

Japan Ireland Adventures Limited

Report and Financial Statement

31 December 2025

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Directors and Other Information

Directors

Ayumi Yagi

Hitomi Kurokawa

Secretary

Mark Hegarty

IRISH FORMATIONS CONNECT LIMITED

Bankers

Bank of Ireland

101 Upper Georges Street

Dun Laoghaire

Co. Dublin

Date of Incorporation

20 August 2020

Registered Number

676107

Directors' Responsibilities Statement

For the 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 accounting standards issued by the Financial Reporting Standard and promulgated by the Institute of Chartered Accountants in Ireland, including FRS 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland. 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 year-end date and of the profit or loss of the Company for the year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and 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 the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions for 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 of fraud and other irregularities.

On behalf of the Board

八木 あゆみ

Ayumi Yagi

Director

Date: 25/2/2026

Directors' Report

The directors present their report and audited financial statements for Japan Ireland Adventures Limited ("the Company") for the year ended 31 December 2025.

Accounting Records

The directors are responsible for ensuring that adequate accounting records as outlined in section 281 to 285 of the Companies Act 2014 are kept by the Company. The measures taken by the directors to ensure compliance with the Company's obligation to keep adequate accounting records include the use of appropriate systems and procedures and by ensuring the employment of competent persons for the preparation and maintenance of the accounting records. The Company's accounting records are maintained at the Company's registered office at 20 Harcourt Street, Dublin 2, D02 H364.

Principal activities and business review

The principal activity of the Company is Study Abroad Agent.

Basis of preparation

The financial statements have been prepared under the historical cost convention.

The Company has opted to prepare a statement of income and retained earnings as opposed to income statements and statement of changes in equity.

Statement of compliance

The financial statements have been prepared in accordance with FRS 102 and the Companies Act 2014. The financial statements are expressed in Euro (€) which is the presentational currency of the Company and rounded to the nearest Euro.

Going concern

The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Thus, the directors continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Directors, secretary and their interests

The directors and secretary who served the Company during the year as well as those who are serving as at the date of this report are as follows:

Ayumi Yagi

Hitomi Kurokawa

Mark Hegarty "IRISH FORMATIONS CONNECT LIMITED"

The directors and secretary who held office on 31 December 2025 did not hold any interests in the Company or any group undertaking at the beginning or end of the accounting period, or at the date of appointment, if later.

Employees

The Company had 0 employee as at 31 December 2025.

Political and charitable contributions

The Company made no disclosable political or charitable donations or incurred any disclosable political expenditure during the year.

Directors' compliance statement

The directors, in accordance with Section 225(2) of the Companies Act 2014, acknowledge that they are responsible for securing the Company's compliance with certain obligations specified in that section arising from the Companies Act 2014 tax laws ('relevant obligations'). The directors confirm that:

- A compliance policy statement has been drawn up setting out the Company's policies with regard to such compliance;
- Appropriate arrangements and structures that, in their opinion, are designed to secure material compliance with the Company's relevant obligations, have been put in place; and
- A review has been conducted, during the financial year, of the arrangements and structures that have been put in place to secure the Company's compliance with its relevant obligations.

There were no significant events between the Balance Sheet date and the date of signing of the financial statements.

On behalf of the Board

八木 あゆみ

Ayumi Yagi

Director

Date: 25/2/2026

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Statement of income and retained Earing
for the year ended 31 December 2025

	2025	2024
<u>Income</u>	Amount (€)	Amount (€)
Sales / Receipts / Turnover	130,091	71,366
Other operating income	-	-
FX gains / losses realized	-	306
<u>Trading Account Items</u>		
Purchase (Direct cost of sales)	110,472	59,811
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Gross trading profit	19,619	11,861
<u>Expenses / Deductions</u>		
Staff cost	-	-
Directors remuneration	-	-
Sub – contractors	-	6,014
Consultancy / professional fee	649	500
FX gains / losses realized	-	-
Other expense	14,932	6,474
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Bank charge	241	203
Entertainment fee	1,455	611
Travel fee	4,075	2,615
Office expense	456	603
Communication	425	997
Advertising	2,029	662
Registration	-	-
Other	6,251	666
Previous year taxation	0	117
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Profit / loss before tax	4,038	(1,127)
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Taxation	505	
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Tax penalties & Interest		
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Profit for the period	3,533	(1,127)
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There are no recognized gains or losses in the year other than those dealt in the Statement of Income and Retained Earnings.

On behalf of the Board

八木 あゆみ

Ayumi Yagi

Director

Date 25/2/2026

Statement of Financial Position
for the year ended 31 December 2025

	Notes	2025 Amount (€)	2024 Amount (€)
Non-current assets			
Tangible Fixed asset		-	-
		-	-
Current assets			
Debtors		19,319	7,290
Cash at bank and in hand		2,809	1,050
prepayments			
Net current assets		22,128	8,340
Creditors: amounts falling due within one year			
Loan account			
Trade Creditors		16,778	6,876
Corporation Tax		505	0
VAT Payable			
VAT Suspense		(152)	
Accrual			
Net current liabilities		17,131	6,876
Total assets less current liabilities		4,997	1,464
Creditors: amounts falling due after more than one year			
		-	-
Total Net assets		4,997	1,464
Capital and reserves			
Share Capital		1,000	1,000
Profit and Loss Accounts b/ fwd		347	1,591
Profit and loss account		3,533	(1,127)
Shareholder's Funds		4,880	1,464

1. Prior Year Adjustment

Prior year retained earnings have been restated by €117 due to a computational error in the prior year financial statements.

This adjustment has no impact on the current year profit or corporation tax.

2. VAT Suspense

VAT Suspense of €152 as at 31 December 2025 will be cleared in 2026 following receipt of the payment.

On behalf of the Board

八木 あゆみ

Ayumi Yagi

Director

Date 25/2/2026