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

WIPRO DO BRASIL SERVIÇOS LTDA.

Independent auditor's report

Financial statements
As at December 31,2025

WIPRO DO BRASIL SERVIÇOS LTDA.

Financial statements
As at December 31, 2025

Contents

Tel.: + 55 41 3244 0301
Fax: + 55 41 3244 0302
www.bdo.com.br

Avenida Silva Jardim, 2042, 2º andar,
Batel – Curitiba, PR
Brasil 80250-200

INDEPENDENT AUDITOR’S REPORT ON THE FINANCIAL STATEMENTS

To the
Shareholders and Management of
Wipro do Brasil Serviços Ltda.
Curitiba - PR

Opinion on the financial statements

We have audited the financial statements of Wipro do Brasil Serviços 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 Serviços 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.

Other matters

As described in Explanatory Note No. 1 – Operational Context, Management has decided to transfer the operations of this Company to the investor. For the year 2026, there is still no definition regarding the return, or not, of the operational activities of Wipro do Brasil Serviços Ltda. The financial statements should be read in this context of uncertainty.

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 Serviços 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 Serviços 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 Serviços 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 Serviços 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 Serviços 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 work.

Curitiba, march 16, 2026.

BDO RCS Auditores Independentes SS Ltda.
CRC 2 PR 006853/F-9

Marisa Bernardino de Albuquerque
Contadora CRC 1 SP 143624-O/T – S - PR

WIPRO DO BRASIL SERVIÇOS LTDA.

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

Assets	Note	2025	2024
Current			
Cash and cash equivalents	4	7,276	13,276
Trade accounts receivable	5	2,017	5,225
Billable services	6	71	899
Recoverable taxes	7	252	403
Income tax and social contribute recoverable	8	4,083	3,790
Other receivables	9	37	1,985
		13,736	25,578
Non current			
Other receivables	10	757	1,775
Fixed assets	11	-	140
		757	1,915
Total assets		14,493	27,493

Liabilities and shareholders' equity	Note	2025	2024
Current			
Trade accounts payble	12	31	257
Tax liabilities	13	3	1,443
Labor liabilities	14	-	3,026
Advances from customers		2	2
Others obligations	15	232	371
		268	5,099
Non current			
Liabilities of right use		-	-
		-	-
Shareholders' equity			
Capital stock		12,324	12,324
Profit reserves		1,901	10,070
		14,225	22,394
Total liabilities and shareholders' equity		14,493	27,493

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

WIPRO DO BRASIL SERVIÇOS LTDA.

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

	Note	2025	2024
(=) Net revenue	17	4,144	41,892
(-) Cost of goods and services	18	(5,504)	(42,297)
(=) Gross profit		(1,360)	(405)
General and administrative	19	(1,763)	(1,306)
Other net expenses and revenues		(276)	(16)
(=) Operating profits before financial income/(expenses)		(3,399)	(1,727)
Financial expenses	20	(37)	(94)
Financial revenues	20	472	408
(=) Net financial income		435	314
(=) Income/(loss) before tax		(2,964)	(1,413)
(-) Income tax and social contibution		-	-
(-) Subsidy - Trading profit incentive		-	-
(=) Net loss for the year		(2,964)	(1,413)

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

WIPRO DO BRASIL SERVIÇOS LTDA.

Statements of comprehensive income (loss)
As of December 31, 2025 and 2024
(In thousands of Brazilian Reais)

	2025	2024
(=) Net loss for the year	(2,964)	(1,413)
Other comprehensive results	-	-
Total comprehensive income for the year	(2,964)	(1,413)

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

WIPRO DO BRASIL SERVIÇOS LTDA.

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

	Capital stock	Profit reserves	Retained earnings	Total
Balance as of December 31, 2023	12,324	11,483	-	23,807
Loss of the year	-	-	(1,413)	(1,413)
Loss compensation for profit reserve	-	(1,413)	1,413	-
Balance as of December 31, 2024	12,324	10,070	-	22,394
Dividends	-	(5,205)	-	(5,205)
Loss of the year	-	-	(2,964)	(2,964)
Loss compensation for profit reserve	-	(2,964)	2,964	-
Balance as of December 31, 2025	12,324	1,901	-	14,225

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

WIPRO DO BRASIL SERVIÇOS 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	(2,964)	(1,413)
Adjustments by		
Depreciation and amortization	(192)	414
Amortization of right of use	-	588
Assets and intangible write-off	332	5
Losses bad debt provision	(7)	1,126
	(2,831)	720
Cash provided from operating activities		
(-/+) Increase/decrease in trade accounts receivable	3,215	3,779
(-/+) Increase/decrease in billable services	828	5,221
(-/+) Increase/decrease in other receivables	1,948	(1,330)
(-/+) Increase/decrease in recoverable taxes	151	(33)
(-/+) Increase/decrease in income tax and social security contributions	(293)	(563)
(-/+) Increase/decrease in non-current assets	1,018	1,172
(+/-) Increase/decrease in accounts payable	(365)	(1,619)
(+/-) Increase/decrease in tax liabilities	(4,466)	(2,232)
(+/-) Increase/decrease in lease liabilities	-	(35)
(+/-) Increase/decrease in bon-current liabilities	-	(685)
	2,036	3,675
(=) Net cash provided by operating activities	(795)	4,395
Cash flow from financing activities		
Dividends	(5,205)	-
(=) Net cash flow from financing activities	(5,205)	-
(=) Increase/(decrease) in cash and cash equivalents	(6,000)	4,395
Cash and cash equivalents at beginning of period	13,276	8,881
Cash and cash equivalents at end of period	7,276	13,276
(=) (Decrease)/Net increase in cash and cash equivalents	(6,000)	4,395

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

1. Operations

WIPRO do Brasil Serviços Ltda. ("Company") was originally incorporated on March 26, 1996, currently headquartered in the City of Fortaleza, State of Ceará, at Avenida Pessoa Anta, 218, Centro CEP: 60.060-188, with the following corporate purpose: Development and software maintenance, consultancy specializing in software development, maintenance and support, specialized technical support comprising: service, technical support in monitoring and management of services, coordination, preparation, management and implementation of projects, coordination and management of teams, outsourcing of services, agency, intermediation and business prospecting.

The Company's main activities comprise the provision of information technology services, involving Business Intelligence (BI) solutions, outsourcing services, software and innovation services.

At the beginning of 2025, Wipro's management in Brazil decided to migrate the company's operations to the investor (Wipro do Brasil Tecnologia Ltda.). Therefore, client and employee contracts were transferred to the investor during 2025. For 2026, Wipro is strategically analyzing whether to liquidate or merge the entity.

2. Basis of preparation and presentation of financial statements

2.1. Conformity declaration

The financial statements were prepared and are being presented in accordance with accounting practices adopted in Brazil, which include corporate law, Pronouncements, Guidelines and Interpretations issued by the Accounting Pronouncements Committee (CPC).

The financial statements were approved by management on March 13, 2026.

After its issuance, only the shareholders have the power to amend the financial statements.

All relevant information specific to the financial statements, and only them, are being evidenced, and correspond to those used by Management in its management.

2.2. Measurement basis

The financial statements were prepared based on historical cost, except when indicated in a specific explanatory note.

2.3. 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.

2.4. Use of estimates and judgments -

In preparing the financial statements, Management used judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenues and expenses. Actual results may differ from these estimates.

Estimates and assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized prospectively.

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. Foreign currency

Transactions in foreign currency are translated into the respective functional currencies of the Company's entities at the exchange rates on the dates of the transactions.

Monetary assets and liabilities denominated and calculated in foreign currencies on the balance sheet date are reconverted to the functional currency at the exchange rate on that date. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate on the date on which the fair value was determined. Non-monetary items that are measured based on historical cost in a foreign currency are translated at the exchange rate on the transaction date. Foreign currency differences resulting from translation are generally recognized in profit or loss.

3.2. Financial instruments

Non-derivative financial assets

The Company recognizes loans, receivables, and debt instruments on the date they are originated. All other financial assets are recognized on the date of the transaction when the Company becomes a party to the contractual provisions of the instrument.

The Company does not recognize a financial asset when the contractual rights to the cash flows from the asset expire, or when the Company transfers the rights to receive the contractual cash flows on a financial asset in a transaction in which essentially all the risks and rewards of ownership of the financial asset are transferred. Any interest created or retained by the Company in the transferred financial assets is recognized as a separate asset or liability.

The Company does not recognize a financial liability when its contractual obligation is withdrawn, cancelled, or expired.

Financial assets or liabilities will be offset and the net amount presented on the balance sheet when, and only when, the Company currently has a legally enforceable right to offset the amounts and intends to settle them on a net basis or to realize the asset and settle the liability simultaneously.

The Company has the following non-derivative financial assets:

Loans and receivables

These assets are initially measured at fair value plus any directly attributable transaction costs. After their initial recognition, loans and receivables are measured at amortized cost using the effective interest method.

Cash and cash equivalents

In the cash flow statements, cash and cash equivalents include negative balances of secured accounts that are immediately payable and are an integral part of the Company's cash management.

Non-derivative financial liabilities

A financial liability is classified as measured at fair value through profit or loss if it is classified as held for trading or designated as such at initial recognition. Transaction costs are recognized in profit or loss as incurred. These financial liabilities are measured at fair value, and changes in fair value, including interest gains and dividends, are recognized in profit or loss.

Other non-derivative financial liabilities are initially measured at fair value less any directly attributable transaction costs. After initial recognition, these financial liabilities are measured at amortized cost using the effective interest method.

The Company has the following non-derivative financial liabilities: suppliers and other accounts payable.

These financial liabilities are initially recognized at fair value plus any attributable transaction costs. After initial recognition, these financial liabilities are measured at amortized cost using the effective interest method.

3.3. Fixed Assets

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 derive future economic benefits associated with the expenditure.

Depreciation

Depreciation is calculated to amortize the cost of fixed asset 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.

3.4. Cash and cash equivalents

Cash and cash equivalents include money in cash, bank deposits and other highly-liquid short-term investments with maturities of up to three months (with immaterial risk of change in values), whose balance is reported net of overdraft protection balances in the statement of cash flow.

3.5. Trade accounts receivable and bad debt provision

Accounts receivable are recorded and maintained in the balance sheet at the nominal value of the securities representing these credits, plus monetary or exchange rate variations, when applicable, less a provision to cover potential losses in their realization. The provision for doubtful accounts is established in an amount considered sufficient by Management to cover potential estimated losses in the realization of these credits. The estimated value of the provision for doubtful accounts may be modified based on Management's expectations regarding the possibility of recovering the amounts involved, as well as changes in the financial situation of customers.

3.6. 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 an economic resource is likely to be required to pay off the obligation. The provisions are recorded based on the best estimates of the risk involved.

3.7. Revenue recognition

Revenue is shown net of taxes, returns, rebates and discounts. Its recognition is based on the fair value of the consideration received or to be received, to the extent that it is probable that future economic benefits will flow to the Company, and the revenues and costs can be reliably measured.

3.8. Financial revenue and expenses

Financial income includes interest income on financial investments and is recognized in profit or loss using the effective interest rate method.

Financial expenses mainly include expenses with loans and exchange variation.

3.9. Income tax and social contibuton

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. CPC 48 (IFRS 9) Financial Instruments

CPC 48 (IFRS 9) replaced the existing guidance in CPC 38 (IAS 39) Financial Instruments: Recognition and Measurement. CPC 48 (IFRS 9) included new models for the classification and measurement of financial instruments and the measurement of expected credit losses for financial and contractual assets, as well as new requirements on hedge accounting. The new standard maintained the existing guidance on the recognition and derecognition of financial instruments from CPC 38 (IAS 39).

With the entry into force of this standard, classification became based on the business model by which a financial asset is managed through its contractual cash flows.

The new standard preserved some of the requirements of the previous standard for the classification of financial liabilities. The substantial changes in the fair value classification are presented below: (i) the portion of the change in fair value that is attributable to changes in the credit risk of the liability is presented in other comprehensive income; and (ii) the remaining portion of the change in fair value is presented in profit or loss.

3.12. CPC 47 (IFRS 15) Revenue from contracts with customers

CPC 47 (IFRS 15) introduced a comprehensive framework for determining whether and when revenue is recognized and for how much revenue is measured. CPC 47 (IFRS 15) replaced the existing standards for revenue recognition, including CPC 30 (IAS 18) Revenue, CPC 17 (IAS 11) Construction Contracts and their corresponding interpretations. The Company's Management analyzed its operations based on the five-step model defined by this new standard and did not identify significant impacts. Note 3.10 above describes the Company's different types of revenue and how each of these revenues is recognized.

In the case of product sales, revenue will continue to be recognized when the products are delivered to the customer's location, considered to be the moment when the customer accepts the goods and the risks and rewards related to ownership are transferred. Revenue is recognized at this point provided that revenue and costs can be reliably measured, receipt of consideration is probable, and there is no continuing involvement of the Company with the products.

In the case of service sales, revenue will continue to be recognized based on the services actually performed up to the balance sheet date, since the fair value and selling prices of individual services are relatively similar.

3.13. Lease

As a lessee, the Company leases various assets. Pursuant to CPC 06(R2), the Company recognizes right-of-use assets and lease liabilities for most of these leases - ie these leases are on the balance sheet. Upon inception or modification of a contract that contains a lease component, the Company allocates the consideration in the contract to each lease component based on its individual price.

The right-of-use asset is initially measured at cost, which comprises the initial measurement value of the lease liability, adjusted for any lease payments made up to the commencement date, plus any initial direct costs incurred by the lessee and an estimate of the costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease, less any lease incentives received.

The right-of-use asset is subsequently depreciated on a straight-line basis from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the lessee at the end of the lease term, or if the cost of the lease right-of-use asset reflects that the lessee will exercise the purchase option. In this case, the right-of-use asset will be depreciated over the useful life of the underlying asset, which is determined on the same basis as that of the property, plant and equipment. In addition, the right-of-use asset is periodically written down for impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not made at the commencement date, discounted at the interest rate implicit in the lease or, if that rate cannot be immediately determined, at the Company's incremental borrowing rate. Generally, the Company uses its incremental borrowing rate as the discount rate.

The Company determines its incremental rate on borrowings by obtaining interest rates from various external funding sources and making certain adjustments to reflect the terms of the lease and the type of leased asset.

The Company has chosen not to recognize right-of-use assets and lease liabilities for low-value asset leases and short-term leases, including IT equipment. The Company recognizes lease payments associated with these leases as an expense on a straight-line basis over the lease term.

The Company does not act as a lessor in contracts that contain a lease component.

3.14. 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.

3.15. 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;

(In thousand of Brazilian Reais)

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.

4. Cash and cash equivalents

	2025	2024
Banks	23	13.276
Deposits with banks	7.253	-
	7.276	13.276

5. Trades accounts receivable

a) Composition

	2025	2024
Services trades accounts receivable	11	5.229
Intercompany trades accounts receivable	2.017	-
(-) Alowance for doubtful accounts (*)	(11)	(4)
	2.017	5.225

(*) To recognize the expected losses with credit, the Company performs an analysis based on its experience of historical loss, as well as individualized analysis per client and obtains the estimated losses for the entire life of the credits. Management chose to constitute a provision for losses as follows: Securities issued above 180 days provision of 35% and securities issued at more than 360 days provision of 100%.

(In thousand of Brazilian Reais)

b) Age of accounts receivable balance from customers

	2025	2024
Receivable	2.017	1.310
Due to 90 days	-	2.986
Due to more than 90 days	-	933
	2.017	5.229

6. Billable services

Service revenue is recognized to the extent that services are transferred to customers for a value that reflects the payoff to which the Company expects to be entitled in exchange for these services. For revenues from the provision of software development services revenue recognition is carried out based on the stage of completion of the service.

In the services to be invoiced are all services already completed and not yet billed, but that has already been properly validated and formally accepted by the customer.

The balance of services to be invoiced is lowered in return for the "Accounts receivable from customers" account, when billing occurs, which usually happens in the following month. Based on historical experience and expectations of future losses, there is no evidence of losses on this balance.

The estimated losses on the balance of accounts receivable from customers were disclosed in note 5.a.

	2025	2024
Billable services	71	899
	71	899

7. Recoverable taxes

	2025	2024
Deferred recoverable taxes and contribuitions	215	360
Other Taxes and Contributions to be Recovered	37	43
	252	403

(In thousand of Brazilian Reais)

8. Income tax and social contribution recoverable

	2025	2024
Recoverable income tax and social contribution	4.083	3.790

This balance refers to withholdings of IRRF (Income Tax Withheld at Source) and CSLL (Social Contribution on Net Profit) from invoices issued to clients, which became a negative balance after the calculations.

9. Other receivables

	2025	2024
Employee Credits	-	117
Advances to Suppliers	(1)	3
Expenses forecasts	-	1.865
Court Deposits	38	-
Total	37	1.985

10. Non current- Other receivables

	2025	2024
Other credits – non current	1.922	1.775
(-)Alowance for doubtful accounts	(1.165)	-
	757	1.775

11. Fixed assets

	Aquisition Costs	Acummulated Depreciation	2025	2024
Computer equipments	-	-	-	40
Furniture and fixtures	-	-	-	15
Computers and peripherals	938	(907)	31	826
Accelered depreciation	-	(31)	(31)	(741)
	938	(938)	-	140

12. Trade accounts

	2025	2024
Wipro do Brasil Tecnologia	-	67
Other accounts payable	31	190
	31	257

Trade accounts: the amounts recorded in this category almost entirely refer to accounts payable to suppliers (partners) who have performed the work and are aligned with the progress and approval of clients to be invoiced. Work already completed and approved by the client.

(In thousand of Brazilian Reais)

The related parties refer to subcontracting services payable and expense reimbursements payable to another entity in Brazil (WIPRO do Brasil Tecnologia Ltda.), specifically: costs of subcontracting services between entities.

13. Tax liabilities

	2025	2024
Social security contribution on gross revenue	-	539
PIS and COFINS	-	393
Income tax withheld at source payable (IRRF)	3	468
Other tax payable	-	43
	3	1.443

14. Labor liabiities

	2025	2024
Vacations and charges payable	-	2.396
INSS National Institute of Social Security payable	-	224
FGTS employment security fund payable	-	404
Other labor liabilities	-	2
	-	3.026

15. Other obligations

	2025	2024
Provision of expenses	232	371
	232	371

The amounts recorded in provisions correspond to costs with suppliers and service providers according to their respective accrual basis, and provisions for labor contingencies.

16. Shareholder's equity

a. Stock capital

The Company's authorized capital is represented by 1,232,400 (one million, two hundred and thirty-two thousand and four hundred) quotas, with a nominal value of R$ 10.00 (ten reais) each, totaling R$ 12,324,000.

(In thousand of Brazilian Reais)

b. Profits reserves

The amount recorded in Tax Incentive Reserves refers to tax incentives and benefits administered by SUDENE, corresponding to a 75% reduction in Corporate Income Tax (IRPJ) and non-refundable surcharges, as per Constitutive Report 0199/2015. The benefit period ended on December 31, 2024.

17. Net revenues

	2025	2024
Revenue from services in Brazil billed	6.809	53.655
Revenue from services to be invoiced in Brazil	(2.089)	(5.189)
Gross Service Revenue	4.720	48.466
(-) Taxes on services and other deductions	(576)	(6.574)
	4.144	41.892

18. Cost of goods and services

	2025	2024
Wage costs	(1.367)	(30.459)
Payroll social charges	(1.526)	(5.478)
Costs of services provided	(1.733)	(1.388)
Food costs	(440)	(2.237)
Healthcare and dental costs	(688)	(2.064)
Other personnel costs	57	(179)
Depreciation	193	(450)
Other overhead costs	-	(42)
	(5.504)	(42.297)

19. General and administration expenses

	2025	2024
Depreciation of right of use	-	189
Personnel expenses	-	(142)
Services provided by a legal entity	(422)	(1.356)
Other general expenses	(1.341)	3
	(1.763)	(1.306)

(In thousand of Brazilian Reais)

20. Net financial result

	2025	2024
Financial revenue		
Financial application interest	470	206
Others financial revenue	2	202
	472	408
Financial expenses		
Leasing interest	-	(24)
Others financial expenses	(37)	(70)
	(37)	(94)
Net financial revenues	435	314

21. Related parties transactions

In fiscal year 2025, we had intercompany transactions with Wipro Brasil Tecnologia Ltda.

Below, we show the volume of transactions carried out during the year, as well as the balance of outstanding assets and liabilities:

	Nature of operation	2025 Assets	2025 Liabilities	2025 Gain (Loss)	2024 Assets	2024 Liabilities	2024 Gain (Loss)
Wipro do Brasil Tecnologia Ltda.	Services	2.017	-	(1.412)	64	67	561
		2.017	-	(1.412)	64	67	561

22. Government subsidy - tax incentives

The Company was a beneficiary of federal grants obtained on account of investments in units based in the area covered by the Northeast Development Superintendence (Sudene). This benefit was granted for a fixed period of 10 years, with an effective period from January 1, 2015 to December 31, 2024.

The tax incentive for the reduction of Income Tax and non-refundable surcharges, consists of an amount equivalent to the result of applying up to 75% on a calculation base legally called “exploration profit”, from the activity of developing custom computer programs , technical support, maintenance and other services in information technology, resulting from the implementation project.

In addition, the benefit managed by SUDENE is one of the only differentials for the Northeast region in the information technology sector, considering that the other incentives available for the IT sector, such as the resources managed by FINEP, for example, are available for companies located in any region of the country.

The federal subsidy is presented in the Statement of Income for the Year as a deduction from the corporate income tax.

23. 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

24. 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.