

Company registration number: 769466

JLTECH Limited

Unaudited financial statements

for the financial year ended 31 December 2025

JLTECH Limited

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JLTECH Limited

Directors and other information

Director	Fei Liu
Secretary	Fan Yang
Company number	769466
Registered office	45 Ryebridge Lawns The Ryebridge Kilcock

JLTECH Limited

Director's report

The director presents this annual report and the unaudited financial statements of the company for the financial year ended 31 December 2025.

Director

The names of the persons who at any time during the financial year were director of the company are as follows:

Fei Liu

Principal activities

The activity of the company is other information technology and computer service

Dividends

During the financial year the director has not paid any dividends or recommended payment of a final

Directors and secretary and their interests

The director and the secretary, at the financial year end, had no interests in shares in, or debentures of, the company or any group undertaking of the company.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at In registered office.

This report was approved by the director of the company on 8 April 2026 and signed by:

Fei Liu
Director

JLTECH Limited

Director's responsibilities statement

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has 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 director must not approve the financial statements unless is 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 director is 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 director is 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 to ensure that the financial statements and director's report comply with the Companies Act 2014. is 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.

JLTECH Limited

**Balance sheet
As at 31 December 2025**

	Note	2025	
		€	€
Current assets			
Debtors	4	100	
		<hr/>	
		100	
Net current assets			100
Total assets less current liabilities			<hr/> 100
Net assets			<hr/> <hr/> 100
Capital and reserves			
Called up share capital presented as equity			100
Shareholders funds			<hr/> <hr/> 100

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'.

I, as director of JLTECH 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); and
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

These financial statements were approved by the director of the company on 8 April 2026 and signed by:

Fei Liu
Director

The notes on pages 6 to 7 form part of these financial statements.

JLTECH Limited

**Statement of changes in equity
Financial year ended 31 December 2025**

	Called up share capital €	Total €
At 1 January 2025	-	-
Profit for the financial year	-	-
	<hr/>	<hr/>
Total comprehensive income for the financial year	-	-
Issue of shares	100	100
	<hr/>	<hr/>
Total investments by and distributions to owners	100	100
	<hr/>	<hr/>
At 31 December 2025	100	100
	<hr/> <hr/>	<hr/> <hr/>

JLTECH Limited

Notes to the financial statements Financial year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 45 Ryebriidge Lawns, The Ryebriidge, Kilcock.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. 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.

JLTECH Limited

Notes to the financial statements (continued) Financial year ended 31 December 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Debtors

	2025
	€
Other debtors	100
	<u> </u>

5. Approval of financial statements

The board of directors approved these financial statements for issue on 8 April 2026.

JLTECH Limited

The following pages do not form part of the statutory accounts.

JLTECH Limited

**Detailed profit and loss account
Financial year ended 31 December 2025**

2025
€