

Free English translation of the financial statements as of December 31, 2023, presented on a comparative basis, and the Independent Auditor's Report originally issued in Spanish.

WIPRO TECHNOLOGIES S.A.

**Report and Financial Statements
as of December 31, 2023,
presented on a comparative basis**

WIPRO TECHNOLOGIES S.A.

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INDEPENDENT AUDITOR'S REPORT

WIPRO TECHNOLOGIES S.A.

EXHIBIT “III”

ASSETS AND LIABILITIES IN FOREIGN CURRENCY

As of December 31, 2023

presented on a comparative basis.

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.2.)

Items	12/31/2023				12/31/2022	
	Foreign Currency		FX Rate at year-end	Amount in Argentine Currency	Amount in Foreign Currency	Amount in Argentine Currency
	Type	Amount				
<u>ASSETS</u>						
<u>Current Assets</u>						
<i>Trade Receivables (Note 3.2.)</i>						
Related parties (Note 7.)	USD	3.551.710	805.45	2.860.724.707	2.846.825	1.568.791.410
Total Current Assets				2.860.724.707		1.568.791.410
TOTAL ASSETS				2.860.724.707		1.568.791.410
<u>LIABILITIES</u>						
<u>Current Liabilities</u>						
<i>Trade Debts (Note 3.4.)</i>						
Related parties (Note 7.)	USD	2.048.479	808.45	1.656.092.589	2.069.795	1.141.884.636
Related parties (Note 7.)	EUR	45.980	894.71	41.138.634	27.398	16.203.966
Related parties (Note 7.)	INR	816.295	9.71	7.926.229	520.085	3.458.558
				1.705.157.452		1.161.547.160
Total Current Liabilities				1.705.157.452		1.161.547.160
TOTAL LIABILITIES				1.705.157.452		1.161.547.160

USD: US Dollars

EUR: Euros

INR: Indian Rupee



Daniel Rodríguez Dávila
Chairman

Signed for the purpose of identification

With our report dated May 24, 2024

BECHER Y ASOCIADOS S.R.L.

C.P.C.E.C.A.B.A. - T° I - F° 21

María Eugenia De Sabato (Partner)

Public Accountant (USAL)

C.P.C.E.C.A.B.A. T° 293 - F° 027

WIPRO TECHNOLOGIES S.A.

EXHIBIT "IV"

EXPENSES: INFORMATION REQUIRED BY SEC.64,I, SUBSEC. B OF ACT 19,550

DE LA LEY 19.550

For the fiscal year ended on December 31, 2023

presented on a comparative basis.

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.2.)

Items	Cost of Services Rendered	Marketing Expenses	Administrative Expenses	Total as of 12/31/2023	Total as of 12/31/2022
Professionals' Fees	401,117,985	-	-	401,117,985	744,775,494
Wages and Social Security Charges	269,147,820	-	-	269,147,820	495,925,127
Depreciations (Exhibit I)	123,891,934	-	-	123,891,934	194,244,389
Turnover Tax	-	23,989,279	-	23,989,279	42,890,116
Subcontract costs	1,380,267	-	-	1,380,267	1,327,630
Travel expenses	-	6,085,029	-	6,085,029	1,025,901
Bank's Debits and Credits Tax	-	-	5,792,705	5,792,705	8,958,637
Taxes, Rates and Contributions	-	-	5,379,602	5,379,602	6,176,493
Exports Withholdings	-	-	-	-	3,080,927
Personnel Benefits	-	1,688,520	-	1,688,520	-
Board of Directors (Note 7.)	-	-	3,271,791	3,271,791	3,394,677
Insurance	-	-	2,658,924	2,658,924	1,936,280
Stationery and Office Supplies	-	-	2,085,028	2,085,028	812,466
Electricity, gas, and telephone expenses	-	-	612,769	612,769	714,126
Total al 31/12/2023	795,538,006	31,762,828	19,800,819	847,101,653	
Total al 31/12/2022	1,436,272,640	46,266,793	22,722,830		1,505,262,263



Daniel Rodríguez Dávila
Chairman

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