

Company Number: 638016

Rui Jie Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Rui Jie Limited
CONTENTS

	Page
Statement of Financial Position	3
Notes to the Financial Statements	4 - 5

Rui Jie Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	4	<u>197,589</u>	<u>205,822</u>
Current Assets			
Cash at bank and in hand		3,914	1,673
Creditors: amounts falling due within one year	5	<u>(208,072)</u>	<u>(207,327)</u>
Net Current Liabilities		<u>(204,158)</u>	<u>(205,654)</u>
Total Assets less Current Liabilities		<u><u>(6,569)</u></u>	<u><u>168</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	6	<u>(6,669)</u>	<u>68</u>
Shareholders' (Deficit)/Funds		<u><u>(6,569)</u></u>	<u><u>168</u></u>

We as Directors of Rui Jie 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) 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 micro companies' regime.

Approved by the board on 3 March 2026 and signed on its behalf by:

Rui Liang
Director

Kui Guo
Director

Rui Jie Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Rui Jie Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 638016. The registered office of the company is 34 Cios Rioga, Caherconlish, Limerick which is also the principal place of business of the company. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of building services supplied by the company and rental income received.

Revenue is recognised when the building service is completed and the company has been paid. Rental income is recognised when the company has been paid.

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, by professional external valuers. 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 Income Statement 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 Income Statement.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

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.

Taxation

No provision has been made for corporation tax in these financial statements as the company has incurred a loss for the financial year.

Ordinary share capital

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

Rui Jie Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	8,233	-
	<u> </u>	<u> </u>
4. Tangible assets	Investment	Total
	properties	
	€	€
Cost		
At 1 January 2025	205,822	205,822
	<u> </u>	<u> </u>
At 31 December 2025	205,822	205,822
	<u> </u>	<u> </u>
Depreciation		
At 1 January 2025	-	-
Charge for the financial year	8,233	8,233
	<u> </u>	<u> </u>
At 31 December 2025	8,233	8,233
	<u> </u>	<u> </u>
Net book value		
At 31 December 2025	197,589	197,589
	<u> </u>	<u> </u>
At 31 December 2024	205,822	205,822
	<u> </u>	<u> </u>
5. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	2,436	1,605
Directors' current accounts	205,386	205,722
Accruals	250	-
	<u> </u>	<u> </u>
	208,072	207,327
	<u> </u>	<u> </u>
6. Income Statement		
	2025	2024
	€	€
At 1 January 2025	68	12,339
Loss for the financial year	(6,737)	(12,271)
	<u> </u>	<u> </u>
At 31 December 2025	(6,669)	68
	<u> </u>	<u> </u>
7. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 December 2025.		
8. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
9. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 3 March 2026.		