Company registration number 12807708 (England and Wales)

DATALASE HOLDINGS LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

PAGES FOR FILING WITH REGISTRAR

DATALASE HOLDINGS LIMITED

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DATALASE HOLDINGS LIMITED

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026		2025 as restated	
		£	£	£	£
Fixed assets					
Investments	**5**		56,001		71,001
Current assets					
Debtors	**7**	1,284,717		936,331	
Cash at bank and in hand		164,733		458,257	
		1,449,450		1,394,588	
Creditors: amounts falling due within one year	**8**	(2,156,598)		(1,799,318)	
Net current liabilities			(707,148)		(404,730)
Net liabilities			(651,147)		(333,729)
Capital and reserves					
Called up share capital	**9**		1		1
Profit and loss reserves			(651,148)		(333,730)
Total equity			(651,147)		(333,729)

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

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 2 September 2026 and are signed on its behalf by:

C Lewis
Director

Company registration number 12807708 (England and Wales)

1 Accounting policies

Company information

Datalase Holdings Limited is a private company limited by shares incorporated in England and Wales. The registered office is Unit 3 Wheldon Road, Widnes, Chesire, WA8 8FW.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

These financial statements have been presented in pound sterling which is the functional currency of the Company, and rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

This company is a qualifying entity for the purposes of FRS 102, being a member of a group where the parent of that group prepares publicly available consolidated financial statements, including this company, which are intended to give a true and fair view of the assets, liabilities, financial position and profit or loss of the group. The company has therefore taken advantage of exemptions from the following disclosure requirements:

- Section 7 'Statement of Cash Flows': Presentation of a statement of cash flow and related notes and disclosures;
- Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues: Interest income/expense and net gains/losses for financial instruments not measured at fair value; basis of determining fair values; details of collateral, loan defaults or breaches, details of hedges, hedging fair value changes recognised in profit or loss and in other comprehensive income.
- Section 33 'Related Party Disclosures': Compensation for key management personnel.

The financial statements of the company are consolidated in the financial statements of Bergman & Beving Invest Ltd. These consolidated financial statements are available from its registered office, Chilcompton Green Lane, Aspley Guise, Milton Keynes, England, MK17 8EN.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, based on the continued financial support by fellow group companies.

At the balance sheet date the company has net current liabilities of £707,148 (2025: £404,730) and net liabilities of £651,147 (2025: £333,729). Included within creditors: amounts falling due within one year is £2,144,428 (2025: £1,760,811) owed to its trading subsidiary, Datalase Ltd. Although this group debt is repayble on demand, agreement has been obtained that repayment will not be sought within 12 months of signing these financial statements, unless cash flow permits.

Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Fixed asset investments

Interests in subsidiaries are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

1 Accounting policies **(Continued)**

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of mpairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1 Accounting policies **(Continued)**

Classification of 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 company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

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

1.6 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.7 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

1.8 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.

1.9 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.

1.10 Dividend income

Dividend income receivable from subsidiary companies is recognised in the period they are voted.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount 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 period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty
The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Carrying value of fixed asset investments
At the reporting date, the company's investment in subsidiary undertakings is included at historical cost less impairment.

The directors assess at each reporting date whether there are indicators that the investment may be impaired. Where indicators exist, the recoverable amount of the investment is estimated using appropriate valuation techniques. The assessment requires estimates regarding the future financial performance of the underlying subsidiary undertakings, including forecast cash flows, expected profitability, growth assumptions and, where appropriate, market valuation multiples and discount rates.

The directors have concluded that no impairment is required in the year (2025: £238,311). Whilst the assumptions adopted are considered to be reasonable and supportable, changes in future trading performance, market conditions or other economic factors could result in a material adjustment to the carrying amount of the investment in future reporting periods.

Refer to note 5 for further details of this key accounting estimate, including the carrying value of investments in subsidiaries impacted by this key accounting estimate.

3 Prior period adjustment

Reconciliation of changes in equity

	1 April 2024 £	31 March 2025 £
Adjustments to prior year		
Overaccrual of legal invoice	-	61,281
Equity as previously reported	(64,672)	(395,010)
Equity as adjusted	(64,672)	(333,729)
Analysis of the effect upon equity		
Profit and loss reserves	-	61,281

3 Prior period adjustment **(Continued)**

Reconciliation of changes in loss for the previous financial period

	2025 £
Adjustments to prior year	
Overaccrual of legal invoice	61,281
Loss as previously reported	(330,338)
Loss as adjusted	(269,057)

Notes to reconciliation

During the year, it was identified that a legal fee accrual within the previous year had been overstated by £61,281. This resulted in legal expenses being recognised prematurely and profit being understated in the prior year by £61,281. The prior year figures have been restated to reverse the excess accrual, with the related legal costs recognised in the current year, being the period to which they relate.
This prior year adjustment has reduced both legal fees and accruals by £61,281 in the year ended 31 March 2025. As such both the loss previously reported and net liabilities have both improved by £61,281.

4 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2026 Number	2025 Number
Total	0	0

The company operated no payroll during the year. The affairs of the company were managed by its statutory directors, whom are not employed under a contract of service.

5 Fixed asset investments

	2026 £	2025 £
Shares in group undertakings and participating interests	56,001	56,001
Other investments other than loans	-	15,000
	56,001	71,001

5 **Fixed asset investments** **(Continued)**

Movements in fixed asset investments

	Shares in subsidiaries	Other investments	Total
	£	£	£
Cost or valuation			
At 1 April 2025	56,001	268,311	324,312
Disposals	-	(268,311)	(268,311)
At 31 March 2026	56,001	-	56,001
Impairment			
At 1 April 2025	-	253,311	253,311
Disposals	-	(253,311)	(253,311)
At 31 March 2026	-	-	-
Carrying amount			
At 31 March 2026	56,001	-	56,001
At 31 March 2025	56,001	15,000	71,001

6 **Subsidiaries**

Details of the company's subsidiaries at 31 March 2026 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct
Datalase Ltd	Unit 3 Wheldon Road, Widnes, Cheshire, WA8 8FW	Developing and commercialising solutions for packaging, pr nting sector	Ordinary	100.00

7 **Debtors**

	2026	2025
Amounts falling due within one year:	£	£
Amounts owed by group undertakings	1,284,717	-
Other debtors	-	936,331
	1,284,717	936,331

8 Creditors: amounts falling due within one year

	2026	2025 as restated
	£	£
Amounts owed to group undertakings	2,144,428	1,760,811
Other creditors	12,170	38,507
	2,156,598	1,799,318

9 Called up share capital

	2026	2025	2026	2025
Ordinary share capital	**Number**	**Number**	**£**	**£**
Issued and fully paid				
A Ordinary shares of 1p each	35	35	0.35	0.35
B Ordinary shares of 1p each	25	25	0.25	0.25
C Ordinary shares of 1p each	25	25	0.25	0.25
D Ordinary shares of 1p each	5	5	0.05	0.05
E Ordinary shares of 1p each	5	5	0.05	0.05
F Ordinary shares of 1p each	5	5	0.05	0.05
	100	100	1	1

All share types have full voting rights and rights to dividends, distributions of capital and repayment on a winding-up. All shares rank pari passu.

10 Audit report information

As the income statement has been omitted from the filing copy of the financial statements, the following information in relation to the audit report on the statutory financial statements is provided in accordance with s444(5B) of the Companies Act 2006.

The auditor's report is unqualified and includes the following:

Opinion

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2026 and of its loss 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.

Senior Statutory Auditor:	Helen Mills
Statutory Auditor:	Sumer Auditco Limited
Date of audit report:	2 September 2026

11 Directors' transactions

Loans have been granted by the company to its directors as follows:

Loans	% Rate	Opening balance £	Amounts advanced £	Amounts repaid £	Closing balance £
Directors' Loan	3.75	243,739	101,447	(345,186)	-
Directors' Loan	3.75	403,745	113,998	(517,743)	-
Directors' Loan	3.75	262,823	108,200	(371,023)	-
		910,307	323,645	(1,233,952)	-

12 Parent company

On 3 November 2025, Bergman & Beving Invest Ltd, a company registered in England and Wales bought a majority shareholding in Datalase Holdings Limited and became its immediate parent company.

The ultimate parent undertaking and controlling party is Bergman & Beving AB, which is a public limited company incorporated in Sweden. This is the smallest and largest group in which the results of Datalase Holdings Limited are consolidated. Copies of its group accounts, which include this company, are available from Bergman & Beving AB, Box 10024,100 55 Stockholm, Sweden.

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.