

Zapp Technologies Limited

Directors' Report and Financial Statements

For the period from incorporation to 31 December 2025

Zapp Technologies Limited

For the period from incorporation to 31 December 2025

Table of Contents

Directors and Other Information	3
Director's Report	4
Directors' Responsibilities Statement	6
Balance Sheet	8
Notes to the Financial Statements	9

Zapp Technologies Limited

For the period from incorporation to 31 December 2025

Director and Other Information

Directors

Harry Cregan

Ashish Taldeokar (Indian)

Registered Number

767365

Registered Office

9 Carysfort Grove, Blackrock

Co.Dublin. A94VK85

Directors' Report

For the period from incorporation to 31 December 2025

The directors present their annual report and the audited financial statements for the period from incorporation to 31 December 2025.

Principal activities

The principal activity of the company is software development and machine learning. The company commenced trading on 1 March 2025 but had no revenue during the period to 31 December 2025.

Directors and secretary and their interests

The directors and secretary who served during the financial year were as follows:

Harry Cregan	Director
Ashish Taldeokar	Director
Harry Cregan	Secretary

Principal risks and uncertainties

The directors are currently not aware of any risks affecting the company.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 1 North Wall Quay, Dublin 1.

Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as that director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Zapp Technologies Limited

For the period from incorporation to 31 December 2025

Directors' Report (continued)

Post balance sheet events

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


This report was approved by the board and signed on its behalf.



Harry Cregan

Director

Date 23 January 2026



Ashish Taldeokar

Director

Date 23 January 2026

Directors' Responsibilities Statement

For the period from incorporation to 31 December 2025

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

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We, as directors of Zapp Technologies Limited state that:

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

We, as directors of Zapp Technologies 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

Zapp Technologies Limited

For the period from incorporation to 31 December 2025

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

On behalf of the board:



Harry Cregan

Director



Ashish Taldeokar

Director

Zapp Technologies Limited

For the period from incorporation to 31 December 2025

Statement of Financial Position

Balance Sheet as at 31 December 2025

	Notes	2025 €
Current Assets		
Bank and Cash		2,711
Liabilities: Amounts falling due within one year	4	(8,348)
Net Assets		<u>(5,637)</u>
Capital and Reserves		
Called up share capital presented as equity	5	2
Profit & Loss Account		<u>(5,639)</u>
Shareholders' Funds		<u>(5,637)</u>

The financial statements were approved and authorised for issue by the board:



Harry Cregan

Director

Date: 23 January 2026



Ashish Taldeokar

Director

Date: 23 January 2026

Zapp Technologies Limited

For the period from incorporation to 31 December 2025

Notes to the Financial Statements

1. General information

The company Zapp Technologies Limited was incorporated in Ireland on 5 July 2024 under the Companies Act 2014.

These financial statements cover the period from the date of incorporation to 31 December 2025.

The company commenced trading on 1 March 2025 but did not earn any revenue in the period. The results for the period reflect only administrative and formation related costs.

Zapp Technologies Limited is a company limited by shares.

These are the first financial statements of the company since its incorporation.

Comparative Figures

These financial statements represent the first set of financial statements prepared by the Company since its incorporation on [date]. Accordingly, no comparative figures have been presented for the prior period, as none exist.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance the Companies Act 2014 and FRS 105 “The Financial Reporting Standard applicable to the Micro-Entities regime” issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial period, and has applied the rules of the ‘Micro Companies Regime’ in accordance with section 280E of the Companies Act 2014 and FRS 105.

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 intends to operate.

Zapp Technologies Limited

For the period from incorporation to 31 December 2025

2.2 Revenue recognition

Revenue is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the customer. Revenue from the provision of services is recognised in the period in which the services are provided

The company did not generate any revenue during the period.

2.3 Going concern

The company has not earned revenue since its incorporation but the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

2.4 Debtors

Short term debtors are measured at transaction price, less any impairment.

3. Employees

The company has no employees other than the directors, who did not receive any remuneration during the period.

4. Creditors Amounts falling due within one year

Director Loan to the business	€8,348
-------------------------------	--------

5 Share Capital

Share capital presented as equity

Authorised

100 Ordinary shares of €1 each	100
--------------------------------	-----

Allotted, called up and fully paid

2 Ordinary share of €1 each	2
-----------------------------	---

Zapp Technologies Limited

For the period from incorporation to 31 December 2025

The company has one class of ordinary share which carries no right to fixed income.

5. **Contingent liabilities**

The company did not have any contingent liabilities at 31 December 2025.

6. **Capital commitments**

The company did not have any capital commitments at 31 December 2025.

7. **Approval of the financial Statements**

The directors approved the financial statements on 23 January 2026.