

Company registration number: 719666

EJ Vapours Ltd

Unaudited abridged financial statements

for the financial year ended 30 April 2025

EJ Vapours Ltd

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EJ Vapours Ltd

Directors and other information

Directors	Mr. Evaldas Jonusas
Secretary	Evaldas Jonusas
Company number	719666
Registered office	Lassanroe Skibbereen Co Cork
Business address	Lassanroe Skibbereen Co.Cork
Accountants	FDC Accountants / Tax Consultants Ltd 14 North Street Skibbereen Co Cork
Bankers	Bank of Ireland Market Street Skibbereen Co Cork

EJ Vapours Ltd

**Balance sheet
As at 30 April 2025**

	30/04'25	30/04/24
	€	€
Current assets	-	4,000
Creditors: amounts falling due within one year	(6,693)	(4,793)
Net current liabilities	<u>(6,693)</u>	<u>(793)</u>
Total assets less current liabilities	(6,693)	(793)
Accruals and deferred income	-	(1,900)
Net liabilities	<u>(6,693)</u>	<u>(2,693)</u>
Capital and reserves	<u>(6,693)</u>	<u>(2,693)</u>

We, as directors of EJ Vapours Ltd 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 of the Companies Act 2014 are satisfied;
- (c)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);
- (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 Companies Act 2014 relating to financial statements so far as they are applicable to the company;and
- (e)the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

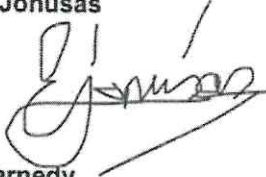
EJ Vapours Ltd

Balance sheet (continued)

These abridged financial statements were approved by the board of directors on 5 December 2025 and signed on behalf of the board by:

Mr. Evaldas Jonusas

Director



Mr. Ruairi Harnedy

Director



EJ Vapours Ltd

Notes to the abridged financial statements Financial year ended 30 April 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Lassanroe, Skibbereen, Co Cork.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Going concern

Due to Revenue health legislation and legislation on e-cigarettes, EJ Vapours Ltd have failed to sell their products online, and failed to secure a retail premises to sell their stock. They are going to commence cessation procedures and are actively looking to other retailers to purchase their stock.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(2,793)	(1,605)
Loss for the financial year	(4,000)	(1,188)
At the end of the financial year	<u>(6,793)</u>	<u>(2,793)</u>