

Free English translation of the financial statements as of December 31, 2025, presented on a comparative basis, and the Independent Auditor's Report originally issued in Spanish.

WIPRO TECHNOLOGIES S.A.

**Report and Financial Statements
as of December 31, 2025,
presented on a comparative basis**

WIPRO TECHNOLOGIES S.A.

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WIPRO TECHNOLOGIES S.A.

REPORT

To the
Shareholders of
WIPRO TECHNOLOGIES S.A.

In accordance with current legal regulations and the statute of the company, we submit for your consideration this Report, Statement of Financial Position, Statements of Income, Changes in Equity and Cash Flows, Notes to the Financial Statements, Exhibits, Auditor's Report, and Inventory, corresponding to Financial Year No. 18 ended on December 31, 2025.

Likewise, it is stated that the Board of Directors considers that the conditions are met for the exemption in the preparation of the Report in the terms of General Resolution No. 15/2024 of the General Inspection of Justice. Consequently, the Board of Directors, ad-referendum of the Ordinary Shareholders' Meeting, has prepared this Report without considering the additional information established in the Resolution. Based on the above, it is necessary for the Shareholders to expressly approve the waiver to the Board of Directors.

The loss for the present fiscal year was \$1,211,698,231.

This Board of Directors is still dedicated to trying to increase its client base.

Finally, the Board of Directors thanks the clients, suppliers, banking institutions and company staff for the support and work carried out during the year under analysis.

Autonomous City of Buenos Aires, 8 May, 2026

Board of Directors

WIPRO TECHNOLOGIES S.A.

LISTING OF THE MEMBERS OF THE BOARD OF DIRECTORS

The members of the Board of Directors have been appointed by the General Ordinary Meeting of Shareholders held on May 27, 2025:

Chairman
Vice-Chairman

Daniel Rodríguez Dávila
Juan Manuel Espeso

The duration of the mandates is for the term of one year, that is, until the Shareholders' Meeting that approved the financial statements ended on December 31, 2025.

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
WIPRO TECHNOLOGIES S.A.
Taxpayer ID (C.U.I.T.) 33-71059528-9
Corporate domicile: Avda. L. N. Alem 693 Piso 3
Autonomous City of Buenos Aires

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

1. Opinion

We have audited the financial statements of **WIPRO TECHNOLOGIES S.A.**, which comprise the statement of financial position as of December 31, 2025, and the statement of income, statement of changes in equity and statement of cash flows for the year then ended, as well as a summary of significant accounting policies and other explanatory information included in notes 1 through 11 and exhibits I through IV.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **WIPRO TECHNOLOGIES S.A.** as of December 31, 2025, and its financial performance and its cash flows for the year then ended in accordance with Argentine General Accepted Accounting Standards.

2. Basis for opinion

We conducted our audit in accordance with Auditing Standards established on Section III.A of Technical Resolution No. 37 of the Argentine Federation of Professional Councils of Economic Science (F.A.C.P.C.E.) adopted by Resolution C.D. No. 46/2021 of the Professional Council in Economic Science of the Autonomous City of Buenos Aires (C.P.C.E.C.A.B.A.). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Branch, and we have fulfilled our other ethical responsibilities in accordance with the requirements of the Professional Council in Economic Science of the Autonomous City of Buenos Aires Code of Ethics and Technical Resolution No. 37 adopted by Resolution CD No. 46/2021 of the C.P.C.E.C.A.B.A. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Other information

Management of **WIPRO TECHNOLOGIES S.A.** is responsible for the other information. The other information obtained at the date of this auditors' report is the Annual Report but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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.

4. Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Argentine General Accepted Accounting Standards, and for such internal control as management 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, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

5. Auditors' 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, due to fraud or error, and to issue an auditors' 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 Technical Resolution No. 37 adopted by Resolution C.D. No. 46/2021 of the C.P.C.E.C.A.B.A. will always detect a material misstatement when it exists. Misstatements 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.

As part of an audit in accordance with Technical Resolution No. 37 adopted by Resolution C.D. No. 46/2021 of the C.P.C.E.C.A.B.A., we exercise professional judgment and maintain professional skepticism throughout the audit. We, also:

- a) 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 reasonable 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.
- b) 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.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by Management, as well as evaluate the overall presentation of the Company's financial statements, including the disclosures.
- d) Conclude on the appropriateness of the Board of Directors' and the Management'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 parent company's or the group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 parent company or the group to cease to continue as a going concern.



5. Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

- e) Evaluate the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- f) 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

- a) These financial statements arise from the Company's accounting records carried, in all its material respects, in accordance with legal standards., except that: i) they are pending transcription to the Inventory and Balance Sheets Book, and ii) they are pending of transcription to the corresponding Journals Ledger's Book.
- b) As of December 31, 2025, the accrued debt in favor of the Federal Security Social System arising from accounting records amounts to \$4,793,276, not yet due at that date.

Autonomous City of Buenos Aires, 8 May, 2026

BECHER Y ASOCIADOS S.R.L.

C.P.C.E.C.A.B.A. T° I - F° 21

María Eugenia De Šabato (Partner)

Public Accountant (USAL)

C.P.C.E.C.A.B.A. - T° 293 - F° 027

WIPRO TECHNOLOGIES S.A.

FINANCIAL STATEMENTS AS OF DECEMBER 31, 2025

For the fiscal year No. 18,
Started on January 1, 2025, and ended on December 31, 2025,
Stated in Argentine Pesos and in terms of the measuring unit current at the end of the
reporting period (Note 2.3.)

Name	WIPRO TECHNOLOGIES S.A.	
Corporate domicile	L. N. Alem Ave. 693 Piso 3. Autonomous City of Buenos Aires	
Main Activity	Provide administrative services for software development, technology, management, sales, marketing, and advisory services in industrial and commercial matters.	
Registration in the Public Registry of Commerce	Of Bylaws	April 22, 2008
	Last amendment	June 4, 2019
Registration Number before the Corporate Control Authority	8010	
Maturity date of Bylaws	April 22, 2107	
Information of the Controlling Company	Name	Wipro IT Services UK Societas
	Corporate Domicile	Kings Court, 185 Kings Road, Reading, RG1 4EX.
	Main activity	Information technology and systems
	Percentage of votes	97.38 %

Share Capital Breakdown (Note 4.)

Shares			Subscribed and Registered \$	Paid-In \$
Number	Kind	Face value \$		
40,000,000	Nominative, non-endorable	1	40,000,000	40,000,000



Daniel Rodríguez Dávila
Chairman

Signed for the purpose of identification
With our report dated 8 May, 2026
BECHER Y ASOCIADOS S.R.L.
C.P.C.E.C.A.B.A. T° I - F° 21



María Eugenia De Sabato (Partner)
Public Accountant (USAL)
C.P.C.E.C.A.B.A. T° 293 - F° 027

WIPRO TECHNOLOGIES S.A.

STATEMENT OF FINANCIAL POSITION

As of December 31, 2025

presented on a comparative basis.

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

	<u>12/31/2025</u>	<u>12/31/2024</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and Banks (Note 3.1.)	48,079,555	316,051,072
Monetary trade receivables(Note 3.2.)	288,489,385	313,635,454
Other non-monetary receivables (Note 3.3.)	1,825,434	2,262,182
Tax receivables (Note 3.4.)	220,757,196	72,202,647
Monetary receivables from related parties (Note 7.)	4,064,466,528	3,928,906,330
Total Current Assets	<u>4,623,618,098</u>	<u>4,633,057,685</u>
NON-CURRENT ASSETS		
Tax receivables (Note 3.4.)	109,163,243	103,870,439
Deferred tax assets (Note 6.)	1,665,862,569	2,030,487,364
Fixed Assets (Exhibit I)	327,685,748	399,089,048
Total Non-Current Assets	<u>2,102,711,560</u>	<u>2,533,446,851</u>
Total Assets	<u><u>6,726,329,658</u></u>	<u><u>7,166,504,536</u></u>
<u>LIABILITIES</u>		
CURRENT LIABILITIES		
Debts:		
Monetary Trade payables (Note 3.5.)	169,838,424	115,595,993
Tax (Note 3.6.)	2,680,308	6,186,957
Wages and Social Security Charges (Note 3.7.)	10,779,143	29,328,548
Monetary liabilities to related parties (Note 7.)	3,743,818,533	3,004,481,557
Total Current Liabilities	<u>3,927,116,408</u>	<u>3,155,593,055</u>
Total Liabilities	<u>3,927,116,408</u>	<u>3,155,593,055</u>
<u>SHAREHOLDERS' EQUITY</u> (as per related statement)	<u>2,799,213,250</u>	<u>4,010,911,481</u>
Total Liabilities and Shareholders' Equity	<u><u>6,726,329,658</u></u>	<u><u>7,166,504,536</u></u>

Notes 1 through 11 and Exhibits I through IV are an integral part of these financial statements



Daniel Rodríguez Dávila
Chairman

Signed for the purpose of identification

With our report dated 8 May, 2026

BECHER Y ASOCIADOS S.R.L.

C.P.C.E.C.A.B.A. T° I - F° 21



María Eugenia De Sabato (Partner)
Public Accountant (USAL)
C.P.C.E.C.A.B.A. T° 293 - F° 027

WIPRO TECHNOLOGIES S.A.

INCOME STATEMENT

For the fiscal year ended on December 31, 2025
presented on a comparative basis.

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

	<u>12/31/2025</u>	<u>12/31/2024</u>
Revenue from Services Rendered (Note 3.8.)	2,101,686,968	1,676,375,740
Cost of Services Rendered (Exhibit IV)	<u>(1,636,103,412)</u>	<u>(1,514,818,256)</u>
Gross Profit	465,583,556	161,557,484
Marketing Expenses (Exhibit IV)	(572,453,696)	(181,067,712)
Administrative Expenses (Exhibit IV)	<u>(56,549,886)</u>	<u>(52,218,582)</u>
Loss from Operations	(163,420,026)	(71,728,810)
Impairment losses	(15,839,423)	(15,000,707)
Other income & expenses (Note 3.9.)	(257,331,470)	-
Financial and holding losses (Includes R.E.C.P.A.M.) (*)	<u>(401,629,361)</u>	<u>(1,777,646,636)</u>
Loss Before Tax	(838,220,280)	(1,864,376,153)
Income Tax (Note 6.)	(373,477,951)	500,002,171
Loss for the year	<u><u>(1,211,698,231)</u></u>	<u><u>(1,364,373,982)</u></u>

Notes 1 through 11 and Exhibits I through IV are an integral part of these financial statements

(*) Gain or loss on net monetary position, as per its acronym in Spanish.



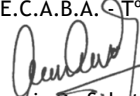
Daniel Rodríguez Dávila
Chairman

Signed for the purpose of identification

With our report dated 8 May, 2026

BECHER Y ASOCIADOS S.R.L.

C.P.C.E.C.A.B.A. T° I - F° 21



María Eugenia De Sabato (Partner)
Public Accountant (USAL)
C.P.C.E.C.A.B.A. T° 293 - F° 027

WIPRO TECHNOLOGIES S.A.

STATEMENT OF CHANGES IN EQUITY

For the fiscal year ended on December 31, 2025
presented on a comparative basis.

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.5.)

	Owners' Contributions				Accumulated Earnings				Total Equity as of 12/31/2025	Total Equity as of 12/31/2024
	Share Capital	Adjustment of Share Capital	Premium on Share Capital	Total	Legal Reserve	Special Reserve	Retained Earnings	Total		
Balance as of January 31, 2025	40,000,000	2,971,258,259	1,533,421,937	4,544,680,196	65,980,445	964,626,189	(1,564,375,349)	(533,768,715)	4,010,911,481	5,375,285,463
Loss for the year	-	-	-	-	-	-	(1,211,698,231)	(1,211,698,231)	(1,211,698,231)	(1,364,373,982)
Balance as of December 31, 2025	40,000,000	2,971,258,259	1,533,421,937	4,544,680,196	65,980,445	964,626,189	(2,776,073,580)	(1,745,466,946)	2,799,213,250	4,010,911,481

Notes 1 through 11 and Exhibits I through IV are an integral part of these financial statements



Daniel Rodríguez Dávila
Chairman

Signed for the purpose of identification

With our report dated 8 May, 2026

BECHER Y ASOCIADOS S.R.L.

C.P.C.E.C.A.B.A. T° I - F° 21



María Eugenia De Sabato (Partner)

Public Accountant (USAL)

C.P.C.E.C.A.B.A. T° 293 - F° 027

WIPRO TECHNOLOGIES S.A.

STATEMENT OF CASH FLOWS

For the fiscal year ended on December 31, 2025
presented on a comparative basis.

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

	<u>12/31/2025</u>	<u>12/31/2024</u>
<u>NET DECREASE IN CASH AND CASH EQUIVALENTS</u>		
Cash and cash equivalents at the beginning of the year	316,051,072	253,817,919
Cash and cash equivalents at the end of the year (Note 2.7.)	48,079,555	316,051,072
Net (decrease) / increase in cash and cash equivalents	<u>(267,971,517)</u>	<u>62,233,152</u>
<u>Cash Flows from Operating Activities</u>		
Loss for the year	(1,211,698,231)	(1,364,373,982)
Adjustments for:		
Income tax accrued in the year	373,477,951	(500,002,171)
Depreciation of fixed assets (Exhibit I)	246,388,198	302,248,391
Result on disposal of fixed assets (Note 3.9.)	23,562,379	-
Net present value	15,839,423	15,000,706
Changes in operating assets and liabilities		
Trade receivables	25,146,069	28,211,111
Monetary receivables from related parties	(135,560,198)	4,266,078,795
Other non-monetary receivables	436,748	(1,174,502)
Tax credits	(178,539,932)	(45,645,973)
Monetary trade debt	54,242,431	(72,454,954)
Monetary trade debt with related parties	739,336,976	(1,883,305,579)
Tax debts	(3,506,649)	(108,377,630)
Wages and Social Security Charges	(18,549,405)	1,540,068
Other non-monetary debts	-	(1,174,508)
Net cash flows (used in) / generated by operating activities	<u>(69,424,240)</u>	<u>636,569,772</u>
<u>Investing Activities</u>		
Acquisition of fixed assets (Exhibit I)	(250,854,340)	(574,336,620)
Cash received from disposal of fixed assets	52,307,063	-
Net cash flows used in investing activities	<u>(198,547,277)</u>	<u>(574,336,620)</u>
Net (decrease) / increase in cash and cash equivalents	<u>(267,971,517)</u>	<u>62,233,152</u>

Notes 1 through 11 and Exhibits I through IV are an integral part of these financial statements



Daniel Rodríguez Dávila
Chairman

Signed for the purpose of identification

With our report dated 8 May, 2026

BECHER Y ASOCIADOS S.R.L.

C.P.C.E.C.A.B.A. T° I - F° 21



María Eugenia De Sabato (Partner)
Public Accountant (USAL)
C.P.C.E.C.A.B.A. T° 293 - F° 027

WIPRO TECHNOLOGIES S.A.

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended on December 31, 2025

presented on a comparative basis (Continued)

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

1. PURPOSE OF THE COMPANY

Wipro Technologies S.A. It was incorporated on April 22, 2008, and its main activity is the development of software, technology, marketing, and advisory services in industrial and commercial matters.

Its controlling company is Wipro IT Services UK Societas with a 97.38% interest in its capital. As of December 31, 2025, the Company concentrates 93% and 96% of trade receivables and trade debts with related parties, respectively.

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

2.1. Applicable professional accounting standards and use of estimates

These financial statements of the Company are expressed in pesos in homogeneous currency at the closing date (Note 2.3) and have been prepared in accordance with Technical Resolution No. 54 - Consolidated Text of TR 59 (TR 54), issued by the Argentine Federation of Professional Councils in Economic Sciences (FACPCE), as adopted by Resolution P. No. 460/2024 of the Professional Council of Economic Sciences of the Autonomous City of Buenos Aires (CPCECABA).

This resolution has been applied by the Company as from January 1, 2025, using the simplified retrospective approach. Accordingly, the Company has applied the changes in the standard retrospectively only by restating the comparative figures included in the Statement of Financial Position and the related notes and Exhibits.

Modifications to information from prior periods arising from changes in recognition, measurement and/or presentation criteria applied, as well as the quantification of their effects, are disclosed in Note 2.5, including the approach adopted regarding the presentation of comparative information and its description. Additionally, the main presentation reclassifications arising from the application of TR 54 in the Statement of Financial Position and Profit & Losses Statements are detailed below:

- a. The balance of \$313,635,454 presented under "Trade receivables" (current) in the Statement of Financial Position was reclassified to "Monetary Trade receivables" (current).
- b. The balance of \$2,262,182 presented under "Other receivables" (current) in the Statement of Financial Position was reclassified to "Other non-monetary receivables" (current).
- c. The balance of \$72,202,647 presented under "Other receivables" (current) in the Statement of Financial Position was reclassified to "Tax receivables" (current).
- d. The balance of \$3,928,906,330 presented under "Trade receivables" (current) in the Statement of Financial Position was reclassified to "Monetary receivables from related parties" (current).



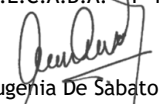
Daniel Rodríguez Dávila
Chairman

Signed for the purpose of identification

With our report dated 8 May, 2026

BECHER Y ASOCIADOS S.R.L.

C.P.C.E.C.A.B.A. T° I - F° 21



María Eugenia De Sábato (Partner)
Public Accountant (USAL)
C.P.C.E.C.A.B.A. T° 293 - F° 027

WIPRO TECHNOLOGIES S.A.

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended on December 31, 2025

presented on a comparative basis (Continued)

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (Cont)

2.1. Applicable professional accounting standards and use of estimates (Cont)

- e. The balance of \$103,870,439 presented under “Other receivables” (non-current) in the Statement of Financial Position was reclassified to “Tax receivables” (non-current).
- f. The balance of \$2,030,487,364 presented under “Other receivables” (non-current) in the Statement of Financial Position was reclassified to “Deferred tax asset” (non-current).
- g. The balance of \$115,595,993 presented under “Trade payables” (current) in the Statement of Financial Position was reclassified to “Monetary Trade payables” (current).
- h. The balance of \$3,004,481,557 presented under “Trade payables” (current) in the Statement of Financial Position was reclassified to “Monetary liabilities to related parties” (current).
- i. The balance of (\$15,000,707) presented under “Financial and holding loss (including R.E.C.P.A.M.)” in the Statement of Profit or Loss was reclassified to “Impairment losses.”

2.2. Company classification

In accordance with the provisions of the aforementioned standard, the Company does not qualify as a small or medium-sized entity and is therefore classified as an “other entity”.

2.3. Measuring unit

The accompanying financial statements have been prepared in homogeneous currency at the closing date of the current fiscal year, fully recognizing the effects of inflation in accordance with the provisions of TR 54, due to the determination of the existence of a high inflationary environment.

For comparative purposes, statement of financial position figures as of the end of the prior fiscal year and statements of profit or loss, changes in equity and cash flows for the fiscal year then ended are included (see Note 2.5). Such figures have been expressed in closing currency of the current fiscal year, in accordance with the provisions set forth in the following paragraph, to allow comparability, without the adjustments made modifying the decisions taken based on the accounting information corresponding to the comparative period.

Description of the process of restatement to closing currency

To express the various items and captions included in the financial statements, the Company performs, among other procedures, the following:



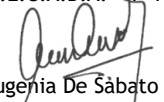
Daniel Rodríguez Dávila
Chairman

Signed for the purpose of identification

With our report dated 8 May, 2026

BECHER Y ASOCIADOS S.R.L.

C.P.C.E.C.A.B.A. T° I - F° 21



María Eugenia De Sábato (Partner)
Public Accountant (USAL)
C.P.C.E.C.A.B.A. T° 293 - F° 027

WIPRO TECHNOLOGIES S.A.

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended on December 31, 2025

presented on a comparative basis (Continued)

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (Cont)

2.3. Measuring unit (Cont)

- Determines the date of origin of the items (or the date of their last adjustment, as applicable).
- Calculates the applicable restatement coefficients. For this purpose, the FACPCE price index is used. The variation of the index used for the restatement of the financial statements amounted to 31.55% for the fiscal year ended December 31, 2025.
- Applies the restatement coefficients to the amounts of outdated items in order to express them in closing currency. In this regard, items subject to restatement are those not expressed in closing currency.

The application of the inflation adjustment process established by TR 54 allows the recognition of gains and losses arising from holding assets and liabilities exposed to changes in the purchasing power of the currency throughout the fiscal year. Such gains and losses are recognized under “Financial income and holding results (including RECPAM)” in the Statement of Profit or Loss.

For the preparation of these financial statements, the Company’s management has applied the following simplifications provided by TR 54:

- Presentation of the note required by paragraph 659 of TR 54 has been omitted.
- Financial income and holding results, including the result from exposure to changes in the purchasing power of the currency (RECPAM), are presented in a single line item titled “Financial income and holding results (including R.E.C.P.A.M.)”.

2.4. Use of Estimates in the Preparation of the Financial Statements

The Company falls within the financial reporting framework established by Technical Resolution No. 54, issued by the Argentine Federation of Professional Councils in Economic Sciences (FACPCE).

The preparation of financial statements requires the Company’s Board of Directors to make estimates and assessments that affect the amounts of assets and liabilities recognized and disclosed contingent assets and liabilities as of the closing date, as well as the revenues and expenses recognized during the fiscal year. Actual future results may differ from the estimates and assessments made at the date of preparation of these financial statements.

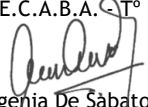

Daniel Rodríguez Dávila
Chairman

Signed for the purpose of identification

With our report dated 8 May, 2026

BECHER Y ASOCIADOS S.R.L.

C.P.C.E.C.A.B.A. T° I - F° 21


María Eugenia De Sábato (Partner)
Public Accountant (USAL)
C.P.C.E.C.A.B.A. T° 293 - F° 027

WIPRO TECHNOLOGIES S.A.

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended on December 31, 2025

presented on a comparative basis (Continued)

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (Cont)

2.5. Comparative Information

Certain statements of financial position figures have been reclassified and certain adjustments and additional disclosures have been made as a result of changes in accounting policies described in Note 2.1.

2.6. Measurement criteria

The main accounting measurement criteria used in the preparation of the financial statements were as follows:

a) Foreign currency assets (Exhibit II)

Assets and liabilities denominated in foreign currency have been measured at the exchange rate applicable at the reporting date.

b) Cash and banks

Cash on hand and bank balances have been measured at their nominal amount.

c) Monetary trade receivables, monetary receivables from related parties and tax receivables

Monetary receivables, monetary receivables from related parties, and tax receivables for which implicit financial components have been separated or that include explicit financial components are measured at amortized cost using the effective interest rate method. In all other cases, they are measured at nominal value.

The Company segregates implicit financial components in deferred collection transactions when the term of at least one of the agreed installments exceeds twelve months from the date of the transaction. Balances are presented net of impairment allowances, when applicable. Additional information regarding the estimated maturity of these assets, as well as the interest rates they bear, when applicable, is disclosed in Note 5.

At each reporting date, an assessment is made as to whether there are indications of impairment of the aforementioned items, and impairment losses are recognized in profit or loss when their carrying amount exceeds their recoverable amount.

d) Other non-monetary receivables

Other non-monetary receivables are measured at the amount of cash delivered; or, when no cash has been delivered, by applying the measurement rules corresponding to the goods or services to be received.



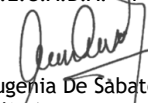
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NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended on December 31, 2025

presented on a comparative basis (Continued)

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (Cont)

2.6. Measurement Criteria (Cont)

e) Property, plant and equipment (Exhibit I)

Property, plant and equipment are measured at acquisition cost, restated in accordance with Note 2.3, net of accumulated depreciation. Depreciation has been calculated on the restated amounts of the respective assets.

Depreciation is calculated using the straight-line method over the estimated useful lives of the assets, applying annual rates sufficient to fully depreciate their values at the end of such useful lives. The recoverable amount of property, plant and equipment is reviewed at each reporting date whenever events or changes in circumstances indicate possible impairment.

f) Monetary trade payables, salaries and social security contributions, tax payables, and monetary liabilities due to related parties

Monetary trade payables, tax payables, salaries and social security contributions, and monetary liabilities to related parties for which implicit financial components have been separated or that include explicit financial components are measured at amortized cost using the effective interest rate method. In all other cases, they are measured at nominal value.

The Branch segregates implicit financial components in deferred payment transactions when the term of at least one of the agreed installments exceeds twelve months from the date of the transaction. Additional information regarding the estimated maturity of these liabilities, as well as the interest rates they bear, when applicable, is disclosed in Note 5.

g) Income tax (Note 6)

The Company recognizes income tax expense using the deferred tax method, which considers the effects of temporary differences arising from differences between the carrying amounts of assets and liabilities for accounting and tax purposes, as well as tax loss carryforwards and unused tax credits that are available to offset future taxable income, measured using the tax rate expected to be in force at the time of their reversal or utilization.

h) Equity accounts

Equity accounts have been restated in accordance with Note 2.3. The account "Subscribed capital" is maintained at its nominal value, and the adjustment arising from such monetary restatement, performed in accordance with Note 2.3, is presented under "Capital adjustment."



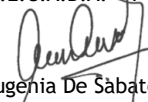
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NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended on December 31, 2025

presented on a comparative basis (Continued)

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

2. BASIS OF PREPARATION (Cont)

2.7. Additional information on the Statement of Cash Flow

The cash and cash equivalent of the Cash Flow Statement includes the balance of cash and banks, according to the following detail:

	<u>12/31/2025</u>	<u>12/31/2024</u>
Banks	48,079,555	316,051,072
Cash and cash equivalents in the Statement of Cash Flows	<u>48,079,555</u>	<u>316,051,072</u>

3. MAIN ITEMS BREAKDOWN

	<u>12/31/2025</u>	<u>12/31/2024</u>
3.1. <u>Cash and Banks</u>		
Banks	<u>48,079,555</u>	<u>316,051,072</u>
3.2. <u>Monetary Trade Receivables</u>		
<i>In local currency:</i>		
Trade receivables	65,333,041	199,588,150
Provision for bad debts (Exhibit II)	(423,508)	(557,120)
Provision for unbilled services rendered	223,579,852	114,604,424
	<u>288,489,385</u>	<u>313,635,454</u>
3.3. <u>Other Non-Monetary Receivables</u>		
Current		
Insurance accrued	1,436,854	1,395,527
Prepaid expenses	388,581	866,655
	<u>1,825,435</u>	<u>2,262,182</u>
3.4. <u>Tax Receivables</u>		
Current		
VAT - credit balances	188,589,902	43,722,193
Turnover tax - credit balances	20,274,947	19,685,460
Bank's debits and credits tax	10,978,353	8,794,994
Miscellaneous	913,994	-
	<u>220,757,196</u>	<u>72,202,647</u>

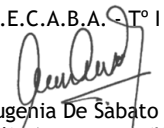
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NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended on December 31, 2025

presented on a comparative basis (Continued)

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

3. MAIN ITEMS BREAKDOWN (Cont)

	<u>12/31/2025</u>	<u>12/31/2024</u>
3.4. <u>Other Receivables</u> (Cont)		
Non-Current		
Deferred tax credit (Note 8.a.)	-	8,853,156
Income tax - credit balances	88,516,026	84,013,258
Turnover tax - credit balances	47,889,793	26,004,731
Present value discount - Turnover tax - credit balances	(27,242,576)	(15,000,706)
	<u>109,163,243</u>	<u>103,870,439</u>
3.5. <u>Monetary Trade Payables</u>		
<i>In local currency:</i>		
Suppliers	61,582,0740	19,995
Provision for expenses	108,256,350	115,575,998
	<u>169,838,424</u>	<u>115,595,993</u>
3.6. <u>Tax Debts</u>		
Withholdings payables	2,680,308	6,186,957
3.7. <u>Salaries and Security Social Charges</u>		
Security Social Charges payables	5,982,196	11,413,115
Provision for vacations	4,796,947	17,915,433
	<u>10,799,143</u>	<u>29,328,548</u>
3.8. <u>Revenue from Services Rendered</u>		
Revenue from Services Rendered	947,755,752	1,105,148,776
Related parties (Note 7.)	1,153,931,216	571,226,964
	<u>2,101,686,968</u>	<u>1,676,375,740</u>
3.9. <u>Other income and expenses</u>		
Result on disposal fixed assets	(23,562,379)	-
Litigation	(234,100,721)	-
Other income	331,630	-
	<u>(257,331,470)</u>	<u>-</u>



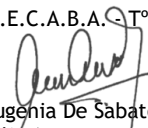
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NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended on December 31, 2025

presented on a comparative basis (Continued)

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

4. SHARE CAPITAL

In compliance with the requirements of the General Inspectorate of Justice (I.G.J.), it is reported that the subscribed, registered, and integrated Capital as of December 31, 2025, amounts to \$40,000,000.

5. CLASSIFICATION OF CREDITS AND DEBTS

a) Breakdown according to the estimate term of collection or payment:

	Current Assets	Non-Current Assets	Current Liabilities
No term	59,567,495	88,516,026	3,743,818,533
To become due			
In three months	4,515,971,048	-	183,297,875
More than a year	-	1,686,509,786	-
Total	4,575,538,543	1,775,025,812	3,927,116,408

b) Information regarding the accrual of interests:

	Current Assets	Non-Current Assets	Current Liabilities
Interest bearing balances	-	-	-
Non-Interest-bearing balances	4,575,538,543	1,775,025,812	3,927,116,408
Total	4,575,538,543	1,775,025,812	3,927,116,408

6. INCOME TAX

The composition and evolution of the asset for deferred tax for the years ended as of December 31, 2025 and 2024 is exposed below:


	Opening balances	Changes for the year ended on 12/31/2025	Income Tax Rate change (Note 8.b)	Closing balances
Deferred Income Tax Assets				
Provision for expenses	2,744,172	3,082,938	(347,675)	5,479,435
Liabilities with related parties	901,344,467	(148,806,665)	(114,196,498)	935,954,634
Present value credit balances - Turnover tax	4,500,212	2,880,590	(570,158)	6,810,644
Provision for bad debt	167,135	(40,083)	(21,175)	105,877
Tax losses carried forwards	1,121,731,378	(262,100,820)	(142,118,579)	717,511,979
Net Deferred Income Tax	2,030,487,364	(107,370,710)	(257,254,085)	1,665,862,569

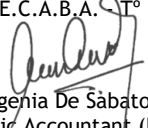
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C.P.C.E.C.A.B.A. T° I - F° 21


Daniel Rodríguez Dávila
Chairman


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WIPRO TECHNOLOGIES S.A.

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended on December 31, 2025

presented on a comparative basis (Continued)

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

6. INCOME TAX (Cont)

The charge for income tax of the financial year included in the Income Statement includes both the accounting provision determined on fiscal basis and the changes in the balances of related accounts with the deferred tax, the following being its breakdown:

	<u>12/31/2025</u>	<u>12/31/2024</u>
Deferred income tax	(107,370,710)	546,545,892
Effect of Income tax rate change (Note 8.b.)	(257,254,085)	(29,460,244)
Inflation adjustment for tax purposes (Note 8.a.)	(8,853,156)	(17,803,477)
Total income tax charge for the year	<u>(373,477,951)</u>	<u>500,002,171</u>

In addition, below you will find the reconciliation between the income tax charged for the year and the one which would result from applying the corresponding tax rate to the accounting revenue (before income tax):

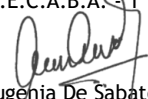
	<u>12/31/2025</u>	<u>12/31/2024</u>
Loss for the before income tax	(838,220,280)	(1,864,376,153)
Income tax rate in force	25%	30%
Loss for the Year at the Tax Rate	209,555,070	559,312,846
Permanent differences	(5,702,146)	(3,734,251)
Inflation adjustment for tax purposes (Note 8.a.)	(265,026,611)	(1,386,650,053)
Inflation Adjustment	(46,197,023)	1,377,617,350
Income Tax Charge for the Year	<u>(107,370,710)</u>	<u>546,545,892</u>
Inflation adjustment for tax purposes (Note 8.a.)	(8,853,156)	(17,803,477)
Effect of Income tax rate change (Note 8.b.)	(257,254,085)	(29,460,244)
Total income tax charge for the year	<u>(373,477,951)</u>	<u>500,002,171</u>

Tax losses carried forwards and their statute of limitations are as follows:

Year-End	Tax loss carried forward (tax income base)	Tax credit	Statute of limitations
12/31/2024	2,842,371,586	717,511,979	12/31/2029
	<u>2,842,371,586</u>	<u>717,511,979</u>	


 Daniel Rodríguez Dávila
 Chairman

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NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended on December 31, 2025

presented on a comparative basis (Continued)

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

7. BALANCES AND TRANSACTIONS WITH RELATED PARTIES

As of December 31, 2025, and 2024, the balances and operations with related parties in accordance with the requirements of Technical Resolution No 21 of the F.A.C.P.C.E. are the following:

a) Closing balances

Balances / Related Party	Monetary receivables	Monetary payables	Net Balances
Wipro Do Brasil Technologies LTDA	690,740,203	(1,565,857,599)	(875,117,396)
Wipro Technologies SA de C.V. (Mexico)	369,659,431	(185,320,047)	184,339,384
Wipro Technology Chile Spa	-	(145,375,598)	(145,375,598)
Wipro Tech GmbH	-	(76,509,861)	(76,859,172)
Wipro Travel Services Ltd	-	(6,851,595)	(6,851,595)
Wipro Ltd	3,002,410,067	(1,763,903,833)	1,238,506,234
Wipro, LLC	1,656,827	-	1,656,827
Total as of 12/31/2025	4,064,466,528	(3,743,818,533)	320,647,995
Total as of 12/31/2024	3,928,906,330	(3,004,481,557)	924,424,773

b) Transactions for the fiscal year:

Transactions / Related Party	Services Rendered (Note 3.7.)	Board of Directors' Fees (Exhibit IV)
Wipro Ltd	1,034,371,072	-
Wipro, LLC	119,560,144	-
Board of Directors' Fees	-	(8,521,642)
Total as of 12/31/2025	1,153,931,216	(8,521,642)
Total as of 12/31/2024	571,226,964	(9,096,193)

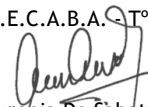

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NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended on December 31, 2025

presented on a comparative basis (Continued)

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

8. TAX REFORM AND FISCAL INFLATION ADJUSTMENT

a) Inflation Adjustment for Tax Purposes

In accordance with Section 3 of Law 27,468 (B.O. 04/12/2018) and the position of the Federal Administration of Public Revenues - AFIP - expressed on May 2, 2020 in the Dialogue Space between this public body and professional science organizations economic, the effect of the recognition of the change in the purchasing power of the currency for income tax purposes (adjustment for tax inflation) will be applicable in the event that the variation of the Consumer Price Index (CPI) published by the National Institute of Statistics and Censuses (INDEC), calculated from the beginning and until the end of each one of those fiscal years, exceeds fifty-five percent (55%), thirty percent (30%) and fifteen percent (15 %) for the first, second and third year of application, respectively, considering as the first year of application the years beginning on or after January 1, 2018.

The adjustment for positive or negative inflation referred to in the previous paragraph, corresponding to the second and third fiscal years beginning on or after January 1, 2019, must be allocated one sixth in that fiscal period and the five sixths remaining, in equal parts, in the five immediately following fiscal periods. For subsequent fiscal years, that is, for fiscal years beginning on or after January 1, 2021, the effects of applying the adjustment for tax inflation are fully allocated to the corresponding period.

As of the date of these financial statements, the Company's Management has evaluated and considered that the parameters established by the Income Tax Law for the restart of the adjustment for tax inflation were met at the end of its fiscal year and, consequently, it has been considered in the determination of the income tax provision for the year.

b) Effect of Income tax rate change

On June 16, 2021, Law 27,630 was published in the Official Gazette, which establishes as one of the main changes in income tax a new structure of staggered rates for companies, with three segments in relation to the level of accumulated net taxable income.

These amounts will be adjusted annually, as of January 1, 2022, considering the annual variation of the Consumer Price Index (CPI) corresponding to the month of October of the year prior to the adjustment, compared to the same month of the previous year.



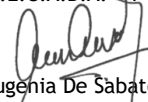
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8. TAX REFORM AND FISCAL INFLATION ADJUSTMENT (Cont)

The amounts determined will be applicable for the fiscal years that begin after each update. The income tax brackets for the year 2025 are as follows:

Taxable net income bracket (ARS)	Tax owed (ARS)
0 to 101,679,575	25% of taxable income
101,679,575 to 1,016,795,753	25,419,894 plus 30% of the amount over 101,679,575
1,016,795,753 or more	299,954,747 plus 35% of the amount over 1,016,795,753

For the current fiscal year, the main impact of the regulatory change in these financial statements is in the income tax provision together with the measurement of deferred tax assets and liabilities, since these must be recognized by applying the tax rate that will be in force in the financial statements. dates on which the differences between the book and tax values will be reversed or used.

Therefore, the Company's net deferred assets are measured considering the estimated rate, according to the estimated taxable income for said period and subsequent years, and that it is expected that the component items will be reversed or used.

Another modification incorporated by the law refers to the dividends derived from the profits generated in the years beginning on January 1, 2022, that are paid to Argentine individuals or to foreign residents, which will be subject to a tax of 7 %.

9. ECONOMIC - FINANCIAL CONTEXT IN ARGENTINA

The Company operates in a complex economic environment characterized by persistent macroeconomic volatility and significant changes in the regulatory, monetary, and fiscal conditions affecting its operations. Over recent periods, high inflation levels, a significant depreciation of the local currency, and restrictions on access to the Foreign Exchange Market ("FX Market") have been observed, factors which have had a direct impact on the Company's results and financial position.

Within the framework of the economic policy implemented by the National Government as from December 2023, various measures were adopted aimed at deregulating the economy and reorganizing the foreign exchange and tax framework. Among these, noteworthy are Emergency Decree No. 70/2023, the enactment of the "Bases Law and Starting Points for the Freedom of Argentines" in June 2024, and the related tax package, which introduced changes to Income Tax, Personal Assets Tax, tax regularization regimes, and investment incentive programs, among other relevant provisions.



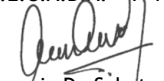
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presented on a comparative basis (Continued)

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9. ECONOMIC - FINANCIAL CONTEXT IN ARGENTINA (Cont)

Additionally, the Central Bank of the Argentine Republic (“BCRA”) issued various regulations with the purpose of simplifying monetary policy and gradually advancing the relaxation of foreign exchange controls. Key measures include the creation of the “Bond for the Reconstruction of a Free Argentina” (“BOPREAL”), aimed at settling outstanding import obligations; the replacement of the Import System of the Argentine Republic (“SIRA”) with the Statistical Import System (“SEDI”); and the issuance of Communication “A” 8226, effective as of April 14, 2025, which introduced new conditions for access to the FX Market, relaxed payments for imports and services, and enabled—under certain conditions—the distribution of dividends related to fiscal years beginning on or after January 1, 2025. It also established a crawling exchange rate band within the official market.

The midterm parliamentary elections held on October 24, 2025, temporarily increased volatility in key financial variables such as the exchange rate, interest rates, and country risk; this trend moderated following the announcement of election results.

As of the date of issuance of these financial statements, the country’s economic and financial environment shows signs of greater macroeconomic stability. However, a broad-based recovery in economic activity has not yet materialized, and the stabilization process remains fragile and subject to the evolution of macroeconomic and regulatory conditions.

In labor matters, Emergency Decree No. 70/2023 and the Labor Modernization Law No. 27,802, enacted by Congress on February 27, 2026, and promulgated on March 5, 2026, introduced significant changes to the hiring and termination framework, compensation systems, probationary periods, labor registration, collective bargaining schemes, and alternative mechanisms to cover contingencies arising from employment termination. These changes aim to promote formal employment and enhance labor market competitiveness. As of the date of issuance of these financial statements, certain provisions are still in the process of implementation and/or regulation; therefore, their final impact on the Company’s labor cost structure, legal contingencies, and future operations cannot be reasonably estimated.

The national Consumer Price Index published by INDEC shows a cumulative increase of 31.55% for the period ended December 31, 2025, while the Argentine peso depreciated against the U.S. dollar by 40.99%, compared to variations of 117.56% and 27.65%, respectively, in the comparative period.

The Company’s Board of Directors continuously monitors the evolution of the matters described above, as well as any potential changes in regulations that may be implemented by the National Government, assessing the impacts they may have on the Company’s financial position, results of operations, and future cash flows as they arise. Accordingly, these financial statements should be read considering these circumstances.

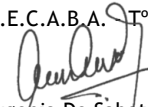

Daniel Rodríguez Dávila
Chairman

Signed for the purpose of identification

With our report dated 8 May, 2026

BECHER Y ASOCIADOS S.R.L.

C.P.C.E.C.A.B.A. T° I - F° 21


María Eugenia De Sábato (Partner)
Public Accountant (USAL)
C.P.C.E.C.A.B.A. T° 293 - F° 027

WIPRO TECHNOLOGIES S.A.

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended on December 31, 2025

presented on a comparative basis (Continued)

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

10. SUBSEQUENT EVENTS

After 31 December 2025, no events, situations, or circumstances not publicly known impacting or which might impact the equity or financial situation of the Company have occurred.

11. EXPLANATION ADDED FOR TRANSLATION INTO ENGLISH

(Additional note to the Financial Statements originally issued in Spanish)

These financial statements have been translated into English for the convenience of English-speaking readers. These financial statements are the English translation of those originally prepared by the Entity in Spanish and presented in accordance with accounting principles generally accepted in Argentina. The effects of the differences between accounting principles generally accepted in Argentina and the accounting principles generally accepted in the countries in which the financial statements are to be used have not been quantified. Accordingly, the financial statements are not intended to present the financial position, the related results of operations, changes in equity or cash flows in accordance with accounting principles generally accepted in the countries of users of the financial statements, other than Argentina.



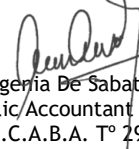
Daniel Rodríguez Dávila
Chairman

Signed for the purpose of identification

With our report dated 8 May, 2026

BECHER Y ASOCIADOS S.R.L.

C.P.C.E.C.A.B.A. T° I - F° 21



María Eugenia De Sabato (Partner)
Public Accountant (USAL)

C.P.C.E.C.A.B.A. T° 293 - F° 027

WIPRO TECHNOLOGIES S.A.

EXHIBIT "I"

FIXED ASSETS


For the fiscal year ended on December 31, 2025
presented on a comparative basis.

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

Items	Cost				Depreciations				Book Value as of 12/31/2025	Book Value as of 12/31/2024
	At the beginning of the year	Acquisitions	Disposals	At year-end	Accumulated at the beginning of the year	Disposals	For the year (Exhibit IV)	Accumulated at year-end		
Computer equipment	2,454,594,223	250,854,340	(134,620,271)	2,570,828,292	2,055,505,175	(58,750,829)	246,388,198	2,243,142,544	327,685,748	399,089,048
Total as of 12/31/2025	2,454,594,223	250,854,340	(134,620,271)	2,570,828,292	2,055,505,175	(58,750,829)	246,388,198	2,243,142,544	327,685,748	
Total as of 12/31/2024	1,887,979,697	574,336,620	(7,722,094)	2,454,549,223	1,760,978,878	(7,722,094)	302,248,391	2,055,505,175		399,089,048


 Daniel Rodríguez Dávila
 Chairman

Signed for the purpose of identification
 With our report dated 8 May, 2026
BECHER Y ASOCIADOS S.R.L.
 C.P.C.E.C.A.B.A. T° I - F° 21


 María Eugenia De Sabato (Partner)
 Public Accountant (USAL)
 C.P.C.E.C.A.B.A. T° 293 - F° 027

WIPRO TECHNOLOGIES S.A.

EXHIBIT "II"

PROVISIONS

For the fiscal year ended on December 31, 2025
presented on a comparative basis.

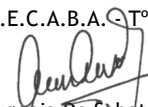
Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting
period (Note 2.3.)

Items	Balance at the beginning of the year	Loss on net monetary position	Balance at year-end
Deducted from assets:			
Current			
Provision for bad debt (Note 3.2.)	557,120	(133,612)	423,508
Balances as of 12/31/2025	557,120	(133,612)	423,508
Balances as of 12/31/2024	1,213,203	(656,083)	557,120



Daniel Rodríguez Dávila
Chairman

Signed for the purpose of identification
With our report dated 8 May, 2026
BECHER Y ASOCIADOS S.R.L.
C.P.C.E.C.A.B.A. T° I - F° 21



María Eugenia De Sabato (Partner)
Public Accountant (USAL)
C.P.C.E.C.A.B.A. T° 293 - F° 027

WIPRO TECHNOLOGIES S.A.

EXHIBIT “III”

ASSETS AND LIABILITIES IN FOREIGN CURRENCY

As of December 31, 2025

presented on a comparative basis.

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting period (Note 2.3.)

Items	12/31/2025			12/31/2024		
	Foreign Currency		FX Rate at year-end	Amount in Argentine Currency	Amount in Foreign Currency	Amount in Argentine Currency
	Type	Amount				
ASSETS						
<u>Current Assets</u>						
<i>Monetary receivables from related parties (Note 7.)</i>						
Related parties	USD	2,810,834	1,446.00	4,064,466,528	2,902,482	3,928,906,330
Total Current Assets				4,064,466,528		3,928,906,330
TOTAL ASSETS				4,064,466,528	3,551,710	3,928,906,330
LIABILITIES						
<u>Current Liabilities</u>						
<i>Monetary payables to related parties (Note 7.)</i>						
Related parties	USD	2,508,808	1,455.00	3,650,315,640	2,154,528	2,924,951,443
Related parties	EUR	45,980	1,713.12	78,769,120	45,980	64,980,640
Related parties	INR	842,432	16.20	13,650,937	828,375	13,125,074
				3,742,735,697		3,003,057,157
Total Current Liabilities				3,742,735,697		3,003,057,157
TOTAL LIABILITIES				3,742,735,697		3,003,057,157

USD: US Dollars

EUR: Euros

INR: Indian Rupee

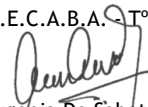

Daniel Rodríguez Dávila
Chairman

Signed for the purpose of identification

With our report dated 8 May, 2026

BECHER Y ASOCIADOS S.R.L.

C.P.C.E.C.A.B.A. T° I - F° 21


María Eugenia De Sabato (Partner)
Public Accountant (USAL)
C.P.C.E.C.A.B.A. T° 293 - F° 027

WIPRO TECHNOLOGIES S.A.

EXHIBIT “IV”

EXPENSES: INFORMATION REQUIRED BY SEC.64,I, SUBSEC. B OF ACT 19,550 DE LA LEY 19.550


For the fiscal year ended on December 31, 2025
presented on a comparative basis.

Stated in Argentine Pesos and in terms of the measuring unit current at the end of the reporting
period (Note 2.3.)

Items	Cost of Services Rendered	Marketing Expenses	Administrative Expenses	Total as of 12/31/2025	Total as of 12/31/2024
Professionals' Fees	919,440,927	-	-	919,440,927	668,489,454
Salaries and Social Security Charges	468,917,868	-	-	468,917,868	543,906,804
Depreciations (Exhibit I)	246,388,198	-	-	246,388,198	302,248,391
Travel expenses	-	523,337,605	3,615,752	526,953,357	144,165,098
Turnover Tax	-	29,369,803	-	29,369,803	36,144,157
Personnel Benefits	-	19,746,288	-	19,746,288	758,456
Taxes, Rates and Contributions	-	-	17,424,059	17,424,059	15,252,904
Bank's Debits and Credits Tax	-	-	12,266,630	12,266,630	12,471,050
Board of Directors (Note 7.)	-	-	8,521,642	8,521,642	9,096,193
Stationery and Office Supplies	-	-	6,837,194	6,837,194	7,832,108
Electricity, gas, and telephone expenses	-	-	4,802,382	4,802,382	3,577,984
Insurance	-	-	2,929,087	2,929,087	2,066,306
Miscellaneous	-	-	153,140	153,140	1,922,037
Subcontract costs	1,356,419	-	-	1,356,419	173,608
Total al 31/12/2025	1,636,103,412	572,453,696	56,549,886	2,265,106,994	
Total al 31/12/2024	1,514,818,256	181,067,712	52,218,582		1,748,104,550


 Daniel Rodríguez Dávila
 Chairman

Signed for the purpose of identification
With our report dated 8 May, 2026
BECHER Y ASOCIADOS S.R.L.
C.P.C.E.C.A.B.A. T° I - F° 21


 María Eugenia De Sabato (Partner)
 Public Accountant (USAL)
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