Company registration number 08034293 (England and Wales)

Neutral Digital Limited

Annual Report and Unaudited Financial Statements

For the year ended 31 March 2026

Gilberts

CHARTERED ACCOUNTANTS

Neutral Digital Limited

Contents

Neutral Digital Limited

Company Information

Directors	C Grou P Johari U Joshi
Company number	08034293
Registered office	Pendragon House 65 London Road St Albans Hertfordshire AL1 1LJ
Accountants	Gilberts Chartered Accountants Pendragon House 65 London Road St Albans Hertfordshire AL1 1LJ

Neutral Digital Limited

Directors' Report

For the year ended 31 March 2026

The directors present their annual report and financial statements for the year ended 31 March 2026.

Directors
The directors who held office during the year and up to the date of signature of the financial statements were as follows:

C Grou	
H H Samnani	(Resigned 30 May 2025)
P Johari	
U Joshi	

Small companies exemption
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

Prakash
....
P Johari
Director

Date: 18/09/2026

Neutral Digital Limited

Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of Neutral Digital Limited for the year ended 31 March 2026

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Neutral Digital Limited for the year ended 31 March 2026 which comprise the statement of income and retained earnings, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at https://www.icaew.com/regulation.

This report is made solely to the Board of Directors of Neutral Digital Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Neutral Digital Limited and state those matters that we have agreed to state to the Board of Directors of Neutral Digital Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Neutral Digital Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Neutral Digital Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Neutral Digital Limited. You consider that Neutral Digital Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Neutral Digital Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Gilberts Chartered Accountants
Chartered Accountants
Pendragon House
65 London Road
St Albans
Hertfordshire
AL1 1LJ
Date: ....

Neutral Digital Limited

Profit and Loss Account

For the year ended 31 March 2026

	2026	2025
	£	**£**
Turnover	**2,324,189**	2,257,300
Cost of sales	**(577,507)**	(1,155,714)
Gross profit	**1,746,682**	1,101,586
Administrative expenses	**(1,463,251)**	(1,129,432)
Operating profit/(loss)	**283,431**	(27,846)
Interest receivable and similar income	**102**	-
Profit/(loss) before taxation	**283,533**	(27,846)
Tax on profit/(loss)	**(5,612)**	71,970
Profit for the financial year	**277,921**	44,124
Retained earnings brought forward	**(594,791)**	(638,915)
Retained earnings carried forward	**(316,870)**	(594,791)

Neutral Digital Limited

Balance Sheet

As at 31 March 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**3**		**44,511**		13,014
Current assets					
Debtors	**4**	**802,924**		463,159	
Cash at bank and in hand		**145,990**		324,748	
		948,914		787,907	
Creditors: amounts falling due within one year	**5**	**(376,236)**		(461,653)	
Net current assets			**572,678**		326,254
Net assets			**617,189**		339,268
Capital and reserves					
Called up share capital			**343**		343
Share premium account			**933,716**		933,716
Profit and loss reserves			**(316,870)**		(594,791)
Total equity			**617,189**		339,268

For the financial year ended 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The financial statements were approved by the board of directors and authorised for issue on 18/09/2026 and are signed on its behalf by:

Prakash

....

P Johari

Director

Company registration number 08034293 (England and Wales)

1 Accounting policies

Company information

Neutral Digital Limited is a private company limited by shares incorporated in England and Wales. The registered office is Pendragon House, 65 London Road, St Albans, Hertfordshire, AL1 1LJ.

1.1 Basis of preparation

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.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

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

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 at least twelve months from the date of approval of the financial statements, despite net liabilities at the balance sheet date. This is contingent on ongoing financial support from the directors who have confirmed their commitment to maintaining sufficient working capital within the company. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

The nature, timing of satisfaction of performance obligations and significant payment terms of the company's major sources of revenue are as follows:

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% reducing balance

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.

1 Accounting policies **(Continued)**

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

1.6 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.

1.7 Financial instruments

The company has elected to apply the provisions of Section 11 and Section 12 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price 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 fair value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, which include trade and other payables and bank loans, are initially measured at transaction price and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present fair value of the future receipts discounted at a market rate of interest.

1.8 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.

1.9 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.

1 Accounting policies **(Continued)**

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.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Employees

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

	2026	**2025**
	Number	**Number**
Total	**12**	13

3 Tangible fixed assets

	Computers
	£
Cost	
At 1 April 2025	21,361
Additions	43,193
Disposals	(2,419)
At 31 March 2026	62,135
Depreciation and impairment	
At 1 April 2025	8,347
Depreciation charged in the year	10,676
Eliminated in respect of disposals	(1,399)
At 31 March 2026	17,624

3 Tangible fixed assets (Continued)

	Computers
	£
Carrying amount	
At 31 March 2026	**44,511**
At 31 March 2025	13,014

4 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	**757,239**	265,953
Corporation tax recoverable	**-**	71,970
Other debtors	**45,685**	125,236
	802,924	463,159

5 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	**23,172**	45,792
Corporation tax	**5,612**	-
Other taxation and social security	**29,638**	18,578
Other creditors	**317,814**	397,283
	376,236	461,653

Neutral Digital Limited

Management Information

For the year ended 31 March 2026

The following pages do not form part of the statutory financial statements.

Neutral Digital Limited

Detailed Profit And Loss Account

For the year ended 31 March 2026

	2026 £	2026 £	2025 £	2025 £
Turnover				
Sales of goods		**2,324,189**		2,257,300
Cost of sales				
Purchases and other direct costs				
Direct costs	**175,965**		23,284	
Subcontract labour	**354,881**		1,067,836	
Staff commissions payable	**46,661**		64,594	
Total purchases and other direct costs	**577,507**		1,155,714	
Total cost of sales		**(577,507)**		(1,155,714)
Gross profit		**1,746,682**		1,101,586
Administrative expenses		**(1,463,251)**		(1,129,432)
Operating profit/(loss)		**283,431**		(27,846)
Interest receivable and similar income				
Bank interest received	**102**		-	
		102		-
Profit/(loss) before taxation		**283,533**		(27,846)

Neutral Digital Limited

Schedules to the Profit And Loss Account

For the year ended 31 March 2026

	2026	2025
	£	£
Administrative expenses		
Wages and salaries	**561,635**	525,315
Social security costs	**71,114**	54,870
Staff welfare	**5,996**	-
Staff training	**475**	3,272
Staff pension costs defined contribution	**21,313**	18,629
Directors' remuneration	**12,000**	36,125
Directors' social security costs	**1,050**	1,218
Directors' pension costs - defined contribution scheme	**480**	983
Management charge	**180,000**	-
Insurance	**6,529**	9,894
Computer running costs	**80,986**	65,341
Travelling expenses	**58,440**	23,059
Postage, courier and delivery charges	**1,466**	850
Professional subscriptions	**-**	124
Legal and professional fees	**3,133**	3,646
Consultancy fees	**332,363**	260,598
Accountancy	**12,316**	37,410
Bank charges	**1,208**	39,563
Bad and doubtful debts	**-**	1,409
Printing and stationery	**172**	30
Advertising and marketing	**67,142**	7,603
Telecommunications	**-**	89
Entertaining	**1,584**	4,098
Sundry expenses	**17,141**	151
Depreciation	**10,676**	3,398
Profit or loss on sale of tangible assets (non exceptional)	**(25)**	-
Profit or loss on foreign exchange	**16,057**	31,757
	1,463,251	1,129,432