

March 8, 2023

Kiattipong Arttachariya  
Chief Financial Officer  
Zapp Electric Vehicles Group Ltd  
87/1 Wireless Road  
26/F Capital Tower  
All Seasons Place  
Lumpini, Patumwan  
Bangkok 10330 Thailand

Re: Zapp Electric

Vehicles Group Ltd

Amendment No. 5 to

Registration Statement on Form F-4

Filed on March 3,

2023

File No. 333-268857

Dear Kiattipong Arttachariya:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our February 27, 2023 letter.

Amendment No.5 to Registration Statement on Form F-4

Unaudited Pro Forma Condensed Combined Financial Information, page 102

1. It appears in the pro forma financial statements you have replaced the maximum redemption scenario assuming the redemption of all 28,750,000 shares of CIIG II common shares that are subject to redemption with the scenario depicting the maximum number of CIIG II common shares that may be redeemed (i.e., 27,252,892 shares) to maintain a sufficient amount of net tangible assets that would allow the business combination to close.

It also appears that all the references made to a maximum

Kiattipong Arttachariya  
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redemption scenario in the filing reflect the redemption of 27,252,892 shares. We do not believe the current presentation and discussion related to the maximum redemption scenario is appropriate. Please revise your disclosures to address the following:

Tell us why the scenario depicting the redemption of 27,252,892 shares was

presented given this scenario does not appear to result in a sufficient amount of net

tangible assets required for the business combination to close.

Present all three scenarios in the pro forma financial statements including No

Redemption, Maximum Redemption assuming the redemption of all  
28,750,000 shares, and Maximum Redemptions Allowed to Close assuming a  
redemption amount that would result in net tangible assets of \$5,000,001 or greater  
upon the closing of the business combination.  
Update all the relevant disclosures in the filing to clearly define  
and separately discuss the Maximum Redemption scenario and Maximum Redemptions  
Allowed to Close scenario.  
Expand the question and answer on page 9 to discuss the potential  
cash shortfall in the maximum redemption scenario as we previously requested.

You may contact SiSi Cheng at (202) 551-5004 or Melissa Gilmore at (202)  
551-3777 if you have questions regarding comments on the financial statements and related  
matters. Please contact Bradley Ecker at (202) 551-4985 or Geoffrey Kruczek at (202) 551-3641  
with any other questions.

FirstName LastNameKiattipong Arttachariya  
Corporation Finance  
Comapany NameZapp Electric Vehicles Group Ltd  
Manufacturing  
March 8, 2023 Page 2  
cc: Rachel Wong  
FirstName LastName

Sincerely,  
Division of  
Office of