

# OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

Company Name: KMG Electrical and EV Solutions Limited  
Company Number: 722620  
Financial Year: Year Ended 31<sup>st</sup> December 2025

## CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature: M Cunningham  
Secretary

Name: Meaghan Cunningham

Date: 20/1/26

Signature: K McGibney  
Director

Name: Keith McGibney

Date: 20/1/26

**Company registration number: 722620**

**KMG Electrical and EV Solutions Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 31 December 2025**

## **KMG Electrical and EV Solutions Limited**

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## **KMG Electrical and EV Solutions Limited**

### **Directors and other information**

<b>Director</b>	Keith McGibney
<b>Secretary</b>	Meaghan Cunningham
<b>Company number</b>	722620
<b>Registered office</b>	37 Athlumney Close Navan Co. Meath
<b>Accountants</b>	O'Byrne Fay Limited 13B Mullaghboy Industrial Estate Navan, Co. Meath
<b>Bankers</b>	Allied Irish Bank Navan Co. Meath

## **KMG Electrical and EV Solutions Limited**

### **Director's responsibilities statement**

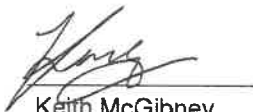
These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's' Responsibilities Statement accompanying those financial statements.

Company law requires the director to prepare financial statements for each financial year. Under that law, has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities' Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies' regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable to ensure that the financial statements comply with the Companies Act 2014. has general responsibility for taking such steps as are reasonably open to to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the board:



Keith McGibney  
Director

20th January 2026

## KMG Electrical and EV Solutions Limited

### Balance sheet As at 31 December 2025

	2025 €	2024 €
Fixed assets	18,461	22,153
Current assets	70,126	89,227
Creditors: amounts falling due within one year	(23,778)	(15,656)
<b>Net current assets</b>	<u>46,348</u>	<u>73,571</u>
<b>Total assets less current liabilities</b>	64,809	95,724
Creditors: amounts falling due after more than one year	(10,325)	(16,225)
Accruals and deferred income	(1,500)	(1,500)
<b>Net assets</b>	<u>52,984</u>	<u>77,999</u>
<b>Capital and reserves</b>	<u>52,984</u>	<u>77,999</u>

I, as director of KMG Electrical and EV Solutions 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);
- 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; and
- 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.

**KMG Electrical and EV Solutions Limited**

**Balance sheet (continued)**

**As at 31 December 2025**

These abridged financial statements were approved by the director of the company on 20 January 2026 and signed by:

**Keith McGibney**

Director

A handwritten signature in black ink, appearing to read 'Keith McGibney', written over a horizontal line.

## **KMG Electrical and EV Solutions Limited**

### **Notes to the abridged 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 37 Athlumney Close, Navan, Co. Meath.

#### **Statement of compliance**

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

#### **1.1. 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.

#### **1.2. Tangible assets**

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### **1.3. Financial assets**

Financial assets are measured initially at cost, and subsequently stated at cost less accumulated impairment losses.

#### **1.4. Hire purchase and finance leases**

Assets held under finance leases are recognised in the balance sheet as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

#### **1.5. Foreign currencies**

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to profit or loss.

**KMG Electrical and EV Solutions Limited**

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

**1.6. Taxation**

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

**- Termination benefits**

Termination benefits are recognised as an expense in profit or loss immediately. Termination benefits are recognised as a liability and expense only when the company is demonstrably committed either to terminate the employment of an employee or group of employees before the normal retirement date or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

Termination benefits are measured at the best estimate of the expenditure that would be required to settle the obligation at the reporting date. In the case of an offer made to encourage voluntary redundancy, measurement is based on the number of employees expected to accept the offer. When termination benefits are due more than 12 months after the end of the reporting period, they shall be measured at their discounted present value.

**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.

**2. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	77,899	25,828
(Loss)/profit for the financial year	(25,015)	52,071
<b>At the end of the financial year</b>	<u>52,884</u>	<u>77,899</u>