

3D Capital Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 31 December 2017

Charter Tax Consulting Limited
11 St. James's Place
London
SW1A 1NP

3D Capital Limited

Profit and Loss Account for the Year Ended 31 December 2017

The company has not traded during the year. During this year, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

The notes on pages 3 to 6 form an integral part of these financial statements.

3D Capital Limited

(Registration number: 08333485)
Balance Sheet as at 31 December 2017

	Note	2017 €	2016 €
Fixed assets			
Investments	<u>3</u>	3,136,802	3,136,802
Creditors: Amounts falling due within one year		<u>(3,152,175)</u>	<u>(3,152,175)</u>
Net liabilities		<u>(15,373)</u>	<u>(15,373)</u>
Capital and reserves			
Called up share capital	<u>4</u>	124	124
Profit and loss account		<u>(15,497)</u>	<u>(15,497)</u>
Total equity		<u>(15,373)</u>	<u>(15,373)</u>

For the financial year ending 31 December 2017 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved and authorised by the director on 27 June 2018

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Mrs Janet Treacy Pierce

Company secretary and director

The notes on pages 3 to 6 form an integral part of these financial statements.
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3D Capital Limited

Notes to the Financial Statements for the Year Ended 31 December 2017

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

Suite LG
11 St James's Place
London
SW1A 1NP
United Kingdom

These financial statements were authorised for issue by the director on 27 June 2018.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Business combinations

Business combinations are accounted for using the purchase method. The consideration for each acquisition is measured at the aggregate of the fair values at acquisition date of assets given, liabilities incurred or assumed, and equity instruments issued by the group in exchange for control of the acquired, plus any costs directly attributable to the business combination. When a business combination agreement provides for an adjustment to the cost of the combination contingent on future events, the group includes the estimated amount of that adjustment in the cost of the combination at the acquisition date if the adjustment is probable and can be measured reliably.

Investments

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

3D Capital Limited

Notes to the Financial Statements for the Year Ended 31 December 2017

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Investments in subsidiaries, joint ventures and associates

	2017 €	2016 €
Investments in subsidiaries	<u>3,136,802</u>	<u>3,136,802</u>
Subsidiaries		€
Cost or valuation		
At 1 January 2017		<u>3,136,802</u>
Provision		
Carrying amount		
At 31 December 2017		<u>3,136,802</u>
At 31 December 2016		<u>3,136,802</u>

3D Capital Limited

Notes to the Financial Statements for the Year Ended 31 December 2017

Details of undertakings

Details of the investments in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Registered office	Holding	Proportion of voting rights and shares held	
			2017	2016
Subsidiary undertakings				
3DConnexion Inc	USA	Ordinary	100%	100%
3DConnexion GmbH				
	Germany	Ordinary	100%	100%
3DConnexion K.K.				
	Japan	Ordinary	100%	100%

The principal activity of 3DConnexion Inc is is that of the sale of goods.

The principal activity of 3DConnexion GmbH is is that of the sale of goods.

The principal activity of 3DConnexion K.K. is is that of the sale of goods.

The profit for the financial period of 3DConnexion Inc was €115,901 and the aggregate amount of capital and reserves at the end of the period was €1,916,544.

The profit for the financial period of 3DConnexion GmbH was €111,187 and the aggregate amount of capital and reserves at the end of the period was €846,631.

The profit for the financial period of 3DConnexion K.K. was €6,797 and the aggregate amount of capital and reserves at the end of the period was €57,661.

4 Share capital

Allotted, called up and fully paid shares

	2017		2016	
	No.	€	No.	€
Ordinary £1 of €1.24 each	100	124.00	100	124.00

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Notes to the Financial Statements for the Year Ended 31 December 2017

5 Loans and borrowings

	2017 €	2016 €
Current loans and borrowings		
Other borrowings	3,152,175	3,152,175

6 Parent and ultimate parent undertaking

The ultimate controlling party is M Perris.

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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.