

**Company registration number: 213606**

**DB Software Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 28 February 2025**

# DB Software Limited

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## **DB Software Limited**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**DB Software Limited**

**Balance sheet  
As at 28 February 2025**

	Note	2025 €	€	2024 €	€
<b>Current assets</b>					
Cash at bank and in hand		176,592		186,794	
		176,592		186,794	
<b>Creditors: amounts falling due within one year</b>					
	5	(5,079)		(4,623)	
<b>Net current assets</b>		171,513		182,171	
<b>Total assets less current liabilities</b>		171,513		182,171	
<b>Net assets</b>					
		171,513		182,171	
<b>Capital and reserves</b>					
Called up share capital presented as equity		3		3	
Profit and loss account		171,510		182,168	
<b>Shareholders funds</b>		171,513		182,171	

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'.

We, as directors of DB Software 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 shareholders 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);
- We 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.

**The notes on pages 4 to 5 form part of these abridged financial statements.**

**DB Software Limited**

**Balance sheet (continued)**  
**As at 28 February 2025**

These abridged financial statements were approved by the board of directors on 27 November 2025 and signed on behalf of the board by:

Ms Margaret Dolores Barrett  
Director

Mr Michael Barrett  
Director

**The notes on pages 4 to 5 form part of these abridged financial statements.**

## DB Software Limited

### Notes to the abridged financial statements Financial year ended 28 February 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.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

#### 2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 1 (2024: 1).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Other retirement benefit costs	9,600	9,600

#### 3. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Pension contributions to defined contribution plans in respect of qualifying services	9,600	9,600

#### 4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	182,168	192,771
Loss for the financial year	(10,658)	(10,603)
<b>At the end of the financial year</b>	<b>171,510</b>	<b>182,168</b>

**DB Software Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 28 February 2025**

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

	<b>2025</b>	2024
	€	€
Other creditors including tax and social insurance	4,562	4,082
Accruals	517	541
	5,079	4,623

**6. Directors transactions**

	Margaret Dolores Barrett	
	<b>2025</b>	2024
	€	€
Name of director or other person		
At the start of the financial year	(4,082)	(3,682)
Amounts repaid during the financial year	(480)	(400)
At the end of the financial year	(4,562)	(4,082)

Amounts owed to directors are unsecured, interest free and repayable on demand.

	Margaret Dolores Barrett	
	<b>2025</b>	2024
	€	€
Name of director or other person		
Maximum amount outstanding	(4,562)	(4,082)

**7. Key management personnel**

Key management personnel is Margaret Dolores Barrett. Her remuneration is reported in the directors remuneration note.

**8. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 27 November 2025.