

**WIPRO Designit Services Limited**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 March 2026**

**Hugh McCarthy & Associates**  
**Chartered Accountants and Statutory Audit Firm**  
**1st and 2nd Floor, The Mill**  
**Greenmount Industrial Estate**  
**Harolds Cross**  
**Dublin 12**  
**Ireland**

**Company Number: 587457**

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## **WIPRO Designit Services Limited DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Shaily Jain Arindam Banerjee
<b>Company Secretary</b>	CSC Finance Holding Ireland Limited Management Ireland
<b>Company Number</b>	587457
<b>Registered Office and Business Address</b>	1/2 Victoria Buildings Haddington Road Dublin 4 D04XN32
<b>Auditors</b>	Hugh McCarthy & Associates Chartered Accountants and Statutory Audit Firm 1st and 2nd Floor, The Mill Greenmount Industrial Estate Harolds Cross Dublin 12 Ireland
<b>Bankers</b>	Citibank Europe plc 1 North Wall Quay International Financial Services Centre Dublin 1
<b>Solicitors</b>	DLA Piper 6th Floor Stephen Court 18 - 21 St. Stephens Green Dublin 2 Ireland

# **WIPRO Designit Services 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 that of business and other management consultancy activities.

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

### **Results and Dividends**

The profit for the financial year after providing for depreciation and taxation amounted to €48,590 (2025 - €90,810).

The directors have paid an interim dividend amounting to €590,000 and they do not recommend payment of a final dividend.

At the end of the financial year, the company has assets of €252,339 (2025 - €809,238) and liabilities of €80,766 (2025 - €96,255). The net assets of the company have decreased by €(541,410).

### **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 CSC Finance Holding Ireland Limited Management Ireland.

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**

The auditors, Hugh McCarthy & Associates, (Chartered Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

### **Taxation Status**

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

### **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.

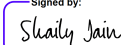
# WIPRO Designit Services Limited DIRECTORS' REPORT

for the financial year ended 31 March 2026

## 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 established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at 1/2 Victoria Buildings, Haddington Road, Dublin 4, D04XN32.

## Signed on behalf of the board

Signed by:  
  
\_\_\_\_\_  
**Shaily Jain**  
Director

Date: 12/5/2026

Signed by:  
  
\_\_\_\_\_  
**Arindam Banerjee**  
Director

Date: 12/5/2026

# WIPRO Designit Services 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.

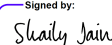
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of 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:  
  
\_\_\_\_\_  
**Shaily Jain**  
Director

Date: 12/5/2026

Signed by:  
  
\_\_\_\_\_  
**Arindam Banerjee**  
Director

Date: 12/5/2026

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Member of WIPRO Designit Services Limited**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of WIPRO Designit Services 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 profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, 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 Member of WIPRO Designit Services 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 6, 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 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 9, 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 member in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company member 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 member for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

*Garrett McCarthy*

\_\_\_\_\_  
**Garrett McCarthy**

**for and on behalf of**

**HUGH MCCARTHY & ASSOCIATES**

Chartered Accountants and Statutory Audit Firm

1st and 2nd Floor, The Mill

Greenmount Industrial Estate

Harolds Cross

Dublin 12

Ireland

**Date:** 14/5/2026

## **WIPRO Designit Services 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 Designit Services Limited INCOME STATEMENT

for the financial year ended 31 March 2026

	Notes	2026 €	2025 €
<b>Revenue</b>	<b>4</b>	<b>656,625</b>	1,494,209
Cost of sales		<b>(8,729)</b>	-
<b>Gross profit</b>		<b>647,896</b>	1,494,209
Administrative expenses		<b>(601,713)</b>	(1,382,451)
<b>Operating profit</b>	<b>5</b>	<b>46,183</b>	111,758
Finance income		<b>2,456</b>	755
<b>Profit before taxation</b>		<b>48,639</b>	112,513
Tax on profit		<b>(49)</b>	(21,703)
<b>Profit for the financial year</b>		<b>48,590</b>	90,810

Approved by the board on 12/5/2026 and signed on its behalf by:

Signed by:  
  
 \_\_\_\_\_  
**Shaily Jain**  
 Director

Signed by:  
  
 \_\_\_\_\_  
**Arindam Banerjee**  
 Director

# WIPRO Designit Services Limited

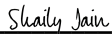
## STATEMENT OF FINANCIAL POSITION

as at 31 March 2026

	Notes	2026 €	2025 €
<b>Non-Current Assets</b>			
Property, plant and equipment	7	1,693	6,753
<b>Current Assets</b>			
Receivables	8	58,286	673,762
Cash and cash equivalents		192,360	128,723
		250,646	802,485
<b>Payables: amounts falling due within one year</b>	9	(80,766)	(96,255)
<b>Net Current Assets</b>		169,880	706,230
<b>Total Assets less Current Liabilities</b>		171,573	712,983
<b>Equity</b>			
Called up share capital presented as equity	11	85	85
Retained earnings		171,488	712,898
<b>Equity attributable to owners of the company</b>		171,573	712,983

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 12/5/2026 and signed on its behalf by:

Signed by:  
  
 \_\_\_\_\_  
**Shaily Jain**  
 Director

Signed by:  
  
 \_\_\_\_\_  
**Arindam Banerjee**  
 Director

**WIPRO Designit Services Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 March 2026

	Called up share capital €	Retained earnings €	Total €
<b>At 1 April 2024</b>	85	622,088	622,173
Profit for the financial year	-	90,810	90,810
<b>At 31 March 2025</b>	85	712,898	712,983
Profit for the financial year	-	48,590	48,590
Payment of dividends	-	(590,000)	(590,000)
<b>At 31 March 2026</b>	<b>85</b>	<b>171,488</b>	<b>171,573</b>

# WIPRO Designit Services Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

### 1. General Information

WIPRO Designit Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 587457. The registered office of the company is 1/2 Victoria Buildings, Haddington Road, Dublin 4, D04XN32 which is also the principal place of business of the company. The nature of the company operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

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

#### Revenue

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

#### Property, plant and equipment and depreciation

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

Property, plant and equipment	-	33% Straight line
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The company's policy is to review the remaining useful economic lives and residual values of tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant and equipment are retained in the cost of property, plant and equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

## WIPRO Designit Services Limited

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss.

### Trade and other receivables

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

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

### Trade and other payables

Trade and other payables 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.

### Related parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

### Employee benefits

The company provides a range of benefits to employees, including bonus arrangements and paid holiday arrangements.

#### (i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

#### (ii) Bonus plans

The company recognises a provision and an expense for bonuses where the company has a legal or constructive obligation as a result of past events and a reliable estimate can be made.

## WIPRO Designit Services Limited

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

### 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.

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

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

### Foreign currencies

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

### Ordinary share capital

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

### 3. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

### 4. Revenue

The whole of the company's revenue is attributable to its market in the Republic of Ireland and is derived from the principal activity of business and other management consultancy activities.

<b>5. Operating profit</b>	<b>2026</b>	2025
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of property, plant and equipment	<b>5,060</b>	8,594
Profit on foreign currencies	<b>(1,038)</b>	(1,043)
	<u>          </u>	<u>          </u>

### 6. Employees

The average monthly number of employees, including directors, during the financial year was 10, (2025 - 23).

	<b>2026</b>	2025
	<b>Number</b>	Number
Support	<b>10</b>	23
	<u>          </u>	<u>          </u>

continued

## WIPRO Designit Services Limited

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

7. Property, plant and equipment		Property, plant and equipment €	Total €
<b>Cost</b>			
At 1 April 2025		80,792	80,792
Disposals		(12,164)	(12,164)
At 31 March 2026		<u>68,628</u>	<u>68,628</u>
<b>Depreciation</b>			
At 1 April 2025		74,039	74,039
Charge for the financial year		5,060	5,060
On disposals		(12,164)	(12,164)
At 31 March 2026		<u>66,935</u>	<u>66,935</u>
<b>Carrying amount</b>			
At 31 March 2026		<u><b>1,693</b></u>	<u><b>1,693</b></u>
At 31 March 2025		<u><u>6,753</u></u>	<u><u>6,753</u></u>
<b>8. Receivables</b>		<b>2026</b>	2025
		€	€
Amounts owed by group undertakings		<b>57,612</b>	673,762
Prepayments		<b>674</b>	-
		<u><b>58,286</b></u>	<u>673,762</u>
The amounts owed from group undertakings are repayable on demand, unsecured and are interest free.			
<b>9. Payables</b>		<b>2026</b>	2025
<b>Amounts falling due within one year</b>		€	€
Taxation		<b>7,758</b>	21,921
Other creditors		<b>73,008</b>	64,063
Accruals		-	10,271
		<u><b>80,766</b></u>	<u>96,255</u>
<b>10. Taxation</b>		<b>2026</b>	2025
		€	€
<b>Payables:</b>			
Corporation tax		<u><b>7,758</b></u>	<u>21,921</u>
<b>11. Share capital</b>		<b>2026</b>	2025
		€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>	
<b>Authorised</b>			
Ordinary Share	85	\$1.00 each	<u><b>85</b></u>
<b>Allotted, called up and fully paid</b>			
Ordinary Share	85	\$1.00 each	<u><b>85</b></u>

## **WIPRO Designit Services Limited**

# **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2026

### **12. Capital commitments**

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

### **13. Directors' remuneration**

The directors did not receive remuneration for their services from the company or any group company during the period.

### **14. Related party transactions**

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

### **15. Parent and ultimate parent company**

The company regards Wipro Designit Services, Inc. as its parent company.

The company's ultimate parent undertaking is Wipro Limited.  
Wipro Limited is regarded as both the controlling party and the ultimate controlling party.

The parent of the largest group in which the results are consolidated is Wipro Limited.  
Wipro Limited is registered in Sarjapur Road, Doddakannelli, Bangalore, Karnataka, India.

### **16. Controlling interest**

The company is owned and controlled by its ultimate parent company, Wipro Limited, which is situated in Bangalore, India.

### **17. Events After the End of the Reporting Period**

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

### **18. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on  
13/5/2026.

**WIPRO DESIGNIT SERVICES 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 Designit Services Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**TRADING STATEMENT**  
for the financial year ended 31 March 2026

	2026 €	2025 €
<b>Sales</b>	<b>656,625</b>	1,494,209
<b>Cost of sales</b>		
Subcontract costs	8,729	-
	<b>8,729</b>	-
<b>Gross profit</b>	<b>647,896</b>	1,494,209
<b>Administrative expenses - Schedule 1</b>	<b>601,713</b>	1,382,451
<b>Miscellaneous income</b>		
Bank interest	2,456	755
<b>Net profit</b>	<b>48,639</b>	112,513

**WIPRO Designit Services Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1: ADMINISTRATIVE EXPENSES ANALYSIS**  
for the financial year ended 31 March 2026

	€	2026 €	€	2025 €
<b>Directors' and Staff Costs</b>				
Wages and salaries	478,925		1,258,398	
Employer's NI/PRSI contributions	58,119		-	
Staff defined contribution pension costs	14,669		-	
		<u>551,713</u>		1,258,398
<b>Office Expenses</b>				
Printing, postage and stationery	229		-	
		<u>229</u>		-
<b>Premises and Equipment Expenses</b>				
Rent paid	5,042		-	
Rates	2,788		-	
Insurance	11,481		-	
		<u>19,311</u>		-
<b>General Expenses</b>				
General expenses	494		692	
Subscriptions	138		206	
		<u>632</u>		898
<b>Professional and Financial Expenses</b>				
Legal and professional	15,452		31,471	
Intercompany recharges	-		74,208	
Bank charges	83		29	
Profit/loss on exchange	(1,038)		(1,043)	
Audit fees	10,271		9,896	
		<u>24,768</u>		114,561
<b>Depreciation</b>				
Property, plant and equipment depreciation	5,060		8,594	
		<u>5,060</u>		8,594
		<u><u>601,713</u></u>		<u><u>1,382,451</u></u>