

NICOTINE NATION LIMITED

Unaudited Abridged Financial Statements

for the financial period from incorporation to 22 November 2025

These abridged financial statements are prepared for filing with the Companies Registration Office (CRO) under the micro companies regime.

Company Information

Company name:	Nicotine Nation Limited
Company number:	764528
Legal form:	Private company limited by shares
Place of registration:	Ireland
Registered office:	The Old Barn 3, Ardrahan, Co. Galway
Directors:	Attila Benczik, Owen Guillot, Jacob Rafferty-Green
Company secretary:	Attila Benczik
Principal activity:	E-commerce retail

Balance Sheet
As at 22 November 2025

	22/11/2025
	€
Current assets	509.86
Creditors: amounts falling due within one year	(1,913.61)
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Net current liabilities	(1,403.75)
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Total assets less current liabilities	(1,403.75)
Accruals and deferred income	0.00
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Net liabilities	(1,403.75)
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Capital and reserves	(1,403.75)
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Audit exemption statement

We, as directors of NICOTINE NATION 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 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 period and of its profit or loss for such a financial period 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 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.

On behalf of the board:

Director: Attila Benczik 22/11/25

Director: Owen Guillot 22/11/25

Director: Jacob Rafferty-Green 22/11/25

Notes to the abridged financial statements

Financial period ended 22 November 2025

1. Financial information

The abridged financial statements comprise the Balance Sheet and the related notes for the financial period ended 22 November 2025.

NICOTINE NATION LIMITED is a private company limited by shares, incorporated and registered in the Republic of Ireland (CRO number 764528). The registered office is The Old Barn 3, Ardrahan, Co. Galway.

Currency

The financial statements are presented in Euro (€), rounded to the nearest euro cent.

2. Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention. The financial reporting framework applied is the Companies Act 2014 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime. The company has applied the Micro Companies Regime.

Turnover

Turnover represents sales of goods in the ordinary course of business and is recognised when the significant risks and rewards of ownership have passed to the customer.

Stocks

Stocks are stated at the lower of cost and net realisable value. Cost is determined on a first-in, first-out (FIFO) basis.

Cash at bank and in hand

Cash at bank and in hand includes bank balances.

Creditors

Creditors are recognised initially at transaction price and subsequently measured at the transaction price.

3. Share capital

Called up share capital comprises 100 ordinary shares of €1.00 each, issued and fully paid.

4. Creditors: amounts falling due within one year

Included in creditors is a director's loan balance of €1,913.61 as at 22 November 2025.

5. Post-balance sheet events

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

6. Approval of financial statements

The abridged financial statements were approved and authorised for issue by the directors on 22/11/25 and signed by:

Director: Attila Benczik

Director: Owen Guillot

Director: Jacob Rafferty-Green