

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

Company Name: Peking Training Academy Limited

Company Number: 630234

Financial Year: 1 July 2024 to 30 June 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

Bin Bin Dai
Director

31 March 2026

Xing Xue
Secretary

31 March 2026

Company Number: 630234

Peking Training Academy Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

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Peking Training Academy Limited
BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>1,307,557</u>	<u>840,007</u>
Current Assets			
Debtors	6	9,901	10,155
Cash and cash equivalents		<u>19,399</u>	<u>9,236</u>
		<u>29,300</u>	<u>19,391</u>
Creditors: amounts falling due within one year	7	<u>(846,078)</u>	<u>(350,191)</u>
Net Current Liabilities		<u>(816,778)</u>	<u>(330,800)</u>
Total Assets less Current Liabilities		<u>490,779</u>	<u>509,207</u>
Creditors:			
amounts falling due after more than one year	8	<u>(503,604)</u>	<u>(510,729)</u>
Net Liabilities		<u>(12,825)</u>	<u>(1,522)</u>
Capital and Reserves			
Called up share capital presented as equity		1	1
Retained earnings	9	<u>(12,826)</u>	<u>(1,523)</u>
Shareholders' Deficit		<u>(12,825)</u>	<u>(1,522)</u>

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

I as Director of Peking Training Academy Limited, state that -

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- (d) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 31 March 2026 and signed on its behalf by:

Bin Bin Dai
Director

Peking Training Academy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Peking Training Academy Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 630234. The registered office of the company is Beamore Business Centre, Beamore Road, Drogheda, Louth. The company's current principal activity is that of a property investment vehicle within a group structure. The holding company of the group is DDLX Capital Limited. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Revenue

Revenue comprises rental income. The company is not registered for VAT.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

Trade and other debtors

Trade and other debtors are stated at cost.

Borrowing costs

Borrowing costs relating to the acquisition of assets are recognised in profit or loss in the period in which they are incurred and are considered an expense against the rental income generated from the investment property acquired.

Trade and other creditors

Trade and other creditors are stated at cost.

Employee benefits

The company does not have any employees as it does not trade.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Peking Training Academy Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

3. Interest payable and similar expenses	2025	2024
	€	€
Interest	<u>62,682</u>	<u>67,456</u>
4. Employees		
The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).		
5. Tangible assets	Investment properties	Total
	€	€
Cost		
At 1 July 2024	840,007	840,007
Additions	<u>467,550</u>	<u>467,550</u>
At 30 June 2025	<u>1,307,557</u>	<u>1,307,557</u>
Depreciation		
At 1 July 2024	-	-
At 30 June 2025	<u>-</u>	<u>-</u>
Net book value		
At 30 June 2025	<u>1,307,557</u>	<u>1,307,557</u>
At 30 June 2024	<u>840,007</u>	<u>840,007</u>
6. Debtors	2025	2024
	€	€
Other debtors	9,901	5,244
Taxation	-	2,000
Prepayments	-	2,911
	<u>9,901</u>	<u>10,155</u>
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	13,888	12,809
Amounts owed to group undertakings	802,105	332,811
Other creditors	5,485	2,583
Accruals	<u>24,600</u>	<u>1,988</u>
	<u>846,078</u>	<u>350,191</u>

Peking Training Academy Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

8. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	<u>503,604</u>	<u>510,729</u>
Loans		
Repayable in one year or less, or on demand	13,888	12,809
Repayable between one and two years	15,418	13,888
Repayable between two and five years	488,186	496,841
	<u>517,492</u>	<u>523,538</u>

9. Income Statement

	2025	2024
	€	€
At 1 July 2024	(1,523)	3,889
Loss for the financial year	(11,303)	(5,412)
At 30 June 2025	<u>(12,826)</u>	<u>(1,523)</u>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

11. Parent company

The company regards DDLX Capital Limited as its parent company.

12. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.