

Electric Vehicle Ecosystem Limited
Abridged Unaudited Financial Statements
for the year ended 31 December 2025

Company registration number: 678725

DIRECTORS' RESPONSIBILITIES STATEMENT

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued by the Financial Reporting Council. 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 and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements 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, identify those standards, and note the effect and the reasons for any material departure from those standards; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and director's report comply with the Companies Act 2014. They 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Profit and Loss Account and the Balance Sheet and related notes. The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

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DIRECTORS' RESPONSIBILITIES STATEMENT (continued)

Directors' declaration on unaudited financial statements (continued)

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025.

Signed on behalf of the Board:



Sarah Marie Rust
Director

Date: 01 / 04 / 2026

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BALANCE SHEET

	2025	2024
	€	€
Current assets	57,318	30,477
Creditors: amounts falling due within one year	(70)	(2,433)
Net current assets	<u>57,248</u>	<u>28,044</u>
Net assets	<u><u>57,248</u></u>	<u><u>28,044</u></u>
Capital and reserves	<u><u>57,248</u></u>	<u><u>28,044</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro-companies' regime with FRS 105 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

(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 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 loss for such a year 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 specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it is entitled to the benefit of that exemption as a small Company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the Board on 01 / 04 / 2026

Signed on behalf of the Board:



Sarah Marie Rust

Director

Date:

The notes on pages 5 to 6 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS

1 General information

Electric Vehicle Ecosystem Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 678725 and the address of the registered office is TCUBE, Fleet Chambers, 8/9 Westmoreland Street, Dublin 2, D02 NW22, Ireland.

2 Statement of Compliance

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

3 Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Tax is recognised on taxable profit for the current and past years. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

Impairment

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.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

3 Accounting Policies (continued)

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Financial instruments are initially recognised at cost, which is the transaction price. Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment. Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate. Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment. Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. Any reversals of impairment are recognised in profit or loss immediately.

4 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	(215,577)	(160,154)
Losses made	<u>(133,745)</u>	<u>(55,423)</u>
At end of year	<u>(349,322)</u>	<u>(215,577)</u>

5 Directors

The director who served throughout the financial year was Sarah Marie Rust.

6 Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on the following date 01 / 04 / 2026