

WIPRO APPIRIO (IRELAND) LIMITED
Annual Report and Financial Statements
for the financial year ended 31 March 2026

Hugh McCarthy and Associates
Chartered Accountants and Statutory Auditors
1st & 2nd Floor
The Mill Greenmount Industrial Estate
Harold's Cross

Company Number: 403374

WIPRO APPIRIO (IRELAND) LIMITED CONTENTS

	Page
Directors and Other Information	3
Directors' Report	4
Directors' Responsibilities Statement	5
Independent Auditor's Report	6 - 7
Appendix to the Independent Auditor's Report	8
Income Statement	9
Statement of Financial Position	10
Statement of Changes in Equity	11
Notes to the Financial Statements	12 - 17
Supplementary Information on Trading Statement	19 - 21

WIPRO APPIRIO (IRELAND) LIMITED DIRECTORS AND OTHER INFORMATION

Directors	Shaily Jain Arindam Banerjee
Company Secretary	Yecla Limited
Company Number	403374
Registered Office	Block C 77 Sir John Rogerson's Quay Grand Canal Dock Dublin D02 VK60 Republic of Ireland
Auditors	Hugh McCarthy and Associates Chartered Accountants and Statutory Auditors 1st & 2nd Floor The Mill Greenmount Industrial Estate Harold's Cross
Bankers	Citibank Europe plc 1 North Wall Quay International Financial Services Centre Dublin 1

WIPRO APPIRIO (IRELAND) LIMITED DIRECTORS' REPORT

for the financial year ended 31 March 2026

The directors present their report and the audited financial statements for the financial year ended 31 March 2026.

Principal Activity

The principal activity of the Company is the provision of professional services in the cloud computing market place.

Results and Dividends

The (loss)/profit for the financial year after providing for depreciation and taxation amounted to €(62,772) (2025 - €8,084).

The directors do not recommend payment of a dividend.

Directors and Secretary

The directors who served throughout the financial year were as follows:

Shaily Jain
Arindam Banerjee

The secretary who served throughout the financial year was Yecla Limited.

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

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

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Statement of Financial Position Events

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

Political Contributions

The company did not make any disclosable political donations in the current financial year.

Auditors

Grant Thornton resigned as auditors during the financial year and the directors appointed Hugh McCarthy and Associates, (Chartered Accountants), to fill the vacancy.

Principal risks and uncertainties

The Company operates in the Republic of Ireland but provides services to clients in both the UK and USA, and therefore, is subject to currency risks. Liquidity is not a risk to the Company as it has a positive cash balance at the period end and assurance of financial support from its parent company.

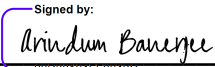
Statement on Relevant Audit Information

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

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Block C, 77 Sir John Rogerson's Quay, Grand Canal Dock, Dublin D02 VK60 Republic of Ireland.

Signed on behalf of the board

Signed by:

Arindam Banerjee
Director

Date: 21/5/2026

Signed by:

Shaily Jain
Director

Date: 21/5/2026

WIPRO APPIRIO (IRELAND) LIMITED DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2026

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

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

In preparing these financial statements, the directors are required to:

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

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

Signed on behalf of the board

Signed by:


Arindam Banerjee
Director

Date: 21/5/2026

Signed by:


Shaily Jain
Director

Date: 21/5/2026

INDEPENDENT AUDITOR'S REPORT

to the Shareholders of WIPRO APPIRIO (IRELAND) LIMITED

Report on the audit of the financial statements

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

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

Opinions on other matters prescribed by the Companies Act 2014

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

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

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

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

INDEPENDENT AUDITOR'S REPORT to the Shareholders of WIPRO APPIRIO (IRELAND) LIMITED

Matters on which we are required to report by exception

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

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

Respective responsibilities

Responsibilities of directors for the financial statements

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

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

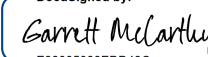
Auditor's responsibilities for the audit of the financial statements

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

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

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

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

DocuSigned by:

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Garret McCarthy
for and on behalf of
HUGH MCCARTHY AND ASSOCIATES
Chartered Accountants and Statutory Auditors
1st & 2nd Floor
The Mill Greenmount Industrial Estate
Harold's Cross
Date: 22/5/2026

WIPRO APPIRIO (IRELAND) LIMITED

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

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

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

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

WIPRO APPIRIO (IRELAND) LIMITED INCOME STATEMENT

for the financial year ended 31 March 2026

	Notes	2026 €	2025 €
Turnover	4	60,876	182,303
Gross profit		60,876	182,303
Administrative expenses		(167,692)	(203,289)
Other operating income		24,234	-
Operating loss	5	(82,582)	(20,986)
Interest receivable and similar income		7,072	35,268
(Loss)/profit before taxation		(75,510)	14,282
Tax on (loss)/profit		12,738	(6,198)
(Loss)/profit for the financial year		(62,772)	8,084
Total comprehensive income		(62,772)	8,084

WIPRO APPIRIO (IRELAND) LIMITED

STATEMENT OF FINANCIAL POSITION

as at 31 March 2026

	Notes	2026 €	2025 €
Non-Current Assets			
Property, plant and equipment	7	859	4,890
Financial assets	8	6,406,975	6,406,975
Non-Current Assets		6,407,834	6,411,865
Current Assets			
Debtors	9	17,839	32,521
Cash and cash equivalents		333,468	384,534
		351,307	417,055
Creditors: amounts falling due within one year	10	(17,273)	(24,280)
Net Current Assets		334,034	392,775
Total Assets less Current Liabilities		6,741,868	6,804,640
Capital and Reserves			
Called up share capital presented as equity	12	4,917,608	4,917,608
Share premium account		1,802,954	1,802,954
Retained earnings		21,306	84,078
Equity attributable to owners of the company		6,741,868	6,804,640

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

Approved by the board on 21/5/2026 and signed on its behalf by:

Signed by:


Arindam Banerjee
 Director

Signed by:


Shaily Jain
 Director

WIPRO APPIRIO (IRELAND) LIMITED
STATEMENT OF CHANGES IN EQUITY

as at 31 March 2026

	Called up share capital €	Share premium account €	Retained earnings €	Total €
At 1 April 2024	4,917,608	1,802,954	1,075,994	7,796,556
Profit for the financial year	-	-	8,084	8,084
Payment of dividends	-	-	(1,000,000)	(1,000,000)
At 31 March 2025	4,917,608	1,802,954	84,078	6,804,640
Loss for the financial year	-	-	(62,772)	(62,772)
At 31 March 2026	4,917,608	1,802,954	21,306	6,741,868

WIPRO APPIRIO (IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

1. General Information

Wipro Appirio (Ireland) Limited is a limited company domiciled and incorporated in the Republic of Ireland. The registered office of the Company is Block C, 77 Sir John Rogerson's Quay, Grand Canal Dock, Dublin, D02 VK60, Republic of Ireland.. The principal activity of the Company is the provision of professional services in the cloud computing market place.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

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

Basis of preparation

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

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

Turnover

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

Interest income

Interest income is recognised in the Statement of comprehensive income using the effective interest method.

Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

WIPRO APPIRIO (IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

Property, plant and equipment and depreciation

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	20% Straight line
Fixtures, fittings and equipment	-	33.33% Straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

Financial assets

Investments in subsidiaries are measured at cost less accumulated impairment.

Trade and other debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, inclusive of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, inclusive of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Trade and other creditors

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

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

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

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed

WIPRO APPIRIO (IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

by the Statement of financial position date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

Foreign currencies

Transactions in currencies other than Euro are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in the profit and loss account for the period.

Financial Instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right shortterm loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Ordinary share capital

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

3. Going concern

The Company's business and operating model is integrated with that of the group and therefore, the Company relies on the group to support its activities. As such, at the time of approving of the financial statements, the directors have sought and obtained confirmation from the Company's parent that adequate resources will continue to be made available to the Company to ensure that it can continue with its commercial activities for the foreseeable future. Thus, the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

continued

WIPRO APPIRIO (IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

4. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of Professional services fees.

5. Operating loss	2026	2025
	€	€
Operating loss is stated after charging/(crediting):		
Depreciation of property, plant and equipment	4,481	5,569
(Profit)/loss on foreign currencies	<u>(1,485)</u>	<u>7,108</u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2025 - 1).

	2026	2025
	Number	Number
Operations	<u>1</u>	<u>1</u>

7. Property, plant and equipment

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 April 2025	18,322	5,435	23,757
Additions	540	-	540
Disposals	(2,442)	(5,435)	(7,877)
At 31 March 2026	<u>16,420</u>	<u>-</u>	<u>16,420</u>
Depreciation			
At 1 April 2025	13,436	5,431	18,867
Charge for the financial year	4,481	-	4,481
On disposals	(2,356)	(5,431)	(7,787)
At 31 March 2026	<u>15,561</u>	<u>-</u>	<u>15,561</u>
Net book value			
At 31 March 2026	<u>859</u>	<u>-</u>	<u>859</u>
At 31 March 2025	<u>4,886</u>	<u>4</u>	<u>4,890</u>

8. Financial fixed assets

	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 31 March 2026	<u>6,406,975</u>	<u>6,406,975</u>
Net book value		
At 31 March 2026	<u>6,406,975</u>	<u>6,406,975</u>
At 31 March 2025	<u>6,406,975</u>	<u>6,406,975</u>

continued

WIPRO APPIRIO (IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

9. Debtors	2026	2025
	€	€
Trade debtors	-	7,169
Amounts owed by group undertakings	2,015	21,293
Other debtors	1,262	3,029
Taxation	14,562	-
Accrued income	-	1,030
	<u>17,839</u>	<u>32,521</u>

10. Creditors	2026	2025
Amounts falling due within one year	€	€
Amounts owed to group undertakings	-	196
Taxation	5,295	3,618
Other creditors	1,978	1,466
Accruals	10,000	19,000
	<u>17,273</u>	<u>24,280</u>

Trade creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms.

Other taxes including social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

Amounts owed to group undertakings are unsecured, interest free and repayable on demand.

11. Taxation	2026	2025
	€	€
Debtors:		
VAT	1,733	-
Corporation tax	12,829	-
	<u>14,562</u>	<u>-</u>
Creditors:		
Corporation tax	-	972
PAYE	5,295	2,646
	<u>5,295</u>	<u>3,618</u>

continued

WIPRO APPIRIO (IRELAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

12. Share capital			2026	2025
Description	Number of shares	Value of units	€	€
Authorised				
Ordinary	195,050,000,000	€0.00002 each	3,901,000	3,901,000
B Ordinary Shares	8,795,334	€0.00002 each	176	176
C Ordinary shares	21,556,079	€0.02 each	431,122	431,122
D Ordinary shares	39,105,916	€0.00002 each	782	782
Deferred shares	25,940,719	€0.01 each	259,407	259,407
Series A Preference Shares	32,512,099	€0.01 each	325,121	325,121
			4,917,608	4,917,608
Allotted, called up and fully paid				
Ordinary	195,050,000,000	€0.00002 each	3,901,000	3,901,000
B Ordinary Shares	8,795,334	€0.00002 each	176	176
C Ordinary shares	21,556,079	€0.02 each	431,122	431,122
D Ordinary shares	39,105,916	€0.00002 each	782	782
Deferred shares	25,940,719	€0.01 each	259,407	259,407
Series A Preference Shares	32,512,099	€0.01 each	325,121	325,121
			4,917,608	4,917,608

No director or the secretary had an interest in the share capital of the company at any time during the financial year.

13. Capital commitments

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

14. Parent and ultimate parent company

The company regards Appirio Inc. as its parent company.

The company's ultimate parent undertaking is Wipro Limited.

15. Controlling interest

The Company is 100% owned by Appirio Inc., a company incorporated in the United States. The Company's ultimate parent is Wipro Limited, a company incorporated in India. The results of the Company are consolidated to those of Wipro Limited. These consolidated financial statements are available from its registered office, Doddakannelli, Sarjapur Road, Bengaluru - 560 035, Karnataka, India. The Company's financial statements are available at the Companies Registration Office, Dublin 1.

16. Events After the End of the Reporting Period

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 21/5/2026.

WIPRO APPIRIO (IRELAND) LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

NOT COVERED BY THE AUDITORS REPORT

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

WIPRO APPIRIO (IRELAND) LIMITED
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 31 March 2026

	Schedule	2026 €	2025 €
Sales			
Fees receivable		140,464	182,303
Service fees receivable		(79,588)	-
		<u>60,876</u>	<u>182,303</u>
Gross profit Percentage		<u>100.0%</u>	<u>100.0%</u>
Overhead expenses	1	<u>(167,692)</u>	<u>(203,289)</u>
		(106,816)	(20,986)
Miscellaneous income	2	<u>31,306</u>	<u>35,268</u>
Net (loss)/profit		<u><u>(75,510)</u></u>	<u><u>14,282</u></u>

WIPRO APPIRIO (IRELAND) LIMITED
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : OVERHEAD EXPENSES
for the financial year ended 31 March 2026

	2026 €	2025 €
Administration Expenses		
Wages and salaries	72,046	82,880
Social welfare costs	9,957	12,866
Redundancy costs	15,811	-
Management expenses	45,175	59,070
Rent payable	740	-
Rates	200	234
Travelling and entertainment	1,064	-
Legal and professional	9,210	14,910
Bank charges	177	452
Bad debts	-	1,194
Profit/loss on exchange	(1,485)	7,108
General expenses	316	6
Auditor's remuneration	10,000	19,000
Depreciation of property, plant and equipment	4,481	5,569
	<u>167,692</u>	<u>203,289</u>

WIPRO APPIRIO (IRELAND) LIMITED
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
for the financial year ended 31 March 2026

	2026 €	2025 €
Miscellaneous Income		
Sundry income	24,234	-
Bank Interest	7,072	35,268
	<u>31,306</u>	<u>35,268</u>