

**Company registration number: 391515**

**3DCADSOFT Limited**

**Unaudited abridged financial statements**

**for the financial year ended 31 December 2025**

## 3DCADSOFT Limited

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**3DCADSOFT Limited**

**Accountants' Report to the director  
on the Unaudited financial statements of 3DCADSOFT Limited**

We have compiled the financial statements of 3DCADSOFT Limited for the financial year ended 31 December 2025. These financial statements comprise the profit and loss account, balance sheet of the company for the financial year ended 31 December 2025, profit and loss account, statement of changes in equity and a summary of significant accounting policies and other explanatory information.

**Respective responsibilities of directors and accountants**

The company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of 3DCADSOFT Limited from the accounting records, information and explanations supplied to us by the director.

**Scope of work**

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements – Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the director. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the provisions of Financial Reporting Standard 105, the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Noel Ryan & Associates  
Certified Public Accountants

7 Cabinteely Close  
Cabinteely  
Dublin 18

26 January 2026

**3DCADSOFT Limited**

**Balance sheet  
As at 31 December 2025**

		2025		2024	
	Note	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	6	1,794,517		1,747,843	
			1,794,517		1,747,843
<b>Current assets</b>					
Debtors	7	37,878		14,221	
Cash at bank and in hand		11,202,579		10,362,606	
		11,240,457		10,376,827	
<b>Creditors: amounts falling due within one year</b>	8	(155,671)		(123,671)	
<b>Net current assets</b>			11,084,786		10,253,156
<b>Total assets less current liabilities</b>			12,879,303		12,000,999
<b>Net assets</b>			12,879,303		12,000,999
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			12,879,203		12,000,899
<b>Shareholder funds</b>			12,879,303		12,000,999

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

I, as director of 3DCADSOFT Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholder of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- I acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 26 January 2026 and signed by:

John O'Gorman  
Director

**The notes on pages 3 to 5 form part of these abridged financial statements.**

## 3DCADSOFT Limited

### Notes to the abridged financial statements Financial year ended 31 December 2025

#### 1. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

##### Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

##### Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2%	straight line
Long leasehold property	- 2%	straight line
Motor vehicles	- 12.5%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable

**3DCADSOFT Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 December 2025**

**Defined contribution plans**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

**2. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 5 (2024: 5).

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	<b>2024</b>
	€	€
Wages and salaries	813,067	652,440
Social insurance costs	29,041	26,652
Other retirement benefit costs	4,095	4,095
	<u>846,203</u>	<u>683,187</u>

**3. Directors remuneration**

The director's aggregate remuneration was as follows:

	<b>2025</b>	<b>2024</b>
	€	€
Emoluments in respect of qualifying services	553,105	411,715
	<u>553,105</u>	<u>411,715</u>

**4. Profit before tax**

Profit is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	€	€
Depreciation of motor vehicles	10,916	10,916
Depreciation of freehold property	26,451	26,560
Depreciation of leasehold premises	14,412	12,443
	<u>51,779</u>	<u>49,919</u>

**5. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	12,000,899	10,085,752
Profit for the financial year	878,304	1,915,147
<b>At the end of the financial year</b>	<u>12,879,203</u>	<u>12,000,899</u>

**3DCADSOFT Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 31 December 2025**

**6. Tangible assets**

	Freehold property	Long leasehold property	Motor vehicles	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
At 1 January 2025	1,322,545	622,147	87,330	2,032,022
Additions	-	98,453	-	98,453
<b>At 31 December 2025</b>	<u>1,322,545</u>	<u>720,600</u>	<u>87,330</u>	<u>2,130,475</u>
<b>Depreciation</b>				
At 1 January 2025	211,607	39,824	32,748	284,179
Charge for the financial year	26,451	14,412	10,916	51,779
<b>At 31 December 2025</b>	<u>238,058</u>	<u>54,236</u>	<u>43,664</u>	<u>335,958</u>
<b>Carrying amount</b>				
<b>At 31 December 2025</b>	<u>1,084,487</u>	<u>666,364</u>	<u>43,666</u>	<u>1,794,517</u>
At 31 December 2024	<u>1,110,938</u>	<u>582,323</u>	<u>54,582</u>	<u>1,747,843</u>

**7. Debtors**

	<b>2025</b>	2024
	€	€
Other debtors	37,878	14,221

**8. Creditors: amounts falling due within one year**

	<b>2025</b>	2024
	€	€
Amounts owed to credit institutions	1,772	-
Other creditors including tax and social insurance	115,636	80,991
Accruals	38,263	42,680
	<u>155,671</u>	<u>123,671</u>

**9. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 26 January 2026.