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Statistical number

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Registration number

Wipro Holdings Investment Korlátolt Felelősségű Társaság Name of the company

1143 Budapest, Stefánia út 101-103. Address

December 31, 2021

Annual report

Date: Budapest, March 10, 2022



Managing director

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 Statistical number

0 1 — 0 9 — 2 9 5 5 4 1
 Registration number

Wipro Holdings Investment Korlátolt Felelősségű Társaság

Annual report

BALANCE SHEET - Assets Type "A"

Amounts in USD

Number	Description	12/31/2020	12/31/2021
a	b	c	d
01.	A. Invested assets (02+10+18 rows)	275,868,168	225,335,104
02.	I. INTANGIBLE ASSETS (03-09 rows)	0	0
03.	Capitalized value of formation/reorganization expenses	0	0
04.	Capitalized value of research and development	0	0
05.	Concessions, licenses and similar rights	0	0
06.	Trade-marks, patents and similar assets	0	0
07.	Goodwill	0	0
08.	Advances and prepayments on intangible assets	0	0
09.	Adjusted value of intangible assets	0	0
10.	II. TANGIBLE ASSETS (11-17 rows)	0	0
11.	Land and buildings and rights to immovables	0	0
12.	Plant and machinery, vehicles	0	0
13.	Other equipment, fixtures and fittings, vehicles	0	0
14.	Breeding stock	0	0
15.	Assets in course of construction	0	0
16.	Payments on account	0	0
17.	Adjusted value of tangible assets	0	0
18.	III. FINANCIAL INVESTMENTS (19-28 rows)	275,868,168	225,335,104
19.	Long-term participations in affiliated undertakings	0	0
20.	Long-term credit to affiliated undertakings	275,868,168	225,335,104
21.	Long-term significant ownership participations	0	0
22.	Long-term loan to significant ownership undertakings	0	0
23.	Other long-term participations	0	0
24.	Long-term loan to independent undertakings	0	0
25.	Other long-term loans	0	0
26.	Securities signifying a long-term creditor relationship	0	0
27.	Adjusted value of financial investments	0	0
28.	Valuation difference of financial investments	0	0

Amounts in USD

Number	Description	12/31/2020	12/31/2021
a	b	c	d
29.	B. Current assets (30+37+46+53 rows)	91,732,357	144,394,175
30.	I. INVENTORIES (31-36 rows)	0	0
31.	Raw materials and consumables	0	0
32.	Work in progress, intermediate and semi-finished prod.	0	0
33.	Animals for breeding and fattening and other livestock	0	0
34.	Finished products	0	0
35.	Goods	0	0
36.	Advances and prepayments	0	0
37.	II. RECEIVABLES (38-45 rows)	82,344,209	143,535,596
38.	Trade debtors	0	0
39.	Receivables from affiliated undertakings	82,267,729	90,019,741
40.	Receivables from significant ownership undertakings	0	0
41.	Receivables from independent undertakings	0	0
42.	Bills receivable	0	0
43.	Other receivables	76,480	53,515,854
44.	Valuation difference of receivables	0	0
45.	Positive valuation difference of derivatives	0	0
46.	III. SECURITIES (47-52 rows)	0	0
47.	Participations in affiliated undertakings	0	0
48.	Significant ownership participations	0	0
49.	Other participations	0	0
50.	Own shares and own partnership shares	0	0
51.	Sec. signifying a creditor relationship for trading purposes	0	0
52.	Valuation difference of securities	0	0
53.	IV. LIQUID ASSETS (54-55 rows)	9,388,148	858,579
54.	Cash, checks	0	0
55.	Bank deposits	9,388,148	858,579
56.	C. Accrued and deferred assets (57-59 rows)	2,516,910	3,270,376
57.	Accrued income	2,516,910	3,270,376
58.	Accrued expenses	0	0
59.	Deferred expenses	0	0
60.	TOTAL ASSETS (01+29+56 rows)	370,117,435	372,999,654

Date: Budapest, March 10, 2022


 Managing director

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Statistical number

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Registration number

Wipro Holdings Investment Korlátolt Felelősségű Társaság

Annual report

BALANCE SHEET - Liabilities Type "A"

Amounts in USD

Item	Description	12/31/2020	12/31/2021
a	b	c	d
61.	D. Shareholders' equity (62. to 71. rows)	370,085,305	372,974,929
62.	I. SUBSCRIBED CAPITAL	15,500	15,500
63.	<i>Including: ownership shares repurchased at face value</i>	0	0
64.	II. SUBSCRIBED CAPITAL UNPAID (-)	0	0
65.	III. CAPITAL RESERVE	337,250,000	337,250,000
66.	IV. ACCUMULATED PROFIT RESERVE	24,973,594	32,819,805
67.	V. TIED-UP RESERVE	0	0
68.	VI. REVALUATION RESERVE (69.-70. rows)	0	0
69.	Reserve from valuation difference	0	0
70.	Reserve from fair valuation difference	0	0
71.	VII. PROFIT AFTER TAXES	7,846,211	2,889,624
72.	E. Provisions (73.-75. rows)	0	0
73.	Provisions for forward liabilities	0	0
74.	Provisions for forward expenses	0	0
75.	Other provisions	0	0
76.	F. Liabilities (77.+82.+92. rows)	15,143	8,239
77.	I. SUBORDINATED LIABILITIES (78.-81. rows)	0	0
78.	Subordinated liabilities to affiliated undertakings	0	0
79.	Subordinated liabilities to significant ownership undertakings	0	0
80.	Subordinated liabilities to independent undertakings	0	0
81.	Subordinated liabilities to other economic entities	0	0
82.	II. LONG-TERM LIABILITIES (83.-91. rows)	0	0
83.	Long-term loans	0	0
84.	Convertible bonds	0	0
85.	Debts on issue of bonds	0	0
86.	Investment and development credits	0	0
87.	Other long-term credits	0	0
88.	Long-term liabilities to affiliated undertakings	0	0
89.	Long-term liabilities to significant ownership undertakings	0	0
90.	Long-term liabilities to independent undertakings	0	0
91.	Other long-term liabilities	0	0

Item	Description	12/31/2020	12/31/2021
a	b	c	d
92.	III. CURRENT LIABILITIES 93.-104. rows)	15,143	8,239
93.	Short-term loans	0	0
94.	<i>Including: convertible bonds</i>	0	0
95.	Short-term bank loans	0	0
96.	Advances received from customers	0	0
97.	Accounts payable	2,679	8,239
98.	Bills payable	0	0
99.	Short-term liabilities to affiliated undertakings	0	0
100.	Short-term liabilities to significant ownership undertakings	0	0
101.	Short-term liabilities to independent undertakings	0	0
102.	Other short-term liabilities	12,464	0
103.	Valuation difference of liabilities	0	0
104.	Negative valuation difference of derivatives	0	0
105.	G. Accrued and deferred liabilities (106.-108. rows)	16,987	16,486
106.	Deferred income	0	0
107.	Deferred expenses	16,987	16,486
108.	Accrued income	0	0
109..	TOTAL LIABILITIES (61.+72.+76.+105.rows)	370,117,435	372,999,654

Date: Budapest, March 10, 2022



 Managing director

2	5	9	0	5	9	1	9	6	4	9	2	1	1	3	0	1
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Statistical number

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Registration number

Wipro Holdings Investment Korlátolt Felelősségű Társaság

Annual report

PROFIT AND LOSS STATEMENT

Total cost method

Amounts in USD

Item	Description	2020.01.01- 2020.12.31	2021.01.01- 2021.12.31
a	b	c	d
01.	Net domestic sales	0	0
02.	Net external sales	0	0
I.	Total sales (01+02)	0	0
03.	Variations in self-manufactured stocks	0	0
04.	Own work capitalized	0	0
II.	Own performance capitalized (03+04)	0	0
III.	Other income	2	0
	<i>Including: loss in value marked back</i>	<i>0</i>	<i>0</i>
05.	Raw materials and consumables	0	0
06.	Contracted services	54,934	29,948
07.	Other service activities	5,026	10,498
08.	Original cost of goods sold	0	0
09.	Value of services sold (intermediated)	0	0
IV.	Material costs (05+06+07+08+09)	59,960	40,446
10.	Wages and salaries	0	0
11.	Other employee benefits	0	0
12.	Contributions on wages and salaries	0	0
V.	Staff costs (10+11+12)	0	0
VI.	Depreciation	0	0
VII.	Other operating expenses	294	112
	<i>Including: loss in value</i>	<i>0</i>	<i>0</i>
A.	INCOME FROM OPERATIONS (I.+II.+III.-IV.-V.-VI.-VII.)	-60,252	-40,558

Amounts in USD

Item	Description	2020.01.01- 2020.12.31	2021.01.01- 2021.12.31
a	b	c	d
13.	Dividends and profit-sharing (received or due)	0	0
	<i>Including: from affiliated undertakings</i>	0	0
14.	Profit and gains on shares	0	0
	<i>Including: from affiliated undertakings</i>	0	0
15.	Profit and gains on financial investments (securities, loans)	0	0
	<i>Including: from affiliated undertakings</i>	0	0
16.	Other interest and similar income (received or due)	5,921,632	4,105,163
	<i>Including: from affiliated undertakings</i>	5,698,340	4,098,058
17.	Other income from financial transactions	3,203,362	28
	<i>Including: valuation difference</i>	0	0
VIII.	Income from finan. trans. (13+14+15+16+17)	9,124,994	4,105,191
18.	Expenses and losses on shares	0	0
	<i>Including: to affiliated undertakings</i>	0	0
19.	Expenses and losses on financial investments (securities, loans)	0	0
	<i>Including: to affiliated undertakings</i>	0	0
20.	Interest payable (paid) and similar charges	0	0
	<i>Including: to affiliated undertakings</i>	0	0
21.	Losses on shares, securities and bank deposits	0	0
22.	Other expenses on financial transactions	442,502	1,106,218
	<i>Including: valuation difference</i>	0	0
IX.	Expenses on financial trans. (18+19+20+21+22)	442,502	1,106,218
B.	PROFIT FROM FINANCIAL TRANS. (VIII.-IX.)	8,682,492	2,998,973
C.	INCOME BEFORE TAXES (+A+B)	8,622,240	2,958,416
X.	Tax payable	776,029	68,792
D.	PROFIT AFTER TAXES (+C-X.)	7,846,211	2,889,624

Date: Budapest, March 10, 2022


 Managing director

Wipro Holdings Investment Korlátolt Felelősségű Társaság

**Notes to the Financial Statements
January 1, 2021 – December 31, 2021**

Budapest, March 10, 2022

A handwritten signature in blue ink, consisting of several overlapping loops and lines, positioned above a horizontal line.

Managing director

1. THE COMPANY

Wipro Holdings Investment Korlátolt Felelősségű Társaság was founded by Wipro Holdings Hungary Ltd. (legal seat: 1143 Budapest, Stefánia út 101-103., Hungary) on March 21, 2017.

The Company was registered on March 23, 2017, registration Nr.: 01-09-295541.

The Company's initial share capital was USD 15,000 comprising cash contribution in full.
The Company's share capital was increased by USD 500 on May 23, 2017, the current share capital is: USD 15,500.

Main activity of the Company is other credit granting.

Registered office of the Company is 1143 Budapest, Stefánia út 101-103., Hungary.

Managing Director of the Company who has the right to sign the simplified financial statements individually:

Appadurai Ramesh Phillips
Hounslow, Middlesex, Alderney Avenue 30.
GB TW5 0QL

Accounting

The name of the chartered accountant who is responsible for the managing of the accounting services is Eszter Balogh (address: 1124 Budapest, Lejtő út 33. 1 em. 2.a.), chartered accountant, registration number: 117766.

Consolidation

The Company is involved in the procedure of consolidation of its Sole Quotaholder. The consolidated financial statements are prepared by Wipro Limited (Doddakannelli, Sarjapur Road, Bangaluru 560 035, India) and can be observed at the registered office of Wipro Limited.

Audit

Based on the Section 155 (5) of the Act C of 2000 on Accounting the election of an auditor is obligatory.
The auditor of the Company is BDO Magyarország Könyvvizsgáló Kft. (1103 Budapest, Kőér utca 2/A, C ép.), appointed auditor: Baumgartner Ferenc (chamber's number: 002387).

The audit fee charged by the auditor for the audit of current business year's financial statements is USD 3,250 + VAT.

2. ACCOUNTING POLICY

a) Business year

The Company's business year is from January 1 to December 31.
These financial statements relate to the period January 1, 2021 to December 31, 2021.

The date of preparation of the balance sheet is January 31, 2022.

b) Basis of accounting

The Company is required to keep double-entry books. The selected method for the preparation of the Balance Sheet is version "A" and for the preparation of the Profit and Loss Account is the total cost method. The financial statements have been prepared under the historical cost convention in accordance with the Hungarian Act on Accounting.

The Company does not make any changes (enlarging or concentrating) in the chosen version of the Balance Sheet and the Profit and Loss Account.

The Company represents its assets, equity and liabilities in USD.

c) Recording of transactions arising in foreign currencies

Transactions arising in a foreign currency other than that in which the books are kept are recorded at the Hungarian National Bank's exchange rate and cross bank rate prevailing at the date of the transaction. Non-realized foreign exchange gains or losses arising from the difference between the book value of the assets / liabilities and the market value of the assets / liabilities computed with the exchange rates prevailing at the turning date are accounted in all cases.

d) Significant error

An error is significant if, in the year when discovered by any form of review, the aggregate amount of all errors (whether negative or positive) identified with regards to the same year (separately for each year) and the aftereffects thereof - increasing or decreasing the profit/loss or equity - exceeds 2% of the balance sheet total of the business year under review. If the 2% of the balance sheet total does not exceed the USD equivalent of HUF 1,000,000, the error is significant if it exceeds the USD equivalent of HUF 1,000,000.

e) Valuation of assets, loss of value

Loans provided for long-term include all loans whose maturity is due after the next business year. In the Balance Sheet these must be shown at the agreed amount which has to be decreased by the already accounted loss of value and increased by the reversed loss of value.

Based on the information available at the time of preparing the Balance Sheet, loss of value should be accounted in an amount that is equal to the difference between the book value of the item and the expected repayable amount of the item if this is a loss, and if this difference is determined to be significant and long-term.

3. VALUATIONS (data in USD)

	31.12.2020	31.12.2021
a) Long-term loan to affiliated undertakings		
Loan to Wipro LLC	227,000,000	177,000,000
Loan to Wipro UK Limited	48,868,168	48,335,104
Total	275,868,168	225,335,104
b) Receivables against affiliated companies		
Loan provided to Wipro UK Limited (GBP 20,000,000)	27,317,729	27,019,741
Loan provided to Wipro Cyprus SE	30,000,000	0
Loan provided to Infocrossing LLC	14,000,000	0
Loan provided to Cooper Software Inc.	10,000,000	0
Loan provided to ITI Proficiency Ltd.	200,000	0
Loan provided to Designit North America Inc.	750,000	0
Loan provided to Wipro IT SVS UK	0	63,000,000
Total	82,267,729	90,019,741
c) Other receivables		
Corporate income tax overpayment	76,073	776,203
VAT receivables	407	1,967
Loan provided to Wipro Cyprus SE	0	30,000,000
Loan provided to Cooper Software Inc.	0	10,000,000
Loan provided to ITI Proficiency Ltd.	0	650,000
Loan provided to Designit North America Inc.	0	4,250,000
Loan provided to Appirio Limited (GBP 3.000.000)	0	4,052,961
Loan provided to 4C Nederland (EUR 100.000)	0	113,291
Loan provided to 4C Denmark (DKK 3.000.000)	0	456,940
Loan provided to 4C NV (EUR 1.200.000)	0	1,359,492
Loan provided to 4C NV	0	1,180,000
Loan provided to Cloudsocius DMCC	0	675,000
Total	76,480	53,515,854
d) Liquid assets		
Citibank USD account	8,535,045	856,271
BNP Paribas USD account	853,103	2,308
Total	9,388,148	858,579
e) Accrued income		
Interest accrual on Wipro UK Limited (GBP)	385,638	206,422
Interest accrual on Cooper Software Inc. (USD)	61,705	55,021
Interest accrual on Designit North America Inc. (USD)	950	19,136
Interest accrual on ITI Proficiency Ltd. (USD)	253	1,780
Interest accrual on Wipro LLC loan (USD)	151	0
Interest accrual on Wipro Cyprus SE loan (USD)	2,061,641	2,399,620
Interest accrual on Infocrossing LLC (USD)	0	1,273
Interest accrual on Wipro Solution Canada Ltd. (USD)	6,572	0
Interest accrual on 4C Nederland (EUR)	0	1,181
Interest accrual on 4C Denmark (DKK)	0	4,765
Interest accrual on 4C NV (EUR)	0	14,178
Interest accrual on 4C NV (USD)	0	4,460
Interest accrual on Appirio (GBP)	0	29,975
Interest accrual on Wipro IT SVS UK Societas (USD)	0	530,467
Interest accrual on Coudsocius DMCC (USD)	0	2,098
Total	2,516,910	3,270,376

f) Equity

The change of the Company's equity:

	31.12.2020	Increase	Decrease	31.12.2021
Issued capital	15,500	0	0	15,500
Capital reserve	337,250,000	0	0	337,250,000
Accumulated reserve	24,973,594	7,846,211	0	32,819,805
Profit for the year	7,846,211	2,889,624	7,846,211	2,889,624
Total	370,085,305	10,735,835	7,846,211	372,974,929

g) Accounts payable

Domestic trade creditors	2,679	8,239
Total	2,679	8,239

h) Other short-term liabilities

Short-term liability against Inforcrossing LLC.	12,464	0
Corporate income tax liability	0	0
Total	12,464	0

i) Deferred expenses

Accrued bookkeeping and rental fee	1,005	962
Accrued audit fee	2,893	3,255
Accrued legal fee	241	922
Accrued tax advisory fee	12,848	11,347
Total	16,987	16,486

	01.01.2020- 31.12.2020	01.01.2021- 31.12.2021
j) Contracted services		
Rental fee	2,013	1,743
Legal fee	11,522	4,194
Accounting fee	10,747	10,482
Managing director services	2,961	0
Audit fee	3,104	3,182
Tax advisory fee	24,587	10,347
Total	54,934	29,948
k) Other service activities		
Official fees	15	16
Bank charges	5,011	10,481
Total	5,026	10,498
l) Other income		
Rounding difference	2	0
Total	2	0
m) Other expenditures		
Penalties	294	101
Released receivable	0	11
Total	294	112
n) Other interest and similar income (received or due)		
Interest income from Wipro LLC	4,147,397	2,130,753
Interest income from Wipro Cyprus SE	548,114	337,980
Interest income from Infocrossing LLC	352,562	39,021
Interest income from Wipro Holdings Hungary Ltd.	16,151	0
Interest received from bank	223,292	7,105
Interest income from ITI Proficiency	253	5,597
Interest income from Wipro Solutions Canada	6,572	0
Interest income from Cooper Software	82,469	112,660
Interest income from Designit North America	950	31,655
Interest income from Wipro Hold UK Ltd.	385,638	842,289
Interest on deposit	158,234	47
Interest income from Wipro Appirio UK Limited	0	40,907
Interest income from 4C Nederland	0	1,181
Interest income from 4C Denmark	0	4,765
Interest income from 4C NV	0	18,637
Interest income from Wipro IT SVS UK Societas	0	530,467
Interest income from Cloudsocius DMCC	0	2,098
Total	5,921,632	4,105,163
o) Other income from financial transactions		
Realized exchange gain	369	28
Unrealized exchange gain	3,202,993	0
Total	3,203,362	28
p) Other expenses on financial transactions		
Realized exchange loss	442,502	202
Unrealized exchange loss	0	1,106,016
Total	442,502	1,106,218

q) Taxation	01.01.2020- 31.12.2020	01.01.2021- 31.12.2021
Calculation of the corporate income tax and the annual profit:		
Total income	9,124,996	4,105,191
Total costs, expenditures	502,756	1,146,775
Profit before taxation	8,622,240	2,958,416
Tax base increasing items	294	101
- <i>late payment penalty</i>	294	101
Exemption of Canadian interest income	0	1,112,523
Tax base decreasing items	0	0
Tax base for corporate income tax before tax credit	8,622,534	1,845,994
Corporate income tax 9% before tax credit	776,027	166,139
Tax credit on interest income from USA	0	101,795
Corporate income tax 9% after tax credit	776,027	64,343
Actual CIT of the whole period:		
Annual CIT liability	776,028	64,343
Withholding tax	0	4,449
Total tax	776,028	68,792
Profit after taxation	7,846,212	2,889,624

r) Ratios

Fixed assets ratio (<i>Invested assets / Total assets</i>)	74.54%	60.41%
Current liabilities ratio (<i>Current liabilities / Total liabilities</i>)	0.00%	0.00%
Own capital ratio (<i>Equity / Total liabilities</i>)	99.99%	99.99%
Liquidity (<i>(Current assets + Accrued assets) / Current liabilities</i>)	6,223.9495	17,922.6303
Return on equity (<i>Profit for the year / Shareholder's equity</i>)	2.12%	0.77%

s) Wages and staff number

The Company did not have any employee in the reporting period.
The management did not receive any loan or advance from the Company, the Company did not undertake any guarantee on behalf of the management.

t) Off-balance sheet items

The Company had no off-balance sheet items in the reporting period.

Wipro Holdings Investment Korlátolt Felelősségű Társaság

CASH FLOW

		data in USD	
Megnevezés	2020. december 31.	2021. december 31.	Description
I. Szokásos tevékenységből származó pénzeszköz-változás (Működési cash flow, 1-13. sorok)	-17,065,279	-59,062,634	I. Variation in cash-flow from operations (Operating cash-flow, 1-13)
1. Adózás előtti eredmény +	8,622,240	2,958,416	1) Income before taxes +
2. Elszámolt amortizáció +	0	0	2) Depreciation write-off +
3. Elszámolt értékvesztés és visszairítás +	0	0	3) Loss in value and backmarking +
4. Céltartalék képzés és felhasználás különbözete +	0	0	4) Difference between formation and utilization of provisions +
5. Befektetett eszközök értékesítésének eredménye +	0	0	5) Invested assets sold +
6. Szállítói kötelezettség változása +	-1,409	5,560	6) Variation in accounts payable +
7. Egyéb rövid lejáratú kötelezettség változása +	-150,045	-12,464	7) Variation in other short-term liabilities +
8. Passzív időbeli elhatárolások változása +	14,275	-501	8) Variation in accrued and deferred liabilities +
9. Vevőkövetelés változása +	0	0	9) Variation in trade debtors +
10. Forgóeszközök (vevőkövetelés és pénzeszköz nélkül) változása +	-28,339,403	-61,191,387	10) Variation in current assets (without trade debtors and liquid assets) +
11. Aktív időbeli elhatárolások változása +	3,565,092	-753,466	11) Variation in accrued and deferred assets +
12. Fizetett, fizetendő adó (nyereség után) -	-776,029	-68,792	12) Tax paid or payable (on profit) -
13. Fizetett, fizetendő osztalék, részesedés -	0	0	13) Dividends and profit-sharing paid or payable -
II. Befektetési tevékenységből származó pénzeszköz-változás (Befektetési cash flow, 14-16. sorok)	-48,868,168	50,533,065	II. Variation in cash-flow from investments (Investment cash-flow, 14-16)
14. Befektetett eszközök beszerzése -	0	0	14) Purchase of invested assets -
15. Befektetett eszközök eladása +	0	0	15) Sale of invested assets +
16. Hosszú lejáratra nyújtott kölcsönök és elhelyezett bankbetétek törlesztése, megszüntetése, beváltása +	0	0	16. Repayment, termination or redemption of long-term loans and bank deposits +
17. Hosszú lejáratra nyújtott kölcsönök és elhelyezett bankbetétek -	-48,868,168	50,533,065	17. Long-term loans and bank deposits -
18. Kapott osztalék +	0	0	18. Dividends and profit-sharing received +
III. Pénzügyi műveletekből származó pénzeszköz-változás (Finanszírozási cash flow, 17-27. sorok)	0	0	III. Variation in cash-flow from financial transactions (Financial cash-flow, 17-27)
19. Részvénykibocsátás, tőkebevonás bevétele +	0	0	17) Receipts from shares issue (capital influx) +
20. Kötvény, hitelviszonyt megtestesítő értékpapír kibocsátásának bevétele +	0	0	18) Receipts from the issue of bonds and securities signifying a creditor relationship +
21. Hitel és kölcsön felvétele +	0	0	19) Borrowings +
22. Véglegesen kapott pénzeszköz +	0	0	21) Non-repayable assets received +
23. Részvénybevonás, tőke kivonás (tőkeleszállítás) -	0	0	22) Cancellation of shares, disinvestment (capital reduction) -
24. Kötvény és hitelviszonyt megtestesítő értékpapír visszafizetése -	0	0	23) Redeemed bonds and securities signifying a creditor relationship -
25. Hitel és kölcsön törlesztése, visszafizetése -	0	0	24) Loan installment payments -
26. Véglegesen átadott pénzeszköz -	0	0	26) Non-repayable assets transferred -
IV. Pénzeszközök változása (I+II+III. sorok)	-65,933,447	-8,529,569	IV. Variation in liquid assets (I+II+III)
27. Devizás pénzeszközök ártértékelése +	0	0	27) Revaluation of funds held in foreign currencies +
V. Pénzeszközök mérleg szerinti változása (IV+27. sorok) +/-	(65,933,447)	(8,529,569)	V. Changes in funds as shown in the balance sheet (rows IV+27) +/-

Budapest, 2022. március 10. / Budapest, March 10, 2022

Ügyvezető / Managing Director

Wipro Holdings Investment Korlátolt Felelősségű Társaság

Business Report to the Annual Report January 1, 2021 – December 31, 2021

1.

There was no significant transaction or event between the year-end closing date (December 31, 2021) and the preparation date of the Balance Sheet (January 31, 2022) which could be relevant for the items of Annual Report.

2.

The Company does not have any repurchased own shares.

3.

The Company does not have research or development activity.

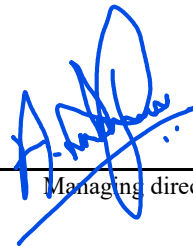
4.

There is no direct or indirect connection with any environmental protected area, therefore the Company has no policy for environmental protection or did not have any environmental protection decision.

5.

The Company has or had no legal case.

Budapest, March 10, 2022



Managing director