Special Purpose Financial Statements and Independent Auditor's Report

Edgile LLC

31 March 2025

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Edgile LLC

Report on the Audit of the Special Purpose Financial Statements

Opinion

We have audited the accompanying Special Purpose Financial Statements of **Edgile LLC** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, Statement of Profit and Loss (including other comprehensive income), the Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, and a summary of material accounting policies and other explanatory information (hereinafter referred to as "the Special Purpose Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Special Purpose Financial Statements give a true and fair view in conformity with the basis of preparation referred to in note 2(i) to the Special Purpose Financial Statements of the state of affairs of the Company as at March 31, 2025, its losses and Other Comprehensive Income, Changes in Equity and its Cash Flows for the year ended March 31, 2025.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Special Purpose Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Special Purpose Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Special Purpose Financial Statements.

Responsibilities of Management and Those Charged with Governance for the Special Purpose Financial Statements

The Company's Board of Directors are responsible for the preparation of these Special Purpose Financial Statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company, in accordance with the basis described in note 2(i) of the Special Purpose Financial Statements.
This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal

ASA & Associates LLP Chartered Accountants financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Special Purpose Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Special Purpose Financial Statements, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors Responsibility

Our objectives are to obtain reasonable assurance about whether the Special Purpose Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Special Purpose Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Special Purpose Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the operating effectiveness of such controls;

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Special Purpose Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

ASA & Associates LLP Chartered Accountants

ASA

- Evaluate the overall presentation, structure and content of the Special Purpose Financial Statements, including the disclosures, and whether the Special Purpose Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter:
The Financial Statements of the Company for the year ended March 31, 2024 were audited by another auditor who expressed an unmodified opinion on those Statements on June 16, 2024

Emphasis of Matter: Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 2(i) to the Special Purpose Financial Statements, which describes the basis of accounting. The Special Purpose Financial Statements are prepared for inclusion in the annual report of the Ultimate Holding Company, Wipro Limited, under the requirements of Section129(3) of the Companies Act, 2013 and may not be suitable for any other purpose. As a result, the Special Purpose Financial Statements may not be suitable for another purpose. Our report is intended solely for the Company and Wipro Limited and should not be distributed to or used by parties other than the Company and Wipro Limited, except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose, or to any other person to whom this report is shown, or into whose hands it may come without our prior consent in writing.

For **ASA & Associates LLP,**
Chartered Accountants
Firm Registration No. 009571N/N500006

Vinay K.S.
Partner
Membership No. 223085
UDIN: 25223085BMKSDZ5202
Place: Bengaluru
Date: 15th May, 2025

ASA & Associates LLP
Chartered Accountants

Edgile LLC
Special Purpose Balance Sheet
(Amount in USD'00, unless otherwise stated)

	Notes	As at 31 March 2025	As at 31 March 2024
ASSETS			
Non-current assets			
Property, plant and equipment	4	362	1,468
Deferred tax asset (Net)	6	6,467	1,391
Total Non-current Assets		**6,829**	**2,859**
Current assets			
Financial assets			
Trade receivables	7	112,979	128,845
Unbilled receivables		9,388	25,930
Cash and cash equivalents	8	18,691	32,183
Other assets	5	1,169	1,836
Current tax asset (Net)		126	58
Total Current Assets		**142,353**	**188,852**
Total Assets		**149,182**	**191,711**
EQUITY AND LIABILITIES			
Equity			
Equity share capital		-	-
Other equity	9	87,537	116,447
Total Equity		**87,537**	**116,447**
Liabilities			
Current liabilities			
Financial liabilities			
Trade payables	12	14,539	16,924
Other financial liabilities	10	29,823	44,422
Other liabilities	11	3,807	4,178
Contract Liabilities		5,519	6,669
Provisions	13	7,957	3,071
Total Current Liabilities		**61,645**	**75,264**
Total Equity and Liabilities		**149,182**	**191,711**

Summary of significant accounting policies and other explanatory information 2-3

The accompanying notes are an integral part of these special purpose financial statements.

As per our report of even date attached

For ASA & ASSOCIATES LLP
Chartered Accountants
Firm's Registration No.: 009571N/N500006

For and on behalf of the Board of Directors
of Edgile LLC

sd/-
Vinay K.S.
Partner
Membership No.: 223085
Place : Bengaluru
Date : May 15, 2025

sd/-
Vikash Jain
Director
Place : USA
Date : May 15, 2025

sd/-
Tony Buffomante
Director
Place : USA
Date : May 15, 2025

Edgile LLC
Special Purpose Statement of Profit and Loss
(Amount in USD'00, unless otherwise stated)

	Notes	Year ended March 31, 2025	Year ended March 31, 2024
REVENUE			
Revenue from operations	14	419,464	446,656
Other income	15	34	996
Total Income		**419,498**	**447,652**
EXPENSES			
Employee benefit expense	16	411,744	498,999
Sub-contracting and technical fees		37,729	17,140
Depreciation, amortisation and Impairment expense	17	1,106	1,509
Other expenses	18	14,114	35,347
		464,693	**552,995**
Profit/(loss) before tax		**(45,195)**	**(105,343)**
Tax expense	19		
Current tax		(11,209)	(32,330)
Deferred tax		(5,076)	(12,563)
Total tax expense		**(16,285)**	**(44,893)**
Net profit/(loss) for the year		**(28,910)**	**(60,450)**
Other comprehensive income		**-**	**-**
Total comprehensive income for the year		**(28,910)**	**(60,450)**

The accompanying notes are an integral part of these special purpose financial statements.

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Edgile LLC
Special Purpose Statement of Changes in Equity
(Amount in USD'00, unless otherwise stated)

EQUITY SHARE CAPITAL

Terms / Rights attached to equity shares
As per local laws of USA, there is no concept of issuance of share certificate. The Company is a limited liability company with a single member of Wipro IT Services LLC,. In the event of liquidation of the Company, the sole member will be entitled to receive he remaining assets of the company, after satisfaction of all liabilities, if any.

Other equity

Particulars	Additional Capital		Retained Earnings		Total	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024	31 March 2025	31 March 2024
Opening balance	40,000	-	76,447	136,896	116,447	136,896
Contributions during the year	-	40,000	-	-	-	40,000
Total comprehensive income for the year	-	-	(28,910)	(60,449)	(28,910)	(60,449)
Closing balance	**40,000**	**40,000**	**47,537**	**76,447**	**87,537**	**116,447**

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Vikash Jain
Director
Place : USA
Date : May 15, 2025

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Tony Buffomante
Director
Place : USA
Date : May 15, 2025

Edgile LLC
Special Purpose Statement of Cash Flows
(Amount in USD'00, unless otherwise stated)

		Year ended March 31, 2025	Year ended March 31, 2024
Cash flows from operating activities			
Profit/(loss) before tax		**(45,195)**	**(105,343)**
Adjustments :-			
Depreciation, amortisation and Impairment expense		1,106	1,509
Loss on sale of property, plant and equipment		-	65
Provision for doubtful debts		(554)	1,559
Interest income		-	(519)
Operating profit/(loss) before working capital changes		**(44,643)**	**(102,729)**
Adjustments for working capital changes:			
Decrease / (increase) in trade receivables and unbilled receivables		44,171	(66,868)
Decrease / (increase) in other assets		667	4,584
(Decrease) / increase in trade payables and contract liabilities		(3,535)	-
(Decrease) / increase in provisions and other liabilities		(10,084)	66,406
Cash generated from operating activities		**(13,424)**	**(98,608)**
Direct taxes paid		(68)	(126)
Net cash generated from / (used in) operating activities	**(A)**	**(13,492)**	**(98,734)**
Cash flows from investing activities:			
(Acquisition) / Proceeds from Sale of property, plant and equipment (Net)		-	(382)
Repayment of loan by holding company		-	30,000
Interest received		-	519
Net cash generated from / (used in) investing activities	**(B)**	**-**	**30,137**
Cash flows from financing activities:			
Proceeds from Issue of Share Capital		-	40,000
Net cash generated from / (used in) financing activities	**(C)**	**-**	**40,000**
Net increase / (decrease) in cash and cash equivalents during the year (A+B+C)		**(13,492)**	**(28,597)**
Cash and cash equivalents at the beginning of the year		32,183	60,780
Cash and cash equivalents at the end of the year (refer note 8)		**18,691**	**32,183**
Components of cash and cash equivalents (note 8)			
Balances with banks			
in current accounts		18,691	32,183
		18,691	**32,183**

The accompanying notes are an integral part of these special purpose financial statements.

As per our report of even date attached

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Edgile LLC
Notes forming part of the Special Purpose Financial Statements
(Amount in USD'00, unless otherwise stated)

Summary of material accounting policies and other explanatory information

1. The Company Overview
Edgile LLC (Edgile or the Company), delivers strategic cybersecurity and risk management services to the Fortune 500 companies. What distinguishes Edgile in this arena is its business aligned security approach coupled with the deep knowledge of its professionals and the active engagement of its leadership. Edgile offers proven services to help solve complex security challenges across many industries including healthcare, financial services, energy, retail and more.

Edgile is domiciled in USA, and it was acquired by Wipro IT Services LLC on 31st December 2021.

2. Basis of preparation of special purpose financial statements

(i) Statement of compliance and basis of preparation
These special purpose financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under section 129(3) of the Companies Act, 2013 for inclusion in the annual report of the Ultimate Holding Company (Wipro Limited).

The financial statements have been prepared in compliance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and amendments issued thereafter. Accounting policies have been applied consistently to all periods presented in these financial statements.

The Financial Statements correspond to the classification provisions contained in IND AS 1, "Presentation of Financial Statements". For clarity, various items are aggregated in the statement of profit and loss and balance sheet. These items are disaggregated separately in the notes to financial statements, where applicable.

All amounts included in the special purpose financial statements are reported in hundreds of USD, unless otherwise stated.

(ii) Basis of Measurement
These financial statements have been prepared on a historical cost convention and on an accrual basis.

(iii) Use of estimates and judgment
The preparation of the financial statements in conformity with Ind AS requires management to make judgments, accounting estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Accounting estimates are monetary amounts in the financial statements that are subject to measurement uncertainty. An accounting policy may require items in financial statements to be measured at monetary amounts that cannot be observed directly and must instead be estimated. In such a case, management develops an accounting estimate to achieve the objective set out by the accounting policy. Developing accounting estimates involves the use of judgments or assumptions based on the latest available and reliable information. Actual results may differ from those accounting estimates. Actual results may differ from those estimates.

Accounting estimates and underlying assumptions are reviewed on an ongoing basis. Changes to accounting estimates are recognised in the period in which the estimates are changed and in any future periods affected. In particular, information about material areas of estimation, uncertainty and critical judgments in applying accounting policies that have the material effect on the amounts recognised in the financial statements are included in the following notes:

a) Revenue Recognition:
The Company uses the percentage of completion method using the input (cost expended) method to measure progress towards completion in respect of fixed price contracts. Percentage of completion method accounting relies on estimates of total expected contract revenue and costs. This method is followed when reasonably dependable estimates of the revenues and costs applicable to various elements of the contract can be made. Key factors that are reviewed in estimating the future costs to complete include estimates of future labor costs and productivity efficiencies. Because the financial reporting of these contracts depends on estimates that are assessed continually during the term of these contracts, recognised revenue and profit are subject to revisions as the contract progresses to completion. When estimates indicate that a loss will be incurred, the loss is provided for in the period in which the loss becomes probable. Volume discounts are recorded as a reduction of revenue. When the amount of discount varies with the levels of revenue, volume discount is recorded based on estimate of future revenue from the customer. Revenue is recognized on net basis in scenario where the company is not the primary obligor.

b) Income Taxes:
The major tax jurisdiction for the Company is in United States of America. Significant judgments are involved in determining the provision for income taxes including judgment on whether tax positions are probable of being sustained in tax assessments. A tax assessment can involve complex issues, which can only be resolved over extended time periods.

c) Deferred Taxes:
Deferred tax is recorded on temporary differences between the tax bases of assets and liabilities and their carrying amounts, at the rates that have been enacted or substantively enacted at the reporting date. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable profits during the periods in which those temporary differences and tax loss carry-forwards become deductible. The Company considers the expected reversal of deferred tax liabilities and projected future taxable income in making this assessment. The amount of the deferred tax assets considered realizable, however, could be reduced in the near term if estimates of future taxable income during the carry-forward period are reduced.

Summary of material accounting policies and other explanatory information

d) Defined benefit plans and compensated absences:
The cost of the defined benefit plans, compensated absences and the present value of the defined benefit obligations are based on actuarial valuation using the projected unit credit method. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

e) Leases
Ind AS 116 defines a lease term as the non-cancellable period for which the lessee has the right to use an underlying asset including optional periods, when the lessee is reasonably certain to exercise an option to extend (or not to terminate) a lease. The Company considers all relevant facts and circumstances that create an economic incentive for the lessee to exercise the option when determining the lease term. The option to extend lease is included in the lease term, if it is reasonably certain that the lessee will exercise the option. The Company reassesses the option upon occurrence of either a significant event or change in circumstances that are within the control of the lessee. The discount rate is based on the interest rate implicit in the lease, if that rate is readily determined, if that rate is not readily determined, the lease payments are discounted using the incremental borrowing rate that the Company would have to pay to borrow funds, including the consideration of factors such as the nature of the asset and location, collateral, market terms and conditions, as applicable in a similar economic environment.

f) Expected credit losses on financial assets
The impairment provisions of financial assets are based on assumptions about risk of default and expected timing of collection. The Company uses judgment in making these assumptions and selecting the inputs to the impairment calculation, based on the Company's history of collections, customer's creditworthiness, existing market conditions as well as forward looking estimates at the end of each reporting period.

The Company depreciates property, plant and equipment on a straight-line basis over estimated useful lives of the assets. The charge in respect of periodic depreciation is derived based on an estimate of an asset's expected useful life and the expected residual value at the end of its life. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology. The estimated useful life is reviewed at least annually.

3. Material Accounting Policies

(i) Functional and Presentation Currency

These standalone Financial Statements are presented in US Dollars, which is the functional currency of the Company.

(ii) Foreign currency transactions and translation
Transactions in foreign currency are translated into the functional currency using the exchange rates prevailing at the date of the transaction. Foreign exchange gains and losses resulting from the settlement of such transactions and from translation at the exchange rates prevailing at the reporting date of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of profit and loss and reported within foreign exchange gains/(losses), net, within results of operating activities except when deferred in other comprehensive income as qualifying cash flow hedges and qualifying net investment hedges. Gains/(losses), net, relating to translation or settlement of borrowings denominated in foreign currency are reported within finance expense. Non-monetary assets and liabilities denominated in foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of transaction. Translation differences on non-monetary financial assets measured at fair value at the reporting date, such as equities classified as fair value through other comprehensive income are included in other comprehensive income, net of taxes.

(iii) Financial instruments
a) Non-derivative financial instruments:

Non derivative financial instruments consist of:

• Financial assets, which include cash and cash equivalents, trade receivables, unbilled revenues, finance lease receivables, employee and other advances, investments in equity and debt securities and eligible current and non-current assets; Financial assets are derecognised when substantial risks and rewards of ownership of the financial asset have been transferred. In cases where substantial risks and rewards of ownership of the financial assets are neither transferred nor retained, financial assets are derecognised only when the Company has not retained control over the financial asset.
• Financial liabilities, which include long and short-term loans and borrowings, bank overdrafts, trade payables, eligible current and non-current liabilities.
• Non- derivative financial instruments are recognised initially at fair value.

Subsequent to initial recognition, non-derivative financial instruments are measured as described below:

A. Cash and Cash Equivalents
The Company's cash and cash equivalents consist of cash on hand and in banks and demand deposits with banks, which can be withdrawn at any time, without prior notice or penalty on the principal.
For the purposes of the cash flow statement, cash and cash equivalents include cash on hand, in banks and demand deposits with banks, net of outstanding bank overdrafts that are repayable on demand and are considered part of the Company's cash management system. In the balance sheet, bank overdrafts are presented under borrowings within current liabilities.

Summary of material accounting policies and other explanatory information

B. Other Financial Assets:
Other financial assets are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are presented as current assets, except for those maturing later than 12 months after the reporting date which are presented as non-current assets. These are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any impairment losses. These comprise trade receivables, unbilled revenues, cash and cash equivalents and other assets.

C. Trade and Other Payables
Trade and other payables are initially recognised at fair value, and subsequently carried at amortised cost using the effective interest method. For these financial instruments, the carrying amounts approximate fair value due to the short-term maturity of these instruments.

(iv) Equity

a) Share capital and share premium
The Company does not have share capital

b) Retained earnings
Retained earnings comprises of the Company's undistributed earnings after taxes.

c) Other reserves
Changes in the fair value of financial instruments measured at fair value through other comprehensive income, other than impairment loss, and actuarial gains and losses on defined benefit plans is recognized in other comprehensive income (net of taxes), and presented within equity in other reserves.

(v) Property, Plant and Equipment
a) Recognition and Measurement
Property, plant and equipment are measured at cost less accumulated depreciation and impairment losses, if any. Cost includes expenditures directly attributable to the acquisition of the asset. General and specific borrowing costs directly attributable to the construction of a qualifying asset are capitalised as part of the cost.

b) Depreciation
The Company depreciates property, plant and equipment over the estimated useful life on a straight-line basis from the date the assets are available for use. Assets acquired under finance lease and leasehold improvements are amortised over the shorter of estimated useful life of the asset or the related lease term. Term licenses are amortised over their respective contract term. Freehold land is not depreciated. The estimated useful life of assets are reviewed and where appropriate are adjusted, annually. The estimated useful lives of assets are as follows:

Category	Useful life
Computer equipment and software	3 years

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment. Subsequent expenditure relating to property, plant and equipment is capitalised only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably.

(vi) Impairment
A) Financial assets
The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The company recognises lifetime expected losses for all contract assets and/or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12-month expected credit losses or at an amount equal to the lifetime expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

B) Non - financial assets
The Company assesses long-lived assets such as property, plant and equipment and acquired intangible assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset or group of assets may not be recoverable. If any such indication exists, the Company estimates the recoverable amount of the asset or group of assets. The recoverable amount of an asset or cash generating unit is the higher of its fair value less cost of disposal (FVLCD) and its value-in-use (VIU). The VIU of long-lived assets is calculated using projected future cash flows. FVLCD of a cash generating unit is computed using turnover and earnings multiples. If the recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the statement of profit and loss. If at the reporting date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the impairment losses previously recognised are reversed such that the asset is recognised at its recoverable amount but not exceeding written down value which would have been reported if the impairment losses had not been recognised initially.

Summary of material accounting policies and other explanatory information

vii) Employee benefits
a) Termination benefits

Termination benefits are expensed when the Company can no longer withdraw the offer of those benefits.

b) Short-term benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are recorded as expense as the related service is provided. A liability is recognised for the amount expected to be paid under short-term cash bonus or profit-sharing plans, if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

c) Compensated absences

The employees of the Company are entitled to compensated absences. The employees can carry forward a portion of the unutilised accumulating compensated absences and utilise it in future periods or receive cash at retirement or termination of employment. The Company records an obligation for compensated absences in the period in which the employee renders the services that increases this entitlement. The Company measures the expected cost of compensated absences as the additional amount that the Company expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting period. The Company recognises accumulated compensated absences based on actuarial valuation using the projected unit credit method. Non-accumulating compensated absences are recognised in the period in which the absences occur.

viii) Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Provisions for onerous contracts are recognised when the expected benefits to be derived by the Company from a contract are lower than the unavoidable costs of meeting the future obligations under the contract. Provisions for onerous contracts are measured at the present value of lower of the expected net cost of fulfilling the contract and the expected cost of terminating the contract.

ix) Revenue

The Company derives revenue primarily from software development, maintenance of software/hardware and related services, business process services, sale of IT and other products.

a) Services

The Company recognises revenue when the significant terms of the arrangement are enforceable, services have been delivered and the collectability is reasonably assured. The method for recognizing revenues and costs depends on the nature of the services rendered:

A. Time and materials contracts

Revenues and costs relating to time and materials contracts are recognised as the related services are rendered.

B. Fixed-price contracts

Revenues from fixed-price contracts, including systems development and integration contracts are recognised using the “percentage-of-completion” method. Percentage of completion is determined based on project costs incurred to date as a percentage of total estimated project costs required to complete the project. The cost expended (or input) method has been used to measure progress towards completion as there is a direct relationship between input and productivity. If the Company does not have a sufficient basis to measure the progress of completion or to estimate the total contract revenues and costs, revenue is recognised only to the extent of contract cost incurred for which recoverability is probable. When total cost estimates exceed revenues in an arrangement, the estimated losses are recognised in the statement of profit and loss in the period in which such losses become probable based on the current contract estimates.

A contract asset is a right to consideration that is conditional upon factors other than the passage of time. Contract assets primarily relate to unbilled amounts on fixed-price development contracts and are classified as non-financial asset as the contractual right to consideration is dependent on completion of contractual milestones.

A contract liability is an entity’s obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

‘Unbilled revenues’ represent cost and earnings in excess of billings as at the end of the reporting period. ‘Unearned revenues’ represent billing in excess of revenue recognised. Advance payments received from customers for which no services have been rendered are presented as ‘Advance from customers.

Revenue allocated to remaining performance obligations represents contracted revenue that has not yet been recognized which includes unearned revenue and amounts that will be invoiced and recognized as revenue in future periods.

C. Maintenance contracts

Revenue from maintenance contracts is recognised ratably over the period of the contract using the percentage of completion method. When services are performed through an indefinite number of repetitive acts over a specified period of time, revenue is recognised on a straight-line basis over the specified period unless some other method better represents the stage of completion.

Summary of material accounting policies and other explanatory information

(x) Finance Cost
Finance cost comprise interest cost on borrowings, gain or losses arising on re-measurement of financial assets at FVTPL, gains/ (losses) on translation or settlement of foreign currency borrowings and changes in fair value and gains/ (losses) on settlement of related derivative instruments. Borrowing costs that are not directly attributable to a qualifying asset are recognised in the statement of profit and loss using the effective interest method.

(xi) Other income
Other income comprises interest income on deposits, dividend income and gains / (losses), net, on disposal of investments. Interest income is recognised using the effective interest method. Dividend income is recognised when the right to receive payment is established.

(xii) Disposal of Assets
The gain or loss arising on disposal or retirement of assets are recognised in the statement of profit and loss.

(xiii) Income tax
Income tax comprises current and deferred tax. Income tax expense is recognised in the statement of profit and loss except to the extent it relates to a business combination, or items directly recognised in equity or in other comprehensive income.

a) Current income tax
Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for the period. The tax rates and tax laws used to compute the current tax amount are those that are enacted or substantively enacted as at the reporting date and applicable for the period. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognised amounts and where it intends either to settle on a net basis, or to realise the asset and liability simultaneously.

b) Deferred income tax
Deferred income tax is recognised using the balance sheet approach. Deferred income tax assets and liabilities are recognised for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction.

Deferred income tax assets are recognised to the extent it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilised.

Deferred income tax liabilities are recognised for all taxable temporary differences except in respect of taxable temporary differences that is expected to reverse within the tax holiday period, taxable temporary differences associated with investments in subsidiaries, associates and foreign branches where the timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

The Company offsets deferred income tax assets and liabilities, where it has a legally enforceable right to offset current tax assets against current tax liabilities, and they relate to taxes levied by the same taxation authority on either the same taxable entity, or on different taxable entities where there is an intention to settle the current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

(xiv) Earnings per share
The company does not have share capital, hence the reporting of Earnings per share is not applicable to the company

(xv) Cash flow statement
Cash flow are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash from operating, investing and financing activities of the Company are segregated.

Edgile LLC
Notes forming part of the Financial Statements
(Amount in USD'00, unless otherwise stated)

4 Property, plant and equipment

Particulars	Computers	Total
Gross Carrying Value :-		
As at 1 April 2023	7,399	7,399
Additions	382	382
Disposals	(1,485)	(1,485)
As at 31 March 2024	**6,296**	**6,296**
Accumulated Depreciation :-		
As at 1 April 2023	4,739	4,739
Additions	1,509	1,509
Disposals	(1,420)	(1,420)
As at 31 March 2024	**4,828**	**4,828**
Capital Work in Progress	-	-
Net Carrying value As at 31 March 2024	**1,468**	**1,468**

Particulars	Computers	Total
Gross Carrying Value :-		
As at 1 April 2024	6,296	6,296
As at 31 March 2025	**6,296**	**6,296**
Accumulated Depreciation :-		
As at 1 April 2024	4,828	4,828
Additions	1,106	1,106
As at 31 March 2025	**5,934**	**5,934**
Capital Work in Progress	-	-
Net Carrying value As at 31 March 2025	**362**	**362**

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5 Other assets

	As at 31 March 2025	As at 31 March 2024
Current		
Prepaid expenses	1,117	1,171
Due from officers and employees	-	613
Advance to suppliers	52	52
	1,169	**1,836**

6 Deferred tax asset (Net) / Deferred tax liability (Net)

Movement in deferred tax assets and liabilities -

Movement during the Year ended March 31, 2025	As at 31 March 2024	Credit/ (charge) in P&L	Credit/ (charge) in OCI	As at 31 March 2025
Trade payables and other liabilities	861	5,214	-	6,075
Allowance for lifetime expected credit losses	436	(144)	-	292
Property, plant and equipment	94	18	-	112
Others	-	(12)	-	(12)
Total	**1,391**	**5,076**	**-**	**6,467**

Movement during the Year ended March 31, 2024	As at 31 March 2023	Credit/ (charge) in P&L	Credit/ (charge) in OCI	As at 31 March 2024
Carry-forward losses	28,579	(28,579)	-	-
Trade payables and other liabilities	6,342	(5,481)	-	861
Amortisation of Goodwill and intangibles	(45,349)	45,349	-	-
Allowance for lifetime expected credit losses	-	436	-	436
Property, plant and equipment	(745)	839	-	94
Total	**(11,173)**	**12,564**	**-**	**1,391**

7 Trade receivables

	As at 31 March 2025	As at 31 March 2024
Unsecured		
Considered good	34,461	76,151
Credit impaired	1,005	1,559
Group companies**	78,518	52,694
	113,984	130,404
Less: Allowance for lifetime expected credit loss	(1,005)	(1,559)
	112,979	**128,845**

Movement of credit Impaired	As at 31 March 2025	As at 31 March 2024
Balance at the beginning of the year	1,559	-
Addition/(write-back), net	(554)	1,559
Balance at the end of the year	**1,005**	**1,559**

** Refer related party note no 20

8 Cash and cash equivalents

	As at 31 March 2025	As at 31 March 2024
Balances with Bank		
On current account	18,691	32,183
	18,691	**32,183**

9 Equity Share Capital

Terms / Rights attached to equity shares

As per local laws of USA, there is no concept of issuance of share certificate. The Company is a limited liability company with a single member of Wipro IT Services LLC,. In the event of liquidation of the Company, the sole member will be entitled to receive he remaining assets of the company, after satisfaction of all liabilities, if any.

Other equity

Particulars	**Retained earnings**	**Total**
As at 1 April 2023	136,897	136,897
Add :- Loss For the year	(60,450)	(60,450)
Add :- Capital contribution during the year	40,000	40,000
Less :- Dividend paid for the year	-	-
As at 31 March 2024	**116,447**	**116,447**
Add :- Loss For the year	(28,910)	(28,910)
Less :- Dividend paid for the year	-	-
As at 31 March 2025	**87,537**	**87,537**

10 Other financial liabilities	**As at 31 March 2025**	**As at 31 March 2024**
Employee related provisions	29,582	44,312
Due to officers and employees	241	110
	29,823	**44,422**

11 Other liabilities	**As at 31 March 2025**	**As at 31 March 2024**
Advance from customers	1,618	1,150
Witholding tax payable	19	230
Other statutory liabilities	2,170	2,798
	3,807	**4,178**

12 Trade payables	**As at 31 March 2025**	**As at 31 March 2024**
Unsecured		
Trade payables	2,179	3,409
Group companies*	12,360	13,515
	14,539	**16,924**

* Refer related party note no 20

13 Provisions	**As at 31 March 2025**	**As at 31 March 2024**
Provision for employee benefits - compensated absences	7,957	3,071
	7,957	**3,071**

14 Revenue from operations

	Year ended March 31, 2025	Year ended March 31, 2024
Rendering of services	419,464	446,656
	419,464	**446,656**

Revenue by nature of contract

	Year ended March 31, 2025	Year ended March 31, 2024
Fixed Price and maintenance contracts - Over time	210,685	245,385
Time and Material - Point in time	208,779	201,271
	419,464	**446,656**

Debtors and Unbilled balances

The following table provides information about trade receivables and unbilled receivables from contracts with customers	As at 31 March 2025	As at 31 March 2024
Trade receivables	112,979	128,845
Unbilled receivables	9,388	25,930
	122,367	**154,775**

The Company believes that the above disaggregation best depicts the nature, amount, timing and uncertainty of revenue and cash flows from economic factors.

Contract assets and liabilities

The Company classifies its right to consideration in exchange for deliverables as either a receivable or a contract asset.

A contract asset is a right to consideration that is conditional upon factors other than the passage of time. Contract assets primarily relate to unbilled amounts on fixed-price development contracts and are classified as non-financial asset as the contractual right to consideration is dependent on completion of contractual milestones.

A contract liability is an entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. A contract asset is a right to consideration that is conditional upon factors other than the passage of time. Contract assets primarily relate to unbilled amounts on fixed-price development contracts and are classified as non-financial asset as the contractual right to consideration is dependent on completion of contractual milestones.

A receivable is a right to consideration that is unconditional. A right to consideration is unconditional if only the passage of time is required before payment of that consideration is due. For example, the Company recognises a receivable for revenues related to time and materials contracts or volume based contracts. The Company presents such receivables as part of unbilled receivables at their net estimated realisable value. The same is tested for impairment as per the guidance in Ind AS 109 using expected credit loss method.

Remaining Performance Obligations

Revenue allocated to remaining performance obligations represents contracted revenue that has not yet been recognized, which includes contract liabilities and amounts that will be invoiced and recognized as revenue in future periods. Applying the practical expedient, the Company has not disclosed:

a) its right to consideration from customers in an amount that corresponds directly with the value to the customer of the Company's performance completed to date, which are contracts invoiced on time and material basis and volume based.

b) performance obligations in a contract that originally had a contract term of one year or less

15 Other income

	Year ended March 31, 2025	Year ended March 31, 2024
Interest income	-	519
Other Foreign exchange gains, net	1	-
Miscellaneous income	33	477
	34	**996**

16 Employee benefits expense

	Year ended March 31, 2025	Year ended March 31, 2024
Salaries and wages	402,357	469,218
Staff welfare expenses	983	3,030
Share based compensation	3,518	9,130
Employee benefit plans	4,886	17,621
	411,744	**498,999**

The Company has granted 582,751 RSUs and 14,898 RSUs under ADS Restricted Stock Unit Plan 2007 for the year ending in March 31 2022 & March 31 2025 respectively. These ADS RSUs will vest over a period of 3 years from the date of grant. 194,250 units exercised during the year ended March 31,2025 and March 31,2024. The total RSU cost recognized during the year ended March 31, 2025 and 2024 is USD 3,518 and USD 9,130 respectively.

17 Depreciation, amortisation and Impairment expense	**Year ended March 31, 2025**	**Year ended March 31, 2024**
Depreciation on Property, plant and equipment	1,106	1,509
	1,106	**1,509**

18 Other expenses	**Year ended March 31, 2025**	**Year ended March 31, 2024**
Legal and professional fees	1,158	4,629
Travel	5,266	9,401
Facility expenses	494	1,139
Rates, taxes and insurance	1,161	1,056
Communication	21	631
Software license expenses	260	6
Marketing and brand building	2,508	9,613
Lifetime expected credit loss/(write-back)	(553)	1,559
Miscellaneous expenses	3,799	7,313
	14,114	**35,347**

19 Income tax

Edgile LLC is included in the consolidated tax return of Wipro Limited. The Company calculates the provision for income taxes by using a “separate return” method. Under this method, the Company computes tax provision as if it will file a separate return with the tax authority, thereby reporting its taxable income or loss and paying the applicable tax to or receiving the appropriate refund from Wipro Limited.

Currently the Company does not have any difference between the tax provision (or benefit) allocated under the separate return method and payments to be made to (or received from) Wipro Limited for tax expense.

Income tax expense has been allocated as follows:

Tax expense	**Year ended March 31, 2025**	**Year ended March 31, 2024**
Current tax	(11,209)	(32,330)
Deferred tax	(5,076)	(12,563)
Total income taxes	**(16,285)**	**(44,893)**
Profit / (Loss) before taxation	(45,195)	(105,343)
Enacted income tax rate*	29%	28%
Computed expected tax expenses	(12,981)	(29,496)
Effect of		
Permanent Differences	(1,805)	702
Temporary differences	-	-
Deferred Tax	-	492
Others	(1,499)	(16,592)
	(16,285)	**(44,894)**

* The tax rates applicable for the fiscal year 2023-2024 were 28%. However, for the fiscal year 2024-2025, the tax rates have been revised to 29%.

Edgile LLC
Notes forming part of the Special Purpose Financial Statements
(Amount in USD'00, unless otherwise stated)

20. Related party relationships and transactions

i) The following are the entities with which the company has related party transactions

Name of the related party	Nature of relationship	Country of Incorporation
Wipro Limited	Ultimate Holding Company	India
Wipro IT Services LLC	Holding Company	USA
Wipro Solutions Canada Limited	Fellow Subsidiary	Canada
Wipro VLSI Design Services LLC	Fellow Subsidiary	USA
Wipro Designit Services, Inc.	Fellow Subsidiary	USA
Wipro Travel Services Ltd	Fellow Subsidiary	India
Convergence Acceleration Solutions	Fellow Subsidiary	USA
Infocrossing LLC	Fellow Subsidiary	USA
HealthPlan Services, Inc.	Fellow Subsidiary	USA
Wipro, LLC	Fellow Subsidiary	USA

ii) The following are the significant related party transactions and balance for the year ended March 31, 2025:

	Year ended March 31,2025	Year ended March 31,2024
Sale of services		
Wipro Limited	86,942	60,746
Wipro Solutions Canada Limited	351	3,316
Wipro LLC	8,105	7,887
Purchase of services		
Wipro Travel Services Ltd	2	19
Wipro Designit Services, Inc.	7,701	-
Wipro Limited	28,344	7,894
Employee benefit Expenses		
Wipro Limited	12,353	9,130
Interest Income		
Wipro IT Services, LLC	-	519
Tax Loss Utilisation		
Wipro Limited	(6,801)	6,675
Wipro VLSI Design Services LLC	(561)	561
Convergence Acceleration Solutions	(44)	4,415
Infocrossing LLC	(15,049)	20,922
HealthPlan Services, Inc.	17,744	-
Wipro LLC	20,108	-
Loan repaid by holding company		
Wipro IT Services, LLC	-	30,000
Receivables		
Wipro Limited	39,784	23,147
Wipro, LLC	20,990	3,077
Infocrossing LLC	-	20,922
Wipro Solutions Canada Limited	-	572
Wipro VLSI Design Services LLC	-	561
Convergence Acceleration Solutions	-	4,415
HealthPlan Services, Inc.	17,744	-
Payables		
Wipro Limited	6,454	13,497
Wipro Travel Services Limited	-	19
Infocrossing LLC	5,906	-

21. Commitments and contingencies

There are no material contingent liabilities, capital and other commitments as on March 31, 2025.

22. Segment Reporting

The Board of Directors of the company evaluates the performance and allocates resources based on the analysis of the performance of the company as a whole accordingly the company's operations are considered to constitute a single segment in the context of Ind AS 108 Segment Reporting.

23. Financial instruments

	As at March 31, 2025	As at March 31,2024
Financial assets-at amortised cost		
Cash and cash equivalents	18,691	32,183
Other financial assets		
Trade receivables	112,979	128,845
Unbilled receivables	9,388	25,930
	141,058	**186,958**
Financial liabilities-at amortised cost		
Trade payables and other payables		
Trade payables	14,539	16,924
Other financial liabilities	29,823	44,422
	44,362	**61,346**

Notes to financial instruments:
Financial assets and liabilities include cash and cash equivalents, trade receivables, unbilled receivables, employee and other advances, eligible current and non-current assets, trade payables, eligible current liabilities and non-current liabilities.

The fair value of cash and cash equivalents, trade receivables, unbilled receivables, employee and other advances, eligible current and non-current assets, trade payables, other current financial assets and liabilities approximate their carrying amount largely due to the short-term nature of these instruments.

Fair value hierarchy
The table below analyses financial instruments carried at fair value, by valuation method. The different levels have been defined as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities.
Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Level 3 – Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

There were no transfers between Level 1, 2 and 3 during the year ended March 31, 2025 and 2024.

The carrying values of financial instruments such as short-term trade receivables, payables reasonably approximates to and hence separate disclosure of the fair values are not made.

24. Financial risk management
The Company's activities expose it to market risk, liquidity risk and credit risk. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements.

A. Credit risk
Credit risk arises from the possibility that customers may not be able to settle their obligations as agreed. To manage this, the Company periodically assesses the financial reliability of customers, taking into account the financial condition, current economic trends, analysis of historical bad debts and ageing of accounts receivable. Individual risk limits are set accordingly. There is no significant concentration of credit risk.

B. Liquidity risk
Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due. Due to the nature of the business, the Company maintains flexibility in funding by maintaining availability under committed facilities.

Management monitors rolling forecasts of the Company's liquidity position and cash and cash equivalents on the basis of expected cash flows. The Company takes into account the liquidity of the market in which the entity operates. In addition, the Company's liquidity management policy involves projecting cash flows in major currencies and considering the level of liquid assets necessary to meet these, monitoring balance sheet liquidity ratios against internal and external regulatory requirements and maintaining debt financing plans.

Maturities of financial liabilities
The table below provides details regarding the remaining contractual maturities of significant financial liabilities at the reporting date. The amounts include estimated interest payments and exclude the impact of netting agreements, if any.

Contractual cash flows	March 31,2025						
	Less than 1 year	1-2 years	2-4 years	Beyond 4 years	Total cash flows	Interest included in total cash flows	Carrying value
Trade payables	14,539	-	-	-	**14,539**	-	**14,539**
Other financial liabilities	29,823	-	-	-	**29,823**	-	**29,823**

Contractual cash flows	March 31,2024						
	Less than 1 year	1-2 years	2-4 years	Beyond 4 years	Total cash flows	Interest included in total cash flows	Carrying value
Trade payables	16,924	-	-	-	**16,924**	-	**16,924**
Other financial liabilities	44,422	-	-	-	**44,422**	-	**44,422**

C. Market Risk
Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of currency risk. Financial instruments affected by market risk include trade and other receivables/ payables. The Company is exposed to foreign currency risk, interest rate risk and certain other price risk, which are a result from both its operating and investing activities.

i. Interest rate risk - Interest rate risk primarily arises from loan granted at floating rate, including various revolving and other lines of credit. The short-term loan granted by the company is not exposed to material interest rate risk. Since the company has no borrowing or loans, hence no interest rate risk .

ii. Foreign currency risk: There is no foreign currency risk involved as all transactions are denominated in the entity's functional currency. Financial instruments that may be affected by market risk include trade and other receivables/ payables, which are a result from both its operating and investing activities.

25. Reclassification of previous year financial items
Certain items in the previous year's financial statements have been reclassified/regrouped, wherever necessary, to conform to the classification in the current year's presentation. These regroupings/reclassifications have no impact on the total equity or net loss as previously reported.

26. Events occurring after the reporting date
No adjusting or material non-adjusting events have occurred between 31 March 2025 and the date of authorization of these financial statements.

As per our report of even date attached
For ASA & ASSOCIATES LLP
Chartered Accountants
Firm's Registration No.: 009571N/N500006

sd/-
Vinay K.S.
Partner
Membership No.: 223085
Place : Bengaluru
Date : May 15, 2025

For and on behalf of the Board of Directors
of Edgile LLC

sd/-
Vikash Jain
Director
Place : USA
Date : May 15, 2025

sd/-
Tony Buffomante
Director
Place : USA
Date : May 15, 2025