

Edgile LLC
Special Purpose Balance Sheet
(Amount in USD'00, unless otherwise stated)

	Notes	As at 31 Mar 2026	As at 31 March 2025
ASSETS			
Non-current assets			
Property, plant and equipment	4	38	362
Deferred tax asset (Net)	6	2,395	6,467
Total Non-current Assets		2,433	6,829
Current assets			
Financial assets			
Trade receivables	7	54,797	112,979
Unbilled receivables		5,090	9,388
Cash and cash equivalents	8	15,255	18,691
Current tax asset (Net)		68	126
Other assets	5	438	1,169
Total Current Assets		75,648	142,353
Total Assets		78,081	149,182
EQUITY AND LIABILITIES			
Equity			
Equity share capital		-	-
Other equity	9	53,611	87,537
Total Equity		53,611	87,537
Liabilities			
Non-current liabilities			
Provisions		3,172	3,636
		3,172	3,636
Current liabilities			
Financial liabilities			
Trade payables	12	4,249	14,539
Other financial liabilities	10	5,486	29,823
Other liabilities	11	3,294	3,807
Contract Liabilities		3,305	5,519
Provisions	13	4,964	4,321
Total Current Liabilities		21,298	58,009
Total Equity and Liabilities		78,081	149,182

Summary of material accounting policies and other explanatory information 2-3

The accompanying notes are an integral part of these special purpose financial statements.

As per our report of even date attached

For **ASA & ASSOCIATES LLP**
Chartered Accountants
Firm's Registration No. : 009571N/N500006



Gaurav Poddar
Partner
Membership No. 063847
Place : Bengaluru
Date : May 12, 2026



For and on behalf of the Board of Directors
of Edgile LLC



Amit Kumar
Director
Place : USA
Date : May 12, 2026

Raja Kannappan
Director
Place : USA
Date : May 12, 2026

Edgile LLC
Special Purpose Statement of Profit and Loss Year ended March 31, 2026
(Amount in USD'00, unless otherwise stated)

	Notes	Year ended March 31, 2026	Year ended March 31, 2025
REVENUE			
Revenue from operations	14	260,853	419,484
Other income	15	8	34
Total Income		260,861	419,498
EXPENSES			
Employee benefit expense	16	234,672	411,744
Sub-contracting and technical fees		29,001	37,729
Depreciation, amortisation expense	17	311	1,106
Other expenses	18	10,976	14,114
		274,960	464,693
Profit/(loss) before tax		(14,099)	(45,195)
Tax expense	19		
Current tax		(5,245)	(11,209)
Deferred tax		4,072	(5,076)
Total tax expense		(1,173)	(16,285)
Net profit/(loss) for the year		(12,926)	(28,910)
Other comprehensive income		-	-
Total comprehensive income/ (loss) for the year		(12,926)	(28,910)

The accompanying notes are an integral part of these special purpose financial statements.

As per our report of even date attached

For ASA & ASSOCIATES LLP
Chartered Accountants
 Firm's Registration No.: 009571N/N500006

Goddar

Gaurav Poddar
Partner
 Membership No.: 063847
 Place : Bengaluru
 Date : May 12, 2026



For and on behalf of the Board of Directors
 of Edgile LLC

Amit Kumar *Raja Kannappan*

Amit Kumar
Director
 Place : USA
 Date : May 12, 2026

Raja Kannappan
Director
 Place : USA
 Date : May 12, 2026

Edgile LLC
Special Purpose Statement of Changes in Equity
(Amount in USD'00, unless otherwise stated)

EQUITY SHARE CAPITAL

Terms / Rights attached to equity shares

As per local laws of USA, there is no concept of issuance of share certificate. The Company is a limited liability company with a single member of Wipro IT Services LLC. In the event of liquidation of the Company, the sole member will be entitled to receive the remaining assets of the company, after satisfaction of all liabilities, if any.

Other equity

Particulars	Retained Earnings		Total	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
Opening balance	87,537	116,447	87,537	116,447
Total comprehensive income/(loss) for the year	(12,926)	(28,910)	(12,926)	(28,910)
Dividend paid for the year	(21,000)	-	(21,000)	-
Closing balance	53,611	87,537	53,611	87,537

The accompanying notes are an integral part of these special purpose financial statements.

As per our report of even date attached

For ASA & ASSOCIATES LLP
Chartered Accountants
Firm's Registration No.: 009571N/N500006



Gaurav Poddar
Partner
Membership No.: 063847
Place : Bengaluru
Date : May 12, 2026

For and on behalf of the Board of Directors
of Edgile LLC



Amit Kumar
Director
Place : USA
Date : May 12, 2026

Raja Kannappan
Director
Place : USA
Date : May 12, 2026



Edgile LLC
Special Purpose Statement of Cash Flows Year ended March 31, 2026
(Amount in USD'00, unless otherwise stated)

	Year ended March 31, 2026	Year ended March 31, 2025
Cash flows from operating activities		
Profit/(loss) before tax	(14,099)	(45,195)
Adjustments :-		
Depreciation, amortisation expense	311	1,106
Provision for doubtful debts	(197)	(554)
Loss on Sale of property, plant and equipment (Net)	13	-
Operating profit/(loss) before working capital changes	(13,972)	(44,643)
Adjustments for working capital changes:		
Decrease / (increase) in trade receivables and unbilled receivables	62,877	44,171
Decrease / (increase) in other assets	731	667
(Decrease) / increase in trade payables and contract liabilities	(12,503)	(3,535)
(Decrease) / increase in provisions and other liabilities	(24,672)	(10,084)
Cash generated from operating activities	12,261	(13,424)
Direct taxes paid	5,303	(68)
Net cash generated from / (used in) operating activities	(A) 17,564	(13,492)
Cash flows from investing activities:		
(Acquisition) / Proceeds from Sale of property, plant and equipment (Net)	-	-
Net cash generated from / (used in) investing activities	(B) -	-
Cash flows from financing activities:		
Dividend Paid	(21,000)	-
Net cash generated from / (used in) financing activities	(C) (21,000)	-
Net increase / (decrease) in cash and cash equivalents during the year (A+B+C)	(3,436)	(13,492)
Cash and cash equivalents at the beginning of the year	18,691	32,183
Cash and cash equivalents at the end of the year (refer note 8)	15,255	18,691
Components of cash and cash equivalents (note 8)		
Balances with banks		
in current accounts	15,255	18,691
	15,255	18,691

The accompanying notes are an integral part of these special purpose financial statements.

As per our report of even date attached

For ASA & ASSOCIATES LLP

Chartered Accountants

Firm's Registration No.: 009571N/N500006

Goddar
Gaurav Poddar
 Partner
 Membership No.: 063847
 Place : Bengaluru
 Date : May 12, 2026



For and on behalf of the Board of Directors
 of Edgile LLC

Amit Kumar *Raja Kannappan*
Amit Kumar **Raja Kannappan**
 Director Director
 Place : USA Place : USA
 Date : May 12, 2026 Date : May 12, 2026

Edgile LLC
Notes forming part of the Special Purpose Financial Statements
(Amount in USD'00, unless otherwise stated)

Summary of material accounting policies and other explanatory information

1. The Company Overview

Edgile LLO (Edgile or the Company), delivers strategic cybersecurity and risk management services to the Fortune 500 companies. What distinguishes Edgile in this arena is its business aligned security approach coupled with the deep knowledge of its professionals and the active engagement of its leadership. Edgile offers proven services to help solve complex security challenges across many industries including healthcare, financial services, energy, retail and more.

Edgile is domiciled in USA, and it was acquired by Wipro IT Services LLC on 31st December 2021.

2. Basis of preparation of special purpose financial statements

(i) Statement of compliance and basis of preparation

These special purpose financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under section 129(3) of the Companies Act, 2013 for inclusion in the annual report of the Ultimate Holding Company (Wipro Limited).

The financial statements have been prepared in compliance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and amendments issued thereafter. Accounting policies have been applied consistently to all periods presented in these financial statements.

All amounts included in the special purpose financial statements are reported in hundreds of USD, unless otherwise stated.

(ii) Basis of Measurement

These financial statements have been prepared on a historical cost convention and on an accrual basis.

(iii) Use of estimates and judgment

The preparation of the financial statements in conformity with Ind AS requires management to make judgments, accounting estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Accounting estimates are monetary amounts in the financial statements that are subject to measurement uncertainty. An accounting policy may require items in financial statements to be measured at monetary amounts that cannot be observed directly and must instead be estimated. In such a case, management develops an accounting estimate to achieve the objective set out by the accounting policy. Developing accounting estimates involves the use of judgments or assumptions based on the latest available and reliable information. Actual results may differ from those accounting estimates. Actual results may differ from those estimates.

Accounting estimates and underlying assumptions are reviewed on an ongoing basis. Changes to accounting estimates are recognised in the period in which the estimates are changed and in any future periods affected. In particular, information about material areas of estimation, uncertainty and critical judgments in applying accounting policies that have the material effect on the amounts recognised in the financial statements are included in the following notes:

a) Revenue Recognition:

The Company uses the percentage of completion method using the input (cost expended) method to measure progress towards completion in respect of fixed price contracts. Percentage of completion method accounting relies on estimates of total expected contract revenue and costs. This method is followed when reasonably dependable estimates of the revenues and costs applicable to various elements of the contract can be made. Key factors that are reviewed in estimating the future costs to complete include estimates of future labor costs and productivity efficiencies. Because the financial reporting of these contracts depends on estimates that are assessed continually during the term of these contracts, recognised revenue and profit are subject to revisions as the contract progresses to completion. When estimates indicate that a loss will be incurred, the loss is provided for in the period in which the loss becomes probable. Volume discounts are recorded as a reduction of revenue. When the amount of discount varies with the levels of revenue, volume discount is recorded based on estimate of future revenue from the customer. Revenue is recognized on net basis in scenario where the company is not the primary obligor.

b) Income Taxes:

The major tax jurisdiction for the Company is in United States of America. Significant judgments are involved in determining the provision for income taxes including judgment on whether tax positions are probable of being sustained in tax assessments. A tax assessment can involve complex issues, which can only be resolved over extended time periods.

c) Deferred Taxes:

Deferred tax is recorded on temporary differences between the tax bases of assets and liabilities and their carrying amounts, at the rates that have been enacted or substantively enacted at the reporting date. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable profits during the periods in which those temporary differences and tax loss carry-forwards become deductible. The Company considers the expected reversal of deferred tax liabilities and projected future taxable income in making this assessment. The amount of the deferred tax assets considered realizable, however, could be reduced in the near term if estimates of future taxable income during the carry-forward period are reduced.



Edgile LLC
Notes forming part of the Special Purpose Financial Statements
(Amount in USD'00, unless otherwise stated)

Summary of material accounting policies and other explanatory information

d) Defined benefit plans and compensated absences:

The cost of the defined benefit plans, compensated absences and the present value of the defined benefit obligations are based on actuarial valuation using the projected unit credit method. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

e) Expected credit losses on financial assets

The impairment provisions of financial assets are based on assumptions about risk of default and expected timing of collection. The Company uses judgment in making these assumptions and selecting the inputs to the impairment calculation, based on the Company's history of collections, customer's creditworthiness, existing market conditions as well as forward looking estimates at the end of each reporting period.

f) Useful life of property plant and equipment

The Company depreciates property, plant and equipment on a straight-line basis over estimated useful lives of the assets. The charge in respect of periodic depreciation is derived based on an estimate of an asset's expected useful life and the expected residual value at the end of its life. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology. The estimated useful life is reviewed at least annually.

3. Material Accounting Policies

(i) Functional and Presentation Currency

These standalone Financial Statements are presented in US Dollars, which is the functional currency of the Company.

(ii) Foreign currency transactions and translation

Transactions in foreign currency are translated into the functional currency using the exchange rates prevailing at the date of the transaction. Foreign exchange gains and losses resulting from the settlement of such transactions and from translation at the exchange rates prevailing at the reporting date of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of profit and loss and reported within foreign exchange gains/(losses), net, within results of operating activities except when deferred in other comprehensive income as qualifying cash flow hedges and qualifying net investment hedges. Gains/(losses), net, relating to translation or settlement of borrowings denominated in foreign currency are reported within finance expense. Non-monetary assets and liabilities denominated in foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of transaction. Translation differences on non-monetary financial assets measured at fair value at the reporting date, such as equities classified as fair value through other comprehensive income are included in other comprehensive income, net of taxes.

(iii) Financial instruments

a) Non-derivative financial instruments:

Non derivative financial instruments consist of:

- Financial assets, which include cash and cash equivalents, trade receivables, unbilled revenues, finance lease receivables, employee and other advances, investments in equity and debt securities and eligible current and non-current assets; Financial assets are derecognised when substantial risks and rewards of ownership of the financial asset have been transferred. In cases where substantial risks and rewards of ownership of the financial assets are neither transferred nor retained, financial assets are derecognised only when the Company has not retained control over the financial asset.
- Financial liabilities, which include long and short-term loans and borrowings, bank overdrafts, trade payables, eligible current and non-current liabilities.
- Non- derivative financial instruments are recognised initially at fair value.

Subsequent to initial recognition, non-derivative financial instruments are measured as described below:



Edgile LLC
Notes forming part of the Special Purpose Financial Statements
(Amount in USD'00, unless otherwise stated)

Summary of material accounting policies and other explanatory information

A. Cash and Cash Equivalents

The Company's cash and cash equivalents consist of cash on hand and in banks and demand deposits with banks, which can be withdrawn at any time, without prior notice or penalty on the principal.

For the purposes of the cash flow statement, cash and cash equivalents include cash on hand, in banks and demand deposits with banks, net of outstanding bank overdrafts that are repayable on demand and are considered part of the Company's cash management system. In the balance sheet, bank overdrafts are presented under borrowings within current liabilities.

B. Other Financial Assets:

Other financial assets are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are presented as current assets, except for those maturing later than 12 months after the reporting date which are presented as non-current assets. These are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any impairment losses. These comprise trade receivables, unbilled revenues, cash and cash equivalents and other assets.

C. Trade and Other Payables

Trade and other payables are initially recognised at fair value, and subsequently carried at amortised cost using the effective interest method. For these financial instruments, the carrying amounts approximate fair value due to the short-term maturity of these instruments.

(iv) Equity

a) Share capital and share premium

The Company does not have share capital

b) Retained earnings

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

c) Other reserves

Changes in the fair value of financial instruments measured at fair value through other comprehensive income, other than impairment loss, and actuarial gains

and losses on defined benefit plans is recognized in other comprehensive income (net of taxes), and presented within equity in other reserves.

(v) Property, Plant and Equipment

a) Recognition and Measurement

Property, plant and equipment are measured at cost less accumulated depreciation and impairment losses, if any. Cost includes expenditures directly attributable

to the acquisition of the asset. General and specific borrowing costs directly attributable to the construction of a qualifying asset are capitalised as part of the cost.

b) Depreciation

The Company depreciates property, plant and equipment over the estimated useful life on a straight-line basis from the date the assets are available for use. Assets acquired under finance lease and leasehold improvements are amortised over the shorter of estimated useful life of the asset or the related lease term. Term licenses are amortised over their respective contract term. Freehold land is not depreciated. The estimated useful life of assets are reviewed and where appropriate are adjusted, annually. The estimated useful lives of assets are as follows:

Category	Useful life
Computer equipment and software	3 years

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment. Subsequent expenditure relating to property, plant and equipment is capitalised only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably.

(vi) Impairment

A) Financial assets

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The company recognises lifetime expected losses for all contract assets and/or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12-month expected credit losses or at an amount equal to the lifetime expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.



Edgile LLC
Notes forming part of the Special Purpose Financial Statements
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Summary of material accounting policies and other explanatory information

B) Non - financial assets

The Company assesses long-lived assets such as property, plant and equipment and acquired intangible assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset or group of assets may not be recoverable. If any such indication exists, the Company estimates the recoverable amount of the asset or group of assets. The recoverable amount of an asset or cash generating unit is the higher of its fair value less cost of disposal (FVLCD) and its value-in-use (VIU). The VIU of long-lived assets is calculated using projected future cash flows. FVLCD of a cash generating unit is computed using turnover and earnings multiples. If the recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the statement of profit and loss. If at the reporting date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the impairment losses previously recognised are reversed such that the asset is recognised at its recoverable amount but not exceeding written down value which would have been reported if the impairment losses had not been recognised initially.

vii) Employee benefits

a) Termination benefits

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

b) Short-term benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are recorded as expense as the related service is provided. A liability is recognised for the amount expected to be paid under short-term cash bonus or profit-sharing plans, if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

c) Compensated absences

The employees of the Company are entitled to compensated absences. The employees can carry forward a portion of the unutilised accumulating compensated absences and utilise it in future periods or receive cash at retirement or termination of employment. The Company records an obligation for compensated absences in the period in which the employee renders the services that increases this entitlement. The Company measures the expected cost of compensated absences as the additional amount that the Company expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting period. The Company recognises accumulated compensated absences based on actuarial valuation using the projected unit credit method. Non-accumulating compensated absences are recognised in the period in which the absences occur.

viii) Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Provisions for onerous contracts are recognised when the expected benefits to be derived by the Company from a contract are lower than the unavoidable costs of meeting the future obligations under the contract. Provisions for onerous contracts are measured at the present value of lower of the expected net cost of fulfilling the contract and the expected cost of terminating the contract.

ix) Revenue

The Company derives revenue primarily from software development, maintenance of software/hardware and related services, business process services, sale of IT and other products.

a) Services

The Company recognises revenue when the significant terms of the arrangement are enforceable, services have been delivered and the collectability is reasonably assured. The method for recognizing revenues and costs depends on the nature of the services rendered:

A. Time and materials contracts

Revenues and costs relating to time and materials contracts are recognised as the related services are rendered.

B. Fixed-price contracts

Revenues from fixed-price contracts, including systems development and integration contracts are recognised using the "percentage-of-completion" method. Percentage of completion is determined based on project costs incurred to date as a percentage of total estimated project costs required to complete the project. The cost expended (or input) method has been used to measure progress towards completion as there is a direct relationship between input and productivity. If the Company does not have a sufficient basis to measure the progress of completion or to estimate the total contract revenues and costs, revenue is recognised only to the extent of contract cost incurred for which recoverability is probable. When total cost estimates exceed revenues in an arrangement, the estimated losses are recognised in the statement of profit and loss in the period in which such losses become probable based on the current contract estimates.



Edgile LLC
Notes forming part of the Special Purpose Financial Statements
(Amount in USD'00, unless otherwise stated)

Summary of material accounting policies and other explanatory information

A contract asset is a right to consideration that is conditional upon factors other than the passage of time. Contract assets primarily relate to unbilled amounts on fixed-price development contracts and are classified as non-financial asset as the contractual right to consideration is dependent on completion of contractual milestones.

A contract liability is an entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

'Unbilled revenues' represent cost and earnings in excess of billings as at the end of the reporting period. 'Unearned revenues' represent billing in excess of revenue recognised. Advance payments received from customers for which no services have been rendered are presented as 'Advance from customers'.

Revenue allocated to remaining performance obligations represents contracted revenue that has not yet been recognized which includes unearned revenue and amounts that will be invoiced and recognized as revenue in future periods.

C. Maintenance contracts

Revenue from maintenance contracts is recognised ratably over the period of the contract using the percentage of completion method. When services are performed through an indefinite number of repetitive acts over a specified period of time, revenue is recognised on a straight-line basis over the specified period unless some other method better represents the stage of completion.

(x) Finance Cost

Finance cost comprise interest cost on borrowings, gain or losses arising on re-measurement of financial assets at FVTPL, gains/ (losses) on translation or settlement of foreign currency borrowings and changes in fair value and gains/ (losses) on settlement of related derivative instruments. Borrowing costs that are not directly attributable to a qualifying asset are recognised in the statement of profit and loss using the effective interest method.

(xi) Other income

Other income comprises interest income on deposits, dividend income and gains / (losses), net, on disposal of investments. Interest income is recognised using the effective interest method. Dividend income is recognised when the right to receive payment is established.

(xii) Disposal of Assets

The gain or loss arising on disposal or retirement of assets are recognised in the statement of profit and loss.

(xiii) Income tax

Income tax comprises current and deferred tax. Income tax expense is recognised in the statement of profit and loss except to the extent it relates to a business combination, or items directly recognised in equity or in other comprehensive income.

a) Current income tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for the period. The tax rates and tax laws used to compute the current tax amount are those that are enacted or substantively enacted as at the reporting date and applicable for the period. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognised amounts and where it intends either to settle on a net basis, or to realise the asset and liability simultaneously.

b) Deferred income tax

Deferred income tax is recognised using the balance sheet approach. Deferred income tax assets and liabilities are recognised for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction.

Deferred income tax assets are recognised to the extent it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilised.

Deferred income tax liabilities are recognised for all taxable temporary differences except in respect of taxable temporary differences that is expected to reverse within the tax holiday period, taxable temporary differences associated with investments in subsidiaries, associates and foreign branches where the timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised.



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Summary of material accounting policies and other explanatory information

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

The Company offsets deferred income tax assets and liabilities, where it has a legally enforceable right to offset current tax assets against current tax liabilities, and they relate to taxes levied by the same taxation authority on either the same taxable entity, or on different taxable entities where there is an intention to settle the current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

(xiv) Earnings per share

The company does not have share capital, hence the reporting of Earnings per share is not applicable to the company

(xv) Cash flow statement

Cash flow are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash from operating, investing and financing activities of the Company are segregated.

(xvi) Share-based payment transactions:

Selected employees of the Company receive remuneration in the form of equity settled instruments or cash settled instruments, for rendering services over a defined vesting period and for Company's performance-based stock options over the defined period. Equity instruments granted are measured by reference to the fair value of the instrument at the date of grant. In cases, where equity instruments are granted at a nominal exercise price, the intrinsic value on the date of grant approximates the fair value. The expense is recognized in the statement of profit and loss with a corresponding increase to the share options outstanding account, a component of equity.

The equity instruments or cash settled instruments generally vest in a graded manner over the vesting period. The fair value determined at the grant date is expensed over the vesting period of the respective tranches of such grants (accelerated amortization). The stock compensation expense is determined based on the Company's estimate of equity instruments or cash settled instruments that will eventually vest.

Cash Settled instruments granted are re-measured by reference to the fair value at the end of each reporting period and at the time of vesting. The expense is recognized in the statement of profit and loss with a corresponding increase to the financial liability.

(xvii) New amendments adopted by the Company effective from April 1, 2025:

a. Amendments to Ind AS 21 – The Effects of Changes in Foreign Exchange Rates

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

b. Amendments to Ind AS 1 – Presentation of Special Purpose Financial Statements

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

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

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

d. Amendments to Ind AS 12 – Income Taxes

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

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



Edgile LLC
Notes forming part of the Special Purpose Financial Statements
(Amount in USD'00, unless otherwise stated)

Summary of material accounting policies and other explanatory information

xviii) New amendments not yet adopted:

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

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Edgile LLC
Notes forming part of the Special Purpose Financial Statements
(Amount in USD'00, unless otherwise stated)

4 Property, plant and equipment

Particulars	Computers	Total
Gross Carrying Value :-		
As at 1 April 2025	6,296	6,296
Additions	-	-
Disposals	-	-
As at 31 March 2025	6,296	6,296
Accumulated Depreciation :-		
As at 1 April 2025	4,828	4,828
Additions	1,106	1,106
Disposals	-	-
As at 31 March 2025	5,934	5,934
Net Carrying value As at 31 March 2025	362	362

Particulars	Computers	Total
Gross Carrying Value :-		
As at 1 April 2025	6,296	6,296
Additions	-	-
Disposals	(1,491)	(1,491)
As at 31 Mar 2026	4,805	4,805
Accumulated Depreciation :-		
As at 1 April 2025	5,934	5,934
Additions	311	311
Disposals	(1,478)	(1,478)
As at 31 Mar 2026	4,767	4,767
Net Carrying value As at 31 Mar 2026	38	38

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Edgile LLC
Notes forming part of the Special Purpose Financial Statements
(Amount in USD'00, unless otherwise stated)

5 Other assets

	<u>As at</u> <u>31 Mar 2026</u>	<u>As at</u> <u>31 March 2025</u>
Current		
Prepaid expenses	386	1,117
Advance to suppliers	52	52
	438	1,169

6 Deferred tax asset (Net) / Deferred tax liability (Net)

Movement in deferred tax assets and liabilities -

Movement during the Year ended March 31, 2026	As at 31 March 2025	Credit/ (charge) in P&L	Credit/ (charge) in OCI	As at 31 Mar 2026
Carry-forward losses	6,075	(6,075)	-	-
Trade payables and other liabilities	292	2,039	-	2,331
Amortisation of Goodwill and intangibles	(1)	1	-	-
Property, plant and equipment	113	(49)	-	64
Others	(12)	12	-	-
Total	6,467	(4,072)	-	2,395

Movement during the Year ended March 31, 2025	As at 31 March 2024	Credit/ (charge) in P&L	Credit/ (charge) in OCI	As at 31 March 2025
Carry-forward losses	861	5,214	-	6,075
Trade payables and other liabilities	436	(144)	-	292
Amortisation of Goodwill and intangibles			-	(1)
Property, plant and equipment	94	18	-	113
Others		(12)	-	(12)
Total	1,391	5,076	-	6,467

7 Trade receivables

	<u>As at</u> <u>31 Mar 2026</u>	<u>As at</u> <u>31 March 2025</u>
Unsecured		
Considered good	17,761	34,461
Credit impaired	137	1,005
	17,898	35,466
Less: Allowance for lifetime expected credit loss	(137)	(1,005)
	17,761	34,461
Group companies**	37,036	78,518
	54,797	112,979

Movement of credit Impaired

	<u>As at</u> <u>31 Mar 2026</u>	<u>As at</u> <u>31 March 2025</u>
Balance at the beginning of the year	1,005	1,559
Addition/ (reversal) during the year	(196)	(554)
Charged against the allowance	(672)	-
Balance at the end of the year	137	1,005

** Refer related party note no 20

8 Cash and cash equivalents

	<u>As at</u> <u>31 Mar 2026</u>	<u>As at</u> <u>31 March 2025</u>
Balances with Bank		
On current account	15,255	18,691
	15,255	18,691



Edgile LLC
Notes forming part of the Special Purpose Financial Statements
(Amount in USD'00, unless otherwise stated)

9 Equity Share Capital

Terms / Rights attached to equity shares

As per local laws of USA, there is no concept of issuance of share certificate. The Company is a limited liability company with a single member of Wipro IT Services LLC. In the event of liquidation of the Company, the sole member will be entitled to receive the remaining assets of the company, after satisfaction of all liabilities, if any.

Other equity

Particulars

As at 1 April 2025

Add :- Loss For the year

As at 31 March 2025

Add :- Loss For the year

Less :- Dividend paid for the year

As at 31 Mar 2026

Retained earnings	Total
116,447	116,447
(28,910)	(28,910)
87,537	87,537
(12,926)	(12,926)
(21,000)	(21,000)
53,611	53,611

10 Other financial liabilities

Payable to Employees

As at 31 Mar 2026	As at 31 March 2025
5,486	29,823
5,486	29,823

11 Other liabilities

Advance from customers

Withholding tax payable

Other statutory liabilities

As at 31 Mar 2026	As at 31 March 2025
1,669	1,618
19	19
1,606	2,170
3,294	3,807

12 Trade payables

Unsecured

Trade payables

Group companies*

As at 31 Mar 2026	As at 31 March 2025
1,025	2,179
3,223	12,360
4,248	14,539

* Refer related party note no 20

13 Provisions

Non current

Provision for employee benefits - compensated absences

As at 31 Mar 2026	As at 31 March 2025
3,172	3,636
3,172	3,636

Current

Provision for employee benefits - compensated absences

Employee related provisions

3,691	4,321
1,273	-
4,964	4,321



Edgile LLC
Notes forming part of the Special Purpose Financial Statements
(Amount in USD'00, unless otherwise stated)

14 Revenue from operations

	Year ended March 31, 2026	Year ended March 31, 2025
Rendering of services	260,853	419,164
	260,853	419,164

Revenue by nature of contract

	Year ended March 31, 2026	Year ended March 31, 2025
Fixed Price and maintenance contracts - Over time	244,304	210,685
Time and Material - Point in time	16,549	208,779
	260,853	419,464

Debtors and Unbilled balances

The following table provides information about trade receivables and unbilled receivables from contracts with customers

	As at 31 Mar 2026	As at 31 March 2025
Trade receivables	54,797	112,979
Unbilled receivables	5,090	9,388
	59,887	122,367

The Company believes that the above disaggregation best depicts the nature, amount, timing and uncertainty of revenue and cash flows from economic factors.

Contract assets and liabilities

The Company classifies its right to consideration in exchange for deliverables as either a receivable or a contract asset.

A contract asset is a right to consideration that is conditional upon factors other than the passage of time. Contract assets primarily relate to unbilled amounts on fixed-price development contracts and are classified as non-financial asset as the contractual right to consideration is dependent on completion of contractual milestones. There are no contract assets as at March 31, 2026 and March 31, 2025

A contract liability is an entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. During the year ended March 31, 2026, the Company recognised revenue of USD 5,519 (in hundreds) arising from contract liabilities as at March 31, 2025. During the year ended March 31, 2025, the Company recognised revenue of USD 6,669 (in hundreds) arising from contract liabilities as at March 31, 2024.

A receivable is a right to consideration that is unconditional. A right to consideration is unconditional if only the passage of time is required before payment of that consideration is due. For example, the Company recognises a receivable for revenues related to time and materials contracts or volume based contracts. The Company presents such receivables as part of unbilled receivables at their net estimated realisable value. The same is tested for impairment as per the guidance in Ind AS 109 using expected credit loss method.

Remaining Performance Obligations

Revenue allocated to remaining performance obligations represents contracted revenue that has not yet been recognized, which includes contract liabilities and amounts that will be invoiced and recognized as revenue in future periods. Applying the practical expedient, the Company has not disclosed:

- a) its right to consideration from customers in an amount that corresponds directly with the value to the customer of the Company's performance completed to date, which are contracts invoiced on time and material basis and volume based.
- b) performance obligations in a contract that originally had a contract term of one year or less

15 Other income

	Year ended March 31, 2026	Year ended March 31, 2025
Foreign exchange gains, net	8	1
Miscellaneous income	-	33
	8	34

16 Employee benefits expense

	Year ended March 31, 2026	Year ended March 31, 2025
Salaries and wages	233,653	407,243
Staff welfare expenses	434	983
Share based compensation	585	3,518
	234,672	411,744

The Company has granted 29,796 RSUs and 37,933 RSUs under ADS Restricted Stock Unit Plan 2007 for the year ending in March 31 2025 & March 31 2026 respectively. These ADS RSUs will vest over a period of 3 years from the date of grant. 6,931 units vested during the year ended March 31, 2026. The total RSU cost recognized during the year ended March 31, 2026 and 2025 is USD 585 and USD 3,518 respectively.



Edgile LLC
Notes forming part of the Special Purpose Financial Statements
(Amount in USD'00, unless otherwise stated)

17 Depreciation, amortisation expense

	Year ended March 31, 2026	Year ended March 31, 2025
Depreciation on Property, plant and equipment	311	1,106
	<u>311</u>	<u>1,106</u>

18 Other expenses

	Year ended March 31, 2026	Year ended March 31, 2025
Legal and professional fees	696	1,158
Travel	4,652	5,266
Facility expenses	11	494
Rates, taxes and insurance	369	1,161
Communication	30	21
Software license expenses	314	260
Marketing and brand building	2,292	2,510
Lifetime expected credit loss/(write-back)	(196)	(553)
Miscellaneous expenses	2,795	3,797
Loss on sale of asset	13	-
	<u>10,976</u>	<u>14,114</u>

19 Income tax

Edgile LLC is included in the consolidated tax return of US based Wipro Group entities. The Company calculates the provision for income taxes by using a "separate return" method. Under this method, the Company computes tax provision as if it will file a separate return with the tax authority, thereby reporting its taxable income or loss and paying the applicable tax to or receiving the appropriate refund from US based Wipro Group entities.

Currently the Company does not have any difference between the tax provision (or benefit) allocated under the separate return method and payments to be made to (or received from) US based Wipro Group entities for tax expense.

Income tax expense has been allocated as follows:

Tax expense

	Year ended March 31, 2026	Year ended March 31, 2025
Current tax	(5,245)	(11,209)
Deferred tax	4,072	(5,076)
Total income taxes	<u>(1,173)</u>	<u>(16,285)</u>
Profit / (Loss) before taxation	(14,099)	(45,195)
Enacted income tax rate*	29%	29%
Computed expected tax expenses	(4,089)	(12,981)
Effect of		
Permanent Differences	1,420	(1,805)
Others	1,496	(1,499)
	<u>(1,173)</u>	<u>(16,285)</u>

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Edgile LLC
Notes forming part of the Special Purpose Financial Statements
(Amount in USD'00, unless otherwise stated)

20. Related party relationships and transactions

i) The following are the entities with which the company has related party transactions

Name of the related party	Nature of relationship	Country of Incorporation
Wipro Limited	Ultimate Holding Company	India
Wipro IT Services, LLC	Member and Fellow Subsidiary	USA
Wipro, LLC	Fellow Subsidiary	USA
Wipro Information Technology Netherlands BV.	Fellow Subsidiary	Europe
Infocrossing, LLC	Fellow Subsidiary	USA
Wipro Solutions Canada Limited	Fellow Subsidiary	Canada
HealthPlan Services, Inc.	Fellow Subsidiary	USA
Wipro Travel Services Limited	Fellow Subsidiary	India
Wipro Designit Services, Inc.	Fellow Subsidiary	USA
Wipro VLSI Design Services LLC	Fellow Subsidiary	USA

ii) The following are the significant related party transactions and balance for the year ended March 31, 2026:

	Year ended March 31, 2026	Year ended March 31, 2025
Sale of services		
Wipro Limited	79,784	86,942
Wipro Solutions Canada Limited	-	351
Wipro LLC	17,106	8,105
Purchase of services		
Wipro Travel Services Ltd	703	2
Wipro Designit Services, Inc.	-	7,701
Wipro Limited	22,165	28,344
Employee benefit Expenses		
Wipro Limited	16,206	12,353
Wipro Information Technology Netherlands BV.	16	-
Dividend Declared		
Wipro IT Services, LLC	21,000	-
Tax Loss Utilisation		
Wipro Limited	-	(6,801)
Wipro VLSI Design Services LLC	-	(561)
Infocrossing LLC	-	(15,049)
HealthPlan Services, Inc.	5,371	17,744
Wipro LLC	-	20,108
Receivables		
Wipro Limited	12,698	39,784
Wipro, LLC	1,210	20,990
Wipro Information Technology Netherlands BV.	12	-
HealthPlan Services, Inc.	23,116	17,744
Payables		
Wipro Limited	2,793	6,454
Wipro Travel Services Limited	19	-
Infocrossing LLC	-	5,906
Wipro, LLC	395	-
Wipro Information Technology Netherlands BV.	16	-

21. Commitments and contingencies

There are no material contingent liabilities, capital and other commitments as on March 31, 2026.

22. Segment Reporting

Management currently identifies a single reportable operating segment as per Ind AS 108- 'Segment Reporting' which is Software development and allied services. These operating segments are monitored by the company's chief operating decision maker. The Company operates primarily in USA and there is no other significant geographical segment.

The company is having Two customers whose revenue is more than 10% of the total revenue, Contributing 24% of the total revenue in FY 25 - 26.
(The company is having One customer whose revenue is more than 10% of the total revenue, Contributing 11% of the total revenue in FY 24 - 25)



Edgile LLC
Notes forming part of the Special Purpose Financial Statements
(Amount in USD'00, unless otherwise stated)

23. Financial instruments

	As at March 31, 2026	As at March 31, 2025
Financial assets-at amortised cost		
Cash and cash equivalents	15,255	18,691
Other financial assets		
Trade receivables	54,797	112,979
Unbilled receivables	5,090	9,388
	75,142	141,058
Financial liabilities-at amortised cost		
Trade payables and other payables		
Trade payables	4,249	14,539
Other financial liabilities	5,486	29,823
	9,735	44,362

Notes to financial instruments:

Financial assets and liabilities include cash and cash equivalents, trade receivables, unbilled receivables, employee and other advances, eligible current and non-current assets, trade payables, eligible current liabilities and non-current liabilities.

The fair value of cash and cash equivalents, trade receivables, unbilled receivables, employee and other advances, eligible current and non-current assets, trade payables, other current financial assets and liabilities approximate their carrying amount largely due to the short-term nature of these instruments.

Fair value hierarchy

The table below analyses financial instruments carried at fair value, by valuation method. The different levels have been defined as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 – Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

There were no transfers between Level 1, 2 and 3 during the year ended March 31, 2026 and 2025.

The carrying values of financial instruments such as short-term trade receivables, payables reasonably approximates to and hence separate disclosure of the fair values are not made.

24. Financial risk management

The Company's activities expose it to market risk, liquidity risk and credit risk. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements.

A. Credit risk

Credit risk arises from the possibility that customers may not be able to settle their obligations as agreed. To manage this, the Company periodically assesses the financial reliability of customers, taking into account the financial condition, current economic trends, analysis of historical bad debts and ageing of accounts receivable. Individual risk limits are set accordingly. There is no significant concentration of credit risk.

B. Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due. Due to the nature of the business, the Company maintains flexibility in funding by maintaining availability under committed facilities.

Management monitors rolling forecasts of the Company's liquidity position and cash and cash equivalents on the basis of expected cash flows. The Company takes into account the liquidity of the market in which the entity operates. In addition, the Company's liquidity management policy involves projecting cash flows in major currencies and considering the level of liquid assets necessary to meet these, monitoring balance sheet liquidity ratios against internal and external regulatory requirements and maintaining debt financing plans.



Edgile LLC
Notes forming part of the Special Purpose Financial Statements
(Amount in USD'00, unless otherwise stated)

Maturities of financial liabilities

The table below provides details regarding the remaining contractual maturities of significant financial liabilities at the reporting date. The amounts include estimated interest payments and exclude the impact of netting agreements, if any.

Contractual cash flows	March 31, 2026						
	Less than 1 year	1-2 years	2-4 years	Beyond 4 years	Total cash flows	Interest included in total cash flows	Carrying value
Trade payables	4,249	-	-	-	4,249	-	4,249
Other financial liabilities	5,486	-	-	-	5,486	-	5,486

Contractual cash flows	March 31, 2025						
	Less than 1 year	1-2 years	2-4 years	Beyond 4 years	Total cash flows	Interest included in total cash flows	Carrying value
Trade payables	14,539	-	-	-	14,539	-	14,539
Other financial liabilities	29,823	-	-	-	29,823	-	29,823

C. Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of currency risk. Financial instruments affected by market risk include trade and other receivables/ payables. The Company is exposed to foreign currency risk, interest rate risk and certain other price risk, which are a result from both its operating and investing activities.

i. **Interest rate risk** - Interest rate risk primarily arises from loan granted at floating rate, including various revolving and other lines of credit. Since the company has no borrowing or loans, hence no interest rate risk.

ii. **Foreign currency risk**: There is no foreign currency risk involved as all transactions are denominated in the entity's functional currency. Financial instruments that may be affected by market risk include trade and other receivables/ payables, which are a result from both its operating and investing activities.

25. Capital management

The capital management of the company is performed by the ultimate holding company. The primary objective is to maximise the shareholder value. The Company currently does not have any external borrowings.

26. Reclassification of previous year financial items


Certain items in the previous year's financial statements have been reclassified/regrouped, wherever necessary, to conform to the classification in the current year's presentation. These regroupings/reclassifications have no impact on the total equity or net loss as previously reported.

Particulars	Previous classification	Revised classification	Amount
Provision for compensated absences	Provisions -Current	Provisions -Non Current	3,636

27. Events occurring after the reporting date

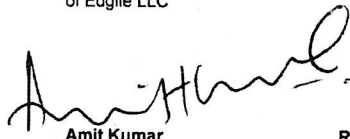
No adjusting or material non-adjusting events have occurred between 31 March 2026 and the date of authorization of these financial statements.

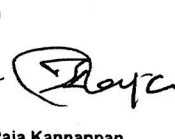
As per our report of even date attached
For ASA & ASSOCIATES LLP
Chartered Accountants
 Firm's Registration No.: 009571N/N500006


Gaurav Poddar
 Partner
 Membership No.: 063847
 Place : Bengaluru
 Date : May 12, 2026



For and on behalf of the Board of Directors
 of Edgile LLC


Amit Kumar
 Director
 Place : USA
 Date : May 12, 2026


Raja Kannappan
 Director
 Place : USA
 Date : May 12, 2026