

ATTUNE CONSULTING INDIA PRIVATE LIMITED
FINANCIAL STATEMENTS UNDER IND AS
AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

ATTUNE CONSULTING INDIA PRIVATE LIMITED
BALANCE SHEET
CIN U72200KA2004PTC034093
(₹ in thousands, except share and per share data, unless otherwise stated)

	Notes	Year ended	
		March 31, 2026	March 31, 2025
ASSETS			
Non-current assets			
Property, plant and equipment	4	-	-
Non-current tax assets (net)	11	1,235	2,238
Other non-current assets	7	17,163	55,901
Total non-current assets		18,398	58,139
Current assets			
Financial assets			
Trade receivables	5	7,734	145,660
Cash and cash equivalents	6	50,935	147,483
Other current assets	7	929	667
Total current assets		59,598	293,810
TOTAL ASSETS		77,996	351,949
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	8	200	200
Other equity		77,189	265,734
TOTAL EQUITY		77,389	265,934
LIABILITIES			
Current liabilities			
Financial liabilities			
Trade payables			
(a) Total outstanding dues of micro enterprises and small enterprises	9	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	9	602	82,644
Other current liabilities	10	5	3,371
Total current liabilities		606	86,015
TOTAL LIABILITIES		606	86,015
TOTAL EQUITY AND LIABILITIES		77,996	351,949

The accompanying notes form an integral part of these financial statements

As per our report of even date attached

For and on behalf of the Board of Directors

for **Deloitte Haskins & Sells**
Chartered Accountants
Firm's Registration No: 0080725

Sd/-
Preeti Gupta
Director
DIN:10903589

Sd/-
Navin Gadia
Director
DIN:10536044

Satish Vaidyanathan
Partner
Membership No. 217042

Bengaluru
Date: June 02, 2026

Bangalore
Date: June 02, 2026

Bangalore
Date: June 02, 2026

ATTUNE CONSULTING INDIA PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS
CIN U72200KA2004PTC034093
(₹ in thousands, except share and per share data, unless otherwise stated)

	Notes	Year ended	
		March 31, 2026	March 31, 2025
INCOME			
Revenue from operations	12	25,130	566,838
Other income	13	9,625	82,335
Total Income		34,755	649,173
EXPENSES			
Employee benefits expense	14	-	150,032
Finance costs	15	501	608
Depreciation, amortisation and impairment expense	4	-	1,279
Sub-contracting and technical fees		12,657	292,631
Facility expenses		198	7,497
Travel		30	9,749
Communication		-	210
Legal and professional charges		2,736	4,658
Loss on disposal of assets		-	1,113
Other expenses	16	2,222	10,043
Total expenses		18,344	477,820
Profit before tax		16,411	171,353
Tax expense			
Current tax	11	4,955	39,879
Deferred tax	11	-	4,440
Total tax expense		4,955	44,319
Profit for the year		11,456	127,034
Other comprehensive income (OCI)			
Items that will not be reclassified to profit or loss:			
Remeasurements of the defined benefit plans, net		-	(398)
Income tax relating to items that will not be reclassified to profit or loss	14	-	100
Total other comprehensive income / (loss) for the year, net of taxes		-	(298)
Total comprehensive income for the year		11,456	126,736
Earnings per equity share	17		
(Equity shares of par value ₹10 each)			
Basic		572.73	6,351.71
Diluted		572.73	6,351.71
Weighted average number of equity shares used in computing earnings per equity share			
Basic		20,000.00	20,000.00
Diluted		20,000.00	20,000.00

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ATTUNE CONSULTING INDIA PRIVATE LIMITED
STATEMENT OF CHANGES IN EQUITY
(₹ in thousands, except share and per share data, unless otherwise stated)

A. EQUITY SHARE CAPITAL

Particulars	March 31, 2026		March 31, 2025	
	No. of shares	Amount	No. of shares	Amount
Equity shares capital	20,000	200	20,000	200
Closing number of equity shares	20,000	200	20,000	200

B. OTHER EQUITY

Particulars	March 31, 2026			March 31, 2025		
	Retained Earnings	Other Comprehensive income	Total	Retained Earnings	Other Comprehensive income	Total
Opening balance	268,098	(2,364)	265,734	141,063	(2,066)	138,997
Profit for the year	11,456	-	11,455	127,034	-	127,034
Other comprehensive income for the year	-	-	-	-	(298)	(298)
Total comprehensive income for the year	11,455	-	11,455	127,034	(2,364)	126,736
Dividend paid	(200,000)	-	(200,000)	-	-	-
Other transactions for the year	(200,000)	-	(200,000)	127,034	-	-
Closing Balance	79,553	(2,364)	77,189	268,098	(2,364)	265,734

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Bengaluru
Date: June 02, 2026

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ATTUNE CONSULTING INDIA PRIVATE LIMITED
STATEMENT OF CASH FLOWS
CIN U72200KA2004PTC034093
(₹ in thousands, except share and per share data, unless otherwise stated)

	Year ended	
	March 31, 2026	March 31, 2025
Cash flows from operating activities		
Profit for the year	16,410	171,353
Adjustments to reconcile profit for the year to net cash generated from operating activities		
Loss on Disposal of asset	-	1,113
Depreciation, amortisation and impairment expense	-	1,279
Unrealised exchange (gain)/loss	(162)	1,694
Finance and other income, net of finance costs	(3,109)	608
Changes in operating assets and liabilities, net of effects from acquisitions		
Trade receivables	138,088	(26,621)
Unbilled receivables	-	1,734
Other assets	38,477	(23,692)
Trade payables, other liabilities and provisions	(85,409)	12,285
Cash generated from operating activities before taxes	104,295	139,754
Income taxes (paid) / refund received, net	4,454	(48,118)
Net cash generated from operating activities	99,841	91,636
Cash flows from investing activities		
Payment for purchase of property, plant and equipment	-	945
Proceeds from disposal of property, plant and equipment	-	-
Net cash used in investing activities	-	945
Cash flows from financing activities		
Interest (paid) / received	3,612	(608)
Dividend Paid	(200,000)	-
Net cash generated from/(used in) financing activities	(196,388)	(608)
Net decrease in cash and cash equivalents during the year	(96,547)	91,973
Cash and cash equivalents at the beginning of the year	147,483	55,510
Cash and cash equivalents at the end of the year (Note 6)	50,935	147,483

The accompanying notes form an integral part of these financial statements

As per our report of even date attached

for **Deloitte Haskins & Sells**
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Firm's Registration No: 0080725

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ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

(₹ in thousands, except share and per share data, unless otherwise stated)

1. The Company overview

Attune Consulting India Private Limited ("the Company") ("Attune" or "Company" or "we" or "our" or "us") is an SAP solutions and services partner in India and Internationally. Service offerings include Enterprise Asset Management, Human Capital Management, SAP Retail solution suite and Geospatial.

The Company was incorporated on June 08, 2004 as a private limited company in Bengaluru, Karnataka. On May 20, 2022, Wipro Limited, a global management and technology consultancy providing digital, consulting and technology services to financial institutions in the Americas, Europe and Asia Pacific acquired the Company and became its holding company. The address of its registered office is Attune Consulting India Pvt Ltd., SJP-1, Ground Floor, E- Block, Doddakannelli, Sarjapur Road Bangalore, Karnataka-560035, India.

The Company's Board of Directors authorized these financial statements for issue on June 02, 2026.

2. Basis of preparation of financial statements

(i) Statement of compliance and basis of preparation

The financial statements have been prepared in compliance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Companies Act"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and amendments issued thereafter.

These 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 the financial statements, where applicable. The accounting policies have been consistently applied to all periods presented in these financial statements.

All amounts included in these financial statements are reported in thousands of Indian rupees (₹ in thousands) except share and per share data, unless otherwise stated. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.

The financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Companies Act"), as applicable. The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

(ii) Basis of measurement

These financial statements have been prepared on a historical cost convention and on an accrual basis, except for the following material items which have been measured at fair value as required by relevant Ind AS:

- The defined benefit asset/(liability) is recognised as the present value of defined benefit obligation less fair value of plan assets.

3. Material accounting policies

(i) Functional and presentation currency

These financial statements are presented in Indian rupees, 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. Non-monetary assets

ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

(₹ in thousands, except share and per share data, unless otherwise stated)

and liabilities denominated in foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of transaction.

(iii) Financial instruments

Non-derivative financial instruments:

Non derivative financial instruments consist of:

- financial assets, which include cash and cash equivalents, trade receivables, unbilled receivables. 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 trade payables and eligible current and non-current liabilities.

Non- derivative financial instruments other than trade receivables and unbilled receivables are recognized initially at fair value. However, trade receivables and unbilled receivables that do not contain a significant financing component are measured at the Transaction Price. 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 in banks which is also considered for the purpose of cash flow statement.

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 recognized at transaction price, 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

The authorized share capital of the Company as at March 31, 2026 is ₹ 2,00,000 divided into 20,000 equity shares of ₹10 each.

Every holder of the equity shares, as reflected in the records of the Company as of the date of the shareholder meeting shall have one vote in respect of each share held for all matters submitted to vote in the shareholder meeting.

b) Retained earnings

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

c) Other reserves

Actuarial gains and losses on remeasurements of the defined benefit plans are recognised in other comprehensive income, net of taxes and presented within equity in remeasurement of the defined benefit plans.

(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. The cost and related accumulated depreciation are derecognized upon sale or disposition of the asset and the resultant gains or losses are recognized in the statement of profit and loss.

ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

(₹ in thousands, except share and per share data, unless otherwise stated)

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. 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	2 to 7 years
Furniture, fixtures and equipment	3 to 10 years
Plant and Equipment	5 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 capitalized 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) **Leases**

The Company as a lessee:

The Company enters into an arrangement for lease of land, buildings, plant and equipment including computer equipment and vehicles. Such arrangements are generally for a fixed period but may have extension or termination options. The Company assesses whether the contract is, or contains a lease, at its inception. A contract is, or contains, a lease if the contract conveys the right to:

- a. control use of an identified asset,
- b. obtain substantially all the economic benefits from use of the identified asset, and
- c. direct the use of the identified asset

The Company determines the lease term as the non-cancellable period of lease, together with periods covered by an option to extend the lease, where the company is reasonably certain to exercise that option.

The Company at the commencement of the lease contract recognises a Right-of-Use (RoU) asset at cost and corresponding lease liability, except for leases with term of less than twelve months (short term) leases and low-value assets. For these short term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the lease term.

The cost of the right-of-use asset comprises the amount of the initial measurement of the lease liability, any lease payments made at or before the inception date of the lease, plus any initial direct costs, less any lease incentives received. Subsequently, the right-of-use assets are measured at cost less any accumulated depreciation and accumulated impairment losses, if any. The right-of-use assets are depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment.

The Company applies Ind AS 36 to determine whether an RoU asset is impaired and accounts for any identified impairment loss as described in the impairment of non-financial assets below.

For lease liabilities at the commencement of the lease, the Company measures the lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using 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.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made.

ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

(₹ in thousands, except share and per share data, unless otherwise stated)

The Company recognizes the amount of the re-measurement of lease liability as an adjustment to the right-of-use asset. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Company recognizes any remaining amount of the re-measurement in Statement of Profit and Loss.

Lease payments are classified as Cash used in financing activities in the statement of cash flows.

(vii) 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.

(viii) Employee benefits

a) Provident fund

Employees receive benefits from a provident fund, which is a defined contribution plan. The employer and employees each make periodic contributions to the plan. The contribution is made to the government administered pension fund.

b) Gratuity

In accordance with the Payment of Gratuity Act, 1972, applicable for Indian companies, the Company provides for a lump sum payment to eligible employees, at retirement or termination of employment based on the last drawn salary and years of employment with the Company.

The Company's obligations in respect of the above plans, which are defined benefit plans, are provided for based on actuarial valuation using the projected unit credit method.

c) Termination benefits

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

d) 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.

ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

(₹ in thousands, except share and per share data, unless otherwise stated)

(ix) 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.

(x) Revenue

Services:

The Company derives revenue primarily from business process outsourcing, technology development services, human resource outsourcing services. The Company recognises revenue when the significant terms of the arrangement are enforceable, services have been delivered and the collectability is reasonably assured.

Revenue is determined on the basis of an agreed mark-up on the costs incurred, in accordance with the arrangements entered into with the parent company/its affiliates and recognised on monthly basis.

'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'.

(xi) Other income

Other income comprises recognized on accrual basis.

(xii) 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 items directly recognized 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.

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

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 realized simultaneously.

(xiii) Earnings per share

Basic earnings per share is computed using the weighted average number of equity shares outstanding during the period adjusted for treasury shares held. Diluted earnings per share is computed using the weighted-average number of equity and dilutive equivalent shares outstanding during the period, using the treasury stock method for options and warrants, except where the results would be anti-dilutive.

(xiv) 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.

New Accounting standards, amendments and interpretations adopted by the Company effective from April 1, 2025:

i. Amendment to Ind AS 21 – The Effects of Changes in Foreign Exchange Rates

The amendment clarifies how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking, as well as require the disclosure of information that enables users of financial statements to understand the impact of a currency not being exchangeable. These amendments are effective for annual reporting periods beginning on or after April 1, 2025. The adoption of these amendments to Ind AS 21 did not have any material impact on the standalone financial statements.

ii. Amendments to Ind AS 1 – Presentation of Financial Statements

On August 13, 2025, the MCA has issued “Classification of liabilities as current or non-current and non-current liabilities with covenants (Amendments to Ind AS 1)” The amendments aim to promote consistency in applying the requirements by helping companies to determine whether, in the statement of financial position, debt and other liabilities with an uncertain settlement date should be classified as current (due or potentially due to be settled within one year) or non-current. The amendments also clarified the classification requirements for debt a company might settle by converting it into equity. These amendments are effective for annual reporting periods beginning on or after April 1, 2025, and are to be applied retrospectively. The adoption of these amendments to Ind AS 1 did not have any material impact on the standalone financial statements.

iii. Amendments to Ind AS 7 - Statement of Cash Flows and Ind AS 107 - Financial Instruments

On August 13, 2025, MCA issued 'Supplier Finance Arrangements (Amendments to Ind AS 7 and Ind AS 107)', that require companies to disclose information about its supplier finance arrangements that enables users of financial statements to assess the effects of those arrangements on the companies liabilities and cash flows and on the companies exposure to liquidity risk. These amendments are effective for annual reporting periods beginning on or after April 1, 2025 and are to be applied retrospectively. The adoption of these amendments to Ind AS 7 and Ind AS 107 did not have any material impact on the standalone financial statements.

iv. Amendments to Ind AS 12 – Income Taxes

On August 13, 2025, the MCA issued International Tax Reform - Pillar Two Model Rules - Amendments to Ind AS 12 “Income Taxes” to clarify the application of Ind AS 12 to income taxes arising from tax law enacted or substantively enacted to implement the Organisation for Economic Co-operation and Development (OECD), including tax law that implements qualified domestic minimum top-up taxes described in those rules.

The Company has applied the temporary exception from the accounting requirements for deferred taxes in Ind AS 12. Accordingly, the Company neither recognised, nor disclosed information about deferred tax assets and liabilities related to Pillar Two income taxes.

New Accounting standards, amendments and interpretations not yet adopted by the Company:

Ministry of Corporate Affairs (“MCA”) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2026, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

4. Property, plant and equipment

	Computers	Furniture and fixtures	Plant and equipment	Total
Gross carrying value:				
As at April 1, 2025	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2026	-	-	-	-
Accumulated depreciation/ impairment:				
As at April 1, 2025	-	-	-	-
Depreciation and impairment	-	-	-	-
Disposals	-	-	-	-
As at March 31, 2026	-	-	-	-
Net carrying value as at March 31, 2026	-	-	-	-
Gross carrying value:				
As at April 1, 2024	18,828	1,148	5,793	25,769
Additions	-	-	-	-
Disposals (Refer Note 31)	(18,828)	(1,148)	(5,793)	(25,769)
As at March 31, 2025	-	-	-	-
Accumulated depreciation/ impairment:				
As at April 1, 2024	15,552	1,086	5,793	22,431
Depreciation and impairment	1,275	4	-	1,279
Disposals (Refer Note 31)	(16,827)	(1,090)	(5,793)	(23,710)
As at March 31, 2025	-	-	-	-
Net carrying value as at March 31, 2025	-	-	-	-

5. Trade Receivables

	Year ended	
	March 31, 2026	March 31, 2025
Unsecured		
Considered good	7,334	145,660
	7,225	145,569
Further classified as:		
Receivable from related parties (refer note 18)	7,225	145,569
Receivable from others	509	91
	7,734	145,660

ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

The following table represent ageing of Trade receivables as on March 31, 2026:

Particulars	Outstanding for following periods from due date of payment						Total
	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Unsecured -current							
Undisputed Trade receivables – considered good	-	4,668	3,066	-	-	-	7,734
	-	4,668	3,066	-	-	-	7,734
Gross Trade receivables							7,734
Less: Allowance for lifetime expected credit loss	-	-	-	-	-	-	-
Net Trade receivables							7,734

The following table represent ageing of Trade receivables as on March 31, 2025:

Particulars	Outstanding for following periods from due date of payment						Total
	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Unsecured - Non-current							
Undisputed Trade receivables – considered good	38,006	107,654	-	-	-	-	145,660
	38,006	107,654	-	-	-	-	145,660
Gross Trade receivables							145,660
Less: Allowance for lifetime expected credit loss							-
Net Trade receivables							145,660

6. Cash and cash equivalents

	Year ended	
	March 31, 2026	March 31, 2025
Balances with banks		
Current accounts	50,935	147,483
Total	50,935	147,483

ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

7. Other assets

	Year ended	
	March 31, 2026	March 31, 2025
Non-current		-
Balance with GST and other authorities	17,146	55,884
Others	17	17
	17,163	55,901
Current		
Prepaid expenses	-	129
Others	929	538
	929	667
Total	18,092	56,568

8. Equity share capital

	Year ended	
	March 31, 2026	March 31, 2025
Authorised capital		
50000 (March 31, 2026: 50000) equity shares [Par value of 10 per share]	500	500
	500	500
Issued, subscribed and fully paid-up capital		
20000 (March 31, 2026: 20000) equity shares of 10 each	200	200
Total	200	200

i. Reconciliation of number of shares

	March 31, 2026		March 31, 2025	
	No. of Shares	Amount	No. of Shares	Amount
Opening number of equity shares	20,000	200	20,000	200
Changes during the year	-	-	-	-
Closing number of equity shares outstanding	20,000	200	20,000	200

ii. Terms/rights attached to equity shares

The Company has only one class of equity shares having par value of Rs.10 per share. The Company is a limited liability company with a single member Wipro Ltd. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual general Meeting, except in case of interim dividend.

In the event of liquidation of the company, the sole member will be entitled to receive the remaining assets of the Company after satisfaction of all liabilities, if any.

iii. Details of shareholders holding more than 5% of the total equity shares of the Company

Name of the Shareholder	March 31, 2026		March 31, 2025	
	No. of Shares	% held	No. of Shares	% held
Wipro Limited	20,000	100%	20,000	100%

iv. During the last 5 years, there are no shares that have been issued pursuant to contract without payment being received in cash, shares allotted as fully paid up by way of bonus shares or shares bought back.

ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

9. Trade Payables

	Year ended	
	March 31, 2026	March 31, 2025
Unsecured		
Trade payable due to other than related parties	569	73,677
Related parties (Refer to note 21)	33	8,967
Total	602	82,644

The following table represent ageing of Trade payables as on March 31, 2026:

Particulars	Outstanding for following periods from due date of payment						Total
	Unbilled	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Current							
Trade payables - MSME	-	-	-	-	-	-	-
Trade payables - Others	540	29	33	-	-	-	602
Total	540	29	33	-	-	-	602

The following table represent ageing of Trade payables as on March 31, 2025:

Particulars	Outstanding for following periods from due date of payment						Total
	Unbilled	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Current							
Trade payables - MSME	-	-	-	-	-	-	-
Trade payables - Others	-	82,229	415	-	-	-	82,644
Total	-	82,229	415	-	-	-	82,644

10. Other liabilities

	Year ended	
	March 31, 2026	March 31, 2025
Current		
Statutory and other liabilities	5	3,371
Total	5	3,371

11. Income tax

	Year ended	Year ended
	March 31, 2026	March 31, 2025
Income tax expense		
Current taxes	4,955	39,879
Deferred taxes	-	4,440
Income tax included in other comprehensive income towards:		
Remeasurements of the defined benefit plans	-	(100)
Total	4,955	44,219

ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

The reconciliation between the provision of income tax and amounts computed by applying the Indian statutory income tax rate to profit before taxes is as follows:

	Year ended	
	March 31, 2026	March 31, 2025
Profit before tax	16,411	171,353
Enacted income tax rate in India	25.17%	25.17%
Computed expected tax expense	4,130	43,129
Effect of:		
Expenses disallowed for tax purpose	510	-
Taxes related to prior years	315	831
Others	-	259
Income tax expense	4,955	44,219
<i>Effective income tax rate</i>	<i>30.20%</i>	<i>25.81%</i>

12. Revenue from operations

	Year ended	
	March 31, 2026	March 31, 2025
Rendering of Services	25,130	566,838
Total	25,130	566,838

13. Other income

	Year ended	
	March 31, 2026	March 31, 2025
Other Income (Refer Note 31)	-	82,335
Interest Income	3,612	-
Foreign Exchange Gain (net)	6,013	-
Total	9,625	82,335

14. Employee benefits

a) Employee costs includes

	Year ended	
	March 31, 2026	March 31, 2025
Salaries and bonus	-	148,507
Employee benefits plans	-	1,525
Total	-	150,032

ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

Remeasurements of the defined benefit plans, net recognised in other comprehensive income include:

	Year ended	
	March 31, 2026	March 31, 2025
Remeasurements of the defined benefit plans, net		
Return on plan assets excluding interest income - (gain)/loss	-	-
Actuarial (gains)/loss arising from financial assumptions	-	641
Actuarial (gains)/loss arising from demographic assumptions	-	-
Actuarial (gains)/loss arising from experience adjustments	-	(243)
	<u>-</u>	<u>398</u>

b) Defined benefit plan:

Amount recognized in the statement of income in respect of defined benefit plans is as follows:

	Year ended	
	March 31, 2026	March 31, 2025
Current service cost	-	1,525
Net interest on net defined benefit liability/(asset)	-	607
Net gratuity cost/(benefit)	-	<u>2,132</u>

Change in present value of defined benefit obligation is summarised below:

	Year ended	
	March 31, 2026	March 31, 2025
Defined benefit obligation at the beginning of the year (Note 31)	-	17,128
Current service cost	-	1,525
Interest on obligation	-	607
Benefits paid	-	-
Transfer In / (Out)	-	(19,658)
Remeasurement (gains)/loss		
Actuarial (gains)/loss arising from financial assumptions	-	641
Actuarial (gains)/loss arising from demographic assumptions	-	-
Actuarial (gains)/loss arising from experience adjustments	-	(243)
Defined benefit obligation at the end of the year	<u>-</u>	<u>-</u>

There is no defined benefit obligations on account of employees and related liabilities transfer to Wipro with effect from October 01, 2024 (Refer Note 31)

c) Defined contribution plans:

The total expense for the year ended March 31, 2026 and 2025 is Rs Nil .and Rs. 1,535 respectively.

ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

15. Finance costs

	Year ended	
	March 31, 2026	March 31, 2025
Interest expenses	501	608
Total	501	608

16. Other Expenses

	Year ended	
	March 31, 2026	March 31, 2025
Insurance expenses	-	2,249
Recruitment expenses	-	1,445
Corporate social responsibility expenses	1,527	-
Miscellaneous expenses	696	6,349
Total	2,222	10,043

17. Earnings per equity share

	Year ended	
	March 31, 2026	March 31, 2025
Profit attributable to equity holders of the Company	11,455	127,034
Weighted average number of equity shares outstanding	20,000	20,000
Basic and diluted earnings per equity share	572.76	6,351.71

ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

18. Related party relationship and transactions

i. The following are the entities with which the Company has related party transactions:

Name of the Party	Relationship with the Company
Wipro Limited	Holding Company
Rizing Germany GMBH	Fellow subsidiaries
Rizing LLC	Fellow subsidiaries
Rizing Consulting Pty Ltd	Fellow subsidiaries
Rizing Solutions Pty Ltd	Fellow subsidiaries
Rizing Lanka (Pvt) Ltd	Fellow subsidiaries
Wipro LLC	Fellow subsidiaries
Attune Aus Pty Ltd	Fellow subsidiaries
Attune Consulting USA Inc	Fellow subsidiaries
Rizing New Zealand Ltd	Fellow subsidiaries
Rizing Philippines Inc.	Fellow subsidiaries
Rizing Pte Ltd	Fellow subsidiaries
Rizing Solutions Canada Inc	Fellow subsidiaries
Rizing SDN BHD	Fellow subsidiaries
Rizing Consulting Ireland Limited	Fellow subsidiaries
Rizing Limited	Fellow subsidiaries
Navin Gadia	Director
Preeti Gupta	Director
Abhishek Jain (Appointed as on 31/12/2025)	Additional Director
Dipak Kumar Bohra (Cessation as on 31/12/2025)	Director

Mr. Azim H. Premji is the ultimate controlling party.

ii. The Company has the following related party transactions for the year ended March 31, 2026 and March 2025:

Transactions / balances	As at and for the year ended	
	March 31, 2026	March 31, 2025
Sales of goods and services	19,713	565,259
Purchase of services	-	13,634
Balance as at the year end		
Receivables	7,225	145,569
Payables	33	8,967

ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

iii. The following are the significant related party transactions during the year ended March 31, 2026 and 2025:

	As at and for the year ended	
	March 31, 2026	March 31, 2025
Sale of services		
Rizing Lanka (Pvt) Ltd	-	25,746
Rizing Consulting Pty Ltd	-	4,309
Rizing LLC	2,204	93,394
Rizing Solutions Pty Ltd	-	7,134
Wipro LLC	-	2,390
Rizing Germany Gmbh	530	149,892
Attune Consulting USA Inc	9,646	248,378
Rizing New Zealand Ltd	-	301
Rizing Philippines Inc.	-	5,643
Rizing Pte Ltd	-	1,300
Rizing Solutions Canada Inc	-	2,997
Rizing Consulting Ireland Limited	-	23
Rizing Limited	7,333	23,746
Rizing SDN BHD	-	7
Purchase of Servises		
Wipro Ltd	-	13,634
Rent Expense		
Wipro Ltd	222	87
Employee transfer		
Wipro Ltd	-	82,335
Payable		
Wipro	33	1,400
Rizing Consulting Pty Ltd.	-	918
Rizing SDN BHD	-	2
Rizing Solutions Canada Inc.	-	1,006
WiproLLC	-	804
Rizing Philippines Inc.	-	1,896
Rizing Pte Ltd.	-	436
Rizing Consulting Ireland Limited	-	8
Rizing Solutions Pty Ltd	-	2,395
Rizing New Zealand Ltd.	-	103
Receivable		
Wipro	4,159	-
Rizing LLC	-	30,214
Rizing Lanka (Pvt) Ltd	-	4,384
Rizing Germany Gmbh	-	9,946
Rizing Consulting USA Inc	-	93,865
Rizing Limited	3,066	7,160

19. Dues to Micro and Small Enterprises

There are no material dues owed by the Company to Micro and Small enterprises, which are outstanding for more than 45 days during the year and as at March 31, 2026 and Marc 31, 2025. This information as required under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company and has been relied upon by the auditor.

The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of accounting year is Nil. (March 31, 2025 – Nil)

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

20. Financial instruments

The carrying value of financial instruments by categories as at March 31, 2026 is as follows:

Particulars	Fair value through profit or loss	Amortised Cost	Total
Financial assets			
Cash and cash equivalents	-	50,935	50,935
Trade receivables	-	7,734	7,734
Total		58,669	58,669
Financial liabilities			
Trade payables	-	602	602
Total	-	602	602

The carrying value of financial instruments by categories as at March 31, 2025 is as follows:

Particulars	Fair value through profit or loss	Amortised Cost	Total
Financial assets			
Cash and cash equivalents	-	1,47,483	1,47,483
Trade receivables	-	1,45,660	1,45,660
Total		2,93,143	2,93,143
Financial liabilities			
Trade payables	-	82,644	82,644
Total	-	82,644	82,644

Financial risk management**1. Market risk**

Market risk is the risk of loss of future earnings, to fair values or to future cash flows that may result from a change in the price of a financial instrument. The value of a financial instrument may change as a result of changes in the interest rates, foreign currency exchange rates and other market changes that affect market risk sensitive instruments. Market risk is attributable to all market risk sensitive financial instruments including investments, foreign currency receivables, payables and loans and borrowings.

The Company's exposure to market risk is a function of revenue generating activities in foreign currency. The objective of market risk management is to avoid excessive exposure of the Company's earnings and equity to losses.

2. Foreign currency risk

The Company operates internationally and a portion of its business is transacted in USD, EUR and GBP currency. Consequently, the company is exposed to foreign exchange risk. The exchange rate risk primarily arises from foreign exchange revenue, receivables, purchases and payables. The exchange rate between the Indian Rupee and these currencies has fluctuated significantly in recent years and may continue to fluctuate in the future.

ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

The below table presents foreign currency risk from non-derivative financial instruments as of March 31, 2026 and March 31, 2025:

Particulars	As at March 31, 2026	As at March 31, 2025
Trade receivables		
-GBP	3,066	2,129
-USD	-	144
Trade payable		
-USD	-	8

3. Interest rate risk

Interest rate risk primarily arises from fixed rate borrowing, including various revolving and other lines of credit. The company does not have any borrowings.

4. 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 credit rating and financial reliability of customers, considering the financial condition, current economic trends, forward looking macroeconomic information, analysis of historical bad debts and ageing of accounts receivable. There is no significant concentration of credit risk.

5. Counterparty risk

Counterparty risk encompasses issuer risk on marketable securities, settlement risk and credit risk on cash and time deposits. Issuer risk is minimised by only buying securities in India which are at least AA rated by Indian rating agencies. Settlement and credit risk is reduced by the policy of entering into transactions with counterparties that are usually banks or financial institutions with acceptable credit ratings. Exposure to these risks are closely monitored and maintained within predetermined parameters. There are limits on credit exposure to any financial institution. The limits are regularly assessed and determined based upon credit analysis including financial statements and capital adequacy ratio reviews.

Bank balances of INR 50,935 are held with bank having high credit rating as at March 31, 2026.

6. Liquidity risk

Liquidity risk is defined as the risk that the company will not be able to settle or meet its obligations on time or at a reasonable price. The company is responsible for liquidity and funding as well as settlement management. In addition, processes and policies related to such risks are overseen by senior management. Management monitors the company net liquidity position through rolling forecasts on the basis of expected cash flows.

As of March 31, 2026, cash and cash equivalents are held with major banks and financial institutions.

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.

As at March 31, 2026						
Contractual cash flows	Less than 1 year	1-4 years	Beyond 4 years	Total cash flows	Interest included in total cash flows	Carrying value
Trade Payable	602	-	-	602	-	602

As at March 31, 2025						
Contractual cash flows	Less than 1 year	1-4 years	Beyond 4 years	Total cash flows	Interest included in total cash flows	Carrying value
Trade Payable	82,644	-	-	82,644	-	82,644

The amount disclosed in the table are the contractual undiscounted cash flows.

ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

21. Analytical Ratios

Ratio	Measured In	Numerator	Denominator	March 31, 2026	March 31, 2025	Variance
Current ratio (1)	times	Current assets	Current liabilities	98.35	3.42	2779.30%
Debt-equity ratio(2)	times	Debt	Total equity	NA	NA	-
Debt service coverage ratio(2)	times	Earnings available for debt service	Debt service	NA	NA	-
Return on Equity(3)	%	Profit for the year	Average total equity	7%	63%	-89.40%
Inventory turnover ratio	times	Sale of products	Average inventory	NA	NA	-
Trade receivable turnover ratio(4)	times	Revenue from operations	Average trade receivables	0.32	4.25	-92.40%
Trade payables turnover ratio(5)	times	Purchase of technical services, software licenses and other expenses	Average trade payables	0.43	5.44	-92.10%
Net capital turnover ratio	times	Revenue from operations	Average working capital	0.19	3.46	-94.60%
Net profit ratio(6)	%	Profit for the year	Revenue from operations	46%	22%	106.30%
Return on capital employed(7)	%	Earnings before interest and tax	Capital employed	22%	65%	-66.20%
Return on investment	%	Income generated from investments	Time weighted average investments	NA	NA	-

(1) Increase in current ratio is due to decrease in Trade payables majorly due to repayment in the current year.

(2) There is no debt liability, hence these ratios are not applicable

(3) Decrease in return on equity is owing to decrease in the turnover which resulted in a corresponding decrease in profit for the year as compared to last year.

(4) Decrease in trade receivable turnover ratio due to decrease in the turnover as compared to last year.

(5) Decrease in trade Payable turnover ratio due to decrease in payables majorly due to repayment in the current year.

(6) Increase in net profit ratio is due to improvement in margin arising from no employee benefit expenses incurred in the year.

(7) Decrease in return on capital employed due to decrease in the turnover which resulted in a corresponding decrease the profit for the year as compared to last year.

22. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

23. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

24. The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

25. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

26. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

27. The Company has not undertaken any transactions with the Struck off Companies during the year.

28. The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

29. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

ATTUNE CONSULTING INDIA PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

30. During the year ended 31 March 2026, the Company recorded a profit of Rs. 11,455 and generated positive cash flows from operating activities amounting to Rs. 1,04,295 and the Company has a net current assets position of Rs. 77,389 as at 31 March 2026. Based on the financial performance of the Company and the expected revenue from SAP commission arrangements arising from SAP license sales, management is of the view that the Company will be able to meet its obligations as they fall due and continue its operations in the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

31. Effective October 1, 2024, the Company entered into an arrangement with its holding company, Wipro Limited, pursuant to which all employees of the Company were transitioned to Wipro Limited. Consequently, the Company transferred the related employee liabilities and identified fixed assets to Wipro Limited at their respective book values.

32. Events occurring after the reporting date

No adjusting or significant non-adjusting events have occurred between March 31, 2026 and the date of authorization of these financial statements.

For and on behalf of the Board of Directors

Sd/-

Preeti Gupta

Director

DIN:10903589

Sd/-

Navin Gadia

Director

DIN:10536044

Bangalore

Date: June 02, 2026

Bangalore

Date: June 02, 2026