REGISTERED NUMBER: 08831729 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2026

for

DDC Investments Ltd

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for the Year Ended 31 March 2026

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DIRECTORS:	D Carver-Wynne D R Ellis C Guest
REGISTERED OFFICE:	Das Kino 22 Fletcher Gate Nottingham Nottinghamshire NG1 2FZ
REGISTERED NUMBER:	08831729 (England and Wales)
ACCOUNTANTS:	Beaumont Chapman Limited Foxhall Lodge Foxhall Road Nottingham Nottinghamshire NG7 6LH

Balance Sheet
31 March 2026

	Notes	31.3.26 £	£	31.3.25 £	£
FIXED ASSETS					
Tangible assets	4		80,937		130,711
Investments	5		4		3
Investment property	6		1,452,737		1,628,425
			1,533,678		1,759,139
CURRENT ASSETS					
Debtors	7	967,173		903,609	
Cash at bank		82,337		8,336	
		1,049,510		911,945	
CREDITORS					
Amounts falling due within one year	8	88,614		101,436	
NET CURRENT ASSETS			960,896		810,509
TOTAL ASSETS LESS CURRENT LIABILITIES			2,494,574		2,569,648
CREDITORS					
Amounts falling due after more than one year	9		249,661		263,481
NET ASSETS			2,244,913		2,306,167
CAPITAL AND RESERVES					
Called up share capital			3		3
Retained earnings			2,244,910		2,306,164
			2,244,913		2,306,167

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2026

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 29 September 2026 and were signed on its behalf by:

D R Ellis - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

DDC Investments Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- in accordance with the property
Plant and machinery etc	- 33% on cost

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2025 - NIL).

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4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 April 2025	4,458	177,740	182,198
Additions	-	1,065	1,065
At 31 March 2026	4,458	178,805	183,263
DEPRECIATION			
At 1 April 2025	2,353	49,134	51,487
Charge for year	223	50,616	50,839
At 31 March 2026	2,576	99,750	102,326
NET BOOK VALUE			
At 31 March 2026	1,882	79,055	80,937
At 31 March 2025	2,105	128,606	130,711

5. FIXED ASSET INVESTMENTS

	Other investment £
COST	
At 1 April 2025	3
Additions	1
At 31 March 2026	4
NET BOOK VALUE	
At 31 March 2026	4
At 31 March 2025	3

6. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 April 2025	1,628,425
Disposals	(175,688)
At 31 March 2026	1,452,737
NET BOOK VALUE	
At 31 March 2026	1,452,737
At 31 March 2025	1,628,425

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7. DEBTORS

	31.3.26	31.3.25
	£	£
Amounts falling due within one year:		
Trade debtors	16,332	10,393
Amounts owed by group undertakings	102,213	-
Other debtors	105,669	133,757
	224,214	144,150
Amounts falling due after more than one year:		
Amounts owed by group undertakings	-	60,000
Other debtors	742,959	699,459
	742,959	759,459
Aggregate amounts	967,173	903,609

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Bank loans and overdrafts	24,315	39,899
Trade creditors	8,797	3,183
Taxation and social security	-	254
Other creditors	55,502	58,100
	88,614	101,436

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.26	31.3.25
	£	£
Bank loans	249,661	263,481
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	181,998	189,913

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10. RELATED PARTY DISCLOSURES

During the prior period Shards Limited made a loan to DDC Investments for £50,000 (2025: £50,000). The balance at 31 March 2026 is £30,000 (2025: £50,000).

During the prior period a loan was made to Fletchergate Holdings Limited, a company in which the directors have a significant interest, of £60,000 and this remains outstanding at the year end (2025: £60,000).

During the prior period a loan was made to Trinitarian Limited, a company in which the directors have a significant influence, of £270,000 and the balance outstanding at 31 March 2026 is £188,300 (2025: £204,800).

In prior periods, the company loaned to Pandora's Holdings Ltd a company in which the directors have a significant influence, £504,500.The amount outstanding at 31 March 2026 is £494,659 (2025: £494,659).

11. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is DDC Portfolio Ltd shareholders by virtue of its shareholding.

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.