

(Convenience translation into English from the original
previously issued in Portuguese)

WIPRO DO BRASIL SISTEMAS DE INFORMÁTICA
LTDA.

Independent auditor's report

Financial statements
As at December 31, 2025

WIPRO DO BRASIL SISTEMAS DE INFORMÁTICA LTDA.

Financial statements
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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

To the
Shareholders and Management of
Wipro do Brasil Sistemas de Informática Ltda.
Curitiba - PR

Opinion on the financial statements

We have audited the financial statements of Wipro do Brasil Sistemas de Informática Ltda. ("Company"), which comprise the balance sheet as of December 31, 2025, and the related statements of income, comprehensive income, changes in equity and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the aforementioned financial statements present fairly, in all material respects, the financial position of Wipro do Brasil Sistemas de Informática Ltda. as of December 31, 2025, its financial results and its cash flows for the year then ended, in accordance with accounting practices adopted in Brazil.

Basis for opinion on the financial statements

Our audit was conducted in accordance with Brazilian and international auditing standards. Our responsibilities, in accordance with these standards, are described in the following section entitled "Auditor's Responsibilities for the Audit of the Financial Statements". We are independent of Wipro do Brasil Serviços Ltda., in accordance with the relevant ethical principles set forth in the Code of Professional Ethics for Accountants and the professional standards issued by the Federal Accounting Council (CFC), and we have fulfilled our other ethical responsibilities in accordance with these standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibilities for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices adopted in Brazil and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing Wipro do Brasil Sistemas de Informática Ltda.'s ability to continue as a going concern, disclosing, as applicable, matters relating to its going concern and the use of this accounting basis in the preparation of the financial statements, unless Management intends to liquidate Wipro do Brasil Sistemas de Informática Ltda. or cease operations, or has no realistic alternative to avoid the cessation of operations.

Those responsible for corporate governance are those with responsibility for overseeing the process of preparing financial statements.

Auditor's responsibilities for the audit of financial statements

Our objectives are to obtain reasonable assurance that the financial statements, taken as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report containing our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with Brazilian and international auditing standards will always detect material misstatements when they exist. 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.

As part of an audit conducted in accordance with Brazilian and international auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. Furthermore:

- We identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, and designed and performed audit procedures responsive to those risks, and obtained sufficient appropriate audit evidence 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 or misrepresentations;
- We obtain an understanding of internal controls relevant to the audit in order to plan audit procedures that are appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of Wipro do Brasil Sistemas de Informática Ltda;
- We assessed the appropriateness of the accounting policies used and the reasonableness of the accounting estimates and related disclosures made by Management;
- We conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Wipro do Brasil Sistemas de Informática Ltda.'s ability to continue as a going concern. If we conclude that a material uncertainty exists, we must draw attention in our auditor's report to the related disclosures in the financial statements or modify our opinion if the disclosures are inadequate. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause Wipro do Brasil Sistemas de Informática Ltda. to cease to be a going concern;
- We evaluated the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the corresponding transactions and events in a manner consistent with the objective of fair presentation.

We communicate with those responsible for governance regarding, among other aspects, the planned scope and timing of the audit, and significant audit findings, including any significant deficiencies in internal controls that we identify during our workos.

Curitiba, march 16, 2026.

WIPRO DO BRASIL SISTEMAS DE INFORMÁTICA LTDA.

Statements of financial position As of December 31, 2025 and 2024 (In thousands of Brazilian Reais)

Assets				Liabilities and shareholders' equity			
	Note	2025	2024		Nota explicativa	2025	2024
Current				Current			
Cash and cash equivalents	4	10,872	5,452	Trade accounts payable	8	434	1,454
Trade accounts receivable	5	2,998	8,664	Tax liabilities	9	1	170
Recoverble taxes	6	185	95	Others liabilities		264	459
Receivable operational leasing	7	3,739	7,704	Payable operational leasing	7	4,434	7,413
		<u>17,794</u>	<u>21,915</u>			<u>5,133</u>	<u>9,496</u>
Non current				Non Current			
Receivable operational leasing	7	2,126	4,801	Payable operational leasing	7	2,067	4,277
		<u>2,126</u>	<u>4,801</u>			<u>2,067</u>	<u>4,277</u>
Shareholders' equity				Shareholders' equity			
				Capital stock	10	12,407	12,407
				Profit reserves		313	536
						<u>12,720</u>	<u>12,943</u>
Total assets		<u><u>19,920</u></u>	<u><u>26,716</u></u>	Total liabilities and shareholders' equity		<u><u>19,920</u></u>	<u><u>26,716</u></u>

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

WIPRO DO BRASIL SISTEMAS DE INFORMÁTICA LTDA.

Statements of operations

As of December 31, 2025 and 2024

(In thousands of Brazilian Reais)

	Note	2025	2024
(=) Net revenue	11	4,089	13,509
(-) Cost of goods sold	12	(3,883)	(9,953)
(=) Gross profit		206	3,556
Operating expenses			
Administrative and general expenses	13	(121)	(104)
(=) Income/(loss) before financial income		85	3,452
Net financial income	14	228	(388)
(=) Income/(loss) before taxes		313	3,064
Income tax and social contribution			
Income tax		-	(592)
Social contribution		-	(222)
(=) Net profit for the year		313	2,250

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

WIPRO DO BRASIL SISTEMAS DE INFORMÁTICA LTDA.

Statements of comprehensive income (loss)

As of December 31, 2025 and 2024

(In thousands of Brazilian Reais)

	2025	2024
(=) Income/(loss) for the year	313	2,250
Other comprehensive income/(loss)	-	-
Total comprehensive income/(loss) for the year	<u>313</u>	<u>2,250</u>

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

WIPRO DO BRASIL SISTEMAS DE INFORMÁTICA LTDA.

Statements of changes in equity As of December 31, 2025 and 2024 (In thousands of Brazilian Reais)

	Capital stock	Retained earnings / (accumulated deficit)	Total
Balance as of December 31, 2023	1,407	(1,714)	(307)
Increase of capital	11,000	-	11,000
Net income for the year	-	2,250	2,250
Balance as of December 31, 2024	12,407	536	12,943
Dividends	-	(536)	(536)
Net income for the year	-	313	313
Balance as of December 31, 2025	12,407	313	12,720

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

WIPRO DO BRASIL SISTEMAS DE INFORMÁTICA LTDA.

Statements of cash flows

As of December 31, 2025 and 2024

(In thousands of Brazilian Reais)

	2025	2024
(=) Net income/(loss) for the year	313	2,250
Cash provided from operating activities		
(-/+) Increase/decrease in trade accounts receivable	5,666	(3,164)
(-/+) Increase/decrease in inventory	-	162
(-/+) Increase/decrease in recoverable taxes	(90)	151
(+/-) Increase/decrease in accounts payable	(1,020)	670
(+/-) Increase/decrease in tax liabilities	(169)	53
(+/-) Increase/decrease in other liabilities	(195)	262
(+/-) Increase/decrease in operating leasing	1,451	(1,412)
	<u>5,643</u>	<u>(3,278)</u>
(=) Net cash provided by operating activities	<u>5,956</u>	<u>(1,028)</u>
Cash flows from financing activities		
Increase of capital	-	11,000
Dividend payments	(536)	-
Related parties	-	(6,313)
(=) Net cash from financing activities	<u>(536)</u>	<u>4,687</u>
(=) Increase/(decrease) in cash and cash equivalents	<u><u>5,420</u></u>	<u><u>3,659</u></u>
Cash and cash equivalents at beginning of period	5,452	1,793
Cash and cash equivalents at end of period	10,872	5,452
(=) Increase/(decrease) in cash and cash equivalents	<u><u>5,420</u></u>	<u><u>3,659</u></u>

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

1. Operations

Wipro do Brasil Sistema de Informática Ltda. (“Company”) is registered with the CNPJ - Cadastro Nacional de Pessoas Jurídicas under number 20.900.380/0001-28. It is headquartered in the city of Barueri (SP), at Al Rio Negro, 585.

The Company began its activities on July 16, 2014. Its corporate purpose is the wholesale trade of computer equipment, electronic components, computer supplies, telephony and telecommunications equipment; development of custom computer programs; information technology consulting; development and licensing of customizable computer programs; and operational leasing of office equipment, which activity represents the largest share of its revenue.

2. Basis of preparation and presentation of financial statements

2.1. Conformity declaration

The financial statements were prepared in accordance with accounting practices adopted in Brazil (BR GAAP), which include the rules of the Securities and Exchange Commission (CVM) and the pronouncements of the Accounting Pronouncements Committee (CPC), and in accordance with International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB).

The issuance of the financial statements was authorized by the board of directors on March 13, 2026.

2.2. Functional currency and presentation currency

The financial statements are presented in reais, which is the Company's functional currency. All financial information presented in Brazilian reais has been rounded to the nearest value, unless otherwise indicated.

2.3. Use of estimates

The financial statements were prepared in accordance with various valuation bases used in accounting estimates. The accounting estimates involved in the preparation of the financial statements were based on objective and subjective factors, based on Management's judgment to determine the appropriate amount to be recorded in the financial statements.

2.4. Use of estimates and judgments

Information regarding uncertainties related to assumptions and estimates as of December 31, 2025, that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities in the next fiscal year, is included in the following explanatory notes:

- Explanatory Note No. 5 - Accounts receivable from customers: estimate for impairment losses: provisioning criteria.

Estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which they are made and in any future periods affected..

2.5. Accounting policies

A number of the Company's accounting policies and disclosures require the fair value measurement of financial assets and liabilities. When measuring the fair value of an asset or liability, the Company uses observable market data as much as possible. Fair values are classified into different levels in a hierarchy based on the information (inputs) used in the valuation techniques as follows:

- Level 1: quoted (unadjusted) prices in active markets for identical assets and liabilities;
- Level 2: inputs, other than the quoted prices included in Level 1, that are observable for the asset or liability, either directly (prices) or indirectly (derived from prices);
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

3. Significant accounting practices adopted

The financial statements were prepared considering historical cost as the basis of value (except when different criteria are required) and adjusted to reflect the valuation of assets and liabilities measured at fair value or considering the mark-to-market, when such valuations are required by the International Standards of Financial reports (IFRS).

The financial statements have been prepared in accordance with accounting practices adopted in Brazil, taking into account the following main guidelines:

3.1. Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits and other highly liquid short-term investments with original maturities of up to three months (with negligible risk of change in value).

3.2. Accounts receivable from customers and Allowance for Doubtful Accounts (PECLD)

Accounts receivable are recorded and maintained at the nominal value of the securities representing these credits, less the Estimated Loss for Doubtful Accounts, which is calculated from the analysis of all securities overdue by more than 180 days, regarding: i) the client's justification for the delay; ii) renegotiation and/or installment payment of the security; iii) the effective possibility of receiving payment; and iv) the client's history. The loss is calculated for securities whose collection is possible or remote.

These values are not adjusted to present value because they have short-term maturities and do not result in a significant effect on the financial statements.

In addition to the policy adopted by the new administration for revenue reversal, which recognizes the reversal of unmanufactured projects according to type: fixed-price projects reversed after 180 days of recognition, production support projects after 90 days, and allocation projects after 60 days.

3.3. Other current and non-current assets

Presented at the lower of cost or actual cost, including, where applicable, income and monetary variations earned.

3.4. Other current and non-current liabilities

Current and non-current liabilities are presented at known or calculable values plus, where applicable, the corresponding charges, monetary and/or exchange rate variations incurred up to the balance sheet date. Where applicable, current and non-current liabilities are recorded at present value, transaction by transaction, based on interest rates that reflect the term, currency and risk of each transaction.

3.5. Fixed assets

- Recognition and measurement

Property, plant and equipment are measured at historical acquisition or construction cost, which includes capitalized borrowing costs, less accumulated depreciation and any accumulated impairment losses.

When significant portions of a property, plant and equipment item have different useful lives, they are recorded as separate items (major components) of property, plant and equipment.

- Subsequent costs

Subsequent costs are capitalized only when it is probable that the Company will receive future economic benefits associated with the expenditure.

- Depreciation

Depreciation is calculated to amortize the cost of property, plant and equipment items, net of their estimated residual values, using the straight-line method based on the estimated useful lives of the items. Depreciation is recognized in profit or loss. Leased assets are depreciated over the shorter of the estimated useful life of the asset and the lease term, unless it is reasonably certain that the Company will acquire ownership of the asset at the end of the lease term. Land is not depreciated.

3.6. Foreign currency transactions

Transactions in foreign currencies are translated into the Company's functional currency at the corresponding rate on the transaction dates.

Foreign currency differences arising from translation are recognized directly in profit or loss. Non-monetary items that are measured at historical cost in a foreign currency are translated using the rate on the transaction date.

3.7. Employee Benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are incurred as costs or expenses as the related service is provided.

The main benefits granted to employees are: medical assistance, food allowance, as well as the benefits of the socially responsible company: extension of maternity and paternity leave.

3.8. Financial revenue and expenses

Financial income comprises interest on investments made by the Company, including income from financial investments and gains on the sale of financial assets.

Financial expenses comprise expenses for loan, lease and financing interest, when applicable, monetary updates of installment taxes and provisions. Borrowing costs that are not directly attributable to the acquisition, construction or production of a qualifying asset are recognized in the profit or loss for the period, in accordance with the accrual basis of accounting.

Gains or losses from exchange rate variations are shown net in the profit or loss for the period.

3.9. Income tax and social contribution

Income Tax for the year comprises Corporate Income Tax ("IRPJ") and Social Contribution on Net Income ("CSLL"), composed of current tax, calculated based on taxable income (adjusted accounting income), (i) Tax revenue - calculated at the rate of 25% on adjusted accounting income (15% on taxable income, plus an additional 10%); (ii) Social contribution - calculated at the rate of 9% on adjusted accounting profit.

3.10. Other current liabilities and non current

A liability is recognized on the balance sheet when Wipro has a legal obligation as a result of a past event, and it is probable that an economic resource will be required to settle it. Provisions are recorded based on the best estimates of the risk involved.

They are presented at known or calculable values, plus corresponding charges and monetary variations, when applicable, up to the balance sheet dates.

3.11. Revenue Recognition

The company recognizes revenue to describe the transfer of promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods and services. Specifically, the accounting standard introduces a 5-step model for revenue recognition:

- Step 1: Identify the contract(s) with the customer;
- Step 2: Identify the performance obligations defined in the contract;
- Step 3: Determine the transaction price;
- Step 4: Allocate the transaction price to the performance obligations stipulated in the contract;
- Step 5: Recognize revenue when (or as) the entity fulfills each performance obligation.

The company recognizes revenue when (or if) the performance obligation is fulfilled, that is, when "control" of the goods or services of a given operation is transferred to the customer, or, in the company's case, over time.

Revenue is measured based on the consideration specified in the contract with the customer. The company recognizes revenue when it transfers the service to the customer and:

- The amount of revenue and the terms of payment can be identified;
- It is probable that the company will receive the consideration to which it is entitled in exchange for the services transferred to the customer.

Revenue from the provision of services is recognized when it is probable that significant benefits from the service provided will be transferred by the company.

3.12. Financial instruments

a) Financial assets

The Company classifies its financial assets, based on its business model, into two main categories: those measured at Amortized Cost (AC) and Fair Value through Profit or Loss (FV). There are no financial assets classified as Fair Value through Other Comprehensive Income (FVO).

- Financial assets at amortized cost: These assets are subsequently measured at amortized cost using the effective interest method. The amortized cost is reduced by impairment losses. Interest income, exchange gains and losses, and impairment are recognized in profit or loss. Any gain or loss on derecognition is recognized in profit or loss;

- Financial assets at fair value: these assets are subsequently measured at fair value. Net income, including interest or dividend income, is recognized in profit or loss.

Accounts receivable from customers are initially recognized on the date they are originated. All other financial assets and liabilities are initially recognized when the Company becomes a party to the contractual provisions of the instrument.

A financial asset (unless it is an account receivable from customers without a significant financing component) or financial liability is initially measured at fair value plus, for an item not measured at fair value, transaction costs that are directly attributable to its acquisition or issuance. An account receivable from customers without a significant financing component is initially measured at the transaction price.

Initial recognition and derecognition

A company recognizes a financial asset on its balance sheet when the company becomes a party to the contractual provisions of the instrument.

A company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or when the company transfers the financial asset and the transfer qualifies as derecognition.

Measurement

Assets measured at amortized cost, fair value through profit or loss, and fair value through other comprehensive income are initially recorded at fair value. If the fair value differs from the transaction price, the difference between the initial fair value and the transaction price should be recognized as a gain or loss. If the measurement is made at amortized cost, interest income should be calculated.

Financial assets - assessment of whether the contractual cash flows are solely principal and interest payments

For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset at initial recognition. 'Interest' is defined as consideration for the time value of money and the credit risk associated with the outstanding principal amount over a given period of time and for other basic borrowing risks and costs (e.g., liquidity risk and administrative costs), as well as a profit margin.

The Company considers the contractual terms of the instrument to assess whether the contractual cash flows are solely payments of principal and interest. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of the contractual cash flows in such a way that it would not meet this condition. In making this assessment, the Company considers:

- Contingent events that modify the amount or timing of the cash flows;
- Terms that may adjust the contractual rate, including variable rates;
- Prepayment and term extension; and
- Terms that limit the Company's access to cash flows from specific assets (e.g., based on an asset's performance).

Prepayment is consistent with the principal and interest payment criterion if the prepayment amount represents, for the most part, unpaid principal and interest on the outstanding principal amount - which may include reasonable compensation for early termination of the contract. Furthermore, with respect to a financial asset acquired for an amount less than or greater than the nominal value of the contract, the permission or requirement of prepayment for an amount representing the nominal value of the contract plus accrued (but unpaid) contractual interest (which may also include reasonable compensation for early termination of the contract) is treated as consistent with this criterion if the fair value of the prepayment is insignificant at initial recognition.

b) Financial liabilities

The Company classifies liabilities as measured at amortized cost or at Fair Value through Profit or Loss (FVL). A financial liability is classified as measured at fair value through profit or loss when it is held for trading or is designated as such at initial recognition. Financial liabilities measured at FVL are measured at fair value and the net profit or loss, including interest, is recognized in profit or loss.

Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense, exchange gains and losses are recognized in profit or loss. Any gain or loss on derecognition is also recognized in profit or loss.

Initial recognition, derecognition, and measurement

The Company recognizes a financial liability on its balance sheet when the Company becomes a party to the contractual provisions of the instrument.

The Company derecognizes the financial liability (or part of the financial liability) from its balance sheet when it is extinguished, that is, when the obligation specified in the contract is settled, cancelled or expired..

c) Derivative financial instruments

The Company did not use derivatives in the fiscal years ended December 31, 2025 and 2024.

3.13. Reduction to recoverable value (Impairment)

a) Non-derivative financial assets

Assets are assessed at each balance sheet date to determine if there is objective evidence of impairment.

Objective evidence that financial assets have suffered an impairment loss includes:

- Debtor default or delays;
- Restructuring of an amount owed to the Company under conditions that would not normally be accepted;
- Indications that the debtor or issuer will enter bankruptcy/judicial reorganization;
- Negative changes in the payment situation of debtors or issuers;
- Disappearance of an active market for the instrument due to financial difficulties;
- Observable data indicating a decline in the measurement of expected cash flows of a financial asset Company.

b) Financial assets measured at amortized cost

The Company considers evidence of impairment of assets measured at amortized cost at both the individual and collective levels. All individually significant assets are assessed for impairment. Those that have not suffered an individual impairment are then assessed collectively for any impairment that may have occurred but has not yet been identified. Assets that are not individually significant are assessed collectively for impairment based on the grouping of assets with similar risk characteristics.

When assessing impairment collectively, the Company uses an analysis of expected future losses and incurred loss amounts, adjusted to reflect Management's judgment as to whether current economic and credit conditions are such that actual losses are likely to be greater or less than those suggested by historical trends.

An impairment loss is calculated as the difference between the carrying amount and the present value of estimated future cash flows, discounted at the asset's original effective interest rate. Losses are recognized in profit or loss and reflected in a provision account. When the company considers that there are no reasonable expectations of recovery, the amounts are written off. When a subsequent event indicates a reduction in the loss, the provision is reversed through profit or loss.

c) Non-financial assets

The carrying amounts of the Company's non-financial assets are reviewed at each balance sheet date to determine if there is any indication of impairment. If such an indication exists, then the recoverable amount of the asset is estimated.

For impairment testing, assets are grouped into Cash Generating Units (CGUs), that is, the smallest possible number of assets that generate cash inflows from their ongoing use, inflows that are largely independent of the cash inflows from other assets or CGUs.

The recoverable amount of an asset or CGU is the higher of its value in use and its fair value less costs to sell. The value in use is based on estimated future cash flows, discounted to present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the specific risks of the asset or CGU.

An impairment loss is recognized if the carrying amount of the asset or CGU exceeds its recoverable amount.

Impairment losses are recognized in profit or loss. Losses recognized relating to a company's investment fund (CUF) are initially allocated to reduce any goodwill allocated to that CUF, and then to reduce the carrying amount of the other assets of the CUF on a pro rata basis.

Impairment losses are reversed only to the extent that the new carrying amount of the asset does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if the impairment loss had not been recognized.

In all periods presented in these consolidated financial statements, no indications of impairment were identified on the assets analyzed.

3.14. Provisions

A provision is recognized in the balance sheet when the Company has a legal or constructive obligation as a result of a past event that can be reliably estimated, and it is probable that an economic resource will be required to settle the obligation. Provisions are recorded based on the best estimates of the risk involved.

The provision for contingencies is determined by Management, according to the expectation of losses, based on the opinion of external legal advisors, for amounts considered sufficient to cover losses and risks. As of December 31, 2025 and 2024, no provision for contingencies was established.

3.15. Stock capital

The company's share capital is divided into quotas with a value of R\$10.00 (ten reais) each, subscribed and fully paid up in the country's legal tender.

The company's quotas are individual and may not be assigned or transferred without the express consent of the partners. The remaining partners who wish to acquire them, under equal price and conditions, have the right of first refusal if any quota holder intends to assign or sell their quotas, in accordance with clause six of the company's Articles of Association.

3.16. New or revised pronouncements applied for the first time in 2025

The new IFRS standards will only be applied in Brazil after the issuance of the respective standards in Portuguese by the Accounting Pronouncements Committee and approval by the Federal Accounting Council.

a) Amendments to IAS 21/CPC 02 (R2) - Effects of changes in exchange rates and translation of financial statements

IAS 21/CPC 02 (R2), prior to the Amendments, did not include explicit requirements for determining the exchange rate when a currency is not convertible into another, which led to discrepancies in practice.

A currency is considered convertible when the Company can exchange it for another currency through exchange markets or mechanisms that generate enforceable rights and obligations, without undue delay at the measurement date and for the intended purpose. On the other hand, a currency is not treated as convertible if, at the measurement date and for the specified purpose, the Company can only obtain from the other currency a merely symbolic or irrelevant value.

The changes mainly include the following:

- Requirements for assessing when a currency is convertible into another and when it is not;
- Requirements for estimating the spot exchange rate when a currency is not convertible into another;
- Additional disclosure requirements when a company estimates the spot exchange rate because a currency is not convertible into another;
- Application guidance to help companies assess whether a currency is convertible into another and estimate the spot exchange rate when a currency is not convertible;
- Illustrative examples; and
- Amendments to IFRS 1/CPC 37 (R1) - Initial Adoption of International Financial Reporting Standards - to align the requirements related to severe hyperinflation with amended IAS 21/CPC 02 (R2).

The Company adopted the amendments to IAS 21/CPC 02 (R2) for the first time in the current fiscal year; however, after internal analysis, we concluded that these amendments do not have any impact on the Company, for three main reasons:

- The Company does not operate in environments with significant exchange rate restrictions;
- The Company does not maintain operations abroad or corporate structures that depend on complex conversion of financial statements; and
- Our financial flows and transactions in foreign currencies already follow practices compatible with the treatment provided for by the standard.

Therefore, we conclude that the revisions introduced in CPC 02 (R2) do not alter the accounting, measurement, or disclosure of the Company's operations, and there are no significant impacts on the financial statements or our internal procedures.

The new IFRS standards will only be applied in Brazil after the issuance of the respective standards in Portuguese by the Accounting Pronouncements Committee and approval by the Federal Accounting Council.

Accompanying notes of financial statements
In December, 31 2025 and 2024
(In thousand of Brazilian Reais)

b) Amendments to IAS 21/CPC 02 (R2) - Effects of changes in exchange rates and translation of financial statements

Prior to the amendments, IAS 21/CPC 02 (R2) did not include explicit requirements for determining the exchange rate when a currency is not convertible into another, leading to discrepancies in practice.

A currency is considered convertible when the Company can exchange it for another currency through exchange markets or mechanisms that generate enforceable rights and obligations, without undue delay at the measurement date and for the intended purpose. Conversely, a currency is not considered convertible if, at the measurement date and for the specified purpose, the Company can only obtain a merely symbolic or irrelevant value from the other currency.

The changes mainly include the following:

- Requirements for assessing when a currency is convertible into another and when it is not;
- Requirements for estimating the spot exchange rate when a currency is not convertible into another;
- Additional disclosure requirements when a company estimates the spot exchange rate because a currency is not convertible into another;
- Application guidance to help companies assess whether a currency is convertible into another and estimate the spot exchange rate when a currency is not convertible;
- Illustrative examples;
- Amendments to IFRS 1/CPC 37 (R1) - Initial Adoption of International Financial Reporting Standards - to align requirements related to severe hyperinflation with amended IAS 21/CPC 02 (R2).

The Company adopted the amendments to IAS 21/CPC 02 (R2) for the first time in the current fiscal year; however, after internal analysis, we concluded that these amendments do not have any impact on the Company, for three main reasons:

- The Company does not operate in environments with significant exchange rate restrictions;
- The Company does not maintain operations abroad or corporate structures that depend on complex conversion of financial statements;
- Our financial flows and transactions in foreign currencies already follow practices compatible with the treatment provided for by the standard.

Therefore, we conclude that the revisions introduced in CPC 02 (R2) do not alter the accounting, measurement or disclosure of the Company's operations, and there are no relevant impacts on the financial statements or our internal procedures.

3.17. New rules, revisions and interpretations issued that have not yet entered into force as of December 31, 2025

Regarding the following standards or amendments, management has not yet determined whether there will be significant impacts on the Company's financial statements, namely:

- a) Changes to IFRS 7/CPC 40 (R1) and IFRS 9/CPC 48 - classification and measurement of financial instruments and contracts relating to electricity dependent on the nature of the transaction - effective for periods beginning on or after 01/01/2026;
- b) Changes to IFRS 7/CPC 40 (R1) and IFRS 9/CPC 48 - may significantly affect how companies account for the derecognition of financial liabilities and how financial assets are classified when they use electronic transfer systems for settlement - effective for periods beginning on or after 01/01/2026;
- c) Annual Improvements to IFRS Accounting Standards - Volume 11 - Amendments to IFRS 1 Initial Adoption of International Accounting Standards, IFRS 7 Financial Instruments: Disclosure, IFRS 9 Financial Instruments, IFRS 10 Consolidated Financial Statements and IAS 7 Statement of Cash Flows. These improvements do not create new standards, but enhance the consistency and practical application of existing standards - effective for periods beginning on or after 01/01/2026;
- d) IFRS 18 Presentation and Disclosure in Financial Statements. The new standard, issued by the IASB in April 2024, replaces IAS 1/CPC 26 R1 and will result in major changes to IFRS Accounting Standards, including IAS 8 Basis of Preparation of Financial Statements (renamed Accounting Policies, Changes in Accounting Estimates and Errors). Although IFRS 18 does not have any effect on the recognition and measurement of items in consolidated financial statements, it is expected to have a significant effect on the presentation and disclosure of certain items. These changes include categorization and subtotals in the income statement, aggregation/disaggregation and labeling of information, and disclosure of performance measures defined by management. A related standard has not yet been issued in Brazil - effective for periods beginning on or after 01/01/2027;
- e) Changes to IFRS 19 Subsidiaries without Public Liability: Disclosures - allows eligible subsidiaries to apply IFRS Accounting Standards with the reduced disclosure requirements of IFRS 19 - effective for periods beginning on or after 01/01/2027.

Currently, the Company is evaluating the impact of these new accounting standards and changes. Regarding the changes to IFRS 19, the Company expects not to be eligible to apply the reduced disclosure requirements.

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4. Cash and cash equivalents

	<u>2025</u>	<u>2024</u>
Bank	2	-
Deposits with banks	10.870	5.452
	<u>10.872</u>	<u>5.452</u>

5. Trades accounts receivable

In relation to operations, the Company adopts the following criteria for establishing the provision for doubtful accounts (PCLD): 35% of the balance after 180 days, and 100% after 360 days from the invoice due date:

	<u>2025</u>	<u>2024</u>
Local trade accounts receivable	2.998	8.350
Revenue provision ABB	-	314
	<u>2.998</u>	<u>8.664</u>

6. Recoverable taxes

	<u>2025</u>	<u>2024</u>
ICMS to recover	2	2
IRPJ to recover	71	65
CSLL to recover	22	22
IRRF to recover	27	6
PIS to recover	11	-
COFINS to recover	52	-
	<u>185</u>	<u>95</u>

7. Assets/Liabilities operating leasing

a) Assets operating leasing

<u>Receivable operating leasing</u>	
Balance as of December 31, 2024	12.505
Adjust previous periods	-
Additions by new contracts	2.216
Invoiced finance lease	(8.856)
Balance as of December 31, 2025	<u>5.865</u>
Current	3.739
Non current	2.126

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b) Liabilities operacional leasing

Payable operating leasing	
Balance as of December 31, 2024	11.690
Adjust previous periods	-
Additions by new contracts	2.294
Write off Invoiced finance lease	(7.483)
Balance as of December 31, 2025	<u>6.501</u>
Current	4.434
Non current	2.067

8. Trade accounts payable

	2025	2024
Accounts payable	248	739
Costs provision	186	715
	<u>434</u>	<u>1.454</u>

9. Tax liabilities

	2025	2024
PIS/COFINS/CSLL social contribution payable	-	170
IRRF from third parties payable	1	-
	<u>1</u>	<u>170</u>

10. Stock Capital

Partners	Quote	Value	Percentage %
Wipro do Brasil Tecnologia Ltda.	12.015.318	12.015	96,84%
Wipro Portugal S.A.	384.000	384	3,09%
Wipro Information Technology Netherlands B.Y.	8.000	8	0,06%
	<u>12.407.318</u>	<u>12.407</u>	<u>100,0</u>

11. Net revenues

Revenue from sales	12.024	17.907
Revenue provision	(6.886)	(2.923)
Revenue from resales	70	201
PIS	(200)	(299)
COFINS	(919)	(1.377)
	<u>4.089</u>	<u>13.509</u>

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12. Cost of goods sold

	<u>2025</u>	<u>2024</u>
Costs of services	(3.838)	(9.791)
Costs of resales	(45)	(162)
	<u>(3.883)</u>	<u>(9.953)</u>

13. General and administrative expenses

	<u>2025</u>	<u>2024</u>
Professional services -legal person	(121)	(103)
Other expenses	-	(1)
	<u>(121)</u>	<u>(104)</u>

14. Net financial result

	<u>2025</u>	<u>2024</u>
Applications income	243	78
Other revenue	-	1
Financial revenue	243	79
Interest expenses on loans	-	(453)
Other financial expenses	(15)	(14)
Financial expenses	(15)	(467)
Net financial balance	<u>228</u>	<u>(388)</u>

15. Financial risk management

The Company is exposed to the following risks arising from the use of financial instruments:

- Credit risk;
- Liquidity risk;
- Market risk;
- Currency risk;
- Interest rate risk.

This note provides information on the Company's exposure to each of the aforementioned risks, the Company's objectives, policies and processes for measuring and managing risk, and the Company's capital management. Additional quantitative disclosures are included throughout these financial statements.

Risk management structure

The Company has and follows a risk management policy that guides transactions and requires the diversification of transactions and counterparties. Pursuant to this policy, the nature and overall position of financial risks are regularly monitored and managed in order to assess results and impacts on cash flow.

Credit risk

Credit risk is the Company's risk of financial loss if a customer or counterparty to a financial instrument fails to fulfill its contractual obligations, which arise mainly from customer receivables and investment securities.

The Company's credit risk management in relation to customers adopts the practice of analyzing the financial situation and equity of its customers, as well as defining credit limits, as well as seeking to include guarantees in sufficient amounts to minimize the risk of credit operations, in addition to permanent monitoring of the outstanding portfolio.

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulties in meeting the obligations associated with its financial liabilities that are settled with cash payments or with another financial asset. The Company's approach to liquidity management is to ensure, to the maximum extent possible, that it always has sufficient liquidity to meet its obligations when they fall due, under normal and stressed conditions, without causing unacceptable losses or risking damage to the Company's reputation

Market risk

Market risk is the risk that changes in market prices, such as exchange rates, interest rates or even in the prices of products sold or produced by the Company and other inputs used in the production process, have on the earnings of Company. The objective of market risk management is to manage and control market risk exposures, within acceptable parameters, while optimizing return.

Currency risk

The Company is subject to currency risk on sales, purchases denominated in a currency other than the Company's respective functional currency, the Real (R\$). The currency in which these transactions are primarily denominated is the US Dollar (US\$).

With respect to other monetary assets and liabilities denominated in foreign currency, the Company considers that its net exposure is managed to an acceptable level, buying or selling in foreign currencies at spot rates, when necessary, to deal with short-term instabilities.

Interest rate risk

It arises from the possibility of the Company incurring gains or losses arising from fluctuations in interest rates on its financial assets and liabilities. The contracted financial investments are valued based on the CDI variation, with the charges being calculated in accordance with the usual conditions practiced by the market.

16. Insurance coverage (unaudited)

The Company maintains insurance coverage in an amount considered sufficient by Management to cover possible risks on its assets and/or liabilities. The risk assumptions, given their nature, are not part of the scope of the audit of the financial statements, therefore, they were not reviewed by our independent auditors.