

Registration Number 651283

Knights Evolution Limited

Abridged accounts

for the year ended 30th November 2025

Knights Evolution Limited

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Knights Evolution Limited

Directors and other information

Directors	Mark Jnr McDonagh Mark McDonagh
Secretary	Mark McDonagh
Company number	651283
Registered office	Smithstown Industrial Estate Shannon Co. Clare
Business address	Smithstown Industrial Estate Shannon Co. Clare
Bankers	Allied Irish Bank Plc, Shannon Town Centre Shannon, Co. Clare
Solicitors	Keating & Keogh, 91 O'Connell Street Limerick

Directors Report

The directors present their report and the financial statements for the year ended 30th November 2025.

Principal activity and business review

The company is principally engaged in investment holdings.

Results and dividends

The results for the year are set out on page 3. The directors have not proposed the payment of a final dividend.

Important events since the year end

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

Future developments

There are no future material changes anticipated in the business of the company at this time. The directors are confident that turnover can be achieved during the coming year and anticipate that profitability can be achieved.

Directors and their interests in Shares of the Company

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/11/25	30/11/24
Mark Jnr McDonagh	100	100
Mark McDonagh	-	-

Books of Account and Reporting Requirements

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 are satisfied,

The shareholders of the company have not served a notice on the company under Section 334(1) in accordance with Section 334(2),

We acknowledge the Company's obligations under the Companies Acts 2014, to keep adequate accounting records and 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 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,

The company has relied on the specified exemption contained in Section 352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

This report was approved by the Board on 9th January 2026 and signed on its behalf by

Mark Jnr McDonagh
Mark Jnr McDonagh
Director

Mark McDonagh
Mark McDonagh
Director

Knights Evolution Limited

**Abridged Balance Sheet
as at 30th November 2025**

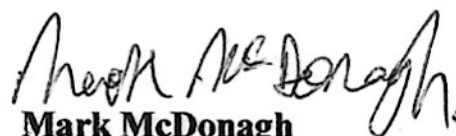
	Notes	2025 €	2024 €
Current Assets			
Debtors		0	0
Cash at bank and in hand		100	100
		<u>100</u>	<u>100</u>
Creditors: amounts falling due within one year	3	(0)	(0)
Net Current Assets		100	100
Total Assets Less Current Liabilities		100	100
Net Assets		100	100
Capital and Reserves			
Called up share capital	4	100	100
Profit and loss account		0	0
Equity Shareholders' Funds		100	100

We, as directors of Knights Evolution 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 are satisfied,
- (c) The shareholders of the company have not served a notice on the company under Section 334(1) in accordance with Section 334(2),
- (d) We acknowledge the Company's obligations under the Companies Acts 2014, to keep adequate accounting records and 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 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,
- (e) The company has relied on the specified exemption contained in Section 352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

The financial statements were approved by the Board on 9th January 2026 and signed on its behalf by

Mark Jnr McDonagh
Mark Jnr McDonagh
Director


Mark McDonagh
Director

Knights Evolution Limited

Notes to the abridged financial statements for the year ended 30th November 2025

1. Statement of accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.1. Basis of preparation

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

The financial statements are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Dividends

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting

Knights Evolution Limited

Notes to the abridged financial statements for the year ended 30th November 2025

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1.5. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions: Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold; Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable; Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/11/25	30/11/24
Mark Jnr McDonagh	100	100
Mark McDonagh	-	-
Company Secretary		
Mark McDonagh	-	-

There were no changes in shareholdings between 30th November 2025 and the date of signing the financial statements.

Knights Evolution Limited

**Notes to the abridged financial statements
for the year ended 30th November 2025**

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3. Creditors: amounts falling due within one year	2025 €	2024 €
<i>Other creditors</i>		
Accruals and deferred income	0	0
Proposed dividend	0	0
<i>Taxation creditors</i>		
VAT	0	0
	<u>0</u>	<u>0</u>
4. Share capital	2025 €	2024 €
Authorised equity		
100 Ordinary shares of €1.00 each	100	100
Allotted, called up and fully paid equity	<u>100</u>	<u>100</u>
100 Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

5. Accounting Periods

The current accounts are for one year.