

**Company Number: 767690**

**Muitas Tech PTE Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

## **Muitas Tech PTE Limited**

# **CONTENTS**

	<b>Page</b>
Directors' Responsibilities Statement	3
Balance Sheet	4
Statement of Changes in Equity	5
Notes to the Financial Statements	6 - 8

# Muitas Tech PTE Limited DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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 that 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", applying Section 1A of that Standard, 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 for the company financial statements and then apply them consistently;
- make judgements 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.

## Signed on behalf of the board

签署人：  
*Min Xie*  
8FC979C0B1C444EB...  
**Min Xie**  
Director

Date: 2026年3月31日

Signed by:  
*CHRISTOPHER COLLENETTE*  
04A300070007492  
**Christopher Colletette**  
Director

Date: 27 March 2026

## Muitas Tech PTE Limited

# BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	8	11,574	5,000
Cash and cash equivalents		9,437	-
		<u>21,011</u>	<u>5,000</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>(11,175)</u>	<u>-</u>
<b>Net Current Assets</b>		<u>9,836</u>	<u>5,000</u>
<b>Total Assets less Current Liabilities</b>		<u>9,836</u>	<u>5,000</u>
<b>Creditors:</b>			
amounts falling due after more than one year	10	<u>(57,592)</u>	<u>-</u>
<b>Net (Liabilities)/Assets</b>		<u>(47,756)</u>	<u>5,000</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		5,000	5,000
Retained earnings		(52,756)	-
<b>Equity attributable to owners of the company</b>		<u>(47,756)</u>	<u>5,000</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.

We as Directors of Muitas Tech PTE 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 359 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) 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 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 2026年3月31日 and signed on its behalf by:

簽署人：  
*Min Xie*  
Min Xie  
Director

Signed by:  
*CHRISTOPHER COLLENETTE*  
Christopher Colletette  
Director

**Muitas Tech PTE Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 12 July 2024</b>	-	-	-
Net proceeds of equity Ordinary share issue	5,000	-	5,000
<b>At 31 December 2024</b>	5,000	-	5,000
Loss for the financial year	-	(52,756)	(52,756)
<b>At 31 December 2025</b>	<b>5,000</b>	<b>(52,756)</b>	<b>(47,756)</b>

# Muitas Tech PTE Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Muitas Tech PTE Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 767690. The registered office of the company is Block D, Iveagh Court, Harcourt Road, Dublin 2. The principal activity of the company is the provision of information technology and computer service activities. 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 31 December 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, as explained in the accounting policies below. 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.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Borrowing costs

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Ordinary share capital

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

### 3. Significant accounting judgements and key sources of estimation uncertainty

No accounting policies or key sources of estimation uncertainty have been identified by the management.

### 4. Period of financial statements

The comparative figures relate to the 6 month period ended 31 December 2024.

### 5. Going concern

As of 31 December 2025, the company had net liability of €47,756 (2024: assets of €5,000). The preparation of the financial statements on the going concern basis is dependent on the continued support from its parent company, Juqu Information Technology Limited. The parent company anticipates that it will be able to offer support to the company for at least 12 months from the approval date of these financial statements. Juqu Information Technology Limited have confirmed in writing that they will continue to offer this support.

Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

continued

## Muitas Tech PTE Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

<b>6. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
On amounts payable to group companies	<u>22</u>	<u>-</u>
<b>7. Employees</b>		
The average monthly number of employees, including directors, during the financial year was 2 (2024: 2)		
	<b>2025</b>	2024
	<b>Number</b>	Number
Director	<u>2</u>	<u>2</u>
<b>8. Debtors</b>	<b>2025</b>	2024
	€	€
Other debtors	639	-
Deferred tax asset	7,582	-
Taxation	3,353	-
Called up share capital not paid	-	5,000
	<u>11,574</u>	<u>5,000</u>
<b>9. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Trade creditors	2,216	-
Taxation	2,219	-
Accruals	6,740	-
	<u>11,175</u>	<u>-</u>
<b>10. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due after more than one year</b>	€	€
Amounts owed to related parties (Note 14)	<u>57,592</u>	<u>-</u>

During the financial year, the Company received a loan from its parent company. The loan bears interest at a rate of 0.1% per annum. It is unsecured and repayable by instalments over a five-year term commencing from 01 January 2025, with full repayment due within five years from the date of drawdown on 17 February 2025.

<b>11. Income Statement</b>	<b>2025</b>
	€
At 1 January 2025	-
(Loss)/profit for the financial year	<u>(52,756)</u>
At 31 December 2025	<u>(52,756)</u>

**12. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 December 2025.

**Muitas Tech PTE Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

<b>13. Directors' remuneration</b>	<b>2025</b>	<b>2024</b>
	€	€
Remuneration	<u><u>12,750</u></u>	<u><u>-</u></u>

**14. Related party transactions**

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

**15. Parent company**

The company regards Juqu Information Technology Limited as its parent and ultimate parent company.

The address of Juqu Information Technology Limited is 6/F Manulife Place, 348 Kwun Tong Road, Kowloon, Hong Kong.

The ultimate parent company is 100% owned and controlled by Ms Tian Tian and is considered by the directors to be the ultimate controlling party.

**16. Post-Balance Sheet Events**

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

**17. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 2026年3月31日.