

Rizing Consulting Ireland Limited
Annual Report and Financial Statements
for the financial year ended 31 March 2026

Rizing Consulting Ireland Limited

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Rizing Consulting Ireland Limited

DIRECTOR AND OTHER INFORMATION

Director	Sarat Chand
Company Secretary	Shaily Jain
Company Number	482758
Registered Office and Business Address	Block C 77 Sir John Rogerson's Quay Grand Canal Dock Dublin 2
Auditors	HLB Ireland Audit Services Limited Suite 7 The Courtyard Carmanhall Road Sandyford Dublin 18
Bankers	J.P. Morgan SE 200 Capital Dock 79 Sir John Rogerson's Quay Dublin 2 Citibank Europe plc 1 North Wall Quay Dublin 1
Solicitors	Addleshaw Goddard LLP 3 Burlington Road Dublin 4

Rizing Consulting Ireland Limited

DIRECTOR'S REPORT

for the financial year ended 31 March 2026

The director presents the report and the audited financial statements for the financial year ended 31 March 2026.

Principal Activity and Review of the Business

The principal activity of the company continued to be that of consultancy and software services in human resources development.

There has been no significant change in these activities during the financial year ended 31 March 2026.

Results and Dividends

The profit for the financial year after providing for depreciation and taxation amounted to €147,001 (2025 - €661,645).

The director does not recommend payment of a dividend.

At the end of the financial year, the company has assets of €4,906,275 (2025 - €3,900,554) and liabilities of €1,729,219 (2025 - €870,499). The net assets of the company have increased by €147,001.

Director and Secretary

The director who served throughout the financial year was as follows:

Sarat Chand

The secretary who served throughout the financial year was Shaily Jain.

The director of the company had no direct beneficial interest in the shares of the company and the group company at the beginning or end of the financial year.

There were no changes in shareholdings between 31 March 2026 and the date of signing the financial statements.

Future Developments

The company plans to continue its present activities and increase trading levels.

Post Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

Auditors

The auditors, HLB Ireland Audit Services Limited have indicated their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

Small Companies' exemptions

The entity has availed of the small companies' exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors report.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as the person who is director at the time this report is approved is aware, there is no relevant audit information of which the statutory auditors are unaware. The director has taken all steps that the director ought to have taken to make themselves aware of any relevant audit information and the director has established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the director has employed appropriately qualified accounting personnel and has maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Block C, 77 Sir John Rogerson's Quay, Grand Canal Dock, Dublin 2.

Signed on behalf of the board



Sarat Chand
Director

11 June 2026

Rizing Consulting Ireland Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2026

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless the director is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable the director to ensure that the financial statements and Director's Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. The director is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board



Sarat Chand
Director

11 June 2026

INDEPENDENT AUDITOR'S REPORT

to the Shareholders of Rizing Consulting Ireland Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Rizing Consulting Ireland Limited ('the company') for the financial year ended 31 March 2026 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 March 2026 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the director with respect to going concern are described in the relevant sections of this report.

Other Information

The director is responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Director's Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Shareholders of Rizing Consulting Ireland Limited

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the director's report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of director for the financial statements

As explained more fully in the Director's Responsibilities Statement set out on page 5, the director is responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the director determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the director is responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 8, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's shareholders, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's shareholders, as a body, for our audit work, for this report, or for the opinions we have formed.



Jack Sheehan
for and on behalf of
HLB IRELAND AUDIT SERVICES LIMITED
Statutory Audit Firm
Suite 7
The Courtyard
Carmanhall Road
Sandyford
Dublin 18

11 June 2026

Rizing Consulting Ireland Limited

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the director.
- Conclude on the appropriateness of the director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Rizing Consulting Ireland Limited

PROFIT AND LOSS ACCOUNT

for the financial year ended 31 March 2026

	Notes	2026 €	2025 €
Turnover		2,300,216	6,210,285
Cost of sales		(2,050,663)	(3,991,865)
Gross profit		249,553	2,218,420
Administrative expenses		(107,574)	(1,666,892)
Other operating income		3,521	14,252
Operating profit	3	145,500	565,780
Interest receivable and similar income		3,175	-
Profit before taxation		148,675	565,780
Tax on profit		(1,674)	95,865
Profit for the financial year		147,001	661,645
Total comprehensive income		147,001	661,645

Approved by the board on 11 June 2026 and signed on its behalf by:



Sarat Chand
Director

Rizing Consulting Ireland Limited


BALANCE SHEET

as at 31 March 2026

	Notes	2026 €	2025 €
Fixed Assets			
Tangible assets	5	-	879
Current Assets			
Debtors	6	3,155,978	1,275,654
Cash and cash equivalents		1,750,297	2,624,021
		<u>4,906,275</u>	<u>3,899,675</u>
Creditors: amounts falling due within one year	7	<u>(1,729,219)</u>	<u>(870,499)</u>
Net Current Assets		<u>3,177,056</u>	<u>3,029,176</u>
Total Assets less Current Liabilities		<u>3,177,056</u>	<u>3,030,055</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Other reserves		7,293,780	7,293,780
Retained earnings		(4,116,824)	(4,263,825)
Equity attributable to owners of the company		<u>3,177,056</u>	<u>3,030,055</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 11 June 2026 and signed on its behalf by:


 Sarat Chand
 Director

Rizing Consulting Ireland Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 March 2026

	Called up share capital €	Retained earnings €	Capital contribution reserve €	Total €
At 1 April 2024	100	(4,925,470)	7,293,780	2,368,410
Profit for the financial year	-	661,645	-	661,645
At 31 March 2025	100	(4,263,825)	7,293,780	3,030,055
Profit for the financial year	-	147,001	-	147,001
At 31 March 2026	100	(4,116,824)	7,293,780	3,177,056

Rizing Consulting Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

1. General Information

Rizing Consulting Ireland Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 482758. The registered office of the company is Block C, 77 Sir John Rogerson's Quay, Grand Canal Dock, Dublin 2 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 March 2026 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover is recognised at the fair value of the consideration received or receivable for services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Revenue from contracts for the provision of professional services to be recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Accrued and deferred revenue is recognised to ensure revenue is recognised by reference to the stage of completion.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Computer equipment	- 15% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Rizing Consulting Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantively enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit	2026	2025
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	879	1,440
(Profit)/loss on disposal of tangible assets	-	856
Loss on foreign currencies	78,159	109,716
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, excluding director, during the financial year was 4. (2025 - 6)

	2026	2025
	Number	Number
Administrative Employees	-	1
Cost of Sales Employees	4	5
	<u><u> </u></u>	<u><u> </u></u>
	4	6

Rizing Consulting Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

5. Tangible assets

	Computer equipment
	€
Cost	
At 1 April 2025	3,119
	<hr/>
At 31 March 2026	3,119
	<hr/>
Depreciation	
At 1 April 2025	2,240
Charge for the financial year	879
	<hr/>
At 31 March 2026	3,119
	<hr/>
Net book value	
At 31 March 2026	-
	<hr/> <hr/>
At 31 March 2025	879
	<hr/> <hr/>

6. Debtors	2026	2025
	€	€
Trade debtors	329,521	613,575
Amounts owed by group undertakings	2,686,474	260,294
Other debtors	47,137	9,151
Taxation	28,156	10,171
Prepayments	2	1
Accrued income	64,688	382,462
	<hr/>	<hr/>
	3,155,978	1,275,654
	<hr/> <hr/>	<hr/> <hr/>

All trade debtors are due within the company's normal terms per the contractual agreement. Trade debtors are shown net of impairment in respect of doubtful debts.

Amounts owed by group undertakings are unsecured, non-interest bearing, have no fixed repayment terms and are repayable on demand if they are trading balances.

7. Creditors	2026	2025
Amounts falling due within one year	€	€
Trade creditors	-	679
Amounts owed to group undertakings	377,955	32,472
Taxation	98,206	66,387
Other creditors	14,681	-
Accruals	232,685	502,893
Deferred Income	1,005,692	268,068
	<hr/>	<hr/>
	1,729,219	870,499
	<hr/> <hr/>	<hr/> <hr/>

The terms of accruals are based on the underlying contracts.

Amounts owed to group undertakings are unsecured, non-interest bearing, have no fixed repayment terms and are payable on demand if they are trading balances.

Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and payable on demand.

Rizing Consulting Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

8. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2026.

9. Contingent liabilities

The company had no material contingent liabilities at the financial year-ended 31 March 2026.

10. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

11. Related party transactions

The company has taken advantage of the exemption available in section 33 of FRS 102 "Related party disclosures" whereby it has not disclosed transactions with the ultimate parent company or any wholly owned subsidiary undertaking of the group.

There was no remuneration paid to the director of the company for the period ended 31 March 2026.

12. Controlling party

The Company's ultimate parent company is Wipro Limited, a company incorporated under the laws of India. Wipro Limited is the largest group in which the results are consolidated, and is both the smallest and largest controlling party. The address of Wipro Limited is Doddakannelli, Sarjapur Road, Bangalore - 560035, India. The Wipro Limited financial statements are publicly available at <https://www.wipro.com/investors/annual-reports/>.

Rizing LLC, the Company's immediate parent company, is exempted from drawing up consolidated financial statements as Rizing LLCs' accounts are consolidated within Wipro Limited financial statements. The address of Rizing LLC is 251 Little Falls Drive, Wilmington, Delaware 19808. Related companies in these financial statements refer to members of the ultimate holding company's group of companies.

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 11 June 2026.

RIZING CONSULTING IRELAND LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Rizing Consulting Ireland Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 31 March 2026

	2026 €	2025 €
Sales	2,300,216	6,210,285
Cost of sales		
Intercompany recharge	464,621	2,183,504
Travelling and entertainment	-	8,568
Wages and salaries	556,980	711,347
Social welfare costs	68,415	38,997
Staff pension scheme costs	24,418	12,031
Software subscription fees (Rizing)	936,229	1,037,418
	2,050,663	3,991,865
Gross profit	249,553	2,218,420
Gross profit Percentage	10.8%	35.7%
Administrative expenses		
Wages and salaries	(27,831)	474,930
Social welfare costs	-	76,308
Staff pension costs	-	17,230
Staff training	-	3,745
Commissions payable	-	36,248
Rent payable	-	(301)
Intercompany recharge	-	785,563
Postage and shipping	-	778
Advertising and promotion	-	20,873
Telephone	628	9,862
Computer costs	-	514
Hotels, travel and subsistence	1,142	18,566
Legal and professional	57,694	60,104
Audit fees	13,905	13,519
Bank charges	6,675	7,643
Bad debts	(22,725)	22,726
Profit/loss on exchange	78,159	109,716
Staff welfare	(954)	6,570
Miscellaneous expenses	2	2
Profits/losses on disposal of tangibles	-	856
Depreciation of tangible assets	879	1,440
	107,574	1,666,892
Miscellaneous income		
Finance income	3,521	14,252
Other interest	3,175	-
	6,696	14,252
Net profit	148,675	565,780