024	96,795	63,257	160,052

9. Debtors

	2025	2024
	£	£
Trade debtors	671,440	767,438
Amounts owed by Group undertakings	2,407,618	2,119,698
Prepayments and accrued income	53,459	62,087
Deferred tax asset	18,377	18,396
Other debtors	1,147	28,635
	3,152,041	**2,996,254**

10. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank overdrafts	117	5
Trade creditors	33,068	88,260
Amounts owed to Group undertakings	1,967,787	0
Accruals and deferred income	3,725,581	3,958,300
Other taxation and social security	35,007	57,192
Other creditors	391,956	296,480
	6,153,516	**4,400,237**

11. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Other creditors	586,520	597,805

12. Deferred tax

	2025	2024
	£	£
At the beginning of financial year	18,396	15,363
(Charged)/credited to the Statement of Income and Retained Earnings	(19)	3,033
At the end of financial year	**18,377**	**18,396**

The deferred taxation balance is made up as follows:

	2025	2024
	£	£
Accelerated capital allowances	18,377	18,396

13. Financial commitments

Commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Within one year	26,776	26,113
Between one and five years	0	26,776
	26,776	**52,889**

The Company leases office premises under operating lease agreements. The lease has a one year break clause. Rental expenses are recognised in the Statement of Profit or Loss during the year.

14. Related party transactions

Other related party transactions

During the year there were purchases made from Kovai Systems India Pvt Ltd, a company under common control, totalling £1,246,588. At the year-end, a balance of £87,422 was due to Kovai Systems India Pvt Ltd. All transactions with this company are conducted on an arms length basis.

The Company takes advantage of the small companies' exemption and therefore does not report related party transactions with wholly-owned group companies.

15. Audit Opinion

The auditor's report on the accounts for the financial year ended 31 December 2025 was unqualified.

The audit report was signed by Jamie Hall on behalf of Barnes Roffe Audit Limited.

16. Ultimate controlling party

The ultimate parent company is Kovai Holdings Limited, which is a private company, limited by shares, and is registered in England and Wales. The address of its registered office is Unit 2 White Oak Square, London Road, Swanley, BR8 7AG.

The ultimate controlling party is M. V. Saravana-Kumar by virtue of their shareholding in Kovai Holdings Limited.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.