

4 C CONSULTING FRANCE

Sociétés par actions simplifiées au capital of 7,468,908 €

Head Office:

**77 Esplanade du GENERAL DE GAULLE
92 800 PUTEAUX**

**STATUTORY AUDITOR'S REPORT ON THE ANNUAL
ACCOUNTS**
Year ended 31 January 2026

REPORT OF THE STATUTORY AUDITOR ON THE ANNUAL ACCOUNTS

Year ended January 31, 2026

To the Associate,

Opinion

In execution of the assignment entrusted to us, we have audited the annual financial statements of **4 C CONSULTING FRANCE** for the year ended 31 January 2025, as attached to this report, characterized by the following elements:

Turnover: **646 674 €**.

Balance sheet total: **1 232 966 €**

Profit: **36 408 €**

We certify that the annual accounts are, in accordance with French accounting rules and principles, that the Company's financial position and assets at the end of the previous financial year were regular and reasonable and give a true and fair view of the results of operations for the previous financial year and of the financial position and assets of the company at the end of that financial year.

Basis of opinion

Audit framework

We conducted our audit in accordance with the professional standards applicable in France. We believe that the evidence we have gathered is sufficient and appropriate to form our opinion.

Our responsibilities under these standards are outlined in the "Statutory Auditor's Responsibilities for the Audit of Annual Financial Statements" section of this report.

Independence

We carried out our audit mission in compliance with the independence rules laid down by the French Commercial Code and the Code of Ethics of the Statutory Auditor Profession, for the period from 1 February 2025 to the date of issue of our report.

Justification of the Assessments

In application of the provisions of articles L. 823-9 and R.823-7 of the French Commercial Code relating to the justification of our assessments, We bring to your attention the following assessments which, in our professional judgment, were the most important for the audit of the annual financial statements for the year.

The assessments thus made are in the context of the audit of the annual accounts taken as a whole and the formation of our opinion expressed above. We do not express an opinion on individual elements of these annual accounts.

The turnover

We have made sure of the completeness of the turnover by reconciling the turnover of the accounting with that of the commercial management. In addition we tested the detail of the turnover by reconciling the invoices to the accounting.

Inter-company subcontracting

We checked the reciprocity and completeness of the subcontracting re-invoicing and we ensured the concordance with the turnover, in particular, we tested the reciprocity of balances between companies and asked for the confirmation of balances by circularization.

Accounting rules and methods

The accounting rules and methods relating to the recognition of transactions are set out in the notes on the accounts.

As part of our assessment of the accounting rules and principles followed by your company, we have verified the appropriateness of the accounting policies applied and the information provided in the notes to the Annex and are satisfied that they are correctly applied.

Audit of Management's Discussion and Analysis and Other Single Associate Documents

We also carried out, in accordance with the standards of professional practice applicable in France, the specific checks provided for by law.

We have no observations to make on the sincerity and consistency with the annual accounts of the information given in the annual report and in the other documents sent to the sole shareholder on the financial situation and the annual accounts.

Responsibilities of management and the persons constituting corporate governance in relation to the annual accounts

It is the responsibility of management to draw up annual accounts presenting a true and fair view in accordance with French accounting rules and principles and to establish the internal control it deems necessary for the preparation of annual accounts that do not contain anomalies significant, they are the result of fraud or error.

When drawing up the annual accounts, management is responsible for assessing the company's ability to continue operating, presenting in these accounts, where applicable, the necessary information relating to business continuity and the application of the business continuity accounting policy, unless the company is to be wound up or its business ceased.

The annual accounts were adopted by the President.

Responsibilities of the statutory auditor for the audit of the annual financial statements

It is up to us to draw up a report on the annual accounts. Our objective is to obtain reasonable assurance that the annual accounts as a whole are free from material misstatement. Reasonable assurance corresponds to a high level of assurance, but does not guarantee that an audit conducted in accordance with professional standards of practice can systematically detect any significant anomaly. Anomalies may arise from fraud or from errors and are considered to be significant where they can reasonably be expected to be taken individually or cumulatively, influence the economic decisions that users of the accounts make based on them.

As stated in Article L.823-10-1 of the French Commercial Code, our mission to certify accounts is not to guarantee the viability or quality of the management of your company.

In the context of an audit carried out in accordance with the standards of professional practice applicable in France, the statutory auditor shall exercise his professional judgement throughout the audit. In addition:

- it identifies and assesses the risks of material misstatement of the annual accounts, whether due to fraud or error, and defines and implements audit procedures in relation to those risks, and gather such evidence as it considers sufficient and appropriate to form its opinion. The risk of failure to detect a significant anomaly arising from fraud is higher than that of a significant anomaly resulting from an error, as fraud may involve collusion, falsification, voluntary omissions, misrepresentation or circumvention of internal control;

- it becomes aware of the internal control relevant to the audit in order to define appropriate audit procedures in the circumstances, and not in order to express an opinion on the effectiveness of internal control;
- it assesses the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as the information concerning them provided in the annual accounts;
- it assesses the appropriateness of management's application of the business continuity accounting policy and, depending on the data collected, whether or not there is significant uncertainty related to events or circumstances that could affect the company's ability to continue operations. This assessment is based on the information collected up to the date of its report, however it is recalled that subsequent circumstances or events could call into question the continuity of operation. If it concludes that there is significant uncertainty, it shall draw the attention of the readers of its report to the information provided in the annual accounts concerning that uncertainty or, if that information is not provided or is not relevant, it formulates a certification with reservation or a refusal to certify;
- it shall assess the overall presentation of the annual accounts and assess whether the annual accounts reflect the underlying transactions and events in such a way as to give a true and fair view of them.

Paris, June 15th, 2026

SD/-

FIDUCAC AUDIT
Philippe BEDDOK
Statutory Auditor

WIPRO 4C CONSULTING FRANCE

SIRET number: **82155149600069**

APE code: **7022Z**

**20 PLACE DE LA DÉFENSE
92800 PUTEAUX**

FINANCIAL STATEMENT

FROM 01/02/2025 to 31/01/2026

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Bilan ANC2022-06

Bilan ANC2022-06

Presented in Euros

ACTIVE	Year ended 31/01/2026 (12 months)			Previous Fiscal Year 31/01/2025 (12 months)	Variants
	Gross	Amort.prov.	Net	Net	
Uncalled subscribed capital (I)					
Start-up costs (II)	32 240	30 359	1 881	5 105	- 3 224
Intangible assets					
Development Costs					
Concessions, patents, licenses, trademarks, processes, IT solutions, rights and similar values					
Business assets	284 000		284 000	284 000	
Other intangible assets					
Incorporated fixed assets. Advances, and Advance					
Tangible capital assets					
Land					
Constructions					
Technical installations, industrial equipment and tools					
Other tangible capital assets				-0	
Immob. corpor. Advances, and Advance Payments					
Financial capital assets					
Participation					
Receivables related to equity interests					
Locked-in securities in portfolio activity					
Other fixed securities					
Loans					
Other financial assets	30 600	30 600			
TOTAL FIXED ASSETS (III)	314 600	30 600	284 000	284 000	
Inventory and work-in-progress					
Raw materials, supplies					
In production					
Finished products					
Goods					
Advances and advance payments made on orders					
Receivables					
Trade receivables and related accounts	63 444		63 444	166 990	- 103 546
Other receivables					
. Debtor suppliers					
. Staff					
. Social organizations				187 270	- 187 270
. State, taxes on profits					
. State, turnover taxes	53 900		53 900	50 352	3 548
. Other	10 457		10 457		10 457
Unrealized expenses					
Subscribed and called capital, not paid					
Investment securities					
. Own shares					
. Other titles					
Futures Financial Instruments and Tokens Held					
Availability	819 285		819 285	900 032	- 80 747
TOTAL CURRENT ASSETS (IV)	947 086		947 086	1 304 645	- 357 559

ACTIVE	Year ended 31/01/2026 (12 months)		Previous Fiscal Year 31/01/2025 (12 months)		Variants
	Gross	Amort.prov.	Net	Net	
Borrowing Fees (V)					
Loan repayment premiums (VI)					
Translation Differences and Active Valuation Differentiation					
TOTAL ASSETS (I +II + III +IV +V +VI +VII)	1 293 925	60 959	1 232 966	1 593 749	- 360 783

Bilan ANC2022-06 (continued)

Presented in Euros

LIABILITIES	Year ended 31/01/2026 (12 months)	Previous Fiscal Year 31/01/2025 (12 months)	Variants
Equity			
Capital (of which paid: 7,468,908)	7 468 908	4 268 904	3 200 004
Premiums for issuance, mergers, contributions, etc.			
Revaluation Differences			
Equivalence Gap			
Reservations			
Legal reserve	21 402	21 402	
Statutory or contractual reserves			
Regulated reserves			
Other Reservations			
Postponement again	-6 517 777	-6 590 135	72 358
Result for the year	36 408	72 358	- 35 950
Previous year's result to be allocated			
Investment Grants			
Regulated Provisions			
TOTAL SHAREHOLDERS' EQUITY (I)	1 008 941	-2 227 471	3 236 412
Other equity			
Proceeds from the issuance of equity securities			
Conditional advances			
TOTAL OTHER OWN FUNDS (IA)			
Provisions for liabilities and charges			
Provisions for risks			
Provisions for expenses			
TOTAL ALLOWANCES (II)			
Borrowing and debt			
Convertible bonds			
Other Bond issues			
Loans and debts from credit institutions			
Miscellaneous borrowings and financial debts		3 342 531	-3 342 531
Forward Financial Instruments			
Advances and advance payments received on open orders			
Accounts payable and related accounts	30 198	55 150	- 24 952
Tax and social security debts	130 792	398 319	- 267 527
Debts on fixed assets and related accounts			
Other liabilities	63 035	25 220	37 815
Deferred revenue			
TOTAL DEBTS (III)	224 025	3 821 220	-3 597 195
Translation Difference and Differences in Passive Valuation (IV)			
GRAND TOTAL LIABILITIES (I + II + III + IV)	1 232 966	1 593 749	- 360 783

WIPRO 4C CONSULTING FRANCE

Detailed ANC2022-06 review

Detailed ANC2022-06

Presented in Euros

ACTIVE	Year ended 31/01/2026 (12 months)			Previous Fiscal Year 31/01/2025 (12 months)	Variants
	Gross	Amort.prov.	Net	Net	
Establishment costs	32 240	30 359	1 881	5 105	- 3 224
20110000000 Incorporation Fees	32 240		32 240	32 240	
28010000000 Establishment Fee		30 359	-30 359	-27 135	- 3 224
Intangible assets					
20500000000 Concession				17 943	- 17 943
28050000000 Depreciation concession				-17 943	17 943
Business assets	284 000		284 000	284 000	
20700000000 Goodwill	284 000		284 000	284 000	
Tangible capital assets					
21830000000 Office and Computer Equipment				50 712	- 50 712
28183000000 Depreciation Mat.Office				-50 712	50 712
Financial capital assets					
Other financial assets	30 600	30 600			
27500000000 Deposits and Bonds Paid	30 600		30 600	30 600	
29750000000 Depreciation Immo. End		30 600	-30 600	-30 600	
Total fixed assets (III)	314 600	30 600	284 000	284 000	
Stock and work-in-progress					
Receivables					
Clients and Attached Accounts	63 444		63 444	166 990	- 103 546
41100000000 Miscellaneous customers	63 444		63 444	69 897	- 6 453
4181000000000 Customer invoices to be issued				97 093	- 97 093
Other receivables					
Social organizations				187 270	- 187 270
43100000000 Social security				187 270	- 187 270
State, turnover taxes	53 900		53 900	50 352	3 548
44566000000 VAT deductible	818		818	1 705	- 887
44566200000 VAT ded reverse charge	44 921		44 921	43 680	1 241
44571700000 VAT collected 20%	41		41		41
44586000000 VAT on unreceived invoices	1 817		1 817	4 968	- 3 151
44587000000 VAT on invoices to be issued	6 302		6 302		6 302
Other	10 457		10 457		10 457
44210000000 Withholding tax	10 457		10 457		10 457
Investment securities					
Availability	819 285		819 285	900 032	- 80 747
51200100000 Bank, city bank	819 285		819 285	900 032	- 80 747
Total current assets (IV)	947 086		947 086	1 304 645	- 357 559
TOTAL ASSETS (I+II+III+IV+V+VI+VII)	1 293 925	60 959	1 232 966	1 593 749	- 360 783

Detailed report ANC2022-06 (continued)

Presented in Euros

LIABILITIES	Year ended 31/01/2026 (12 months)	Previous Fiscal Year 31/01/2025 (12 months)	Variants
Equity			
Capital (of which paid: 7,468,908) 10130000000 Subscribed capital called paid in	7 468 908 7 468 908	4 268 904 4 268 904	3 200 004 3 200 004
Reservations			
Legal reserve 10610000000 Legal reservation	21 402 21 402	21 402 21 402	
Postponement again 11900000000 Carried forward again (debit balance)	-6 517 777 -6 517 777	-6 590 135 -6 590 135	72 358 72 358
Result for the year	36 408	72 358	- 35 950
TOTAL SHAREHOLDERS' EQUITY (I)	1 008 941	-2 227 471	3 236 412
Other equity			
TOTAL OTHER OWN FUNDS (IA)			
Provisions for liabilities and charges			
TOTAL ALLOWANCES (II)			
Borrowing and debt			
Miscellaneous borrowings and financial debts		3 342 531	-3 342 531
16810000000 Loan 1.33 M. W162 (2021)		1 385 684	-1 385 684
16820000000 Loan 1M. W127 (2022)		1 003 291	-1 003 291
16830000000 Loan 1 M.UK W162 (2023)		953 556	- 953 556
Accounts payable and related accounts	30 198	55 150	- 24 952
40100000000 Miscellaneous suppliers	18 855	25 345	- 6 490
40810000000 Suppliers, invoices not per	11 343	29 806	- 18 463
Tax and social security debts	130 792	398 319	- 267 527
42820000000 Provisional debts. for paid leave	30 988	35 091	- 4 103
42860000000 Other accrued liabilities		198 260	- 198 260
43100000000 Social security	10 376		10 376
43721000000 Pension Provision - Generali	20 671	56 176	- 35 505
43731000000 Retraite-Malakoff	3 900	4 458	- 558
43733000000 Axa supplementary pension	644	1 287	- 643
43820000000 Social security contributions on paid leave	13 945	15 791	- 1 846
44210000000 Withholding tax		18 991	- 18 991
44520000000 VAT due reverse charge	44 921	43 680	1 241
44551000000 VAT to be disbursed	5 067	8 403	- 3 336
44571700000 VAT collected 20%		16 182	- 16 182
44810000000 Accrued liabilities	280		280
Other liabilities	63 035	25 220	37 815
411000000000 Miscellaneous customers	25 220	25 220	
419800000000 Assets to be established	37 815		37 815
TOTAL DEBTS (III)	224 025	3 821 220	-3 597 195
Translation Difference and Differences in Passive Valuation (IV)			
GRAND TOTAL LIABILITIES (I + II + III + IV)	1 232 966	1 593 749	- 360 783

WIPRO 4C CONSULTING FRANCE

Income statement ANC2022-06

Income statement ANC2022-06

Presented in Euros

	Year ended 31/01/2026 (12 months)	Previous Fiscal Year 31/01/2025 (12 months)	Variants absolute	%
	Total	Total		
Operating income				
Merchandise Sales				
Production sold	646 674	1 277 524	- 630 850	-49,38
Net sales	646 674	1 277 524	- 630 850	-49,38
Stored production				
Capitalized production				
Grants				
Reversals of depreciation, depreciation and provisions				
Proceeds from disposals of intangible assets and property, plant and				
Other products	464	500	- 36	-7,20
Total Operating Revenues (I)	647 138	1 278 024	- 630 886	-49,36
Operating expenses				
Purchasing Goods				
Change in inventory				
Purchases of raw materials and other supplies				
Change in inventory				
Other purchases and external expenses (1)	87 287	178 751	- 91 464	-51,17
Taxes and similar payments	4 235	22 300	- 18 065	-81,01
Salaries	337 372	403 188	- 65 816	-16,32
Social security contributions	150 141	179 740	- 29 599	-16,47
Depreciation and amortization				
On fixed assets: depreciation and amortization	3 224	3 439	- 215	-6,25
On fixed assets: depreciation and amortization				
On current assets: impairment provisions				
Provisions				
Carrying amounts of disposed of intangible and tangible assets				
Other expenses	1 945	26 263	- 24 318	-92,59
Total operating expenses (II)	584 204	813 680	- 229 476	-28,20
(1) Including:				
Furniture leasing fees				
Real Estate Leasing Fees				
1. OPERATING RESULTS (I-II)	62 935	464 344	- 401 409	-86,45
Shares of profit or loss on joint operations				
Profit attributed or loss transferred (III)				
Loss incurred or profit transferred (IV)				
Financial products				
Participation (2)		328	- 328	-100
Other securities and debts of fixed assets (2)				
Other interest and similar income	1 027	2 958	- 1 931	-65,28
Reversals of impairments and provisions				
Positive exchange rate differences		173	- 173	-100
Proceeds from disposals of financial assets				
Net income on disposals of investment securities and treasury instruments				
Total financial income (V)	1 027	3 459	- 2 432	-70,31

	Year ended 31/01/2026 (12 months)	Previous Fiscal Year 31/01/2025 (12 months)	Variants absolute	%
	Total	Total		
Financial expenses:				
Depreciation, amortization and provisions				
Interest and similar charges (3)	26 906	150 914	- 124 008	-82,17
Negative exchange rate differences	1	41 794	- 41 793	-100,00
Carrying amounts of financial assets disposed of				
Net charges on disposals of investment securities				
Total finance expenses (VI)	26 907	192 709	- 165 802	-86,04
2. FINANCIAL RESULT (V-VI)	-25 879	-189 250	163 371	86,33
3. CURRENT PROFIT BEFORE TAX (I-II+III-IV+V-VI)	37 055	275 094	- 238 039	-86,53

Income Statement ANC2022-06 (continued)

Presented in Euros

	Year ended 31/01/2026 (12 months)	Previous Fiscal Year 31/01/2025 (12 months)	Variants absolute	%
Exceptional products		300	- 300	-100
Total exceptional income (VII)		300	- 300	-100
Exceptional charges	647	203 036	- 202 389	-99,68
Total exceptional expenses (VIII)	647	203 036	- 202 389	-99,68
4. EXCEPTIONAL RESULT (VII-VIII)	-647	-202 736	202 089	99,68
Employee participation (IX)				
Income taxes (X)				
Total Revenues (I+III+V+VII)	648 166	1 281 783	- 633 617	-49,43
Total expenses (II+IV+VI+VIII+IX+X)	611 757	1 209 425	- 597 668	-49,42
PROFIT OR LOSS	36 408	72 358	- 35 950	-49,68
(2) Of which income relating to related entities				
(3) Of which interest in relation to related entities				

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Detailed income statement ANC2022-06

Detailed income statement ANC2022-06

Presented in Euros

	Year ended 31/01/2026 (12 months)	Previous Fiscal Year 31/01/2025 (12 months)	Variants absolute	%
Operating income				
Production sold	646 674	1 277 524	- 630 850	-49,38
70600000000 Services	579 212	1 163 113	- 583 901	-50,20
70690200000 EU Benefit	67 463	11 551	55 912	484,04
70690300000 Export services		102 860	- 102 860	-100
Net sales	646 674	1 277 524	- 630 850	-49,38
Other products	464	500	- 36	-7,20
75800000000 Miscellaneous products current management	464	500	- 36	-7,20
Total Operating Revenues (I)	647 138	1 278 024	- 630 886	-49,36
Operating expenses				
Other purchases and external expenses (1)	87 287	178 751	- 91 464	-51,17
60400000000 Purchases of services		13 498	- 13 498	-100
60420000000 Purchases of export services		38	- 38	-100
60440000000 Export service (group)	43	494	- 451	-91,30
60450000000 EU benefits (group)	71	598	- 527	-88,13
61100200000 Interco 4c subcontracting		11	- 11	-100
61320000000 Property Rentals	41 248	93 758	- 52 510	-56,01
61350000000 Equipment rental	2 438	2 383	55	2,31
62260000000 Fees Accounting	12 370	11 950	420	3,51
62261000000 Attorneys' Fees	12 155	28 073	- 15 918	-56,70
62262000000 Miscellaneous fees	3 052	7 961	- 4 909	-61,66
62265000000 Fees audited	2 875	14 200	- 11 325	-79,75
62267000000 Consulting fees	10 973		10 973	N/A
62270000000 Costs of acts and litigation	74	1 468	- 1 394	-94,96
6230000000000 Published advertisement. history. Publiq.		234	- 234	-100
62510000000 Travel and travel	747	1 118	- 371	-33,18
6270000000000 Banking and assistance services.	1 242	2 968	- 1 726	-58,15
Taxes and similar payments	4 235	22 300	- 18 065	-81,01
63330000000 Training Tax		2 432	- 2 432	-100
63380000000 Apprenticeship/Training Tax	4 235		4 235	N/A
635110000000 CVAE		19 868	- 19 868	-100
Salaries	337 372	403 188	- 65 816	-16,32
641000000000 Remuneration of staff	310 864	425 884	- 115 020	-27,01
64120000000 Paid holidays	-4 103	-12 589	8 486	67,41
64130400000 Provision Bonus		-12 570	12 570	-100
64140000000 Transport allowances	96	1 731	- 1 635	-94,45
64141000000 Telework allowance	515	732	- 217	-29,64
64160000000 Indemnity with contractual termination	30 000		30 000	N/A
Social security contributions	150 141	179 740	- 29 599	-16,47
64510000000 Contributions urssaf	103 575	125 241	- 21 666	-17,30
64520000000 Contributions to mutual societies	6 248	8 472	- 2 224	-26,25
64531000000 arcco charged account	33 421	38 692	- 5 271	-13,62
64532000000 Supplementary pension account	4 828	6 432	- 1 604	-24,94
64580000000 Contributions to other organizations. Soc.	-1 846	-6 595	4 749	72,01
64710000000 Ticket Restaurant	3 480	6 642	- 3 162	-47,61
64750000000 Occupational medicine, pharmacy	436	856	- 420	-49,07
Depreciation and amortization				
On fixed assets: depreciation and amortization	3 224	3 439	- 215	-6,25
68112000000 Tangible capital assets	3 224	3 439	- 215	-6,25
Other expenses	1 945	26 263	- 24 318	-92,59
6540000000000 Loss of bad debts		22 486	- 22 486	-100
65800000000 Miscellaneous expenses current management	585	3 777	- 3 192	-84,51
65820000000 PENALTIES, FINES	1 360		1 360	N/A
Total operating expenses (II)	584 204	813 680	- 229 476	-28,20

	Year ended 31/01/2026 (12 months)	Previous Fiscal Year 31/01/2025 (12 months)	Variants absolute	%
(1) Including:				
1. OPERATING RESULTS (I-II)	62 935	464 344	- 401 409	-86,45
Shares of profit or loss on joint operations				
Financial products				
Participation (2) 761100000000 Financial loan income		328 328	- 328 - 328	-100 -100
Other interest and similar income 768000000000 Other financial income	1 027 1 027	2 958 2 958	- 1 931 - 1 931	-65,28 -65,28
Positive exchange rate differences 766000000000 Foreign exchange gains		173 173	- 173 - 173	-100 -100
Net income from disposals of investment securities and treasury instruments				
Total financial income (V)	1 027	3 459	- 2 432	-70,31
Financial charges				
Interest and similar charges (3) 661110000000 Interest on intercompany loans	26 906 26 906	150 914 150 914	- 124 008 - 124 008	-82,17 -82,17
Negative exchange rate differences 666800000000 Conversion Difference	1 1	41 794 41 794	- 41 793 - 41 793	-100,00 -100,00
Total finance expenses (VI)	26 907	192 709	- 165 802	-86,04
2. FINANCIAL RESULT (V-VI)	-25 879	-189 250	163 371	86,33
3. CURRENT PROFIT BEFORE TAX (I-II+III-IV+V-VI)	37 055	275 094	- 238 039	-86,53
Exceptional products 778800000000 Exceptional products		300 300	- 300 - 300	-100 -100
Total exceptional income (VII)		300	- 300	-100
Exceptional charges 671200000000 Penalties, Fines 671800000000 Exceptional charges	647 647	203 036 203 036	- 202 389 647 - 203 036	-99,68 N/A -100
Total exceptional expenses (VIII)	647	203 036	- 202 389	-99,68
4. OUTSTANDING RESULT (VII-VIII)	-647	-202 736	202 089	99,68
Total Revenues (I+III+V+VII)	648 166	1 281 783	- 633 617	-49,43
Total expenses (II+IV+VI+VIII+IX+X)	611 757	1 209 425	- 597 668	-49,42
PROFIT OR LOSS	36 408	72 358	- 35 950	-49,68
(2) Of which income relating to related entities				
(3) Of which interest in relation to related entities				

WIPRO 4C CONSULTING FRANCE

Appendices ANC2022 06

Appendices ANC2022 06

PREAMBLE

The financial year ended 31/01/2026 has a duration of 12 months.
The previous financial year ended 31/01/2025 had a duration of 12 months.

The balance sheet total for the year before appropriation of profit is €1,232,966.13.

The net accounting result was a profit of €36,408.22.

The information provided below is an integral part of the annual financial statements which were drawn up on 28/05/2026 by the management.

ACCOUNTING POLICIES AND METHODS

ANC By-law 2022-06:

The annual financial statements have been prepared in accordance with the standards defined by the general accounting plan approved by ANC Regulation No. 2014-03 of June 5, 2014 amended by Regulation 2022-06 of November 4, 2022, and supplemented by the updates currently in force, and Articles L123-12 to L123-28 of the French Commercial Code:

- > going concern
- > continuation of accounting policies, except for the impact of the first application of ANC 2022-06
- > independence of exercises

and in accordance with the general rules for the preparation and presentation of annual accounts. - Consistency of accounting methods from one year to the next,
- independence of exercises.

The main methods used are:

- Depreciation of fixed assets: assets likely to suffer depreciation are depreciated on a straight-line or declining balance basis on the basis of their economic life.
- Asset impairment provisions: these are set up to take into account risks uncollectibility relating to assets existing at the closing date of the accounts.

Tangible capital assets are valued at their acquisition or production cost, taking into account the costs necessary to put them in a state of readiness for use, and after deduction of commercial discounts, rebates and settlement discounts obtained.

The following decisions have been taken regarding the presentation of the annual accounts:

- decomposable fixed assets: the company has not been able to define the decomposable fixed assets or the decomposition of these does not have a significant impact,
- non-decomposable fixed assets: benefiting from the tolerance measures, the company has opted to maintain the useful lives for the depreciation of non-decomposed assets.

OTHER SIGNIFICANT ITEMS FOR THE YEAR

GOODWILL

The goodwill is not depreciated but is subject to a depreciation test at least once a year, and as soon as there is an indication of loss in value. This test leads to the recognition of depreciation when the use value of the goodwill is less than its net book value.

Appendices ANC2022 06 (continued)

NOTES ON THE ACTIVE BALANCE SHEET

Establishment costs = 32,240 E

Establishment costs	Gross value	Amortization	Net Worth	Rate
Incorporation Fees	32 240		32 240	%
Initial Landing Fees				%
Capital increase fees				%
TOTAL	32 240		32 240	

Business (excluding lease rights) = 284,000 E

Business assets	Gross value	Amort./Provis.	Net Worth	Rate
Purchased funds	284 000		284 000	%
Reassessed Fund				%
Funds received as a contribution				%
TOTAL	284 000		284 000	

Fixed assets

The movements of the year are detailed in the tables below:

Gross fixed assets = 346,840 E

Fixed assets	At the opening	Increase	Decrease	At the end of the
Intangible assets	334 182		17 943	316 240
Tangible capital assets	50 712		50 712	
Financial capital assets	30 600			30 600
TOTAL	415 495		68 655	346 840

Depreciation and asset provisions = 60,959 E

Depreciation and amortization and provisions	At the opening	Increase	Decrease	At the end of the
Intangible assets	45 078	3 224	17 943	30 359
Tangible capital assets	50 712		50 712	
Equity-accounted securities				
Other financial assets	30 600			30 600
TOTAL	126 390	3 224	68 655	60 959

Breakdown of fixed assets and depreciation at the end of the period

Nature of capital assets	Amount	Depreciated.	Net Worth	Duration
Incorporation Fees	32 240	30 359	1 881	10 years
Business assets	284 000	0	284 000	Non-depreciation.
TOTAL	316 240	30 359	285 881	

Statement of receivables = 158,400 E

Statement of receivables	Gross amount	At one year	Over a year old
Fixed assets	30 600		30 600
Current assets and advance charges	127 800	127 800	
TOTAL	158 400	127 800	30 600

Appendices ANC2022 06 (continued)

NOTES ON THE LIABILITY BALANCE SHEET

Share capital = 7,468,908 E

Movements in securities	Name	Val. nominal	Share capital
Securities at the beginning of the year	83704	51,00	4 268 904
Securities issued	83704	38,23	3 200 004
Securities redeemed or cancelled			
Securities at year-end	83704	89,23	7 468 908

Statement of debts = 224,025 E

Statement of debts	Total amount	0 to 1 year	From 1 to 5 years old	More than 5 years
Credit institutions				
Miscellaneous financial debts				
Suppliers	30 198	30 198		
Tax and social security debts	130 792	130 792		
Debts on fixed assets				
Other liabilities	63 035	63 035		
Deferred revenue				
TOTAL	224 025	224 025		

Accrued liabilities by balance sheet items = 94 371 E

Accrued liabilities	Amount
Emp. & debts established. credit	
Emp. & financial debts div.	
Suppliers	11 343
Tax and social security debts	45 213
Other liabilities	37 815
TOTAL	94 371

Appendices ANC2022 06 (continued)

DETAILS OF THE ITEMS AFFECTED BY THE OVERLAP OF FISCAL YEARS

The accounts detailed in the following tables relate to the accounting entries relating to the independence of financial years.

Accrued liabilities = 94,371 E

Accounts payable and related accounts	Amount
Suppliers, invoices not by(4081000000)	11 343
TOTAL	11 343

Tax and social security debts	Amount
Debts provisio. for paid leave(4282000000)	30 988
Social security contributions on paid leave(4382000000)	13 945
Accrued Liabilities(4481000000)	280
TOTAL	45 213

Other liabilities	Amount
Assets to be established(4198000000)	37 815
TOTAL	37 815