

Uber Ireland Technologies Limited

Annual Report for the year ended 31 December 2024

Uber Ireland Technologies Limited

**Annual report
for the year ended 31 December 2024**

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Uber Ireland Technologies Limited

DIRECTORS AND OTHER INFORMATION

DIRECTORS Giorgiana Alexandru
 Blair Radford
 Kieran Harte

SECRETARY MHC Corporate Services Limited

REGISTERED OFFICE 47 Thomas Street
 Third Floor
 Limerick
 Ireland

REGISTERED NUMBER 529509

BANKERS Deutsche Bank AG
 Postbus 12797
 1100 AT Amsterdam
 The Netherlands

SOLICITORS Mason Hayes & Curran
 Professional Services Limited
 6th Floor
 South Bank House
 Barrow Street
 Dublin 4
 Ireland

INDEPENDENT
AUDITORS PricewaterhouseCoopers
 Chartered Accountants
 One Spencer Dock, North Wall Quay
 North Wall
 Dublin 1

Uber Ireland Technologies Limited

DIRECTORS' REPORT for the year ended 31 December 2024

PRINCIPAL ACTIVITIES

The principal activity of the Company consists of the provision of support to other related companies in providing on-demand services through mobile devices and web based requests.

BUSINESS REVIEW AND FUTURE DEVELOPMENTS

During the year, the Company incurred operating costs amounting to €2,958,005 (2023: €1,551,691) relating to the provision of services to another group company; revenue earned in the year was €2,956,819 (2023: €1,470,002) increasing mainly due to the local marketing campaigns, support and other costs involved.

The significant risks and uncertainties impacting on the business of the Company relate to the impact of acceptance by customers of the Uber group's products, which is dependent on general market conditions and the positioning of those products and the associated impact on the activities of the Company as service provider to group companies.

GOING CONCERN

The financial statements have been prepared on the going concern basis. In assessing the appropriateness of the going concern basis, the directors have taken account of all relevant information covering a period of at least twelve months from the date of approval of the financial statements.

On 31 December 2024, the Company has received a letter of support from its ultimate parent, Uber Technologies, Inc. that confirms it will provide the Company such financial support as is necessary to enable the Company to continue as a going concern and to meet all liabilities as they fall due for a period at least 24 months from the date of the letter of support.

The directors consider it appropriate to continue to use the going concern assumption on the basis that the Company will have sufficient resources to enable it to meet its liabilities as they fall due.

SMALL COMPANIES' EXEMPTION

The Company has availed of the small companies' exemption contained in the Companies Act, 2014 with regard to the requirements for inclusion of certain information in the directors' report.

RESULTS AND DIVIDENDS

The statement of comprehensive income and statement of financial position for the financial year ended 31 December 2024 are set out on pages 9 and 10.

The directors do not propose the payment of a dividend in the financial year.

DIRECTORS AND SECRETARY

The directors who served the Company during the year and up to the date of approval of this report are set out below. Except where indicated, they served for the entire year.

Blair Radford

Giorgiana Alexandru

Kieran Harte (Appointed on 31/10/2024)

Johannes Bogmans (Resigned on 31/10/2024)

The secretary who served the Company during the year and up to the date of approval of this report was as follows:

MHC Corporate Services Limited

Uber Ireland Technologies Limited

**DIRECTORS' REPORT (continued)
for the year ended 31 December 2024**

INTERESTS OF DIRECTORS AND SECRETARY

In accordance with Section 329 (1) to (4) of the Companies Act 2014, none of the directors or secretary, who held office at the year end date or at any time during the year held any interests in shares of the Company or group companies greater than 1% of the nominal value of the shares of those companies.

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.

To achieve this, the directors have appointed appropriately qualified personnel and adequately maintain the computerized accounting systems in order to ensure that those requirements are complied with.

The Company's accounting records are maintained at Burgerweeshuispad 301, 1076, HR Amsterdam, The Netherlands. In addition, copies of the Company's accounting records are kept at the registered office at 47 Thomas Street, Third Floor, Limerick, Ireland and are available for inspection by its directors.

POLITICAL CONTRIBUTIONS

No political contributions were made by the Company during the year.

EVENTS AFTER THE REPORTING PERIOD

No events have occurred after the reporting period that require disclosure in or adjustment to these financial statements.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

The directors in office at the date of this report have each confirmed that:

- (a) So far as each director is aware, there is no relevant information of which the Company's statutory auditors are unaware; and
- (b) The directors have taken all the steps they ought to take as a director to make themselves aware of the relevant audit information and to establish that the Company's statutory auditors are aware of that information.

29 January 2026

Approved on behalf of the board, on _____

Kieran Harte

Kieran Harte
Director

Blair Radford

Blair Radford
Director

Uber Ireland Technologies Limited

DIRECTORS' RESPONSIBILITIES STATEMENT
for the year ended 31 December 2024

The directors are responsible for preparing the directors' report and the financial statements in accordance with Irish law.

Under that law the directors have prepared the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the UK Financial Reporting Council, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and Irish law).

Under Irish law, the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the company's assets, liabilities and financial position as at the end of the financial year and the profit or loss of the company for the financial year.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the company;
- enable, at any time, the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy; and
- enable the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved on behalf of the board, on 29 January 2026

Kieran Harte

Kieran Harte
Director

Blair Radford

Blair Radford
Director

Independent auditors' report to the members of Uber Ireland Technologies Limited

Report on the audit of the financial statements

Opinion

In our opinion, Uber Ireland Technologies Limited's financial statements:

- give a true and fair view of the company's assets, liabilities and financial position as at 31 December 2024 and of its loss for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Irish law); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

We have audited the financial statements, included within the Annual Report, which comprise:

- the statement of financial position as at 31 December 2024;
 - the statement of comprehensive income for the year then ended;
 - the statement of changes in equity for the year then ended; and
 - the notes to the financial statements, which include a description of the accounting policies.
-

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)") and applicable law. Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date on which the financial statements are authorised for issue.

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the company's ability to continue as a going concern.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Reporting on other information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

With respect to the Directors' Report, we also considered whether the disclosures required by the Companies Act 2014 have been included.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (Ireland) and the Companies Act 2014 require us to also report certain opinions and matters as described below:

- In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' Report for the year ended 31 December 2024 is consistent with the financial statements and has been prepared in accordance with the applicable legal requirements.
- Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we did not identify any material misstatements in the Directors' Report.

Responsibilities for the financial statements and the audit

Responsibilities of the directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 5, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

The directors are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a limited number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: <https://iaasa.ie/wp-content/uploads/docs/media/IAASA/Documents/audit->

[standards/Description of auditors responsibilities for audit.pdf](#). This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with section 391 of the Companies Act 2014 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Other required reporting

Companies Act 2014 opinions on other matters

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.

Other exception reporting

Directors' remuneration and transactions

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of that Act have not been made. We have no exceptions to report arising from this responsibility.



Karen Feeley
for and on behalf of PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
Dublin
29 January 2026

Uber Ireland Technologies Limited**STATEMENT OF COMPREHENSIVE INCOME**
for the year ended 31 December 2024

	Note	2024 €	2023 €
Turnover - continuing operations	4	2,956,819	1,470,002
Administrative expenses		<u>(2,958,005)</u>	<u>(1,551,691)</u>
Operating loss - continuing operations		<u>(1,186)</u>	<u>(81,689)</u>
Loss before taxation	5	(1,186)	(81,689)
Tax on loss	7	<u>(115,395)</u>	<u>8,905</u>
Loss for the financial year		<u>(116,581)</u>	<u>(72,784)</u>
Total comprehensive loss for the year		<u><u>(116,581)</u></u>	<u><u>(72,784)</u></u>

All amounts relate to continuing operations. The company has no other comprehensive income, and, therefore, no separate statement of other comprehensive income to be presented.

Uber Ireland Technologies Limited**STATEMENT OF FINANCIAL POSITION
as at 31 December 2024**

	Note	2024 €	2023 €
CURRENT ASSETS			
Debtors	8	1,985,931	1,861,109
Cash at bank and in hand		—	—
		<u>1,985,931</u>	<u>1,861,109</u>
Creditors: amounts falling due within one year	9	<u>(911,149)</u>	<u>(893,226)</u>
NET CURRENT ASSETS		<u>1,074,782</u>	<u>967,883</u>
NET ASSETS		<u><u>1,074,782</u></u>	<u><u>967,883</u></u>
CAPITAL AND RESERVES			
Called up share capital presented as equity	10	1	1
Other reserves	11	920,945	697,465
Profit and loss account		<u>153,836</u>	<u>270,417</u>
TOTAL EQUITY		<u><u>1,074,782</u></u>	<u><u>967,883</u></u>

Approved on behalf of the board on
29 January 2026

Kieran Harte

Kieran Harte
Director

Blair Radford

Blair Radford
Director

Uber Ireland Technologies Limited**STATEMENT OF CHANGES IN EQUITY**
for the year ended 31 December 2024

	Share Capital presented as equity €	Other reserves €	Profit and loss account €	Total equity €
At 1 January 2023	<u>1</u>	<u>517,770</u>	<u>343,201</u>	<u>860,972</u>
Loss for the year	—	—	(72,784)	(72,784)
Other comprehensive income for the year	—	—	—	—
Total comprehensive loss for the year	—	—	(72,784)	(72,784)
Share based payment transactions	—	179,695	—	179,695
At 31 December 2023	<u>1</u>	<u>697,465</u>	<u>270,417</u>	<u>967,883</u>
Loss for the year	—	—	(116,581)	(116,581)
Other comprehensive income for the year	—	—	—	—
Total comprehensive loss for the year	—	—	(116,581)	(116,581)
Share based payment transactions	—	223,480	—	223,480
At 31 December 2024	<u>1</u>	<u>920,945</u>	<u>153,836</u>	<u>1,074,782</u>

Uber Ireland Technologies Limited**NOTES TO THE FINANCIAL STATEMENTS**
for the year ended 31 December 2024**1. GENERAL INFORMATION**

Uber Ireland Technologies Limited is a company limited by shares incorporated in Ireland under the Companies Act 2014. The registered office is 47 Thomas Street, Third Floor, Limerick, Ireland and registered number is 529509.

The financial statements are the Company's financial statements for the financial year beginning 1 January 2024 and ending 31 December 2024.

2. STATEMENT OF COMPLIANCE

The Company's financial statements have been prepared on a going concern basis and in accordance (accounting standards issued by the UK Financial Reporting Council and the Companies Act 2014). The Company's financial statements comply with Financial Reporting Standard 102, *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (FRS 102).

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies used in the preparation of the Company's financial statements are set out below. These policies have been consistently applied to all financial years presented, unless otherwise stated.

(a) Basis of preparation

The Company's financial statements have been prepared under the historical cost convention and the requirements set out in FRS102.

The preparation of financial statements in conformity with FRS 102 requires the use of certain key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the financial year. It also requires the directors to exercise their judgement in the process of applying the Company's accounting policies. The areas involving a higher degree of judgement or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in note 3(d).

(b) Going Concern

The financial statements have been prepared on the going concern basis. In assessing the appropriateness of the going concern basis, the directors have taken account of all relevant information covering a period of at least twelve months from the date of approval of the financial statements.

On 31 December 2024, the Company has received a letter of support from its ultimate parent, Uber Technologies, Inc. that confirms it will provide the Company such financial support as is necessary to enable the Company to continue as a going concern and to meet all liabilities as they fall due for a period at least 24 months from the date of the letter of support.

The directors consider it appropriate to continue to use the going concern assumption on the basis that the Company will have sufficient resources to enable it to meet its liabilities as they fall due.

Uber Ireland Technologies Limited**NOTES TO THE FINANCIAL STATEMENTS (continued)**
for the year ended 31 December 2024**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****(c) Disclosure exemption for qualifying entities under FRS 102**

Uber Ireland Technologies Limited meets the definition of a qualifying entity under FRS 102, and has therefore taken advantage of the disclosure exemptions available to it in respect of its separate financial statements. Uber Ireland Technologies Limited is consolidated in the financial statements of its ultimate parent Uber Technologies, Inc., a company incorporated in the United States.

Uber Ireland Technologies Limited has taken advantage of the following disclosure exemptions under FRS 102:

- i. the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d) and the requirements of Section 7 Statement of Cash Flows;
- ii. The requirements of Section 11 paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c) and Section 12 paragraphs 12.26, 12.27, 12.29(a), 12.29(b), and 12.29A of FRS 102;
- iii. the requirements of Section 33 Related Party Disclosures, paragraph 33.7;
- iv. the requirements of FRS 102 paras 26.18(b), 26.19 – 26.21, 26.23 on the basis that the share based payments are related to equity instruments in the ultimate parent Uber Technologies Inc. and the equivalent disclosures are included in the consolidated financial statements of Uber Technologies, Inc. in which the Company is consolidated;

(d) Critical accounting judgements and estimation uncertainty

Estimates and judgements made in the process of preparing the Company's financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

- i. Critical judgement in applying the Company's accounting policies

There are no critical judgements, apart from those involving estimates, made by the directors which would have a significant impact in the amounts recognised in the financial statements.

- ii. Critical estimate in applying the Company's accounting policies.

The directors make an assessment at the end of each financial year of whether there is objective evidence that an intercompany debtor is impaired. When assessing impairment of intercompany debtors, the directors consider factors including the age profile of outstanding invoices, recent correspondence and trading activity, and historical experience of cash collections from the intercompany debtors. See Note 8 for the net carrying amount of the intercompany debtors at year end.

The Company has used estimates to determine the fair value of the restricted stock units and the employee stock purchase plan (share based payments). Any changes to assumptions underlying these estimates such as non-vesting and services conditions may impact the overall share based payment expense as included in the financial statements

Uber Ireland Technologies Limited**NOTES TO THE FINANCIAL STATEMENTS (continued)**
for the year ended 31 December 2024**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued).****(e) Provisions and contingencies****i. Provisions**

Provisions are liabilities of uncertain timing or amount.

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that a transfer of economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably.

Provisions are measured at the present value of the best estimate of the amount required to settle the obligation, discounted using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. Provisions are reviewed at the end of each financial year and adjusted to reflect the current best estimate of the amount required to settle the obligation. The unwinding of the discount is recognised as a finance cost in the statement of comprehensive income, presented as part of 'interest payable and similar expenses' in the financial year in which it arises.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

In particular:

- a. Restructuring provisions are recognised when the Company has a legal or constructive obligation at the end of the financial year to carry out the restructuring. The Company has a constructive obligation to carry out a restructuring when there is a detailed, formal plan for the restructuring and the Company has raised a valid expectation in those affected by either starting to implement the plan or announcing its main features to those affected; and
- b. Provision is not made for future operating losses.

ii. Contingencies

Contingent liabilities, arising as a result of past events, are not recognised as a liability because it is not probable that the Company will be required to transfer economic benefits in settlement of the obligation or the amount cannot be reliably measured at the end of the financial year. Possible but uncertain obligations are not recognised as liabilities but are contingent liabilities. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

Uber Ireland Technologies Limited**NOTES TO THE FINANCIAL STATEMENTS (continued)**
for the year ended 31 December 2024**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****(f) Revenue recognition**

Revenue is recognised to the extent that the Company obtains the right to consideration in exchange for its services rendered. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, VAT and other sales taxes or duty.

(g) Foreign currencies

The functional currency of the Company is considered to be Euro because that is the currency of the primary economic environment in which the Company operates. The financial statements are also presented in Euro and rounded to the nearest cent.

Transactions in foreign currencies are initially recorded in the Company's functional currency by applying the spot exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling as at the statement of financial position date. All differences are taken to the Statement of Comprehensive Income.

(h) Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less. Bank overdrafts are shown within current liabilities.

(i) Financial instruments

The Company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for all of its financial instruments.

i. Financial assets

Basic financial assets, including trade and other debtors, cash and cash equivalents and receivables from related parties, are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction, the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument.

Trade and other debtors, cash and cash equivalents and receivables from related parties are subsequently measured at amortised cost using the effective interest method.

At the end of each financial year, financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence that a financial asset measured at amortised cost is impaired, an impairment loss is recognised in the statement of comprehensive income. The impairment loss is the difference between the financial asset's carrying amount and the present value of the

Uber Ireland Technologies Limited**NOTES TO THE FINANCIAL STATEMENTS (continued)**
for the year ended 31 December 2024**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****(i) Financial instruments (continued)**

financial asset's estimated cash inflows discounted at the asset's original effective interest rate.

If, in a subsequent financial year, the amount of an impairment loss decreases and the decrease can be objectively related to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment loss not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

ii. Financial liabilities

Basic financial liabilities, including trade and other creditors, and payables to related parties, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction, the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors and payables to related parties are subsequently carried at amortised cost, using the effective interest method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as due within one year if payment is due within one year or less. If not, they are presented as falling due after more than one year. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

(j) Leasing and hire purchase commitments

Operating leases do not transfer substantially all the risks and records of ownership to the lessee.

Rentals payable under operating leases are charged in the income statement on a straight-line basis over the lease term. Lease incentives are recognised over the lease term on a straight line basis.

(k) Taxation

Income tax expense for the financial year comprises current and deferred tax recognised in the financial year. Income tax expense is presented in the same component of total comprehensive income (profit and loss account or other comprehensive income) or equity as the transaction or other event that resulted in the income tax expense.

Uber Ireland Technologies Limited**NOTES TO THE FINANCIAL STATEMENTS (continued)**
for the year ended 31 December 2024**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****(k) Taxation (continued)**

Current or deferred taxation assets and liabilities are not discounted.

i. Current tax

Current tax is the amount of income tax payable in respect of the taxable profit for the financial year or past financial years. Current tax is measured at the amount of current tax that is expected to be paid using tax rates and laws that have been enacted or substantively enacted by the end of the financial year.

The directors periodically evaluate positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. A current tax liability is recognised where appropriate and measured on the basis of amounts expected to be paid to the tax authorities.

ii. Deferred tax

Deferred tax is recognised in respect of timing differences, which are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in financial years different from those in which they are recognised in financial statements.

Deferred tax is recognised on all timing differences at the end of each financial year, with certain exceptions. Unrelieved tax losses and other deferred tax assets are recognised only when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the end of each financial year end and that are expected to apply to the reversal of the timing difference.

(l) Employee benefits

The Company provides a range to benefits to employees including short term employee benefits, such as annual bonus arrangements and paid holiday arrangement and post employment benefits.

i. Short term employee benefits

Short term employee benefits, including paid holiday arrangements and other similar non-monetary benefits, are recognised as an expense in the financial year in which employees render the related service. The Company operates an annual bonus plan for employees. An expense is recognised in the profit and loss account when the Company has a present legal or constructive obligation to make payments under the plan as a result of past events and a reliable estimate of the obligation can be made.

Payroll costs do not include monthly Uber cash granted to employees these costs are borne by another group company and the company is not recharged for these costs.

Uber Ireland Technologies Limited**NOTES TO THE FINANCIAL STATEMENTS (continued)**
for the year ended 31 December 2024**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****(l) Employee benefits (continued)***ii. Post employment benefits*

The Company operates a defined contribution plan for certain employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions

into a separate entity and has no legal or constructive obligation to pay further contributions or to make direct benefit payments to employees if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The assets of the plan are held separately from the Company in independently administered funds. The contributions to the defined contribution plan are recognised as an expense when they are due. Amounts not paid are shown in accruals in the statement of financial position.

iii. Shared-based payments

Share based compensation benefits are issued to employees via the ultimate parent Company's Equity Incentive Plans (EIPs). Information relating to this scheme, and the awards issued under it, is set out in Note 11. The fair value of awards granted under the EIP is recognised in employee benefits expense in the statement of comprehensive income with corresponding increase in equity. The total amount to be expensed is determined by reference to the fair value of awards granted:

- excluding the impact of any service conditions, and
- including the impact of any non-vesting conditions.

The total expense is recognised over the vesting period, which is the period over which all of the specified vesting conditions are to be satisfied. At the end of each period, the Company revises its estimates of the number of awards that are expected to vest based on the non-vesting and service conditions. It recognises the impact of the revision to original estimates, if any, in statement of comprehensive income, with a corresponding adjustment to equity.

(m) Share Capital presented as equity

Equity shares issued are recognised at the proceeds received. Incremental costs directly attributable to the issue of new equity shares or options are shown in equity as a deduction, net of tax, from the proceeds.

(n) Capital Contributions

Capital contribution is recognised once amounts are received and confirmed as irrevocable and non-refundable.

4. TURNOVER - CONTINUING OPERATIONS

All turnover is derived from service fees in respect of providing marketing and support services to other group companies; turnover is recognised when the service has been provided. All turnover earned from the provision of these marketing and support services is derived in Ireland.

Uber Ireland Technologies Limited**NOTES TO THE FINANCIAL STATEMENTS (continued)**
for the year ended 31 December 2024**5. LOSS BEFORE TAXATION**

	2024	2023
	€	€
<i>The loss before taxation has been arrived at after crediting/ (charging):</i>		
Foreign exchange differences	3,635	(2,019)
Operating lease rentals		
– land and buildings	—	26,300

6. STAFF NUMBERS AND COSTS

The average number of employees during the year was 5 (2023 – 4) and is analyzed into the following category:

	Number of employees	
	2024	2023
Administration	<u>5</u>	<u>4</u>
	2024	2023
	€	€

The aggregate payroll costs of these employees were as follows:

Wages and salaries	555,045	546,105
Share based payments	223,480	179,695
Social welfare costs	64,871	58,359
Other pension costs	6,760	6,628
	<u>850,156</u>	<u>790,787</u>

Aggregate emoluments paid to directors are as follows:

	2024	2023
	€	€
Total emoluments in respect of qualifying services	28,532	—
Total value of other assets under long-term incentive schemes	23,056	—
Total contributions to retirement benefit schemes	3,874	—
	<u>55,462</u>	<u>—</u>

None of the Directors made gains on group share options during the year. (2023: Nil)

Retirement benefits are occurring to 1 director (2023: Nil) under a defined contribution scheme.

Uber Ireland Technologies Limited**NOTES TO THE FINANCIAL STATEMENTS (continued)**
for the year ended 31 December 2024**7. TAX ON LOSS**

	2024	2023
	€	€
<i>Irish corporation tax:</i>		
Current tax on loss for the year	28,311	11,942
Adjustment in respect of prior period	(641)	—
	<u>27,670</u>	<u>11,942</u>
<i>Deferred tax:</i>		
Origination and reversal of timing differences	87,724	(20,847)
Adjustments in respect of prior periods	1	-
Total tax on loss	<u>115,395</u>	<u>(8,905)</u>

Factors affecting tax charge/(credit) for the year

The total tax charge/(credit) differs (2023: differs) from the standard rate of corporation tax in the Republic of Ireland. The differences are explained as follows:

	2024	2023
	€	€
Loss before taxation	<u>(1,186)</u>	<u>(81,689)</u>
Current tax at 12.5% (2023: 12.5%)	(148)	(10,211)
<i>Effects of:</i>		
Expenses not deductible for tax purposes	36	58
Income taxed at higher rate of Corporation Tax	994	-
Adjustments in respect of prior periods	(640)	-
Other timing differences	115,118	-
Income tax charged to tax liability	<u>35</u>	<u>1,248</u>
Total tax on loss	<u>115,395</u>	<u>(8,905)</u>

Pillar Two of the OECD's global tax framework has been adopted in Ireland. The assessment of the potential exposure to Pillar Two income taxes is based on the most recent tax filings, country-by-country reporting, and financial statements. Based on the available information, no material top-up tax is expected.

Uber Ireland Technologies Limited**NOTES TO THE FINANCIAL STATEMENTS (continued)**
for the year ended 31 December 2024**8. DEBTORS**

	2024	2023
	€	€
Amounts due from group undertaking (a)	1,816,080	1,718,768
Corporation tax receivable	—	3,361
Prepayments and other debtors	62,816	46,289
VAT receivable	104,835	2,764
Deferred tax (b)	2,200	89,927
	<u>1,985,931</u>	<u>1,861,109</u>

a. Included in the amounts due from group undertaking is a balance of €1,816,080, which is unsecured non-interest bearing and repayable on demand except for a balance of €431,764 which is part of the Uber Group's cash pooling arrangement. The cash pooling arrangement allows the Company to combine credit and debit positions of its bank accounts into one, which are unsecured interest bearing and repayable on demand. The interest earned/ incurred is calculated on the Euro short term rate.

b. Deferred tax

	2024	2023
	€	€
Opening balance	89,927	69,080
Deferred tax charged in the accounts for the period:		
Origination & reversal of timing differences	(87,724)	20,847
Adjustments in respect of prior periods	(3)	—
	<u>2,200</u>	<u>89,927</u>
Deferred tax comprises:		
Excess capital allowances	2,129	2,743
Other timing differences	71	87,184
	<u>2,200</u>	<u>89,927</u>

9. CREDITORS

	2024	2023
	€	€
Amounts falling due within one year		
Accruals	279,394	256,356
Amounts owed to group undertakings (a)	21,933	507,900
Trade creditors (b)	543,416	85,985
Taxation and social welfare	66,406	42,985
	<u>911,149</u>	<u>893,226</u>
Taxation and social welfare		
PAYE/PRSI	50,678	42,985
Corporation tax payable	15,728	—
	<u>66,406</u>	<u>42,985</u>

a. The amounts owed to group undertakings are unsecured non-interest bearing and are repayable on demand.

b. Trade creditors are repayable within 30 to 60 days of the date of invoice.

Uber Ireland Technologies Limited**NOTES TO THE FINANCIAL STATEMENTS (continued)**
for the year ended 31 December 2024**10. CALLED UP SHARE CAPITAL PRESENTED AS EQUITY**

	2024	2023
	€	€
Called up share capital		
<i>Authorised</i>		
1,000,000 (2023 :1,000,000) ordinary shares of € 1 each	<u>1,000,000</u>	<u>1,000,000</u>
<i>Allotted and called up</i>		
Called up share capital presented as equity 1 (2023: 1) ordinary share of €1 each	<u>1</u>	<u>1</u>

11. OTHER RESERVES

Certain employees of the Company participate in a stock incentive plan established by the ultimate parent company. The allocation of the share-based payment expense has been determined based on the employee's employed in Ireland during the year. There are three stock incentive plans in force: the Uber Technologies, Inc.('UTI'), 2010 Stock Plan ('2010 Plan'), the Uber Technologies, Inc., 2013 Equity Incentive Plan ('2013 Plan') and the 2019 Employee Stock Purchase Plan (the "ESPP"). These plans provide for UTI to issue incentive and non-qualified share options, restricted stock units ("RSUs") and other awards (that are based in whole or in part by reference to our common stock) to employees of the Company.

No share options are granted to any employee of the Company in 2024 and 2023.

Restricted Stock Units

UTI has granted RSUs to certain employees of the Company. These awards vest upon the satisfaction of both a service and performance condition. The service condition is generally satisfied over four years, and vesting of awards commences upon the satisfaction of both conditions and continues as long as the employee remains in service with the Company or its affiliates. The performance condition was satisfied upon the occurrence of UTI's initial public offering ("IPO") on May 14, 2019. Under the terms of these awards, the employee is not required to be employed at the date of the qualifying event. On exercise, RSUs convert to one ordinary share in UTI at no cost to the employee.

The number of RSUs unvested and outstanding as 31 December 2024 was 10,915 (2023: 12,372).

The Company is not recharged for value of the share options or RSUs by Uber Technologies, Inc.

	2024	2023
	Number of RSU	Number of RSU
Total outstanding at beginning of period	12,372	4,968
Granted	4,176	11,277
Exercised	(5,633)	(5,250)
Forfeited	—	—
Transferred In	—	2,379
Transferred Out	—	(1,002)
Unvested and outstanding at end of period	<u>10,915</u>	<u>12,372</u>

Uber Ireland Technologies Limited**NOTES TO THE FINANCIAL STATEMENTS (continued)**
for the year ended 31 December 2024**11. OTHER RESERVES (continued)****ESPP**

UTI has offered an ESPP to certain employees of the Company. The ESPP provides for a twelve-month offering period, with each offering period including two purchase periods of approximately six months. The ESPP allows eligible employees to purchase shares of UTI's common stock at a 15% discount on the lower price of either (i) the plan start date or (ii) the purchase date. The Company recognizes stock-based expenses related to the shares issued under the ESPP plan on an accelerated basis over the offering period.

The number of awards unvested at 31 December 2024 was 214 (2023: 175).

Share-based payment expense

During the year ended 31 December 2024, the Company recognized an expense of €223,480 (2023: €179,695). The expense is recognized based on the grant date fair value of the awards, measured using the fair value of UTI's common stock on the grant date for RSUs.

The fair value is adjusted for the number of awards expected to vest. The weighted average fair value of RSUs was €70.19 (2023: €30.24)

12. IMMEDIATE AND ULTIMATE PARENT UNDERTAKING

The Company's immediate parent undertaking is Uber International Holding B.V. The Company's ultimate parent undertaking is Uber Technologies, Inc., a company incorporated and operating in the United States.

The parent company of both the smallest and largest groups of undertakings of which the Company was a member and in whose group financial statements its results are included is Uber Technologies Inc., a company incorporated in the United States, whose financial statements are publicly available on www.sec.gov.

13. RELATED PARTY TRANSACTIONS

The Company has availed of the exemption provided in FRS 102 Section 33 "Related Party Disclosures" for wholly owned subsidiary undertakings whose voting rights are controlled within the group, from the requirements to give details of transactions with entities that are part of the group or investees of the group qualifying as related parties.

Payroll costs do not include monthly Uber credits granted to employees, these costs are borne by another group company and the company is not recharged for these costs.

Directors remuneration is disclosed in note 6.

14. EVENTS AFTER THE REPORTING PERIOD

No events have occurred after the reporting period that require disclosure in or adjustment to these financial statements.

15. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the directors on
29 January 2026