

WIPRO CRM SERVICES NV

**Verslag van de commissaris
aan de algemene vergadering
over het boekjaar afgesloten op 31 maart 2026**

VERSLAG VAN DE COMMISSARIS AAN DE ALGEMENE VERGADERING VAN WIPRO CRM SERVICES NV OVER HET BOEKJAAR AFGESLOTEN OP 31 MAART 2026

In het kader van de wettelijke controle van de jaarrekening van Wipro CRM services NV (de “Vennootschap”), leggen wij u ons commissarisverslag voor. Dit bevat ons verslag over de jaarrekening en de overige door wet- en regelgeving gestelde eisen. Dit vormt een geheel en is ondeelbaar.

Wij werden benoemd in onze hoedanigheid van commissaris door de algemene vergadering van 11 februari 2026, overeenkomstig het voorstel van het bestuursorgaan. Ons mandaat loopt af op de datum van de algemene vergadering die beraadslaagt over de jaarrekening afgesloten op 31 maart 2028. Wij hebben de wettelijke controle van de jaarrekening van de Vennootschap uitgevoerd gedurende 7 opeenvolgende boekjaren.

VERSLAG OVER DE JAARREKENING

Oordeel zonder voorbehoud

Wij hebben de wettelijke controle uitgevoerd van de jaarrekening van de Vennootschap, die de balans op 31 maart 2026 omvat, alsook de resultatenrekening van het boekjaar afgesloten op die datum en de toelichting, met een balanstotaal van 10.228.851 EUR en waarvan de resultatenrekening afsluit met een verlies van het boekjaar van 706.380 EUR.

Naar ons oordeel geeft de jaarrekening een getrouw beeld van het vermogen en de financiële toestand van de Vennootschap per 31 maart 2026, alsook van haar resultaten over het boekjaar dat op die datum is afgesloten, in overeenstemming met het in België van toepassing zijnde boekhoudkundig referentiestelsel.

Basis voor het oordeel zonder voorbehoud

Wij hebben onze controle uitgevoerd volgens de internationale controlestandaarden (ISA's) zoals van toepassing in België. Onze verantwoordelijkheden op grond van deze standaarden zijn verder beschreven in de sectie “Verantwoordelijkheden van de commissaris voor de controle van de jaarrekening” van ons verslag. Wij hebben alle deontologische vereisten die relevant zijn voor de controle van de jaarrekening in België nageleefd, met inbegrip van deze met betrekking tot de onafhankelijkheid.

Wij hebben van het bestuursorgaan en van de aangestelden van de Vennootschap de voor onze controle vereiste ophelderingen en inlichtingen verkregen.

Wij zijn van mening dat de door ons verkregen controle-informatie voldoende en geschikt is als basis voor ons oordeel.

Benadrukking van een bepaalde aangelegenheid

Zonder afbreuk te doen aan het hierboven tot uitdrukking gebracht oordeel, vestigen wij de aandacht op toelichting VOL-kap-6.14 bij de jaarrekening, waaruit het belang van de financiële ondersteuning vanwege Wipro Ltd. blijkt.

Verantwoordelijkheden van het bestuursorgaan voor het opstellen van de jaarrekening

Het bestuursorgaan is verantwoordelijk voor het opstellen van de jaarrekening die een getrouw beeld geeft in overeenstemming met het in België van toepassing zijnde boekhoudkundig referentiestelsel, alsook voor de interne beheersing die het bestuursorgaan noodzakelijk acht voor het opstellen van de jaarrekening die geen afwijking van materieel belang bevat die het gevolg is van fraude of van fouten.

Bij het opstellen van de jaarrekening is het bestuursorgaan verantwoordelijk voor het inschatten van de mogelijkheid van de Vennootschap om haar continuïteit te handhaven, het toelichten, indien van toepassing, van aangelegenheden die met continuïteit verband houden en het gebruiken van de continuïteitsveronderstelling, tenzij het bestuursorgaan het voornemen heeft om de Vennootschap te liquideren of om de bedrijfsactiviteiten te beëindigen of geen realistisch alternatief heeft dan dit te doen.

Verantwoordelijkheden van de commissaris voor de controle van de jaarrekening

Onze doelstellingen zijn het verkrijgen van een redelijke mate van zekerheid over de vraag of de jaarrekening als geheel geen

afwijking van materieel belang bevat die het gevolg is van fraude of van fouten en het uitbrengen van een commissarisverslag waarin ons oordeel is opgenomen. Een redelijke mate van zekerheid is een hoog niveau van zekerheid, maar is geen garantie dat een controle die overeenkomstig de ISA's is uitgevoerd altijd een afwijking van materieel belang ontdekt wanneer die bestaat.

Afwijkingen kunnen zich voordoen als gevolg van fraude of fouten en worden als van materieel belang beschouwd indien redelijkerwijs kan worden verwacht dat zij, individueel of gezamenlijk, de economische beslissingen genomen door gebruikers op basis van deze jaarrekening, beïnvloeden.

Bij de uitvoering van onze controle leven wij het wettelijk, reglementair en normatief kader dat van toepassing is op de controle van de jaarrekening in België na. Een wettelijke controle biedt evenwel geen zekerheid omtrent de toekomstige levensvatbaarheid van de Vennootschap, noch omtrent de efficiëntie of de doeltreffendheid waarmee het bestuursorgaan de bedrijfsvoering van de Vennootschap ter hand heeft genomen of zal nemen. Onze verantwoordelijkheden inzake de door het bestuursorgaan gehanteerde continuïteitsveronderstelling staan hieronder beschreven.

Als deel van een controle uitgevoerd overeenkomstig de ISA's, passen wij professionele oordeelsvorming toe en handhaven wij een professioneel-kritische instelling gedurende de controle. We voeren tevens de volgende werkzaamheden uit:

- het identificeren en inschatten van de risico's dat de jaarrekening een afwijking van materieel belang bevat die het gevolg is van fraude of van fouten, het bepalen en uitvoeren van controlewerkzaamheden die op deze

risico's inspelen en het verkrijgen van controle-informatie die voldoende en geschikt is als basis voor ons oordeel. Het risico van het niet detecteren van een van materieel belang zijnde afwijking is groter indien die afwijking het gevolg is van fraude dan indien zij het gevolg is van fouten, omdat bij fraude sprake kan zijn van samenspanning, valsheid in geschrifte, het opzettelijk nalaten om transacties vast te leggen, het opzettelijk verkeerd voorstellen van zaken of het doorbreken van de interne beheersing;

- het verkrijgen van inzicht in de interne beheersing die relevant is voor de controle, met als doel controlewerkzaamheden op te zetten die in de gegeven omstandigheden geschikt zijn maar die niet zijn gericht op het geven van een oordeel over de effectiviteit van de interne beheersing van de Vennootschap;
- het evalueren van de geschiktheid van de gehanteerde grondslagen voor financiële verslaggeving en het evalueren van de redelijkheid van de door het bestuursorgaan gemaakte schattingen en van de daarop betrekking hebbende toelichtingen;
- het concluderen of de door het bestuursorgaan gehanteerde continuïteitsveronderstelling aanvaardbaar is, en het concluderen, op basis van de verkregen controle-informatie, of er een onzekerheid van materieel belang bestaat met betrekking tot gebeurtenissen of omstandigheden die significante twijfel kunnen doen ontstaan over de mogelijkheid van de Vennootschap om haar continuïteit te handhaven. Indien wij concluderen dat er een onzekerheid van materieel belang bestaat, zijn wij ertoe gehouden om de aandacht in ons commissarisverslag te vestigen op de daarop betrekking hebbende

toelichtingen in de jaarrekening, of, indien deze toelichtingen inadequaat zijn, om ons oordeel aan te passen. Onze conclusies zijn gebaseerd op de controle-informatie die verkregen is tot de datum van ons commissarisverslag. Toekomstige gebeurtenissen of omstandigheden kunnen er echter toe leiden dat de Vennootschap haar continuïteit niet langer kan handhaven;

- het evalueren van de algehele presentatie, structuur en inhoud van de jaarrekening, en van de vraag of de jaarrekening de onderliggende transacties en gebeurtenissen weergeeft op een wijze die leidt tot een getrouw beeld.

Wij communiceren met het bestuursorgaan onder meer over de geplande reikwijdte en timing van de controle en over de significante controlebevindingen, waaronder eventuele significante tekortkomingen in de interne beheersing die wij identificeren gedurende onze controle.

OVERIGE DOOR WET- EN REGELGEVING GESTELDE EISEN

Verantwoordelijkheden van het bestuursorgaan

Het bestuursorgaan is verantwoordelijk voor het opstellen en de inhoud van het jaarverslag, van de documenten die overeenkomstig de wettelijke en reglementaire voorschriften dienen te worden neergelegd, voor het naleven van de wettelijke en bestuursrechtelijke voorschriften die van toepassing zijn op het voeren van de boekhouding, alsook voor het naleven van het Wetboek van vennootschappen en verenigingen en van de statuten van de Vennootschap.

Verantwoordelijkheden van de commissaris

In het kader van onze opdracht en overeenkomstig de Belgische bijkomende norm (herziene versie 2023) bij de in België van toepassing zijnde internationale controlestandaarden (ISA's), is het onze verantwoordelijkheid om, in alle van materieel belang zijnde opzichten, het jaarverslag, bepaalde documenten die overeenkomstig de wettelijke en reglementaire voorschriften dienen te worden neergelegd, alsook de naleving van bepaalde verplichtingen uit het Wetboek van vennootschappen en verenigingen en van de statuten te verifiëren, en verslag over deze aangelegenheden uit te brengen.

Aspecten betreffende het jaarverslag

Na het uitvoeren van specifieke werkzaamheden op het jaarverslag, zijn wij van oordeel dat dit jaarverslag overeenstemt met de jaarrekening voor hetzelfde boekjaar en is opgesteld overeenkomstig de artikelen 3:5 en 3:6 van het Wetboek van vennootschappen en verenigingen.

In de context van onze controle van de jaarrekening, zijn wij tevens verantwoordelijk voor het overwegen, in het bijzonder op basis van de kennis verkregen in de controle, of het jaarverslag een afwijking van materieel belang bevat, hetzij informatie die onjuist vermeld is of anderszins misleidend is. In het licht van de werkzaamheden die wij hebben uitgevoerd, dienen wij u geen afwijking van materieel belang te melden.

Vermelding betreffende de sociale balans

De sociale balans neer te leggen bij de Nationale Bank van België overeenkomstig

artikel 3:12, § 1, 8° van het Wetboek van vennootschappen en verenigingen, bevat, zowel qua vorm als qua inhoud alle door dit Wetboek voorgeschreven inlichtingen, waaronder deze betreffende de informatie inzake de lonen en de vormingen en bevat geen van materieel belang zijnde inconsistenties ten aanzien van de informatie waarover wij beschikken in het kader van onze opdracht.

Vermeldingen betreffende de onafhankelijkheid

- Ons bedrijfsrevisorenkantoor en ons netwerk hebben geen opdrachten die onverenigbaar zijn met de wettelijke controle van de jaarrekening verricht, en ons bedrijfsrevisorenkantoor is in de loop van ons mandaat onafhankelijk gebleven tegenover de Vennootschap.
- De honoraria voor de bijkomende opdrachten die verenigbaar zijn met de wettelijke controle van de jaarrekening bedoeld in artikel 3:65 van het Wetboek van vennootschappen en verenigingen werden correct vermeld en uitgesplitst in de toelichting bij de jaarrekening.

Andere vermeldingen

- Onverminderd formele aspecten van ondergeschikt belang, werd de boekhouding gevoerd in overeenstemming met de in België van toepassing zijnde wettelijke en bestuursrechtelijke voorschriften.
- De resultaatverwerking, die aan de algemene vergadering wordt voorgesteld, stemt overeen met de wettelijke en statutaire bepalingen.

- Het netto-actief is gedaald tot beneden de helft van het maatschappelijk kapitaal. Wij wensen de aandacht te vestigen op het feit dat de raad van bestuur bijgevolg binnen de wettelijke termijn aan de algemene vergadering der aandeelhouders de vraag van de eventuele ontbinding van de vennootschap, zoals bepaald in artikel 7:228 van het wetboek van vennootschappen en verenigingen, dient voor te leggen en haar voorstellen dient te motiveren in een bijzonder verslag.
- De jaarrekening per 31 maart 2025 en eventueel andere documenten werden niet neergelegd binnen de termijnen zoals voorzien in het Wetboek van vennootschappen en verenigingen. Verder maakt de vennootschap gebruik van de vrijstelling inzake sub-consolidatie voor de publicatie van geconsolideerde jaarrekeningen op grond van artikel 3:26, §2 en §3 van het Wetboek van vennootschappen en verenigingen, zoals vermeld in bijlage Vol-Kap 6.18.1 van de statutaire jaarrekening. Deze vrijstelling werd niet goedgekeurd door de algemene vergadering, zoals vereist door voormeld artikel. Wij dienen u geen andere verrichtingen of beslissingen mede te delen die in overtreding met de statuten of het Wetboek van vennootschappen en verenigingen zijn gedaan of genomen.

Zaventem, 15 juni 2026

BDO Bedrijfsrevisoren BV
Commissaris
Vertegenwoordigd door Pieter De Smet*
Bedrijfsrevisor
*Optredend voor een vennootschap

**ANNUAL ACCOUNTS AND/OR OTHER DOCUMENTS TO BE FILED
IN ACCORDANCE WITH THE BELGIAN COMPANIES
AND ASSOCIATIONS CODE**

IDENTIFICATION DETAILS (at the filing date)

Name: **Wipro CRM Services**

Legal form: Public limited company

Address: De Kleetlaan

N°.: 5BC

Box:

Postal code: 1831 Town: Diegem

Country: Belgium

Register of legal persons - Commercial court Antwerp, department Mechelen

Website:

E-mail address:

Company registration number

0460.598.857

Date of filing the most recent document mentioning the date of publication of the deed of incorporation and of the deed of amendment of the articles of association.

This filing concerns:

the ANNUAL ACCOUNTS in

approved by the general meeting of

the OTHER DOCUMENTS

regarding

the financial year covering the period from

to

the preceding period of the annual accounts from

to

The amounts for the preceding period **are** identical to the ones previously published

Total number of pages filed: 30

Numbers of sections of the standard form not filed

because they serve no useful purpose: FULL-cap 6.2.2, FULL-cap 6.2.4, FULL-cap 6.2.5, FULL-cap 6.3.1, FULL-cap 6.3.2, FULL-cap 6.3.4, FULL-cap 6.3.5, FULL-cap 6.3.6, FULL-cap 6.4.2, FULL-cap 6.5.2, FULL-cap 6.7.2, FULL-cap 6.8, FULL-cap 6.17, FULL-cap 6.18.2, FULL-cap 9, FULL-cap 11, FULL-cap 12, FULL-cap 13, FULL-cap 14, FULL-cap 15



Divye Goel
Director



Anurag Nautiya
Director

**LIST OF DIRECTORS, BUSINESS MANAGERS AND AUDITORS AND
DECLARATION REGARDING A COMPLIMENTARY REVIEW OR
CORRECTION ASSIGNMENT**

LIST OF DIRECTORS, BUSINESS MANAGERS AND AUDITORS

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and town) and position within the company.

Nautiyal Anurag

De Kleetkiaan 5BC

1831 Machelen

BELGIUM

Start date of the mandate: 11-02-2026

Director

Goel Divye

De Kleetkiaan 5BC

1831 Machelen

BELGIUM

Start date of the mandate: 10-04-2025

Director

BDO BEDRIJFSREVISOREN BV (B00023)

0431088289

The Corporate village, Da Vincilaan 9/E6

1930 Zaventem

BELGIUM

Start date of the mandate: 11-02-2026

End date of the mandate: 29-09-2028

Auditor

Directly or indirectly represented by:

De Smet Pieter (A02816)

Bedrijfsrevisor

The Corporate village, Da Vincilaan 9/E6

1930 Zaventem

BELGIUM

Complimentary review or correction assignment

The managing board declares that not a single audit or correction assignment has been given to a person not authorized to do so by law, pursuant to article 5 of the law of March 17, 2019 concerning accounting and tax professions.

The annual accounts were not audited or corrected by an external accountant or by a company auditor who is not the statutory auditor.

If affirmative, should be mentioned hereafter: surname, first names, profession and address of each external accountant or company auditor and their membership number at their Institute, as well as the nature of their assignment:

- A. Bookkeeping of the company,
- B. Preparing the annual accounts,
- C. Auditing the annual accounts and/or
- D. Correcting the annual accounts.

If the tasks mentioned under A or B are executed by certified accountants or certified bookkeepers - tax experts, the following information can be mentioned hereafter: surname, first names, profession and address of each certified accountant or certified bookkeeper-tax expert and their membership number at the Institute of Accounting professionals and Tax Experts, as well as the nature of their assignment.

Surname, first names, profession and address	Membership number	Nature of the assignment (A, B, C and/or D)

ANNUAL ACCOUNTS

BALANCE SHEET AFTER APPROPRIATION

	Notes	Codes	Period	Preceding period
ASSETS				
FORMATION EXPENSES	6.1	20		
FIXED ASSETS		21/28	<u>8,620,900.59</u>	<u>5,363,472.58</u>
Intangible fixed assets	6.2	21	0.00	7,124.60
Tangible fixed assets	6.3	22/27	780.97	2,263.93
Land and buildings		22		
Plant, machinery and equipment		23		
Furniture and vehicles		24	780.97	2,263.93
Leasing and other similar rights		25		
Other tangible fixed assets		26		
Assets under construction and advance payments		27		
Financial fixed assets	6.4/ 6.5.1	28	8,620,119.62	5,354,084.05
Affiliated companies	6.15	280/1	8,620,119.62	5,348,313.70
Participating interests		280	8,620,119.62	5,348,313.70
Amounts receivable		281		
Other companies linked by participating interests	6.15	282/3		
Participating interests		282		
Amounts receivable		283		
Other financial fixed assets		284/8	0.00	5,770.35
Shares		284		
Amounts receivable and cash guarantees		285/8	0.00	5,770.35

	Notes	Codes	Period	Preceding period
CURRENT ASSETS		29/58	<u>1,607,950.20</u>	<u>5,657,816.63</u>
Amounts receivable after more than one year		29		
Trade debtors		290		
Other amounts receivable		291		
Stocks and contracts in progress		3	14.00	0.00
Stocks		30/36	14.00	0.00
Raw materials and consumables		30/31		
Work in progress		32		
Finished goods		33		
Goods purchased for resale		34	14.00	0.00
Immovable property intended for sale		35		
Advance payments		36		
Contracts in progress		37		
Amounts receivable within one year		40/41	1,596,806.69	5,598,920.71
Trade debtors		40	1,570,964.96	685,121.31
Other amounts receivable		41	25,841.73	4,913,799.40
Current investments	6.5.1/ 6.6	50/53		
Own shares		50		
Other investments		51/53		
Cash at bank and in hand		54/58	1.12	48,317.24
Accruals and deferred income	6.6	490/1	11,128.39	10,578.68
TOTAL ASSETS		20/58	10,228,850.79	11,021,289.21

	Rep.	Codes	Period	Preceding period
EQUITY AND LIABILITIES				
EQUITY				
Contributions				
Capital	6.7.1	10/15	<u>9,842,208.81</u>	<u>-2,697,706.55</u>
Issued capital		10/11	34,941,706.27	21,688,955.27
Uncalled capital (-)		10	31,297,139.20	18,044,388.20
Beyond capital		100	31,297,139.20	18,044,388.20
Share premium account		101		
Other		11	3,644,567.07	3,644,567.07
Revaluation surpluses		1100/10	3,644,567.07	3,644,567.07
Reserves		1109/19		
Reserves not available		12		
Legal reserve		13	34,700.00	34,700.00
Reserves not available statutorily		130/1	6,700.00	6,700.00
Purchase of own shares		130	6,700.00	6,700.00
Financial support		1311		
Other		1312		
Untaxed reserves		1313		
Available reserves		1319		
Accumulated profits (losses) (+)/(-)		132		
Capital subsidies		133	28,000.00	28,000.00
Advance to shareholders on the distribution of net assets		14	-25,134,197.46	-24,427,818.23
PROVISIONS AND DEFERRED TAXES		15	0.00	6,456.41
Provisions for liabilities and charges		16	<u>0.00</u>	<u>2,388.44</u>
Pensions and similar obligations		160/5		
Taxes		160		
Major repairs and maintenance		161		
Environmental obligations		162		
Other liabilities and charges	6.8	163		
Deferred taxes		164/5		
		168	0.00	2,388.44

	Rep.	Codes	Period	Preceding period
AMOUNTS PAYABLE		17/49	<u>386,641.98</u>	<u>13,716,607.32</u>
Amounts payable after more than one year	6.9	17		
Financial debts		170/4		
Subordinated loans		170		
Unsubordinated debentures		171		
Leasing and other similar obligations		172		
Credit institutions		173		
Other loans		174		
Trade debts		175		
Suppliers		1750		
Bills of exchange payable		1751		
Advances on contracts in progress		176		
Other amounts payable		178/9		
Amounts payable within one year	6.9	42/48	386,634.14	13,700,698.48
Current portion of amounts payable after more than one year falling due within one year		42		
Financial debts		43		
Credit institutions		430/8		
Other loans		439		
Trade debts		44	223,340.39	231,176.44
Suppliers		440/4	223,340.39	231,176.44
Bills of exchange payable		441		
Advances on contracts in progress		46		
Taxes, remuneration and social security	6.9	45	163,293.75	216,771.04
Taxes		450/3	60,647.91	82,122.20
Remuneration and social security		454/9	102,645.84	134,648.84
Other amounts payable		47/48	0.00	13,252,751.00
Accruals and deferred income	6.9	492/3	7.84	15,908.84
TOTAL LIABILITIES		10/49	10,228,850.79	11,021,289.21

PROFIT AND LOSS ACCOUNT

	Notes	Codes	Period	Preceding period
Operating income		70/76A	2,055,685.37	2,606,332.12
Turnover	6.10	70	2,001,945.33	2,553,642.72
Stocks of finished goods and work and contracts in progress: increase (decrease)(+)/(-)		71		
Produced fixed assets		72		
Other operating income	6.10	74	53,630.08	52,689.40
Non-recurring operating income	6.12	76A	109.96	0.00
Operating charges		60/66A	1,761,028.28	2,277,394.52
Goods for resale, raw materials and consumables		60	358,676.95	692,111.98
Purchases		600/8	358,690.95	692,111.98
Stocks: decrease (increase) (+)/(-)		609	-14.00	0.00
Services and other goods		61	409,042.07	496,513.60
Remuneration, social security costs and pensions (+)/(-)	6.10	62	981,552.79	1,027,144.42
Amortisations of and other amounts written down on formation expenses, intangible and tangible fixed assets		630	8,607.55	72,180.15
Amounts written down on stocks, contracts in progress and trade debtors: additions (write-backs)(+)/(-)	6.10	631/4		
Provisions for liabilities and charges: Appropriations (uses and write-backs)	6.10	635/8	0.00	-711,134.98
Other operating charges	6.10	640/8	0.00	230.82
Operating charges reported as assets under restructuring costs(-)		649		
Non-recurring operating charges	6.12	66A	3,148.92	700,348.53
Operating profit (loss) (+)/(-)		9901	294,657.09	328,937.60

	Notes	Codes	Period	Preceding period
Financial income		75/76B	3,430,818.92	89,441.30
Recurring financial income		75	21,667.92	89,441.30
Income from financial fixed assets		750		
Income from current assets		751	318.30	0.00
Other financial income	6.11	752/9	21,349.62	89,441.30
Non-recurring financial income	6.12	76B	3,409,151.00	0.00
Financial charges		65/66B	4,412,094.31	1,968,014.41
Recurring financial charges	6.11	65	12,889.31	414,464.11
Debt charges		650	0.00	264,392.48
Amounts written down on current assets other than stocks, contracts in progress and trade debtors: additions (write-backs)(+)(-)		651		
Other financial charges		652/9	12,889.31	150,071.63
Non-recurring financial charges	6.12	66B	4,399,205.00	1,553,550.30
Profit (loss) for the period before taxes (+)/(-)		9903	-686,618.30	-1,549,635.51
Transfer from deferred taxes		780		
Transfer to deferred taxes		680		
Income taxes on the result (+)/(-)	6.13	67/77	19,761.24	1,368.66
Taxes		670/3	19,761.24	1,368.66
Adjustment of income taxes and write-back of tax provisions		77		
Profit (loss) of the period (+)/(-)		9904	-706,379.54	-1,551,004.17
Transfer from untaxed reserves		789		
Transfer to untaxed reserves		689		
Profit (loss) of the period available for appropriation (+)/(-)		9905	-706,379.54	-1,551,004.17

APPROPRIATION ACCOUNT

	Codes	Period	Preceding period
Profit (loss) to be appropriated (+)/(-)	9906	-25,134,197.46	-24,427,818.23
Profit (loss) of the period available for appropriation (+)/(-)	(9905)	-706,379.54	-1,551,004.17
Profit (Loss) of the preceding period brought forward (+)/(-)	14P	-24,427,817.92	-22,876,814.06
Transfers from equity	791/2		
from contributions	791		
from reserves	792		
Appropriations to equity	691/2		
to contributions	691		
to legal reserves	6920		
to other reserves	6921		
Profit (loss) to be carried forward (+)/(-)	(14)	-25,134,197.46	-24,427,818.23
Shareholders' contribution in respect of losses	794		
Profit to be distributed	694/7		
Compensation for contributions	694		
Directors or managers	695		
Employees	696		
Other beneficiaries	697		

NOTES ON THE ACCOUNTS

STATEMENT OF FORMATION, CAPITAL INCREASE OR INCREASE OF CONTRIBUTIONS EXPENSES, LOAN ISSUE EXPENSES AND RESTRUCTURING COSTS

	Codes	Period	Preceding period
Net book value at the end of the period	20P	xxxxxxxxxx	0.00
Movements during the period			
New expenses incurred	8002		
Amortisation	8003		
Other (+)/(-)	8004		
Net book value at the end of the period	(20)	0.00	
Of which			
Formation, capital increase or increase of contributions expenses, loan issue expenses and other formation expenses	200/2		
Restructuring costs	204		

STATEMENT OF INTANGIBLE FIXED ASSETS

	Codes	Period	Preceding period
DEVELOPMENT COSTS			
Acquisition value at the end of the period	8051P	xxxxxxxxxx	732,737.74
Movements during the period			
Acquisitions, including produced fixed asset	8021		
Sales and disposals	8031		
Transfers from one heading to another (+)/(-)	8041		
Acquisition value at the end of the period	8051	732,737.74	
Amortisations and amounts written down at the end of the period	8121P	xxxxxxxxxx	727,470.16
Movements during the period			
Recorded	8071	5,267.58	
Written back	8081		
Acquisitions from third parties	8091		
Cancelled owing to sales and disposals	8101		
Transferred from one heading to another (+)/(-)	8111		
Amortisations and amounts written down at the end of the period	8121	732,737.74	
NET BOOK VALUE AT THE END OF THE PERIOD	81311	<u>0.00</u>	

	Codes	Period	Preceding period
CONCESSIONS, PATENTS, LICENCES, KNOW-HOW, BRANDS AND SIMILAR RIGHTS			
Acquisition value at the end of the period	8052P	xxxxxxxxxx	600,101.32
Movements during the period			
Acquisitions, including produced fixed asset	8022		
Sales and disposals	8032	0.01	
Transfers from one heading to another (+)/(-)	8042		
Acquisition value at the end of the period	8052	600,101.31	
Amortisations and amounts written down at the end of the period	8122P	xxxxxxxxxx	598,244.30
Movements during the period			
Recorded	8072	1,857.01	
Written back	8082		
Acquisitions from third parties	8092		
Cancelled owing to sales and disposals	8102		
Transferred from one heading to another (+)/(-)	8112		
Amortisations and amounts written down at the end of the period	8122	600,101.31	
NET BOOK VALUE AT THE END OF THE PERIOD	211	<u>0.00</u>	

	Codes	Period	Preceding period
FURNITURE AND VEHICLES			
Acquisition value at the end of the period	8193P	xxxxxxxxxx	43,735.59
Movements during the period			
Acquisitions, including produced fixed assets	8163		
Sales and disposals	8173	1,135.68	
Transfers from one heading to another (+)/(-)	8183		
Acquisition value at the end of the period	8193	42,599.91	
Revaluation surpluses at the end of the period	8253P	xxxxxxxxxx	0.00
Movements during the period			
Recorded	8213		
Acquisitions from third parties	8223		
Cancelled	8233		
Transferred from one heading to another (+)/(-)	8243		
Revaluation surpluses at the end of the period	8253	0.00	
Amortisations and amounts written down at the end of the period	8323P	xxxxxxxxxx	41,471.66
Movements during the period			
Recorded	8273	1,482.96	
Written back	8283		
Acquisitions from third parties	8293		
Cancelled owing to sales and disposals	8303	1,135.68	
Transferred from one heading to another (+)/(-)	8313		
Amortisations and amounts written down at the end of the period	8323	41,818.94	
NET BOOK VALUE AT THE END OF THE PERIOD	(24)	780.97	

STATEMENT OF FINANCIAL FIXED ASSETS

	Codes	Period	Preceding period
AFFILIATED COMPANIES - PARTICIPATING INTERESTS AND SHARES			
Acquisition value at the end of the period	8391P	xxxxxxxxxxx	17,539,381.00
Movements during the period			
Acquisitions	8361	4,261,859.92	
Sales and disposals	8371		
Transfers from one heading to another (+)/(-)	8381		
Acquisition value at the end of the period	8391	21,801,240.92	
Revaluation surpluses at the end of the period	8451P	xxxxxxxxxxx	0.00
Movements during the period			
Recorded	8411		
Acquisitions from third parties	8421		
Cancelled	8431		
Transferred from one heading to another (+)/(-)	8441		
Revaluation surpluses at the end of the period	8451	0.00	
Amounts written down at the end of the period	8521P	xxxxxxxxxxx	12,191,067.30
Movements during the period			
Recorded	8471	4,399,205.00	
Written back	8481	3,409,151.00	
Acquisitions from third parties	8491		
Cancelled owing to sales and disposal	8501		
Transferred from one heading to another (+)/(-)	8511		
Amounts written down at the end of the period	8521	13,181,121.30	
Uncalled amounts at the end of the period	8551P	xxxxxxxxxxx	0.00
Movements during the period (+)/(-)	8541		
Uncalled amounts at the end of the period	8551	0.00	
NET BOOK VALUE AT THE END OF THE PERIOD	(280)	<u>8,620,119.62</u>	
AFFILIATED COMPANIES - AMOUNTS RECEIVABLE			
NET BOOK VALUE AT THE END OF THE PERIOD	281P	<u>xxxxxxxxxxx</u>	
Movements during the period			
Appropriations	8581		
Repayments	8591		
Amounts written down	8601		
Amounts written back	8611		
Exchange differences (+)/(-)	8621		
Other movements (+)/(-)	8631		
NET BOOK VALUE AT THE END OF THE PERIOD	(281)		
ACCUMULATED AMOUNTS WRITTEN DOWN ON AMOUNTS RECEIVABLE AT END OF THE PERIOD	8651	—	

	Codes	Period	Preceding period
OTHER COMPANIES - PARTICIPATING INTERESTS AND SHARES			
Acquisition value at the end of the period	8393P	xxxxxxxxxx	0.00
Movements during the period			
Acquisitions	8363		
Sales and disposals	8373		
Transfers from one heading to another (+)/(-)	8383		
Acquisition value at the end of the period	8393	0.00	
Revaluation surpluses at the end of the period	8453P	xxxxxxxxxx	0.00
Movements during the period			
Recorded	8413		
Acquisitions from third parties	8423		
Cancelled	8433		
Transferred from one heading to another (+)/(-)	8443		
Revaluation surpluses at the end of the period	8453	0.00	
Amounts written down at the end of the period	8523P	xxxxxxxxxx	0.00
Movements during the period			
Recorded	8473		
Written back	8483		
Acquisitions from third parties	8493		
Cancelled owing to sales and disposals	8503		
Transferred from one heading to another (+)/(-)	8513		
Amounts written down at the end of the period	8523	0.00	
Uncalled amounts at the end of the period	8553P	xxxxxxxxxx	0.00
Movements during the period (+)/(-)	8543		
Uncalled amounts at the end of the period	8553	0.00	
NET BOOK VALUE AT THE END OF THE PERIOD	(284)	<u>0.00</u>	
OTHERS COMPANIES - AMOUNTS RECEIVABLE			
NET BOOK VALUE AT THE END OF THE PERIOD	285/8P	<u>xxxxxxxxxx</u>	<u>5,770.35</u>
Movements during the period			
Appropriations	8583		
Repayment	8593	5,770.35	
Amounts written down	8603		
Amounts written back	8613		
Exchange differences (+)/(-)	8623		
Other movements (+)/(-)	8633		
NET BOOK VALUE AT THE END OF THE PERIOD	(285/8)	<u>0.00</u>	
ACCUMULATED AMOUNTS WRITTEN DOWN ON AMOUNTS RECEIVABLE AT END OF THE PERIOD	8653	<u>0.00</u>	

PARTICIPATING INTERESTS INFORMATION**PARTICIPATING INTERESTS AND OTHER RIGHTS IN OTHER COMPANIES**

The following list mentions the companies in which the company holds a participating interest (recorded in headings 280 and 282 of assets), as well as the companies in which the company holds rights (recorded in headings 284 and 51/53 of assets) for an amount of at least 10% of the capital, the equity or a class of shares of the company.

	Rights held				Data extracted from the most recent annual accounts			
	Nature	Directly		Subsidiar ies	Annual accounts as per	Currency code	Equity	Net result
Number		%	%	(+) or (-) (in eenheden)				
NAME, full address of the REGISTERED OFFICE and, for an entity governed by Belgian law, the COMPANY REGISTRATION NUMBER								
4C Consulting France SAS 0 Foreign company Generale de Gaulle Esplanade 77 92800 Puteaux FRANCE	aandelen op naam	83704	100.0%	0.0%	31/01/2025	EUR	-2,227,471	72,358
WEARE4CUK Ltd 0 Foreign company 130 EC3M5DJ London UNITED KINGDOM	aandelen op naam	1000	100.0%	0.0%	31/03/2025	GBP	1,207,816	1,116,575
4C DANMARK APS 0 Private limited company Niels Bohrs Alle 2A 2860 SOBORG DENMARK	aandelen op naam	100	100.0%	0.0%	31/03/2025	DKK	-2,292,920	78,208
4C Nederland BV 0 Foreign company Don Boscostraat 4 6511 KW Eindhoven THE NETHERLANDS	aandelen op naam	20	100.0%	0.0%	31/03/2025	EUR	155,223,272	11,174,075

CURRENT INVESTMENTS AND ACCRUALS AND DEFERRED INCOME

	Codes	Period	Preceding period
CURRENT INVESTMENTS			
Shares and investments other than fixed income investments	51		
Shares - Book value increased with the uncalled amount	8681		
Shares - Uncalled amount	8682		
Precious metals and works of art	8683		
Fixed income securities	52		
Fixed income securities issued by credit institutions	8684		
Fixed term accounts with credit institutions	53		
With a remaining term or notice			
up to one month	8686		
between one month and one year	8687		
over one year	8688		
Other investments not mentioned above	8689		

Period

ACCRUALS AND DEFERRED INCOME

Allocation of account 490/1 of assets if the amount is significant

Uitgestelde kosten

11,128.39

STATEMENT OF CAPITAL AND SHAREHOLDERS' STRUCTURE

STATEMENT OF CAPITAL

Capital

Issued capital at the end of the period
 Issued capital at the end of the period

Codes	Period	Preceding period
100P	xxxxxxxxxx	18,044,388.20
(100)	31,297,139.20	

Modification during the period

Inbreng in natura

Composition of the capital

Shares types

Gewone aandelen op naam

Registered shares

Shares dematerialized

Codes	Amounts	Number of shares
	13,252,751.00	136,821
	31,297,139.20	323,112
8702	xxxxxxxxxx	
8703	xxxxxxxxxx	

Unpaid capital

Uncalled capital

Called up capital, unpaid

Shareholders that still need to pay up in full

Codes	Uncalled amount	Called up capital, unpaid
(101)		xxxxxxxxxx
8712	xxxxxxxxxx	

Own shares

Held by the company itself

Amount of capital held

Number of shares

Held by a subsidiaries

Amount of capital held

Number of shares

Commitments to issuing shares

Owing to the exercise of conversion rights

Amount of outstanding convertible loan

Amount of capital to be subscribed

Corresponding maximum number of shares to be issued

Owing to the exercise of subscription rights

Number of outstanding subscription rights

Amount of capital to be subscribed

Corresponding maximum number of shares to be issued

Authorized capital not issued

Codes	Period
8721	
8722	
8731	
8732	
8740	
8741	
8742	
8745	
8746	
8747	
8751	

N°	0460.598.857
----	--------------

F-cap 6.7.1

Shares issued, non-representing capital

Distribution

Number of shares

Number of voting rights attached thereto

Allocation by shareholder

Number of shares held by the company itself

Number of shares held by its subsidiaries

Codes	Period
8761	
8762	
8771	
8781	

Period

ADDITIONAL NOTES REGARDING CONTRIBUTIONS (INCLUDING CONTRIBUTIONS IN THE FORM OF SERVICES OR KNOW-HOW)

--

STATEMENT OF AMOUNTS PAYABLE, ACCRUED CHARGES AND DEFERRED INCOME

	Codes	Period
BREAKDOWN OF AMOUNTS PAYABLE WITH AN ORIGINAL TERM OF MORE THAN ONE YEAR, ACCORDING TO THEIR RESIDUAL MATURITY		
Current portion of amounts payable after more than one year falling due within one year		
Financial debts	8801	
Subordinated loans	8811	
Unsubordinated debentures	8821	
Leasing and other similar obligations	8831	
Credit institutions	8841	
Other loans	8851	
Trade debts	8861	
Suppliers	8871	
Bills of exchange payable	8881	
Advance payments received on contract in progress	8891	
Other amounts payable	8901	
Total current portion of amounts payable after more than one year falling due within one year	(42)	
Amounts payable with a remaining term of more than one year, yet less than 5 years		
Financial debts	8802	
Subordinated loans	8812	
Unsubordinated debentures	8822	
Leasing and other similar obligations	8832	
Credit institutions	8842	
Other loans	8852	
Trade debts	8862	
Suppliers	8872	
Bills of exchange payable	8882	
Advance payments received on contract in progress	8892	
Other amounts payable	8902	
Total amounts payable with a remaining term of more than one year, yet less than 5 years	8912	
Amounts payable with a remaining term of more than 5 years		
Financial debts	8803	
Subordinated loans	8813	
Unsubordinated debentures	8823	
Leasing and other similar obligations	8833	
Credit institutions	8843	
Other loans	8853	
Trade debts	8863	
Suppliers	8873	
Bills of exchange payable	8883	
Advance payments received on contract in progress	8893	
Other amounts payable	8903	
Total amounts payable with a remaining term of more than 5 years	8913	

N°	0460.598.857	F-cap 6.9
----	--------------	-----------

	Codes	Period
AMOUNTS PAYABLE GUARANTEED <i>(included in headings 17 and 42/48 of the liabilities)</i>		
Amounts payable guaranteed by the Belgian government agencies		
Financial debts	8921	
Subordinated loans	8931	
Unsubordinated debentures	8941	
Leasing and other similar obligations	8951	
Credit institutions	8961	
Other loans	8971	
Trade debts	8981	
Suppliers	8991	
Bills of exchange payable	9001	
Advance payments received on contract in progress	9011	
Taxes, remuneration and social security	9021	
Other amounts payable	9051	
Amounts payable guaranteed by the Belgian government agencies	9061	
Amounts payable guaranteed by real securities given or irrevocably promised by the company on its own assets		
Financial debts	8922	
Subordinated loans	8932	
Unsubordinated debentures	8942	
Leasing and other similar obligations	8952	
Credit institutions	8962	
Other loans	8972	
Trade debts	8982	
Suppliers	8992	
Bills of exchange payable	9002	
Advance payments received on contract in progress	9012	
Taxes, remuneration and social security	9022	
Taxes	9032	
Remuneration and social security	9042	
Other amounts payable	9052	
Total amounts payable guaranteed by real securities or irrevocably promised by the enterprise on its own assets	9062	

	Codes	Period
TAXES, REMUNERATION AND SOCIAL SECURITY		
Taxes <i>(headings 450/3 of liabilities)</i>		
Outstanding tax debts	9072	
Accruing taxes payable	9073	60,647.91
Estimated taxes payable	450	
Remuneration and social security <i>(headings 454/9 of liabilities)</i>		
Amounts due to the National Social Security Office	9076	
Other amounts payable in respect of remuneration and social security	9077	102,645.84

N°	0460.598.857
----	--------------

F-cap 6.9

ACCRUALS AND DEFERRED INCOME

Period

Allocation of heading 492/3 of liabilities if the amount is significant

--

OPERATING RESULTS

	Codes	Period	Preceding period
OPERATING INCOME			
Net turnover			
Allocation by categories of activity			
Allocation into geographical markets			
Other operating income			
Operating subsidies and compensatory amounts received from public authorities	740	6,456.41	0.00
OPERATING CHARGES			
Employees for whom the company submitted a DIMONA declaration or who are recorded in the general personnel register			
Total number at the closing date	9086	4	6
Average number of employees calculated in full-time equivalents	9087	4.1	6.4
Number of actual hours worked	9088	6,928	11,292
Personnel costs			
Remuneration and direct social benefits	620	647,333.86	619,257.62
Employers' contribution for social security	621	187,341.00	161,251.48
Employers' premiums for extra statutory insurance	622	32,170.51	41,527.73
Other personnel costs	623	114,707.42	205,107.59
Retirement and survivors' pensions	624		

	Codes	Period	Preceding period
Provisions for pensions and other similar rights			
Appropriations (uses and write-backs) (+)/(-)	635		
Depreciations			
Stocks and contracts in progress			
Recorded	9110		
Written back	9111		
On trade debtors			
Recorded	9112		
Written back	9113		
Provisions for liabilities and charges			
Appropriations	9115		
Uses and write-backs	9116	0.00	711,134.98
Other operating charges			
Taxes related to operation	640	0.00	230.82
Other	641/8		
Hired temporary staff and personnel placed at the disposal of the company			
Total number at the closing date	9096		
Average number calculated in full-time equivalents	9097		
Number of actual hours worked	9098		
Costs to the company	617		

FINANCIAL RESULTS

	Codes	Period	Preceding period
RECURRING FINANCIAL INCOME			
Other financial income			
Subsidies paid by public authorities, added to the profit and loss account			
Capital subsidies	9125		
Interest subsidies	9126		
Allocation of other financial income			
Exchange differences realized	754	25,867.61	
Other			
Niet gerealiseerde wisselkoersverschillen		8,463.84	89,441.30
RECURRING FINANCIAL CHARGES			
Depreciation of loan issue expenses			
	6501		
Capitalized interests			
	6502		
Depreciations on current assets			
Recorded	6510		
Written back	6511		
Other financial charges			
Amount of the discount borne by the company, as a result of negotiating amounts receivable	653		
Provisions of a financial nature			
Appropriations	6560		
Uses and write-backs	6561		
Allocation of other financial charges			
Exchange differences realized	654	12,885.96	156,122.00
Results from the conversion of foreign currencies	655	0.00	0.00
Other			
Andere Andere financiële kosten		3.35	-6,282.00

INCOME AND CHARGES OF EXCEPTIONAL SIZE OR FREQUENCY

	Codes	Period	Preceding period
Non-recurring operating charges	76	<u>3,409,260.96</u>	<u>0.00</u>
Non-recurring operating income	(76A)	109.96	0.00
Write-back of depreciation and of amounts written off intangible and tangible fixed assets	760		
Write-back of provisions for extraordinary operating liabilities and charges	7620		
Capital gains on disposal of intangible and tangible fixed asset	7630		
Other non-recurring operating income	764/8	109.96	0.00
Non-recurring financial income	(76B)	<u>3,409,151.00</u>	<u>0.00</u>
Write-back of amounts written down financial fixed assets	761	3,409,151.00	0.00
Write-back of provisions for extraordinary financial liabilities and charges	7621		
Capital profits on disposal of financial fixed assets	7631		
Other non-recurring financial income	769		
NON-RECURRING CHARGES	66	<u>4,402,353.92</u>	<u>2,253,898.83</u>
Non-recurring operating charges	(66A)	<u>3,148.92</u>	<u>700,348.53</u>
Non-recurring depreciation of and amounts written off formation expenses, intangible and tangible fixed assets	660		
Provisions for non-recurring operating liabilities and charges: Appropriations (uses) (+)/(-)	6620		
Capital losses on disposal of intangible and tangible fixed assets	6630	0.00	1,788.84
Other non-recurring operating charges	664/7	3,148.92	698,559.69
Non-recurring operating charges carried to assets as restructuring costs (-)	6690		
Non-recurring financial charges	(66B)	<u>4,399,205.00</u>	<u>1,553,550.30</u>
Amounts written off financial fixed assets	661	4,399,205.00	1,553,550.30
Provisions for non-recurring financial liabilities and charges: - Appropriations (uses) (+)/(-)	6621		
Capital losses on disposal of financial fixed assets	6631		
Other non-recurring financial charges	668		
Non-recurring financial charges carried to assets as restructuring costs (-)	6691		

TAXES

INCOME TAXES

Income taxes on the result of the period

Income taxes paid and withholding taxes due or paid

Excess of income tax prepayments and withholding taxes paid recorded under assets

Estimated additional taxes

Income taxes on the result of prior periods

Additional income taxes due or paid

Additional income taxes estimated or provided for

Major reasons for the differences between pre-tax profit, as it results from the annual accounts, and estimated taxable profit

Codes	Period
9134	19,761.24
9135	
9136	
9137	19,761.24
9138	
9139	
9140	

Period

Influence of non-recurring results on income taxes on the result of the period

Sources of deferred taxes

Deferred taxes representing assets

Accumulated tax losses deductible from future taxable profits

Other deferred taxes representing assets

Deferred taxes representing liabilities

Allocation of deferred taxes representing liabilities

Codes	Period
9141	11,706,128.46
9142	11,706,128.46
9144	

VALUE ADDED TAXES AND OTHER TAXES BORNE BY THIRD PARTIES

Value added taxes charged

To the company (deductible)

By the company

Amounts withheld on behalf of third party by way of

Payroll withholding taxes

Withholding taxes on investment income

Codes	Period	Preceding period
9145	55,938.25	118,469.76
9146	170,235.93	368,080.43
9147	242,156.79	258,414.50
9148		

RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET

	Codes	Period
PERSONAL GUARANTEES PROVIDED OR IRREVOCABLY PROMISED BY THE COMPANY AS SECURITY FOR DEBTS AND COMMITMENTS OF THIRD PARTIES	9149	
Of which		
Bills of exchange in circulation endorsed by the company	9150	
Bills of exchange in circulation drawn or guaranteed by the company	9151	
Maximum amount for which other debts or commitments of third parties are guaranteed by the company	9153	
REAL GUARANTEES		
Real guarantees provided or irrevocably promised by the company on its own assets as security of debts and commitments of the company		
Mortgages		
Book value of the immovable properties mortgaged	91611	
Amount of registration	91621	
For irrevocable mortgage mandates, the amount for which the agent can take registration	91631	
Pledging of goodwill		
Maximum amount up to which the debt is secured and which is the subject of registration	91711	
For irrevocable mandates to pledge goodwill, the amount for which the agent can take the inscription	91721	
Pledge on other assets or irrevocable mandates to pledge other assets		
Book value of the immovable properties mortgaged	91811	
Maximum amount up to which the debt is secured	91821	
Guarantees provided or irrevocably promised on future assets		
Amount of the assets in question	91911	
Maximum amount up to which the debt is secured	91921	
Vendor's privilege		
Book value of sold goods	92011	
Amount of the unpaid price	92021	

	Codes	Period
Real guarantees provided or irrevocably promised by the company on its own assets as security of debts and commitments of third parties		
Mortgages		
Book value of the immovable properties mortgaged	91612	
Amount of registration	91622	
For irrevocable mortgage mandates, the amount for which the agent can take registration	91632	
Pledging of goodwill		
Maximum amount up to which the debt is secured and which is the subject of registration	91712	
For irrevocable mandates to pledge goodwill, the amount for which the agent can take the inscription	91722	
Pledge on other assets or irrevocable mandates to pledge other assets		
Book value of the immovable properties mortgaged	91812	
Maximum amount up to which the debt is secured	91822	
Guarantees provided or irrevocably promised on future assets		
Amount of the assets in question	91912	
Maximum amount up to which the debt is secured	91922	
Vendor's privilege		
Book value of sold goods	92012	
Amount of the unpaid price	92022	

	Codes	Period
GOODS AND VALUES, NOT REFLECTED IN THE BALANCE SHEET, HELD BY THIRD PARTIES IN THEIR OWN NAME BUT FOR THE BENEFIT AND AT THE RISK OF THE COMPANY		
SUBSTANTIAL COMMITMENTS TO ACQUIRE FIXED ASSETS		
SUBSTANTIAL COMMITMENTS TO DISPOSE OF FIXED ASSETS		
FORWARD TRANSACTIONS		
Goods purchased (to be received)	9213	
Goods sold (to be delivered)	9214	
Currencies purchased (to be received)	9215	
Currencies sold (to be delivered)	9216	

N°	0460.598.857	F-cap 6.14
----	--------------	------------

Period

COMMITMENTS RELATING TO TECHNICAL GUARANTEES IN RESPECT OF SALES OR SERVICES

--

Period

AMOUNT, NATURE AND FORM CONCERNING LITIGATION AND OTHER IMPORTANT COMMITMENTS

--

SETTLEMENT REGARDING THE COMPLEMENTARY RETIREMENT OR SURVIVORS' PENSION FOR PERSONNEL AND BOARD MEMBERS

Brief description

Het overgrote deel van de werknemers van de vennootschap zijn gedekt door pensioenplannen die door bedrijven van de vennootschap financieel ondersteund worden. De aard van dergelijke regelingen is afhankelijk van wettelijke voorschriften, fiscale vereisten en economische omstandigheden van het land waarin de werknemers tewerkgesteld zijn. De vennootschap beheert verscheidene toegezegde bijdragenregelingen. De verplichtingen in verband met bijdragen aan pensioenregelingen op basis van toegezegde bijdragen worden als last in de resultatenrekening opgenomen wanneer de bijdragen zijn verschuldigd.

Measures taken to cover the related charges

Code	Period
------	--------

PENSIONS FUNDED BY THE COMPANY ITSELF

Estimated amount of the commitments resulting from past services

Methods of estimation

9220	
------	--

Period

NATURE AND FINANCIAL IMPACT OF SIGNIFICANT EVENTS AFTER THE CLOSING DATE not reflected in the balance sheet or income statement

--

N°	0460.598.857	F-cap 6.14
COMMITMENTS TO PURCHASE OR SALE AVAILABLE TO THE COMPANY AS ISSUER OF OPTIONS FOR SALE OR PURCHASE		Period
NATURE, COMMERCIAL OBJECTIVE AND FINANCIAL CONSEQUENCES OF TRANSACTIONS NOT REFLECTED IN THE BALANCE SHEET		Period
If the risks and benefits resulting from such transactions are of any meaning and if publishing such risks and benefits is necessary to appreciate the financial situation of the company		
OTHER RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET (including those that cannot be calculated)		Period
Wipro Limited, de uiteindelijke moedermaatschappij van Wipro CRM Services, heeft zich ertoe verbonden financiële steun te verlenen, indien nodig, om de onderneming in staat te stellen haar schulden te betalen wanneer ze opeisbaar worden en dit ook schriftelijk bevestigd in hun comfort letter gedateerd 09.02.20206. Deze comfort letter heeft uitwerking voor een periode van 24 maanden, i.c. tot 9 februari 2028.		0.00

RELATIONSHIPS WITH AFFILIATED COMPANIES, ASSOCIATED COMPANIES AND OTHER COMPANIES LINKED BY PARTICIPATING INTERESTS

	Codes	Period	Preceding period
AFFILIATED COMPANIES			
Financial fixed assets	(280/1)	8,620,119.62	5,348,313.70
Participating interests	(280)	8,620,119.62	5,348,313.70
Subordinated amounts receivable	9271		
Other amounts receivable	9281		
Amounts receivable	9291	1,129,252.71	5,033,232.00
Over one year	9301		
Within one year	9311	1,129,252.71	5,033,232.00
Current investments	9321		
Shares	9331		
Amounts receivable	9341		
Amounts payable	9351	19,325.23	13,309,704.00
Over one year	9361		
Within one year	9371	19,325.23	13,309,704.00
Personal and real guarantees			
Provided or irrevocably promised by the company as security for debts or commitments of affiliated companies	9381		
Provided or irrevocably promised by affiliated companies as security for debts or commitments of the company	9391		
Other significant financial commitments	9401		
Financial results			
Income from financial fixed assets	9421		
Income from current assets	9431		
Other financial income	9441		
Debt charges	9461		
Other financial charges	9471	0.00	264,392.00
Disposal of fixed assets			
Capital profits realised	9481		
Capital losses realised	9491		

	Codes	Period	Preceding period
ASSOCIATED COMPANIES			
Financial fixed assets	9253		
Participating interests	9263		
Subordinated amounts receivable	9273		
Other amounts receivable	9283		
Amounts receivable	9293		
Over one year	9303		
Within one year	9313		
Amounts payable	9353		
Over one year	9363		
Within one year	9373		
Personal and real guarantees			
Provided or irrevocably promised by the company as security for debts or commitments of associated enterprises	9383		
Provided or irrevocably promised by associated enterprises as security for debts or commitments of the company	9393		
Other significant financial commitments	9403		
COMPANIES LINKED BY PARTICIPATING INTERESTS			
Financial fixed assets	9252		
Participating interests	9262		
Subordinated amounts receivable	9272		
Other amounts receivable	9282		
Amounts receivable	9292		
Over one year	9302		
Within one year	9312		
Amounts payable	9352		
Over one year	9362		
Within one year	9372		

Period

TRANSACTIONS WITH AFFILIATED PARTIES BEYOND NORMAL MARKET CONDITIONS

Mention of these transactions if they are significant, including the amount of the transactions, the nature of the link, and all information about the transactions which should be necessary to get a better understanding of the situation of the company

Bij gebreke aan wettelijke criteria die toelaten om de transacties met verbonden partijen buiten normale marktvoorwaarden te inventariseren, kan geen enkele informatie hier worden opgenomen

--

FINANCIAL RELATIONSHIPS WITH

	Codes	Period
DIRECTORS AND MANAGERS, INDIVIDUALS OR LEGAL PERSONS WHO CONTROL THE COMPANY DIRECTLY OR INDIRECTLY WITHOUT BEING ASSOCIATED THEREWITH, OR OTHER COMPANIES CONTROLLED DIRECTLY OR INDIRECTLY BY THESE PERSONS		
Amounts receivable from these persons	9500	
Principal conditions regarding amounts receivable, rate of interest, duration, any amounts repaid, cancelled or written off		
Guarantees provided in their favour	9501	
Other significant commitments undertaken in their favour	9502	
Amount of direct and indirect remunerations and pensions, reflected in the income statement, as long as this disclosure does not concern exclusively or mainly, the situation of a single identifiable person		
To directors and managers	9503	
To former directors and former managers	9504	

	Codes	Period
THE AUDITOR(S) AND THE PERSONS WHOM HE (THEY) IS (ARE) COLLABORATING WITH		
Auditors' fees	9505	35,250.00
Fees for exceptional services or special assignments executed within the company by the auditor		
Other audit assignments	95061	13,430.00
Tax consultancy assignments	95062	
Other assignments beyond the audit	95063	
Fees for exceptional services or special assignments executed within the company by people the auditor(s) is (are) collaborating with		
Other audit assignments	95081	
Tax consultancy assignments	95082	
Other assignments beyond the audit	95083	

Mentions related to article 3:64, § 2 and § 4 of the Belgian Companies and Associations Code

DECLARATION WITH REGARD TO THE CONSOLIDATED ANNUAL ACCOUNTS**INFORMATION TO DISCLOSE BY EACH COMPANY GOVERNED BY THE BELGIAN COMPANIES AND ASSOCIATIONS CODE ON THE CONSOLIDATED ANNUAL ACCOUNTS**

The company has not prepared consolidated annual accounts and a consolidated annual report, because of an exemption for the following reason(s)*

The company itself is a subsidiary of a parent company that prepares and publishes consolidated annual accounts, in which the annual accounts are integrated by consolidation*

Where appropriate, statement that all conditions for exemption, mentioned in article 3:26 § 2 and § 3 of the Belgian Companies and Associations Code, are fulfilled:

De moedervenootschap stelt een geconsolideerde jaarrekening en jaarverslag op in overeenstemming IFRS. Deze wordt gecertificeerd en gepubliceerd.

Name, full address of the registered office and, for a company governed by Belgian law, the company registration number of the parent company that prepares and publishes the consolidated annual accounts, under which the exemption is granted:

Wipro Limited

.

Doddakannelli, Sarjapur Road .

560035 Bengaluru

INDIA

WAARDERINGSREGELS

I. Beginsel

De waarderingsregels worden vastgesteld overeenkomstig de bepalingen van het koninklijk besluit van 29 april 2019 tot uitvoering van het Wetboek van vennootschappen en verenigingen.

De waarderingsregels werden ten opzichte van het vorige boekjaar qua verwoording of toepassing niet gewijzigd.

De resultatenrekening wordt niet op belangrijke wijze beïnvloed door opbrengsten en kosten die aan een vorig boekjaar moeten worden toegerekend.

II. Bijzondere regels

Oprichtingskosten:

De oprichtingskosten worden onmiddellijk ten laste genomen, behoudens volgende kosten die worden geactiveerd:

Immateriële vaste activa:

Het bedrag aan immateriële vaste activa omvat voor 0,00 EUR ontwikkelingskosten. De afschrijvingstermijn voor deze kosten en voor de goodwill belooft niet meer dan 5 jaar.

Materiële vaste activa:

In de loop van het boekjaar werden geen materiële vaste activa geherwaardeerd.

Afschrijvingen geboekt tijdens het jaar

Oprichtingskosten:

L - NG 20,00% - 20,00% 20,00% - 20,00%

Immateriële vaste activa:

L - NG 20,00% - 20,00% 20,00% - 20,00%

Installaties, machines en uitrusting:

L - NG 20,00% - 33,33% 20,00% - 33,33%

Kantoommaterieel en meubilair:

L - NG 10,00% - 33,33% 10,00% - 33,33%

Andere materiële vaste activa:

L - NG 10,00% - 20,00% 10,00% - 20,00%

Financiële vaste activa:

In de loop van het boekjaar werden geen deelnemingen geherwaardeerd.

Schulden:

De passiva bevatten geen schulden op lange termijn, zonder of met een abnormaal lage rente.

Transacties in vreemde valuta worden omgerekend naar de respectievelijke functionele valuta met behulp van de wisselkoersen die gelden op de transactiedatum.

Aan het einde van de periode worden alle monetaire posten omgerekend tegen de slotkoers en wordt het daaruit voortvloeiende wisselkoersverschil in de winst- en verliesrekening verantwoord.

Andere:

Omzet:

Het bedrijf haalt voornamelijk inkomsten uit softwareontwikkeling, onderhoud van software/hardware en aanverwante diensten, adviesdiensten, bedrijfsprocesdiensten en de verkoop van IT-producten.

(i). Tijd- en materiaalcontracten

Opbrengsten en kosten met betrekking tot tijd- en materiaalcontracten worden verantwoord naarmate de daarmee verband houdende diensten worden verleend.

(ii) Onderhoudscontracten

Opbrengsten uit hoofde van onderhoudscontracten met een vaste prijs worden lineair verantwoord.

OTHER INFORMATIONS TO DISCLOSE

In het kader van de voorbereiding en opstelling van de cijfers per 31 maart 2026 stellen de bestuurders vast dat de vennootschap verkeert in een situatie zoals voorzien in art. 7:228 van het Wetboek van Vennootschappen en Verenigingen.

Verder is art. 3:6 §1 6° van het Wetboek van Vennootschappen en Verenigingen van toepassing en dient de vennootschap een verantwoording te geven van de toepassing van de waarderingsregels in de veronderstelling van de continuïteit.

De bestuurders van de onderneming verwachten dat de onderneming haar continuïteit zal voortzetten, om de volgende redenen:

Tijdens het jaar is er een kapitaalinjectie gedaan om het grootste deel van de bestaande onderlinge schulden en leningen af te lossen, wat zal resulteren in een besparing op rentekosten in de komende jaren.

Kostenoptimalisatie en effectief beheer van klantcontracten zullen in de toekomst leiden tot verbeterde marges.

Ook heeft Wipro Limited, de uiteindelijke moedermaatschappij van Wipro CRM Services, zich ertoe verbonden financiële steun te verlenen, indien nodig, om de onderneming in staat te stellen haar schulden te betalen wanneer ze opeisbaar worden en dit ook schriftelijk bevestigd in hun comfort letter gedateerd 09.02.2026 Deze comfort letter heeft uitwerking voor een periode van 24 maanden, i.c. tot 9 februari 2028.

N°	0460.598.857	F-cap 7
----	--------------	---------

**OTHER DOCUMENTS TO BE FILED IN ACCORDANCE WITH THE
BELGIAN COMPANIES AND ASSOCIATIONS CODE**

ANNUAL REPORT

AUDITORS' REPORT

SOCIAL BALANCE SHEET

Numbers of the joint industrial committees competent for the company:

200

STATEMENT OF THE PERSONS EMPLOYED

EMPLOYEES FOR WHOM THE COMPANY SUBMITTED A DIMONA DECLARATION OR WHO ARE RECORDED IN THE GENERAL PERSONNEL REGISTER

During the current period

Average number of employees

	Codes	Total	1. Men	2. Women
Full-time	1001	3.2	2.0	1.2
Part-time	1002	1.1	1.1	
Total in full-time equivalents (TFE)	1003	4.1	2.9	1.2

Number of actual hours worked

Full-time	1011	5,292	3,424	1,868
Part-time	1012	1,636	1,636	
Total	1013	6,928	5,060	1,868

Personnel costs

Full-time	1021	726,882.53	441,800.36	285,082.17
Part-time	1022	254,670.26	254,670.26	
Total	1023	981,552.79	696,470.62	285,082.17

Advantages in addition to wages

	1033			
--	------	--	--	--

During the preceding period

Average number of employees in FTE

Number of actual hours worked

Personnel costs

Advantages in addition to wages

	Codes	Total	1. Men	2. Women
Average number of employees in FTE	1003	6.4	3.9	2.5
Number of actual hours worked	1013	11,292	6,944	4,348
Personnel costs	1023	1,027,144.00	613,721.00	413,423.00
Advantages in addition to wages	1033			

EMPLOYEES FOR WHOM THE COMPANY SUBMITTED A DIMONA DECLARATION OR WHO ARE RECORDED IN THE GENERAL PERSONNEL REGISTER (continuation)

At the closing date of the period	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
Number of employees	105	3	1	3.80
By nature of the employment contract				
Contract for an indefinite period	110	3	1	3.8
Contract for a definite period	111			
Contract for the execution of a specifically assigned work	112			
Replacement contract	113			
According to gender and study level				
Men	120	2	1	2.80
primary education	1200	1		1.0
secondary education	1201			
higher non-university education	1202	1		1.0
university education	1203		1	0.8
Women	121	1		1.00
primary education	1210			
secondary education	1211			
higher non-university education	1212	1		1.0
university education	1213			
By professional category				
Management staff	130			
Salaried employees	134	3	1	3.8
Hourly employees	132			
Others	133			

HIRED TEMPORARY STAFF AND PERSONNEL PLACED AT THE DISPOSAL OF THE COMPANY

During the current period	Codes	1. Hired temporary staff	2. Hired temporary staff and personnel placed at the company's disposal
Average number of persons employed	150		
Number of actual hours worked	151		
Costs for the company	152		

N°	0460.598.857	F-cap 10
----	--------------	----------

LIST OF PERSONNEL MOVEMENTS DURING THE PERIOD

ENTRIES

	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
Number of employees for whom the company submitted a DIMONA declaration or who have been recorded in the general personnel register during the period	205			
By nature of the employment contract				
Contract for an indefinite period	210			
Contract for a definite period	211			
Contract for the execution of a specifically assigned work	212			
Replacement contract	213			

DEPARTURES

	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
Number of employees whose contract-termination date has been entered in DIMONA declaration or in the general personnel register during the financial year	305	1	1	1.80
By nature of the employment contract				
Contract for an indefinite period	310	1	1	1.8
Contract for a definite period	311			
Contract for the execution of a specifically assigned work	312			
Replacement contract	313			
By reason of termination of contract				
Retirement	340			
Unemployment with extra allowance from enterprise	341			
Dismissal	342			
Other reason	343	1	1	1.8
Of which: the number of persons who continue to render services to the company at least half-time on a self-employment basis	350			

INFORMATION ON TRAINING PROVIDED TO EMPLOYEES DURING THE PERIOD

	Codes	Men	Codes	Women
Total of initiatives of formal professional training at the expense of the employer				
Number of employees involved	5801		5811	
Number of actual training hours	5802		5812	
Net costs for the company	5803		5813	
of which gross costs directly linked to training	58031		58131	
of which fees paid and payments to collective funds	58032		58132	
of which grants and other financial advantages received (to deduct)	58033		58133	
Total of initiatives of less formal or informal professional training at the expense of the employer				
Number of employees involved	5821		5831	
Number of actual training hours	5822		5832	
Net costs for the company	5823		5833	
Total of initiatives of initial professional training at the expense of the employer				
Number of employees involved	5841		5851	
Number of actual training hours	5842		5852	
Net costs for the company	5843		5853	