

维布络信息科技(上海)有限公司

审计报告及财务报表

二〇二三年度



维布络信息科技(上海)有限公司

审计报告及财务报表

(2023年01月01日至2023年12月31日止)

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审计报告

信会师报字[2024]第 ZA40478 号

维布络信息科技(上海)有限公司全体股东:

一、 审计意见

我们审计了维布络信息科技(上海)有限公司(以下简称“维布络上海公司”)财务报表,包括 2023 年 12 月 31 日的资产负债表,2023 年度的利润表、现金流量表、所有者权益变动表以及相关财务报表附注。

我们认为,后附的财务报表在所有重大方面按照企业会计准则的规定编制,公允反映了维布络上海公司 2023 年 12 月 31 日的财务状况以及 2023 年度的经营成果和现金流量。

二、 形成审计意见的基础

我们按照中国注册会计师审计准则的规定执行了审计工作。审计报告的“注册会计师对财务报表审计的责任”部分进一步阐述了我们在这些准则下的责任。按照中国注册会计师职业道德守则,我们独立于维布络上海公司,并履行了职业道德方面的其他责任。我们相信,我们获取的审计证据是充分、适当的,为发表审计意见提供了基础。

三、 管理层和治理层对财务报表的责任

维布络上海公司管理层(以下简称“管理层”)负责按照企业会计准则的规定编制财务报表,使其实现公允反映,并设计、执行和维护必要的内部控制,以使财务报表不存在由于舞弊或错误导致的重大错报。

在编制财务报表时,管理层负责评估维布络上海公司的持续经营能力,披露与持续经营相关的事项(如适用),并运用持续经营假设,除非计划进行清算、终止运营或别无其他现实的选择。



治理层负责监督维布络上海公司的财务报告过程。

四、注册会计师对财务报表审计的责任

我们的目标是对财务报表整体是否不存在由于舞弊或错误导致的重大错报获取合理保证，并出具包含审计意见的审计报告。合理保证是高水平的保证，但并不能保证按照审计准则执行的审计在某一重大错报存在时总能发现。错报可能由于舞弊或错误导致，如果合理预期错报单独或汇总起来可能影响财务报表使用者依据财务报表作出的经济决策，则通常认为错报是重大的。

在按照审计准则执行审计工作的过程中，我们运用职业判断，并保持职业怀疑。同时，我们也执行以下工作：

(一) 识别和评估由于舞弊或错误导致的财务报表重大错报风险，设计和实施审计程序以应对这些风险，并获取充分、适当的审计证据，作为发表审计意见的基础。由于舞弊可能涉及串通、伪造、故意遗漏、虚假陈述或凌驾于内部控制之上，未能发现由于舞弊导致的重大错报的风险高于未能发现由于错误导致的重大错报的风险。

(二) 了解与审计相关的内部控制，以设计恰当的审计程序，但目的并非对内部控制的有效性发表意见。

(三) 评价管理层选用会计政策的恰当性和作出会计估计及相关披露的合理性。

(四) 对管理层使用持续经营假设的恰当性得出结论。同时，根据获取的审计证据，就可能对维布络上海公司持续经营能力产生重大疑虑的事项或情况是否存在重大不确定性得出结论。如果我们得出结论认为存在重大不确定性，审计准则要求我们在审计报告中提请报表使用者注意财务报表中的相关披露；如果披露不充分，我们应当发表非无保留意见。我们的结论基于截至审计报告日可获得的信息。然而，未来的事项或情况可能导致维布络上海公司不能持续经营。

(五) 评价财务报表的总体列报（包括披露）、结构和内容，并评价财务报表是否公允反映相关交易和事项。



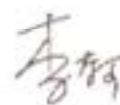
我们与治理层就计划的审计范围、时间安排和重大审计发现等事项进行沟通，包括沟通我们在审计中识别出的值得关注的内部控制缺陷。



中国注册会计师：



中国注册会计师：



中国·上海

二〇二四年五月八日





维布络信息科技(上海)有限公司
资产负债表
2023年12月31日
(除特别注明外, 金额单位均为人民币元)

| 资产 | 附注五 | 期末余额 | 上年年末余额 |
|----------------|-----|----------------------|----------------------|
| 流动资产: | | | |
| 货币资金 | (一) | 14,240,425.63 | 15,092,412.93 |
| 交易性金融资产 | | | |
| 衍生金融资产 | | | |
| 应收票据 | | | |
| 应收账款 | (二) | | 1,592,180.12 |
| 应收款项融资 | | | |
| 预付款项 | | | 7,576.77 |
| 其他应收款 | (三) | 3,635.00 | 493,628.74 |
| 存货 | | | |
| 合同资产 | | | |
| 持有待售资产 | | | |
| 一年内到期的非流动资产 | | | |
| 其他流动资产 | (四) | 453,874.38 | 1,133,870.57 |
| 流动资产合计 | | 14,697,935.01 | 18,319,669.13 |
| 非流动资产: | | | |
| 债权投资 | | | |
| 其他债权投资 | | | |
| 长期应收款 | | | |
| 长期股权投资 | | | |
| 其他权益工具投资 | | | |
| 其他非流动金融资产 | | | |
| 投资性房地产 | | | |
| 固定资产 | (五) | 40.00 | 116.00 |
| 在建工程 | | | |
| 生产性生物资产 | | | |
| 油气资产 | | | |
| 使用权资产 | | | |
| 无形资产 | | | |
| 开发支出 | | | |
| 商誉 | | | |
| 长期待摊费用 | | | |
| 递延所得税资产 | | | |
| 其他非流动资产 | | | |
| 非流动资产合计 | | 40.00 | 116.00 |
| 资产总计 | | 14,697,975.01 | 18,319,785.13 |

后附财务报表附注为财务报表的组成部分。

企业法定代表人: BALAJI RAMAKOTI 主管会计工作负责人: 李瑕 会计机构负责人: 李瑕

s/d

s/d

s/d





维布络信息科技(上海)有限公司
资产负债表(续)
2023年12月31日
(除特别注明外, 金额单位均为人民币元)

| 负债和所有者权益 | 附注五 | 期末余额 | 上年年末余额 |
|-------------------|-----|----------------------|----------------------|
| 流动负债: | | | |
| 短期借款 | | | |
| 交易性金融负债 | | | |
| 衍生金融负债 | | | |
| 应付票据 | | | |
| 应付账款 | (六) | 116,223.16 | 53,109.91 |
| 预收款项 | | | |
| 合同负债 | | | |
| 应付职工薪酬 | | | |
| 应交税费 | | | 19,908.64 |
| 其他应付款 | (七) | 99,647.20 | 1,569,514.59 |
| 持有待售负债 | | | |
| 一年内到期的非流动负债 | | | |
| 其他流动负债 | | | |
| 流动负债合计 | | 215,870.36 | 1,642,533.14 |
| 非流动负债: | | | |
| 长期借款 | | | |
| 应付债券 | | | |
| 其中: 优先股 | | | |
| 永续债 | | | |
| 租赁负债 | | | |
| 长期应付款 | | | |
| 长期应付职工薪酬 | | | |
| 预计负债 | | | |
| 递延收益 | | | |
| 递延所得税负债 | | | |
| 其他非流动负债 | | | |
| 非流动负债合计 | | | |
| 负债合计 | | 215,870.36 | 1,642,533.14 |
| 所有者权益: | | | |
| 实收资本 | (八) | 10,773,085.00 | 10,773,085.00 |
| 其他权益工具 | | | |
| 其中: 优先股 | | | |
| 永续债 | | | |
| 资本公积 | | | |
| 减: 库存股 | | | |
| 其他综合收益 | | | |
| 专项储备 | | | |
| 盈余公积 | (九) | 3,237,679.72 | 3,237,679.72 |
| 未分配利润 | (十) | 471,339.93 | 2,666,487.27 |
| 所有者权益合计 | | 14,482,104.65 | 16,677,251.99 |
| 负债和所有者权益总计 | | 14,697,975.01 | 18,319,785.13 |

后附财务报表附注为财务报表的组成部分。

企业法定代表人: BALAJI RAMAKOTI 主管会计工作负责人: 李瑕 会计机构负责人: 李瑕

s/d

s/d

s/d





维布络信息科技(上海)有限公司
利润表
2023年度
(除特别注明外, 金额单位均为人民币元)

| 项目 | 附注五 | 本期金额 | 上期金额 |
|--------------------------|------|---------------|--------------|
| 营业收入 | | | 2,604,086.47 |
| 减: 营业成本 | | | 1,589,191.40 |
| 税金及附加 | (十一) | 97.49 | 807.63 |
| 销售费用 | | | |
| 管理费用 | | 796,477.36 | 196,689.52 |
| 研发费用 | | | |
| 财务费用 | (十二) | -248,000.90 | -260,119.92 |
| 其中: 利息费用 | (十二) | | |
| 利息收入 | (十二) | 200,009.68 | 203,229.77 |
| 加: 其他收益 | (十三) | 1,497.76 | 6,388.24 |
| 投资收益 (损失以“-”号填列) | | | |
| 其中: 对联营企业和合营企业的投资收益 | | | |
| 以摊余成本计量的金融资产终止确认收益 | | | |
| 净敞口套期收益 (损失以“-”号填列) | | | |
| 公允价值变动收益 (损失以“-”号填列) | | | |
| 信用减值损失 (损失以“-”号填列) | | | |
| 资产减值损失 (损失以“-”号填列) | | | |
| 资产处置收益 (损失以“-”号填列) | | | |
| 二、营业利润 (亏损以“-”号填列) | | -547,076.19 | 1,083,906.08 |
| 加: 营业外收入 | | | |
| 减: 营业外支出 | | 1,648,071.15 | 9.00 |
| 三、利润总额 (亏损总额以“-”号填列) | | -2,195,147.34 | 1,083,897.08 |
| 减: 所得税费用 | (十四) | | 47,180.64 |
| 四、净利润 (净亏损以“-”号填列) | | -2,195,147.34 | 1,036,716.44 |
| (一) 持续经营净利润 (净亏损以“-”号填列) | | -2,195,147.34 | 1,036,716.44 |
| (二) 终止经营净利润 (净亏损以“-”号填列) | | | |
| 五、其他综合收益的税后净额 | | | |
| (一) 不能重分类进损益的其他综合收益 | | | |
| 1. 重新计量设定受益计划变动额 | | | |
| 2. 权益法下不能转损益的其他综合收益 | | | |
| 3. 其他权益工具投资公允价值变动 | | | |
| 4. 企业自身信用风险公允价值变动 | | | |
| (二) 将重分类进损益的其他综合收益 | | | |
| 1. 权益法下可转损益的其他综合收益 | | | |
| 2. 其他债权投资公允价值变动 | | | |
| 3. 金融资产重分类计入其他综合收益的金额 | | | |
| 4. 其他债权投资信用减值准备 | | | |
| 5. 现金流量套期储备 | | | |
| 6. 外币财务报表折算差额 | | | |
| 7. 其他 | | | |
| 六、综合收益总额 | | -2,195,147.34 | 1,036,716.44 |

后附财务报表附注为财务报表的组成部分。

企业法定代表人: BALAJI RAMAKOTI 主管会计工作负责人: 李瑕

会计机构负责人: 李瑕

s/d

s/d

s/d





维布络信息科技(上海)有限公司
现金流量表
2023 年度
(除特别注明外, 金额单位均为人民币元)

| 项目 | 附注五 | 本期金额 | 上期金额 |
|---------------------------|-------------|----------------------|----------------------|
| 一、经营活动产生的现金流量 | | | |
| 销售商品、提供劳务收到的现金 | | 200,290.70 | 1,347,538.23 |
| 收到的税费返还 | | | |
| 收到其他与经营活动有关的现金 | | 691,501.18 | 1,147,509.57 |
| 经营活动现金流入小计 | | 891,791.88 | 2,495,047.80 |
| 购买商品、接受劳务支付的现金 | | | 11,419.53 |
| 支付给职工以及为职工支付的现金 | | | 1,718,061.21 |
| 支付的各项税费 | | 20,006.13 | 70,734.50 |
| 支付其他与经营活动有关的现金 | | 1,717,752.64 | 283,188.73 |
| 经营活动现金流出小计 | | 1,737,758.77 | 2,083,403.97 |
| 经营活动产生的现金流量净额 | (十五) | -845,966.89 | 411,643.83 |
| 二、投资活动产生的现金流量 | | | |
| 收回投资收到的现金 | | | |
| 取得投资收益收到的现金 | | | |
| 处置固定资产、无形资产和其他长期资产收回的现金净额 | | | |
| 处置子公司及其他营业单位收到的现金净额 | | | |
| 收到其他与投资活动有关的现金 | | | |
| 投资活动现金流入小计 | | | |
| 购建固定资产、无形资产和其他长期资产支付的现金 | | | |
| 投资支付的现金 | | | |
| 取得子公司及其他营业单位支付的现金净额 | | | |
| 支付其他与投资活动有关的现金 | | | |
| 投资活动现金流出小计 | | | |
| 投资活动产生的现金流量净额 | | | |
| 三、筹资活动产生的现金流量 | | | |
| 吸收投资收到的现金 | | | |
| 取得借款收到的现金 | | | |
| 收到其他与筹资活动有关的现金 | | | |
| 筹资活动现金流入小计 | | | |
| 偿还债务支付的现金 | | | |
| 分配股利、利润或偿付利息支付的现金 | | | |
| 支付其他与筹资活动有关的现金 | | | |
| 筹资活动现金流出小计 | | | |
| 筹资活动产生的现金流量净额 | | | |
| 四、汇率变动对现金及现金等价物的影响 | | -6,020.41 | 23,432.72 |
| 五、现金及现金等价物净增加额 | | -851,987.30 | 435,076.55 |
| 加: 期初现金及现金等价物余额 | | 15,092,412.93 | 14,657,336.38 |
| 六、期末现金及现金等价物余额 | (十五) | 14,240,425.63 | 15,092,412.93 |

后附财务报表附注为财务报表的组成部分。

企业法定代表人: BALAJI RAMAKOTI

主管会计工作负责人: 李瑕

会计机构负责人: 李瑕

s/d

s/d

s/d





维布络信息科技有限公司(上海)有限公司
所有者权益变动表

2023 年度
(除特别注明外, 金额单位均为人民币元)

| | 所有者权益工具 | | | | 其他综合收益 | 专项储备 | 盈余公积 | 未分配利润 | 所有者权益合计 |
|-----------------------|---------------|-----|----|------|--------|------|--------------|--------------|---------------|
| | 优先股 | 永续债 | 其他 | 资本公积 | | | | | |
| 一、上年年末余额 | 10,773,085.00 | | | | | | 3,237,679.72 | 2,666,487.27 | 16,677,251.99 |
| 加: 会计政策变更 | | | | | | | | | |
| 前期差错更正 | | | | | | | | | |
| 其他 | | | | | | | | | |
| 二、本年初余额 | 10,773,085.00 | | | | | | 3,237,679.72 | 2,666,487.27 | 16,677,251.99 |
| 三、本期增减变动金额(减少以“-”号填列) | | | | | | | | | |
| (一) 综合收益总额 | | | | | | | | | |
| (二) 所有者投入和减少资本 | | | | | | | | | |
| 1. 所有者投入的普通股 | | | | | | | | | |
| 2. 其他权益工具持有者投入资本 | | | | | | | | | |
| 3. 股份支付计入所有者权益的金额 | | | | | | | | | |
| 4. 其他 | | | | | | | | | |
| (三) 利润分配 | | | | | | | | | |
| 1. 提取盈余公积 | | | | | | | | | |
| 2. 对所有者的分配 | | | | | | | | | |
| 3. 其他 | | | | | | | | | |
| (四) 所有者权益内部结转 | | | | | | | | | |
| 1. 资本公积转增资本 | | | | | | | | | |
| 2. 盈余公积转增资本 | | | | | | | | | |
| 3. 盈余公积弥补亏损 | | | | | | | | | |
| 4. 设定受益计划变动额结转留存收益 | | | | | | | | | |
| 5. 其他综合收益结转留存收益 | | | | | | | | | |
| 6. 其他 | | | | | | | | | |
| (五) 专项储备 | | | | | | | | | |
| 1. 本期提取 | | | | | | | | | |
| 2. 本期使用 | | | | | | | | | |
| (六) 其他 | | | | | | | | | |
| 四、本期末余额 | 10,773,085.00 | | | | | | 3,237,679.72 | 471,339.93 | 14,482,104.65 |

后附财务报表附注为财务报表的组成部分。
公司负责人: BALAJI RAMAKOTI s/d

主管会计工作负责人: 李强 s/d

会计机构负责人: 李强 s/d





维布络信息科技(上海)有限公司
所有者权益变动表 (续)

2023 年度

(除特别注明外, 金额单位均为人民币元)

| | 上期金额 | | | | | | 所有者权益合计 | | | |
|------------------------|---------------|-----|---------------|----|------|--------|---------|--------------|--------------|---------------|
| | 实收资本 | 优先股 | 其他权益工具 永续债 | 其他 | 资本公积 | 其他综合收益 | | 专项储备 | 盈余公积 | 未分配利润 |
| 一、上年年末余额 | 10,773,085.00 | | | | | | | 3,134,008.08 | 1,733,442.47 | 15,640,535.55 |
| 加: 会计政策变更 | | | | | | | | | | |
| 前期差错更正 | | | | | | | | | | |
| 其他 | | | | | | | | | | |
| 二、本年期初余额 | 10,773,085.00 | | | | | | | 3,134,008.08 | 1,733,442.47 | 15,640,535.55 |
| 三、本期增减变动金额 (减少以“-”号填列) | | | | | | | | 103,671.64 | 933,044.80 | 1,036,716.44 |
| (一) 综合收益总额 | | | | | | | | 103,671.64 | 933,044.80 | 1,036,716.44 |
| (二) 所有者投入和减少资本 | | | | | | | | | | |
| 1. 所有者投入的普通股 | | | | | | | | | | |
| 2. 其他权益工具持有者投入资本 | | | | | | | | | | |
| 3. 股份支付计入所有者权益的金额 | | | | | | | | | | |
| 4. 其他 | | | | | | | | | | |
| (三) 利润分配 | | | | | | | | | | |
| 1. 提取盈余公积 | | | | | | | | 103,671.64 | -103,671.64 | |
| 2. 对所有者分配 | | | | | | | | 103,671.64 | -103,671.64 | |
| 3. 其他 | | | | | | | | | | |
| (四) 所有者权益内部结转 | | | | | | | | | | |
| 1. 资本公积转增资本 | | | | | | | | | | |
| 2. 盈余公积转增资本 | | | | | | | | | | |
| 3. 盈余公积弥补亏损 | | | | | | | | | | |
| 4. 设定受益计划变动额结转留存收益 | | | | | | | | | | |
| 5. 其他综合收益结转留存收益 | | | | | | | | | | |
| 6. 其他 | | | | | | | | | | |
| (五) 专项储备 | | | | | | | | | | |
| 1. 本期提取 | | | | | | | | | | |
| 2. 本期使用 | | | | | | | | | | |
| (六) 其他 | | | | | | | | | | |
| 四、本期期末余额 | 10,773,085.00 | | | | | | | 3,237,679.72 | 2,666,487.27 | 16,677,251.99 |

后附财务报表附注为财务报表的组成部分。
公司负责人: BALAJI RAMAKOTI s/d

主管会计工作负责人: 李瑞 s/d

会计机构负责人: 李瑞 s/d



维布络信息科技(上海)有限公司 二〇二三年度财务报表附注 (除特殊注明外, 金额单位均为人民币元)

一、 公司基本情况

维布络信息科技(上海)有限公司(以下简称“公司”或“本公司”)系由 Wipro Limited (注册地: 印度)和 Wipro Singapore Pte Limited (注册地: 新加坡)于 2004 年 4 月 27 日在中华人民共和国上海市注册成立的外商合资有限责任公司。本公司注册资本美元 165 万元整, 经营期 40 年。

2015 年 3 月 25 日经批准 Wipro Singapore Pte Limited 将其持有的全部股份转让给 Wipro Cyprus Pte Limited (注册地: 塞浦路斯)。Wipro Cyprus Pte Limited 于 2019 年 8 月 23 日更名为 Wipro IT Services SE, 并搬迁至英国。工商信息变更登记已于 2020 年 4 月 23 日完成。2021 年, Wipro IT Services SE 更名为 Wipro IT Services UK Societas。

本公司的主要经营范围为计算机软件的研发、开发、制作, 销售自产产品, 提供相关技术咨询及技术服务, 系统集成设计、调试、维护; 机票预定与取消业务的数据处理服务(不含销售), 通过语音媒介和国际互联网络从事客户联络、客户信息录入及处理、以及相关客户咨询和支持服务; 科技信息咨询、企业管理咨询、物流管理咨询、人力资源管理咨询及外包服务(不含中介), 及财务管理咨询及外包服务; 以服务外包的形式在上海开展经营离岸呼叫中心业务, 该业务的最终服务对象和委托客户均为境外; 计算机硬件及相关设备的批发、进出口、佣金代理(不含拍卖)。

【依法须经批准的项目, 经相关部门批准后方可开展经营活动】。

本财务报表于 2024 年 5 月 8 日批准报出。

二、 财务报表的编制基础

(一) 编制基础

本财务报表按照财政部颁布的《企业会计准则——基本准则》和各项具体会计准则、企业会计准则应用指南、企业会计准则解释及其他相关规定(以下合称“企业会计准则”)编制。

(二) 持续经营

本财务报表以持续经营为基础编制。

三、 重要会计政策及会计估计

(一) 遵循企业会计准则的声明

本财务报表符合财政部颁布的企业会计准则的要求，真实、完整地反映了本公司 2023 年 12 月 31 日的财务状况以及 2023 年度的经营成果和现金流量。

(二) 会计期间

自公历 1 月 1 日起至 12 月 31 日止为一个会计年度。

(三) 营业周期

本公司营业周期为 12 个月。

(四) 记账本位币

本公司采用人民币为记账本位币。

(五) 现金及现金等价物的确定标准

现金，是指本公司的库存现金以及可以随时用于支付的存款。现金等价物，是指本公司持有的期限短、流动性强、易于转换为已知金额的现金、价值变动风险很小的投资。

(六) 外币业务

外币业务采用交易发生日的即期汇率作为折算汇率将外币金额折合成人民币记账。资产负债表日外币货币性项目余额按资产负债表日即期汇率折算，由此产生的汇兑差额，除属于与购建符合资本化条件的资产相关的外币专门借款产生的汇兑差额按照借款费用资本化的原则处理外，均计入当期损益。

(七) 金融工具

本公司在成为金融工具合同的一方时，确认一项金融资产、金融负债或权益工具。

1、 金融工具的分类

根据本公司管理金融资产的业务模式和金融资产的合同现金流量特征，金融资产于初始确认时分类为：以摊余成本计量的金融资产、以公允价值计量且其变动计入其他综合收益的金融资产和以公允价值计量且其变动计入当期损益的金融资产。

本公司将同时符合下列条件且未被指定为以公允价值计量且其变动计入当期损益的金融资产，分类为以摊余成本计量的金融资产：

- 业务模式是以收取合同现金流量为目标；
- 合同现金流量仅为对本金和以未偿付本金金额为基础的利息的支付。

本公司将同时符合下列条件且未被指定为以公允价值计量且其变动计入当期损益的金融资产，分类为以公允价值计量且其变动计入其他综合收益的金融资产（债务工具）：

- 业务模式既以收取合同现金流量又以出售该金融资产为目标；
- 合同现金流量仅为对本金和以未偿付本金金额为基础的利息的支付。

对于非交易性权益工具投资，本公司可以在初始确认时将其不可撤销地指定为以公允价值计量且其变动计入其他综合收益的金融资产（权益工具）。该指定在单项投资的基础上作出，且相关投资从发行者的角度符合权益工具的定义。

除上述以摊余成本计量和以公允价值计量且其变动计入其他综合收益的金融资产外，本公司将其余所有的金融资产分类为以公允价值计量且其变动计入当期损益的金融资产。

金融负债于初始确认时分类为：以公允价值计量且其变动计入当期损益的金融负债和以摊余成本计量的金融负债。

2、 金融工具的确认依据和计量方法

（1）以摊余成本计量的金融资产

以摊余成本计量的金融资产包括应收票据、应收账款、其他应收款、长期应收款、债权投资等，按公允价值进行初始计量，相关交易费用计入初始确认金额；不包含重大融资成分的应收账款以及本公司决定不考虑不超过一年的融资成分的应收账款，以合同交易价格进行初始计量。

持有期间采用实际利率法计算的利息计入当期损益。

收回或处置时,将取得的价款与该金融资产账面价值之间的差额计入当期损益。

(2) 以公允价值计量且其变动计入其他综合收益的金融资产(债务工具)

以公允价值计量且其变动计入其他综合收益的金融资产(债务工具)包括应收款项融资、其他债权投资等,按公允价值进行初始计量,相关交易费用计入初始确认金额。该金融资产按公允价值进行后续计量,公允价值变动除采用实际利率法计算的利息、减值损失或利得和汇兑损益之外,均计入其他综合收益。终止确认时,之前计入其他综合收益的累计利得或损失从其他综合收益中转出,计入当期损益。

(3) 以公允价值计量且其变动计入其他综合收益的金融资产(权益工具)

以公允价值计量且其变动计入其他综合收益的金融资产(权益工具)包括其他权益工具投资等,按公允价值进行初始计量,相关交易费用计入初始确认金额。该金融资产按公允价值进行后续计量,公允价值变动计入其他综合收益。取得的股利计入当期损益。终止确认时,之前计入其他综合收益的累计利得或损失从其他综合收益中转出,计入留存收益。

(4) 以公允价值计量且其变动计入当期损益的金融资产

以公允价值计量且其变动计入当期损益的金融资产包括交易性金融资产、衍生金融资产、其他非流动金融资产等,按公允价值进行初始计量,相关交易费用计入当期损益。该金融资产按公允价值进行后续计量,公允价值变动计入当期损益。

(5) 以公允价值计量且其变动计入当期损益的金融负债

以公允价值计量且其变动计入当期损益的金融负债包括交易性金融负债、衍生金融负债等,按公允价值进行初始计量,相关交易费用计入当期损益。该金融负债按公允价值进行后续计量,公允价值变动计入当期损益。终止确认时,其账面价值与支付的对价之间的差额计入当期损益。

(6) 以摊余成本计量的金融负债

以摊余成本计量的金融负债包括短期借款、应付票据、应付账款、其他应付款、长期借款、应付债券、长期应付款,按公允价值进行初始计量,相关交易费用计入初始确认金额。

持有期间采用实际利率法计算的利息计入当期损益。

终止确认时，将支付的对价与该金融负债账面价值之间的差额计入当期损益。

3、金融资产终止确认和金融资产转移

满足下列条件之一时，本公司终止确认金融资产：

- 收取金融资产现金流量的合同权利终止；
- 金融资产已转移，且已将金融资产所有权上几乎所有的风险和报酬转移给转入方；
- 金融资产已转移，虽然本公司既没有转移也没有保留金融资产所有权上几乎所有的风险和报酬，但是未保留对金融资产的控制。

发生金融资产转移时，如保留了金融资产所有权上几乎所有的风险和报酬的，则不终止确认该金融资产。

在判断金融资产转移是否满足上述金融资产终止确认条件时，采用实质重于形式的原则。

公司将金融资产转移区分为金融资产整体转移和部分转移。金融资产整体转移满足终止确认条件的，将下列两项金额的差额计入当期损益：

- (1) 所转移金融资产的账面价值；
- (2) 因转移而收到的对价，与原直接计入所有者权益的公允价值变动累计额（涉及转移的金融资产为以公允价值计量且其变动计入其他综合收益的金融资产（债务工具）的情形）之和。

金融资产部分转移满足终止确认条件的，将所转移金融资产整体的账面价值，在终止确认部分和未终止确认部分之间，按照各自的相对公允价值进行分摊，并将下列两项金额的差额计入当期损益：

- (1) 终止确认部分的账面价值；
- (2) 终止确认部分的对价，与原直接计入所有者权益的公允价值变动累计额中对应终止确认部分的金额（涉及转移的金融资产为以公允价值计量且其变动计入其他综合收益的金融资产（债务工具）的情形）之和。

金融资产转移不满足终止确认条件的，继续确认该金融资产，所收到的对价确认为一项金融负债。

4、 金融负债终止确认

金融负债的现时义务全部或部分已经解除的，则终止确认该金融负债或其一部分；本公司若与债权人签定协议，以承担新金融负债方式替换现存金融负债，且新金融负债与现存金融负债的合同条款实质上不同的，则终止确认现存金融负债，并同时确认新金融负债。

对现存金融负债全部或部分合同条款作出实质性修改的，则终止确认现存金融负债或其一部分，同时将修改条款后的金融负债确认为一项新金融负债。

金融负债全部或部分终止确认时，终止确认的金融负债账面价值与支付对价（包括转出的非现金资产或承担的新金融负债）之间的差额，计入当期损益。本公司若回购部分金融负债的，在回购日按照继续确认部分与终止确认部分的相对公允价值，将该金融负债整体的账面价值进行分配。分配给终止确认部分的账面价值与支付的对价（包括转出的非现金资产或承担的新金融负债）之间的差额，计入当期损益。

5、 金融资产和金融负债的公允价值的确定方法

存在活跃市场的金融工具，以活跃市场中的报价确定其公允价值。不存在活跃市场的金融工具，采用估值技术确定其公允价值。在估值时，本公司采用在当前情况下适用并且有足够可利用数据和其他信息支持的估值技术，选择与市场参与者在相关资产或负债的交易中所考虑的资产或负债特征相一致的输入值，并优先使用相关可观察输入值。只有在相关可观察输入值无法取得或取得不切实可行的情况下，才使用不可观察输入值。

6、 金融资产减值的测试方法及会计处理方法

本公司以单项或组合的方式对以摊余成本计量的金融资产、以公允价值计量且其变动计入其他综合收益的金融资产（债务工具）和财务担保合同等的预期信用损失进行估计。

本公司考虑有关过去事项、当前状况以及对未来经济状况的预测等合理且有依据的信息，以发生违约的风险为权重，计算合同应收的现金流量与预期能收到的现金流量之间差额的现值的概率加权金额，确认预期信用损失。如果该金融工具的信用风险自初始确认后已显著增加，本公司按照相当于该金融工具整个存续期内预期信用损失的金额计量其损失准备；如果该金融工具的信用风险自初始确认后并未显著增加，本公司按照相当于该金融工具未来 12 个月内预期信用损失的金额计量其损失准备。由此形成的损失准备的增加或转回金额，作为减值损失或利得计入当期损益。

本公司通过比较金融工具在资产负债表日发生违约的风险与在初始确认日发生违约的风险，以确定金融工具预计存续期内发生违约风险的相对变化，以评估金融工具的信用风险自初始确认后是否已显著增加。通常逾期超过 30 日，本公司即认为该金融工具的信用风险已显著增加，除非有确凿证据证明该金融工具的信用风险自初始确认后并未显著增加。

如果金融工具于资产负债表日的信用风险较低，本公司即认为该金融工具的信用风险自初始确认后并未显著增加。

如果有客观证据表明某项金融资产已经发生信用减值，则本公司在单项基础上对该金融资产计提减值准备。

对于由《企业会计准则第 14 号——收入》(2017)规范的交易形成的应收款项和合同资产，无论是否包含重大融资成分，本公司始终按照相当于整个存续期内预期信用损失的金额计量其损失准备。

对于租赁应收款，本公司选择始终按照相当于整个存续期内预期信用损失的金额计量其损失准备。

本公司不再合理预期金融资产合同现金流量能够全部或部分收回的，直接减记该金融资产的账面余额。

对于客观证据表明存在减值，以及适用于单项评估的应收账款、其他应收款、及长期应收款等单独进行减值测试，确认预期信用损失，计提减值准备；对于不存在减值客观依据的应收账款、其他应收款及长期应收款，或在单项工具层面无法以合理成本评估预期信用损失的充分证据时，本公司参考历史信用损失经验，结合当前状况以及对未来经济状况的判断，依据信用风险特征将应收账款、其他应收款及长期应收款等划分为若干组合，在组合基础上计算预期信用损失。具体如下：

| 确定组合的依据 | 计提方法 |
|---------|----------------------------------|
| 非关联方组合 | 按应收款项账龄与整个存续期预期信用损失率对照表，计算预期信用损失 |
| 关联方组合 | 单项评估，如无减值迹象，不予计提 |

账龄与整个存续期预期信用损失对照表:

| 账龄 | 应收账款预期信用损失率 (%) |
|-----------|-----------------|
| 1-180 天 | 0.00 |
| 181-360 天 | 35.00 |
| 超过 360 天 | 100.00 |

(八) 合同资产

1、 合同资产的确认方法及标准

本公司根据履行履约义务与客户付款之间的关系在资产负债表中列示合同资产或合同负债。本公司已向客户转让商品或提供服务而有权收取对价的权利（且该权利取决于时间流逝之外的其他因素）列示为合同资产。同一合同下的合同资产和合同负债以净额列示。本公司拥有的、无条件（仅取决于时间流逝）向客户收取对价的权利作为应收款项单独列示。

2、 合同资产预期信用损失的确定方法及会计处理方法

合同资产的预期信用损失的确定方法及会计处理方法详见本附注“(七) 6、金融资产减值的测试方法及会计处理方法”。

(九) 固定资产

1、 固定资产的确认和初始计量

固定资产指为生产商品、提供劳务、出租或经营管理而持有，并且使用寿命超过一个会计年度的有形资产。固定资产在同时满足下列条件时予以确认：

(1) 与该固定资产有关的经济利益很可能流入企业；

(2) 该固定资产的成本能够可靠地计量。

固定资产按成本（并考虑预计弃置费用因素的影响）进行初始计量。

与固定资产有关的后续支出，在与其有关的经济利益很可能流入且其成本能够可靠计量时，计入固定资产成本；对于被替换的部分，终止确认其账面价值；所有其他后续支出于发生时计入当期损益。

2、 折旧方法

固定资产折旧采用年限平均法分类计提，根据固定资产类别、预计使用寿命和预计净残值率确定折旧率。对计提了减值准备的固定资产，则在未来期间按扣除减值准备后的账面价值及依据尚可使用年限确定折旧额。如固定资产各组成

部分的使用寿命不同或者以不同方式为企业提供服务经济利益,则选择不同折旧率或折旧方法,分别计提折旧。

各类固定资产折旧方法、折旧年限、残值率和年折旧率如下:

| 类别 | 折旧方法 | 折旧年限(年) | 残值率(%) | 年折旧率(%) |
|------|-------|---------|--------|-------------|
| 电子设备 | 直线折旧法 | 3-9 | 0.00 | 11.11-33.33 |

3、 固定资产处置

当固定资产被处置、或者预期通过使用或处置不能产生经济利益时,终止确认该固定资产。固定资产出售、转让、报废或毁损的处置收入扣除其账面价值和相关税费后的金额计入当期损益。

(十) 长期资产减值

长期股权投资、采用成本模式计量的投资性房地产、固定资产、在建工程、使用权资产、使用寿命有限的无形资产、生产性生物资产、油气资产等长期资产,于资产负债表日存在减值迹象的,进行减值测试。减值测试结果表明资产的可收回金额低于其账面价值的,按其差额计提减值准备并计入减值损失。可收回金额为资产的公允价值减去处置费用后的净额与资产预计未来现金流量的现值两者之间的较高者。资产减值准备按单项资产为基础计算并确认,如果难以对单项资产的可收回金额进行估计的,以该资产所属的资产组确定资产组的可收回金额。资产组是能够独立产生现金流入的最小资产组合。

(十一) 合同负债

本公司根据履行履约义务与客户付款之间的关系在资产负债表中列示合同资产或合同负债。本公司已收或应收客户对价而应向客户转让商品或提供服务的义务列示为合同负债。同一合同下的合同资产和合同负债以净额列示。

(十二) 职工薪酬

1、 短期薪酬的会计处理方法

本公司在职工为本公司提供服务的会计期间,将实际发生的短期薪酬确认为负债,并计入当期损益或相关资产成本。

本公司为职工缴纳的社会保险费和住房公积金,以及按规定提取的工会经费和职工教育经费,在职工为本公司提供服务的会计期间,根据规定的计提基础和计提比例计算确定相应的职工薪酬金额。

本公司发生的职工福利费,在实际发生时根据实际发生额计入当期损益或相关资产成本,其中,非货币性福利按照公允价值计量。

2、 离职后福利的会计处理方法

(1) 设定提存计划

本公司按当地政府的相关规定为职工缴纳基本养老保险和失业保险,在职工为本公司提供服务的会计期间,按以当地规定的缴纳基数和比例计算应缴纳金额,确认为负债,并计入当期损益或相关资产成本。

3、 辞退福利的会计处理方法

本公司向职工提供辞退福利的,在下列两者孰早日确认辞退福利产生的职工薪酬负债,并计入当期损益:公司不能单方面撤回因解除劳动关系计划或裁减建议所提供的辞退福利时;公司确认与涉及支付辞退福利的重组相关的成本或费用时。

(十三) 收入

1、 收入确认和计量所采用的会计政策

本公司在履行了合同中的履约义务,即在客户取得相关商品或服务控制权时确认收入。取得相关商品或服务控制权,是指能够主导该商品或服务的使用并从中获得几乎全部的经济利益。

合同中包含两项或多项履约义务的,本公司在合同开始日,按照各单项履约义务所承诺商品或服务的单独售价的相对比例,将交易价格分摊至各单项履约义务。本公司按照分摊至各单项履约义务的交易价格计量收入。

交易价格是指本公司因向客户转让商品或服务而预期有权收取的对价金额,不包括代第三方收取的款项以及预期将退还给客户的款项。本公司根据合同条款,结合其以往的习惯做法确定交易价格,并在确定交易价格时,考虑可变对价、合同中存在的重大融资成分、非现金对价、应付客户对价等因素的影响。本公司以不超过在相关不确定性消除时累计已确认收入极可能不会发生重大转回的金额确定包含可变对价的交易价格。合同中存在重大融资成分的,本公司按照假定客户在取得商品或服务控制权时即以现金支付的应付金额确定交易价格,并在合同期间内采用实际利率法摊销该交易价格与合同对价之间的差额。满足下列条件之一的,属于在某一时段内履行履约义务,否则,属于在某一时点履行履约义务:

- 客户在本公司履约的同时即取得并消耗本公司履约所带来的经济利益。

- 客户能够控制本公司履约过程中在建的商品。
- 本公司履约过程中所产出的商品具有不可替代用途,且本公司在整个合同期内有权就累计至今已完成的履约部分收取款项。

对于在某一时段内履行的履约义务,本公司在该段时间内按照履约进度确认收入,但是,履约进度不能合理确定的除外。本公司考虑商品或服务的性质,采用产出法或投入法确定履约进度。当履约进度不能合理确定时,已经发生的成本预计能够得到补偿的,本公司按照已经发生的成本金额确认收入,直到履约进度能够合理确定为止。

对于在某一时点履行的履约义务,本公司在客户取得相关商品或服务控制权时点确认收入。在判断客户是否已取得商品或服务控制权时,本公司考虑下列迹象:

- 本公司就该商品或服务享有现时收款权利,即客户就该商品或服务负有现时付款义务。
- 本公司已将该商品的法定所有权转移给客户,即客户已拥有该商品的法定所有权。
- 本公司已将该商品实物转移给客户,即客户已实物占有该商品。
- 本公司已将该商品所有权上的主要风险和报酬转移给客户,即客户已取得该商品所有权上的主要风险和报酬。
- 客户已接受该商品或服务。

(十四) 递延所得税资产和递延所得税负债

所得税包括当期所得税和递延所得税。除因企业合并和直接计入所有者权益(包括其他综合收益)的交易或者事项产生的所得税外,本公司将当期所得税和递延所得税计入当期损益。

递延所得税资产和递延所得税负债根据资产和负债的计税基础与其账面价值的差额(暂时性差异)计算确认。

对于可抵扣暂时性差异确认递延所得税资产,以未来期间很可能取得的用来抵扣可抵扣暂时性差异的应纳税所得额为限。对于能够结转以后年度的可抵扣亏损和税款抵减,以很可能获得用来抵扣可抵扣亏损和税款抵减的未来应纳税所得额为限,确认相应的递延所得税资产。

对于应纳税暂时性差异,除特殊情况外,确认递延所得税负债。

不确认递延所得税资产或递延所得税负债的特殊情况包括:

- 商誉的初始确认;

- 既不是企业合并、发生时也不影响会计利润和应纳税所得额(或可抵扣亏损)的交易或事项。

资产负债表日，对于递延所得税资产和递延所得税负债，根据税法规定，按照预期收回相关资产或清偿相关负债期间的适用税率计量。

资产负债表日，本公司对递延所得税资产的账面价值进行复核。如果未来期间很可能无法获得足够的应纳税所得额用以抵扣递延所得税资产的利益，则减记递延所得税资产的账面价值。在很可能获得足够的应纳税所得额时，减记的金额予以转回。当拥有以净额结算的法定权利，且意图以净额结算或取得资产、清偿负债同时进行，当期所得税资产及当期所得税负债以抵销后的净额列报。

资产负债表日，递延所得税资产及递延所得税负债在同时满足以下条件时以抵销后的净额列示：

- 纳税主体拥有以净额结算当期所得税资产及当期所得税负债的法定权利；
- 递延所得税资产及递延所得税负债是与同一税收征管部门对同一纳税主体征收的

所得税相关或者是对不同的纳税主体相关，但在未来每一具有重要性的递延所得税资产及负债转回的期间内，涉及的纳税主体意图以净额结算当期所得税资产和负债或是同时取得资产、清偿负债。

(十五) 租赁

租赁，是指在一定期间内，出租人将资产的使用权让与承租人以获取对价的合同。在合同开始日，本公司评估合同是否为租赁或者包含租赁。如果合同中一方让渡了在一定期间内控制一项或多项已识别资产使用的权利以换取对价，则该合同为租赁或者包含租赁。

合同中同时包含多项单独租赁的，本公司将合同予以分拆，并分别各项单独租赁进行会计处理。合同中同时包含租赁和非租赁部分的，承租人和出租人将租赁和非租赁部分进行分拆。

1、 本公司作为承租人

(1) 使用权资产

在租赁期开始日，本公司对除短期租赁和低价值资产租赁以外的租赁确认使用权资产。使用权资产按照成本进行初始计量。该成本包括：

- 租赁负债的初始计量金额；
- 在租赁期开始日或之前支付的租赁付款额，存在租赁激励的，扣除已享受的租赁激励相关金额；

- 本公司发生的初始直接费用；
- 本公司为拆卸及移除租赁资产、复原租赁资产所在场地或将租赁资产恢复至租赁条款约定状态预计将发生的成本，但不包括属于为生产存货而发生的成本。

本公司后续采用直线法对使用权资产计提折旧，对能够合理确定租赁期届满时取得租赁资产所有权的，本公司在租赁资产剩余使用寿命内计提折旧；否则，租赁资产在租赁期与租赁资产剩余使用寿命两者孰短的期间内计提折旧。

本公司按照本附注“（十）长期资产减值”所述原则来确定使用权资产是否已发生减值，并对已识别的减值损失进行会计处理。

（2）租赁负债

在租赁期开始日，本公司对除短期租赁和低价值资产租赁以外的租赁确认租赁负债。租赁负债按照尚未支付的租赁付款额的现值进行初始计量。租赁付款额包括：

- 固定付款额（包括实质固定付款额），存在租赁激励的，扣除租赁激励相关金额；
- 取决于指数或比率的可变租赁付款额；
- 根据公司提供的担保余值预计应支付的款项；
- 购买选择权的行权价格，前提是公司合理确定将行使该选择权；
- 行使终止租赁选择权需支付的款项，前提是租赁期反映出公司将行使终止租赁选择权。

本公司采用租赁内含利率作为折现率，但如果无法合理确定租赁内含利率的，则采用本公司的增量借款利率作为折现率。

本公司按照固定的周期性利率计算租赁负债在租赁期内各期间的利息费用，并计入当期损益或相关资产成本。

未纳入租赁负债计量的可变租赁付款额在实际发生时计入当期损益或相关资产成本。

在租赁期开始日后，发生下列情形的，本公司重新计量租赁负债，并调整相应的使用权资产，若使用权资产的账面价值已调减至零，但租赁负债仍需进一步调减的，将差额计入当期损益：

- 当购买选择权、续租选择权或终止选择权的评估结果发生变化，或前述选择权的实际行权情况与原评估结果不一致的，本公司按变动后租赁付款额和修订后的折现率计算的现值重新计量租赁负债；

- 当实质固定付款额发生变动、担保余值预计的应付金额发生变动或用于确定租赁付款额的指数或比率发生变动，本公司按照变动后的租赁付款额和原折现率计算的现值重新计量租赁负债。但是，租赁付款额的变动源自浮动利率变动的，使用修订后的折现率计算现值。

(3) 短期租赁和低价值资产租赁

本公司选择对短期租赁和低价值资产租赁不确认使用权资产和租赁负债，并将相关的租赁付款额在租赁期内各个期间按照直线法计入当期损益或相关资产成本。短期租赁，是指在租赁期开始日，租赁期不超过 12 个月且不包含购买选择权的租赁。低价值资产租赁，是指单项租赁资产为全新资产时价值较低的租赁。公司转租或预期转租租赁资产的，原租赁不属于低价值资产租赁。

(4) 租赁变更

租赁发生变更且同时符合下列条件的，公司将该租赁变更作为一项单独租赁进行会计处理：

- 该租赁变更通过增加一项或多项租赁资产的使用权而扩大了租赁范围；
- 增加的对价与租赁范围扩大部分的单独价格按该合同情况调整后的金额相当。

租赁变更未作为一项单独租赁进行会计处理的，在租赁变更生效日，公司重新分摊变更后合同的对价，重新确定租赁期，并按照变更后租赁付款额和修订后的折现率计算的现值重新计量租赁负债。

租赁变更导致租赁范围缩小或租赁期缩短的，本公司相应调减使用权资产的账面价值，并将部分终止或完全终止租赁的相关利得或损失计入当期损益。其他租赁变更导致租赁负债重新计量的，本公司相应调整使用权资产的账面价值。

(十六) 重要会计政策和会计估计的变更以及差错更正

1、 重要会计政策变更

(1) 执行《企业会计准则解释第 16 号》“关于单项交易产生的资产和负债相关的递延所得税不适用初始确认豁免的会计处理”的规定

财政部于 2022 年 11 月 30 日公布了《企业会计准则解释第 16 号》(财会〔2022〕31 号，以下简称“解释第 16 号”)，其中“关于单项交易产生的资产和负债相关的递延所得税不适用初始确认豁免的会计处理”的规定自 2023 年 1 月 1 日起施行。

执行该规定未对本公司财务状况和经营成果产生重大影响。

2、 重要会计估计变更

无。

3、 前期会计差错更正

无。

四、 税项

(一) 主要税种和税率

| 税种 | 计税依据 | 税率 |
|-------------|---|-----|
| 增值税 | 按税法规定计算的销售货物和应税劳务收入为基础计算销项税额，在扣除当期允许抵扣的进项税额后，差额部分为应交增值税 | 6% |
| 城市维护建设税 | 按实际缴纳的增值税及消费税计缴 | 7% |
| 教育费和地方教育费附加 | 按实际缴纳的增值税及消费税计缴 | 5% |
| 企业所得税 | 按应纳税所得额计缴 | 25% |

五、 财务报表项目注释

(一) 货币资金

| 项目 | 期末余额 | 上年年末余额 |
|------|---------------|---------------|
| 银行存款 | 14,240,425.63 | 15,092,412.93 |
| 合计 | 14,240,425.63 | 15,092,412.93 |

(二) 应收账款

1、 应收账款按账龄披露

| 账龄 | 期末余额 | 上年年末余额 |
|-----------|------------|--------------|
| 0-180 天 | | 1,592,180.12 |
| 181-360 天 | | |
| 大于 360 天 | 170,677.73 | 224,961.39 |
| 小计 | 170,677.73 | 1,817,141.51 |
| 减：坏账准备 | 170,677.73 | 224,961.39 |
| 合计 | | 1,592,180.12 |

2、 应收账款按坏账计提方法分类披露

| 类别 | 期末余额 | | | 上年年末余额 | | | |
|-----------|------------|--------|------------|--------|--------------|--------|--------------|
| | 账面余额 | | 坏账准备 | 账面余额 | | 坏账准备 | |
| | 金额 | 比例 (%) | | 金额 | 比例 (%) | | |
| 按单项计提坏账准备 | | | | | | | |
| 按组合计提坏账准备 | 170,677.73 | 100.00 | 170,677.73 | 100.00 | | | |
| 其中： | | | | | | | |
| 关联方 | | | | | | | |
| 非关联方 | 170,677.73 | 100.00 | 170,677.73 | 100.00 | | | |
| 合计 | 170,677.73 | 100.00 | 170,677.73 | 100.00 | 224,961.39 | 12.38 | |
| | | | | | 224,961.39 | 12.38 | |
| | | | | | 1,817,141.51 | 100.00 | |
| | | | | | 1,817,141.51 | 100.00 | |
| | | | | | 248,346.00 | 13.67 | 248,346.00 |
| | | | | | 1,568,795.51 | 86.33 | 1,343,834.12 |
| | | | | | 1,817,141.51 | 100.00 | 1,592,180.12 |

3、 坏账准备本期变动情况

| 类别 | 上年年末 余额 | 本期变动金额 | | | 期末余额 |
|-----------|------------|--------|-------|-----------|------------|
| | | 计提 | 收回或转回 | 转销或核销 | |
| 按单项计提坏账准备 | | | | | |
| 按组合计提坏账准备 | 224,961.39 | | | 54,283.66 | 170,677.73 |
| 合计 | 224,961.39 | | | 54,283.66 | 170,677.73 |

(三) 其他应收款

1、 按账龄披露

| 账龄 | 期末余额 | 上年年末余额 |
|--------|----------|------------|
| 1年以内 | 1,875.00 | 3,441.00 |
| 1至2年 | 700.00 | 489,821.74 |
| 2至3年 | 1,060.00 | 366.00 |
| 3年以上 | | 4,468.76 |
| 小计 | 3,635.00 | 498,097.50 |
| 减：坏账准备 | | 4,468.76 |
| 合计 | 3,635.00 | 493,628.74 |

2、 其他应收款项按款项性质分类情况

| 款项性质 | 期末余额 | 上年年末余额 |
|-------|----------|------------|
| 员工备用金 | | 4,468.76 |
| 关联方往来 | | 489,127.74 |
| 押金 | 1,760.00 | 1,760.00 |
| 其他 | 1,875.00 | 2,741.00 |
| 合计 | 3,635.00 | 498,097.50 |

(四) 其他流动资产

| 项目 | 期末余额 | 上年年末余额 |
|--------|------------|--------------|
| 待抵扣进项税 | 453,874.38 | 1,133,870.57 |
| 合计 | 453,874.38 | 1,133,870.57 |

(五) 固定资产

1、 固定资产及固定资产清理

| 项目 | 期末余额 | 上年年末余额 |
|--------|-------|--------|
| 固定资产 | 40.00 | 116.00 |
| 固定资产清理 | | |
| 合计 | 40.00 | 116.00 |

2、 固定资产情况

| 项目 | 电子设备 | 合计 |
|--------------|------------|------------|
| 1. 账面原值 | | |
| (1) 上年年末余额 | 637,865.64 | 637,865.64 |
| (2) 本期增加金额 | | |
| (3) 本期减少金额 | 204,786.29 | 204,786.29 |
| —处置或报废 | 204,786.29 | 204,786.29 |
| (4) 期末余额 | 433,079.35 | 433,079.35 |
| 2. 累计折旧 | | |
| (1) 上年年末余额 | 637,749.64 | 637,749.64 |
| (2) 本期增加金额 | | |
| (3) 本期减少金额 | 204,710.29 | 204,710.29 |
| —处置或报废 | 204,710.29 | 204,710.29 |
| (4) 期末余额 | 433,039.35 | 433,039.35 |
| 3. 账面价值 | | |
| (1) 期末账面价值 | 40.00 | 40.00 |
| (2) 上年年末账面价值 | 116.00 | 116.00 |

(六) 应付账款

| 项目 | 期末余额 | 上年年末余额 |
|--------|------------|-----------|
| 非关联方款项 | 116,223.16 | 53,109.91 |
| 合计 | 116,223.16 | 53,109.91 |

(七) 其他应付款

| 项目 | 期末余额 | 上年年末余额 |
|--------|-----------|--------------|
| 预提费用 | 99,646.75 | 566,465.00 |
| 关联方往来款 | | 969,064.42 |
| 其他 | 0.45 | 33,985.17 |
| 合计 | 99,647.20 | 1,569,514.59 |

(八) 实收资本

| 项目 | 上年年末 余额 | 本期变动增 (+) 减 (-) | | | | 期末余额 |
|----------------------------------|---------------|-----------------|-------------|--------|--------|---------------|
| | | 所有者 投入 | 公积金转 增资本 | 其 他 | 小 计 | |
| Wipro Limited | 1,655,340.00 | | | | | 1,655,340.00 |
| Wipro IT Services UK Societas | 9,117,745.00 | | | | | 9,117,745.00 |
| 合计 | 10,773,085.00 | | | | | 10,773,085.00 |

(九) 盈余公积

| 项目 | 上年年末余额 | 本期增加 | 本期减少 | 期末余额 |
|--------|--------------|------|------|--------------|
| 法定盈余公积 | 3,237,679.72 | | | 3,237,679.72 |
| 合计 | 3,237,679.72 | | | 3,237,679.72 |

(十) 未分配利润

| 项目 | 本期金额 | 上期金额 |
|------------------------|---------------|--------------|
| 调整前上年年末未分配利润 | 2,666,487.27 | 1,733,442.47 |
| 调整年初未分配利润合计数(调增+, 调减-) | | |
| 调整后年初未分配利润 | 2,666,487.27 | 1,733,442.47 |
| 加: 本期净利润 | -2,195,147.34 | 1,036,716.44 |
| 减: 提取法定盈余公积 | | 103,671.64 |
| 期末未分配利润 | 471,339.93 | 2,666,487.27 |

(十一) 税金及附加

| 项目 | 本期金额 | 上期金额 |
|-----|-------|--------|
| 印花税 | 97.49 | 807.63 |
| 合计 | 97.49 | 807.63 |

(十二) 财务费用

| 项目 | 本期金额 | 上期金额 |
|--------------|-------------|-------------|
| 利息费用 | | |
| 其中: 租赁负债利息费用 | | |
| 减: 利息收入 | 200,009.68 | 203,229.77 |
| 汇兑损益 | -50,110.27 | -58,056.97 |
| 其他 | 2,119.05 | 1,166.82 |
| 合计 | -248,000.90 | -260,119.92 |

(十三) 其他收益

| 项目 | 本期金额 | 上期金额 |
|------------|----------|----------|
| 代扣个人所得税手续费 | 1,497.76 | 3,255.64 |
| 其他 | | 3,132.60 |
| 合计 | 1,497.76 | 6,388.24 |

(十四) 所得税费用

1、 所得税费用表

| 项目 | 本期金额 | 上期金额 |
|---------|------|-----------|
| 当期所得税费用 | | 47,180.64 |
| 合计 | | 47,180.64 |

2、 会计利润与所得税费用调整过程

| 项目 | 本期金额 |
|--------------------------------|---------------|
| 利润总额 | -2,195,147.34 |
| 按法定税率计算的所得税费用 | -548,786.84 |
| 不可抵扣的成本、费用和损失的影响 | 411,998.79 |
| 使用前期未确认递延所得税资产的可抵扣亏损的影响 | -156,304.35 |
| 本期未确认递延所得税资产的可抵扣暂时性差异或可抵扣亏损的影响 | 293,092.40 |
| 所得税费用 | |

(十五) 现金流量表补充资料

1、 现金流量表补充资料

| 补充资料 | 本期金额 | 上期金额 |
|-----------------------|---------------|---------------|
| 1、将净利润调节为经营活动现金流量 | | |
| 净利润 | -2,195,147.34 | 1,036,716.44 |
| 加：固定资产报废损失（收益以“-”号填列） | 76.00 | 9.00 |
| 财务费用（收益以“-”号填列） | -50,110.27 | -58,056.97 |
| 经营性应收项目的减少（增加以“-”号填列） | 3,025,852.55 | -1,225,570.44 |
| 经营性应付项目的增加（减少以“-”号填列） | -1,626,637.83 | 658,545.80 |
| 经营活动产生的现金流量净额 | -845,966.89 | 411,643.83 |
| 2、不涉及现金收支的重大投资和筹资活动 | | |
| 3、现金及现金等价物净变动情况 | | |
| 现金的期末余额 | 14,240,425.63 | 15,092,412.93 |
| 减：现金的期初余额 | 15,092,412.93 | 14,657,336.38 |
| 现金及现金等价物净增加额 | -851,987.30 | 435,076.55 |

2、 现金和现金等价物的构成

| 项目 | 期末余额 | 上年年末余额 |
|-----------------|---------------|---------------|
| 一、现金 | 14,240,425.63 | 15,092,412.93 |
| 其中：可随时用于支付的银行存款 | 14,240,425.63 | 15,092,412.93 |
| 二、现金等价物 | | |
| 三、期末现金及现金等价物余额 | 14,240,425.63 | 15,092,412.93 |

六、 关联方及关联交易

(一) 本公司的母公司情况

| 母公司名称 | 注册地 | 母公司对本公司的持股比例(%) | 母公司对本公司的表决权比例(%) |
|-------------------------------|-----|-----------------|------------------|
| Wipro IT Services UK Societas | 英国 | 87.88 | 87.88 |

(二) 其他关联方情况

| 其他关联方名称 | 其他关联方与本公司的关系 |
|-----------------|--------------|
| Wipro Limited | 最终控股公司 |
| PT WT Indonesia | 受同一最终控股公司控制 |

(三) 关联交易情况

1、 购销商品、提供和接受劳务的关联交易

出售商品/提供劳务情况表

| 关联方 | 关联交易内容 | 本期金额 | 上期金额 |
|---------------|--------|------|------------|
| Wipro Limited | 提供劳务 | | 978,923.54 |

(四) 关联方应收应付款项

1、 应收项目

| 项目名称 | 关联方 | 期末余额 | | 上年年末余额 | |
|-------|---------------|------|------|------------|------|
| | | 账面余额 | 坏账准备 | 账面余额 | 坏账准备 |
| 应收账款 | Wipro Limited | | | 248,346.00 | |
| 其他应收款 | Wipro Limited | | | 489,127.74 | |

2、 应付项目

| 项目名称 | 关联方 | 期末余额 | 上年年末余额 |
|-------|-----------------|------|------------|
| 其他应付款 | Wipro Limited | | 941,792.42 |
| | PT WT Indonesia | | 27,272.00 |

七、 承诺及或有事项

(一) 重要承诺事项

截至资产负债表日，本公司不存在需要披露的承诺事项。

(二) 或有事项

截至资产负债表日，本公司不存在需要披露的重要或有事项。

八、 资产负债表日后事项

截至资产负债表日，本公司不存在需要披露的资产负债表日后事项。

九、 其他重要事项

截至资产负债表日，本公司不存在需要披露的其他重要事项。

维布络信息科技(上海)有限公司

(加盖公章)

二〇二四年五月八日



营业执照

统一社会信用代码

91310101568093764U

证照编号: 01000000202401150067

(副本)



扫描市场主体身份
码, 可查询、核验、
变更、注销、年报、
公示、监管信息、体
检等多项服务。

名称 立信会计师事务所(特殊普通合伙)

类型 特殊普通合伙企业

执行事务合伙人 朱建弟、杨志国

出资额 人民币15450.0000万元整

成立日期 2011年01月24日

主要经营场所 上海市黄浦区南京东路61号四楼



经营范围
审查企业会计报表,出具审计报告;验证企业资本,出具验资报告;办理企业合并、分立、清算事宜中的审计业务,出具有关报告;基本建设年度决算审计;代理记账;会计咨询、税务咨询、管理咨询、会计培训;信息系统领域内的技术服务。
【依法须经批准的项目,经相关部门批准后方可开展经营活动】

登记机关



2024年01月15日

证书序号:0001247

说明

1. 《会计师事务所执业证书》是证明持有人经财政部门依法审批, 准予执行注册会计师法定业务的凭证。
2. 《会计师事务所执业证书》记载事项发生变动的, 应当向财政部门申请换发。
3. 《会计师事务所执业证书》不得伪造、涂改、出租、出借、转让。
4. 会计师事务所终止或执业许可注销的, 应当向财政部门交回《会计师事务所执业证书》。



发证机关:

二〇一八年六月一日

中华人民共和国财政部制



会计师事务所 执业证书



名称: 立信会计师事务所(特殊普通合伙)

首席合伙人: 朱建弟

主任会计师:

经营场所: 上海市黄浦区南京东路61号四楼

组织形式: 特殊普通合伙制

执业证书编号: 310000096

批准执业文号: 沪财会〔2000〕26号(转批批文 沪财会[2010]82号)

批准执业日期: 2000年6月13日(转制日期 2010年12月31日)



高飞

| | |
|-------|--------------------|
| 姓名 | 高飞 |
| Sex | 男 |
| 出生日期 | 1974-11-15 |
| 工作单位 | 立信会计师事务所(特殊普通合伙) |
| 身份证号码 | 310227197411150616 |



年度检验登记
Annual Renewal Registration

本证书经检验合格，继续有效一年。
This certificate is valid for another year after this renewal.



日
月
年

年度检验登记
Annual Renewal Registration

本证书经检验合格，继续有效一年。
This certificate is valid for another year after this renewal.

年 月 日
y m d



| | |
|----------------------------|--------------------|
| 姓 Full name | 李轲 |
| 性 Sex | 男 |
| 出生日期 Date of birth | 1987-01-03 |
| 工作单位 Working unit | 立信会计师事务所（特殊普通合伙） |
| 身份证号码 Identity card No. | 310101198701030511 |



年度检验登记

Annual Renewal Registration

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This certificate is valid for another year after this renewal.



李轲(310000060189)
您已通过2020年年检
上海市注册会计师协会
2020年08月31日



李轲(310000060189)
您已通过2021年年检
上海市注册会计师协会
2021年10月30日

年度检验登记

Annual Renewal Registration

本证书经检验合格，继续有效一年。
This certificate is valid for another year after this renewal.



李轲的年检二维码

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/ / /

Wipro (Shanghai) Limited

Auditor's Report and Financial Statements

For The Year Ended December 31, 2023

Wipro (Shanghai) Limited
Auditor's Report and Financial Statements
(For the year ended December 31, 2023)

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Auditor's Report

Xin Kuai Shi Bao Zi [2024] No. ZA40478

To all shareholders of Wipro (Shanghai) Limited,

Opinion

We have audited the accompanying financial statements of Wipro (Shanghai) Limited ("the Company"), which comprise the statement of financial position as at December 31, 2023, the statement of comprehensive income, statement of cash flows and statement of changes in equity for the reporting year then ended, and notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2023, and its operating results and its cash flows for the year ended in accordance with Accounting Standards for Business Enterprises.

Basis for Opinion

We conducted our audit in accordance with Auditing Standards for Chinese Certified Public Accountants. Our responsibilities under those standards are further described 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 Code of Ethics for Professional Accountants of the Chinese Institute of Certified Public Accountants, and we have fulfilled our other ethical responsibilities. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the requirements of Accounting Standards for Business Enterprises, 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 the Company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

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 Auditing Standards 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.

As part of an audit in accordance with Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- (1) 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.
- (2) Obtain and understand 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.
- (3) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (4) 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 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.
- (5) Evaluate the overall presentation (including the disclosures), structure and content of the financial statements, 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.

BDO China Shu Lun Pan CPAs LLP Certified Public Accountant of China: Gao Fei

Certified Public Accountant of China: Li Ke

Shanghai, China

Date: May 8, 2024

This auditor's report and the accompanying notes to the financial statements are English translation of the Chinese auditor's report. In case of doubt as to the presentation of these documents, the Chinese version shall prevail.

Wipro (Shanghai) Limited
Statement of Financial Position
As at December 31, 2023
(All the amounts are denominated in CNY unless otherwise stated.)

| Assets | Note | As at December 31, 2023 | As at December 31, 2022 |
|---|------|----------------------------|----------------------------|
| Current assets: | | | |
| Cash and cash equivalents | 5.1 | 14,240,425.63 | 15,092,412.93 |
| Financial assets held for trading | | | |
| Derivative financial assets | | | |
| Notes receivable | | | |
| Accounts receivable | 5.2 | | 1,592,180.12 |
| Receivables financing | | | |
| Advances to suppliers | | | 7,576.77 |
| Other receivables | 5.3 | 3,635.00 | 493,628.74 |
| Inventories | | | |
| Contract assets | | | |
| Assets held for sale | | | |
| Non-current assets maturing within one year | | | |
| Other current assets | 5.4 | 453,874.38 | 1,133,870.57 |
| Total current assets | | 14,697,935.01 | 18,319,669.13 |
| Non-current assets: | | | |
| Creditor's right investments | | | |
| Other creditor's right investments | | | |
| Long-term receivables | | | |
| Long-term equity investments | | | |
| Other investments in equity instrument | | | |
| Other non-current financial assets | | | |
| Investment properties | | | |
| Fixed assets | 5.5 | 40.00 | 116.00 |
| Construction in progress | | | |
| Productive biological assets | | | |
| Oil and gas assets | | | |
| Right-of-use assets | | | |
| Intangible assets | | | |
| Development costs | | | |
| Goodwill | | | |
| Long-term deferred expenses | | | |
| Deferred tax assets | | | |
| Other non-current assets | | | |
| Total non-current assets | | 40.00 | 116.00 |
| Total assets | | 14,697,975.01 | 18,319,785.13 |

The accompanying notes form an integral part of the financial statements.

Legal Representative: BALAJI RAMAKOTI s/d

Chief Accountant: Carrie Li s/d

Accountant in Charge: Carrie Li s/d

Wipro (Shanghai) Limited
Statement of Financial Position (Continued)
As at December 31, 2023
(All the amounts are denominated in CNY unless otherwise stated.)

| Liabilities and owners' equity | Note | As at December 31, 2023 | As at December 31, 2022 |
|--|------|----------------------------|----------------------------|
| Current liabilities: | | | |
| Short-term borrowings | | | |
| Financial liabilities held for trading | | | |
| Derivative financial liabilities | | | |
| Notes payable | | | |
| Accounts payable | 5.6 | 116,223.16 | 53,109.91 |
| Advances from customers | | | |
| Contract liabilities | | | |
| Employee benefits payable | | | |
| Taxes and surcharges payable | | | 19,908.64 |
| Other payables | 5.7 | 99,647.20 | 1,569,514.59 |
| Liabilities held for sale | | | |
| Non-current liabilities maturing within one year | | | |
| Other current liabilities | | | |
| Total current liabilities | | 215,870.36 | 1,642,533.14 |
| Non-current liabilities: | | | |
| Long-term borrowings | | | |
| Bonds payable | | | |
| Including: Preference shares | | | |
| Perpetual debts | | | |
| Lease liabilities | | | |
| Long-term payables | | | |
| Long-term employee benefits payable | | | |
| Provisions | | | |
| Deferred income | | | |
| Deferred tax liabilities | | | |
| Other non-current liabilities | | | |
| Total non-current liabilities | | | |
| Total liabilities | | 215,870.36 | 1,642,533.14 |
| Owners' equity: | | | |
| Paid-in capital (or share capital) | 5.8 | 10,773,085.00 | 10,773,085.00 |
| Other equity instruments | | | |
| Including: Preference shares | | | |
| Perpetual debts | | | |
| Capital reserves | | | |
| Less: treasury share | | | |
| Other comprehensive income | | | |
| Special reserves | | | |
| Surplus reserves | 5.9 | 3,237,679.72 | 3,237,679.72 |
| Retained profits | 5.10 | 471,339.93 | 2,666,487.27 |
| Total owners' equity | | 14,482,104.65 | 16,677,251.99 |
| Total liabilities and owners' equity | | 14,697,975.01 | 18,319,785.13 |

The accompanying notes form an integral part of the financial statements.

Legal Representative: BALAJI RAMAKOTI s/d

Chief Accountant: Carrie Li s/d

Accountant in Charge: Carrie Li s/d

Wipro (Shanghai) Limited
Statement of Comprehensive Income
For the Year Ended December 31, 2023
(All the amounts are denominated in CNY unless otherwise stated.)

| Items | Note | 2023 | 2022 |
|--|------|---------------|--------------|
| 1. Revenue from operations | | | 2,604,086.47 |
| Less: Cost of operations | | | 1,589,191.40 |
| Taxes and surcharges | 5.11 | 97.49 | 807.63 |
| Selling and distribution expenses | | | |
| General and administrative expenses | | 796,477.36 | 196,689.52 |
| Research and development expenses | | | |
| Financial expenses | 5.12 | -248,000.90 | -260,119.92 |
| Including: Interest expenses | 5.12 | | |
| Interest income | 5.12 | 200,009.68 | 203,229.77 |
| Plus: Other income | 5.13 | 1,497.76 | 6,388.24 |
| Investment income ("-" for loss) | | | |
| Including: Investment income from associates and joint ventures | | | |
| Income from terminating recognition of financial assets measured by amortized cost | | | |
| Income from net exposure hedging ("-" for loss) | | | |
| Gains from changes in fair value ("-" for loss) | | | |
| Losses from credit impairment ("-" for loss) | | | |
| Losses from assets impairment ("-" for loss) | | | |
| Gains on disposal of assets ("-" for loss) | | | |
| 2. Profit from operations ("-" for loss) | | -547,076.19 | 1,083,906.08 |
| Plus: Non-operating income | | | |
| Less: Non-operating expenses | | 1,648,071.15 | 9.00 |
| 3. Profit before tax ("-" for loss) | | -2,195,147.34 | 1,083,897.08 |
| Less: Income tax expenses | 5.14 | | 47,180.64 |
| 4. Net profit ("-" for loss) | | -2,195,147.34 | 1,036,716.44 |
| (1) Gain or loss from continued operations ("-" for loss) | | -2,195,147.34 | 1,036,716.44 |
| (2) Gain or loss from discontinued operations ("-" for loss) | | | |
| 5. Other comprehensive income, net of tax | | | |
| (1) Other comprehensive income that cannot to be reclassified into profit or loss | | | |
| (i) Re-measurement of the change in the defined benefit plan | | | |
| (ii) Other comprehensive income that cannot be transferred to profit or loss under the equity method | | | |
| (iii) Changes in fair value of other equity instruments investment | | | |
| (iv) Changes in fair value of enterprise's own credit risk | | | |
| (2) Other comprehensive income that will be reclassified into profit or loss | | | |
| (i) Other comprehensive income that can be reclassified as profit or loss under the equity method | | | |
| (ii) Changes in fair value of other creditor's right investments | | | |
| (iii) Amount of financial assets reclassified into other comprehensive income | | | |
| (iv) Impairment of credit loss for other creditor's right investments | | | |
| (v) Reserve for cash flow hedge | | | |
| (vi) Differences arising from the translation of foreign currency financial statements | | | |
| (vii) Others | | | |
| 6. Total comprehensive income | | -2,195,147.34 | 1,036,716.44 |

The accompanying notes form an integral part of the financial statements.

Legal Representative: BALAJI RAMAKOTI s/d

Chief Accountant: Carrie Li s/d

Accountant in Charge: Carrie Li s/d

Wipro (Shanghai) Limited
Statement of Cash Flows
For the Year Ended December 31, 2023
(All the amounts are denominated in CNY unless otherwise stated.)

| Items | Note | 2023 | 2022 |
|---|------|---------------|---------------|
| 1. Cash flows from operating activities | | | |
| Cash receipts from the sale of goods and the rendering of services | | 200,290.70 | 1,347,538.23 |
| Cash receipts of tax refunds | | | |
| Other cash receipts relating to operating activities | | 691,501.18 | 1,147,509.57 |
| Sub-total of cash inflows from operating activities | | 891,791.88 | 2,495,047.80 |
| Cash payments for goods purchased and services received | | | 11,419.53 |
| Cash payments to and on behalf of employees | | | 1,718,061.21 |
| Cash payments of all types of taxes and surcharges | | 20,006.13 | 70,734.50 |
| Other cash payments relating to operating activities | | 1,717,752.64 | 283,188.73 |
| Sub-total of cash outflows from operating activities | | 1,737,758.77 | 2,083,403.97 |
| Net cash flows from operating activities | 5.15 | -845,966.89 | 411,643.83 |
| 2. Cash flows from investing activities | | | |
| Cash receipts from disposal and redemption of investments | | | |
| Cash receipts from returns on investments | | | |
| Net cash receipts from disposal of fixed assets, intangible assets and other long-term assets | | | |
| Net cash receipts from disposal of subsidiaries and other business units | | | |
| Other cash receipts relating to investing activities | | | |
| Sub-total of cash inflows from investing activities | | | |
| Cash payments to purchase or construct fixed assets, intangible assets and other long-term assets | | | |
| Cash payments to acquire investments | | | |
| Net cash payments for acquisitions of subsidiaries and other business units | | | |
| Other cash payments relating to investing activities | | | |
| Sub-total of cash outflows from investing activities | | | |
| Net cash flows from investing activities | | | |
| 3. Cash flows from financing activities | | | |
| Cash receipts from investments | | | |
| Cash receipts from absorption of borrowings | | | |
| Other cash receipts relating to financing activities | | | |
| Sub-total of cash inflows from financing activities | | | |
| Cash repayments of borrowings | | | |
| Cash payments for distribution of dividends, profits, or interest expenses | | | |
| Other cash payments relating to financing activities | | | |
| Sub-total of cash outflows from financing activities | | | |
| Net cash flows from financing activities | | | |
| 4. Effect of foreign exchange rate changes on cash and cash equivalents | | -6,020.41 | 23,432.72 |
| 5. Net increase in cash and cash equivalents | | -851,987.30 | 435,076.55 |
| Plus: Opening balance of cash and cash equivalents | | 15,092,412.93 | 14,657,336.38 |
| 6. Closing balance of cash and cash equivalents | 5.15 | 14,240,425.63 | 15,092,412.93 |

The accompanying notes form an integral part of the financial statements.

Legal Representative: BALAJI RAMAKOTI s/d

Accountant in Charge: Carrie Li s/d

Chief Accountant: Carrie Li s/d

Wipro (Shanghai) Limited
Statement of Changes in Equity
For the Year Ended December 31, 2023
(All the amounts are denominated in CNY unless otherwise stated.)

| Items | 2023 | | | | Total owners' equity | | | | |
|---|------------------|--------------------------|--------|------------------|----------------------|----------------------------|------------------|----------------------------|---------------|
| | Paid-in capital | Other equity instruments | | Capital reserves | | Other comprehensive income | | | |
| | Preference share | Perpetual debts | Others | Special reserves | Retained profit | Surplus reserves | Special reserves | Other comprehensive income | |
| I. Balance as at December 31, 2022 | 10,773,085.00 | | | | 2,666,487.27 | 3,237,679.72 | | | 16,677,251.99 |
| Plus: Adjustments for changes in accounting policies | | | | | | | | | |
| Adjustments for correction of accounting errors in prior periods | | | | | | | | | |
| Others | | | | | | | | | |
| II. Balance as at January 1, 2023 | 10,773,085.00 | | | | 2,666,487.27 | 3,237,679.72 | | | 16,677,251.99 |
| III. Increase in 2023 ("+" for decreases) | | | | | -2,195,147.34 | | | | -2,195,147.34 |
| (1) Total comprehensive income | | | | | | | | | |
| (2) Capital contributions or withdrawals by owners | | | | | | | | | |
| (3) Common stock contribution by owners | | | | | | | | | |
| (4) Capital contributions by other equity instrument holders | | | | | | | | | |
| (5) Share-based payments charged into owners' equity | | | | | | | | | |
| (6) Others | | | | | | | | | |
| (7) Profit distribution | | | | | | | | | |
| (8) Appropriation for surplus reserves | | | | | | | | | |
| (9) Profit distribution to owners | | | | | | | | | |
| (10) Others | | | | | | | | | |
| (4) Internal transfer of owners' equity | | | | | | | | | |
| (i) Transfer of capital reserves into paid-in capital | | | | | | | | | |
| (ii) Transfer of surplus reserves into paid-in capital | | | | | | | | | |
| (iii) Surplus reserves covering losses | | | | | | | | | |
| (iv) Transfer of changes in the defined benefit plan into retained income | | | | | | | | | |
| (v) Transfer of other comprehensive income into retained income | | | | | | | | | |
| (vi) Others | | | | | | | | | |
| (5) Special reserves | | | | | | | | | |
| (6) Appropriation during 2023 | | | | | | | | | |
| (7) Consumption during 2023 | | | | | | | | | |
| (8) Others | | | | | | | | | |
| IV. Balance as at December 31, 2023 | 10,773,085.00 | | | | 471,339.93 | 3,237,679.72 | | | 14,482,104.65 |

The accompanying notes form an integral part of the financial statements.
Legal Representative: BALAJI RAMAKOTI S/D

Chief Accountant: Carrie Li S/D

Accountant in Charge: Carrie Li S/D

Wipro (Shanghai) Limited
Statement of Changes in Equity
For the Year Ended December 31, 2023
(All the amounts are denominated in CNY unless otherwise stated.)

| Items | 2022 | | | | | | | Total owners' equity | |
|---|-----------------|--------------------------|------------------|------------------|----------------------------|------------------|------------------|----------------------|---------------|
| | Paid-in capital | Other equity instruments | | Capital reserves | Other comprehensive income | Special reserves | Surplus reserves | | |
| | | Preference share | Perpetual debits | | | | | | Others |
| I. Balance as at December 31, 2021 | 10,773,085.00 | | | | | | 3,134,008.08 | 1,733,442.47 | 15,640,535.55 |
| Plus: Adjustments for changes in accounting policies | | | | | | | | | |
| Adjustments for correction of accounting errors in prior periods | | | | | | | | | |
| Others | | | | | | | | | |
| II. Balance as at January 1, 2022 | 10,773,085.00 | | | | | | 3,134,008.08 | 1,733,442.47 | 15,640,535.55 |
| III. Increase in 2022 ("+" for decreases) | | | | | | | 103,671.64 | 933,044.80 | 1,036,716.44 |
| (1) Total comprehensive income | | | | | | | | 1,036,716.44 | 1,036,716.44 |
| (2) Capital contributions or withdrawals by owners | | | | | | | | | |
| (i) Common stock contributions by owners | | | | | | | | | |
| (ii) Capital contributions by other equity instrument holders | | | | | | | | | |
| (iii) Share-based payments charged into owners' equity | | | | | | | | | |
| (iv) Others | | | | | | | | | |
| (3) Profit distribution | | | | | | | | | |
| (i) Appropriation for surplus reserves | | | | | | | | | |
| (ii) Profit distribution to owners | | | | | | | | | |
| (iii) Others | | | | | | | | | |
| (4) Internal transfer of owners' equity | | | | | | | | | |
| (i) Transfer of capital reserves into paid-in capital | | | | | | | | | |
| (ii) Transfer of surplus reserves into paid-in capital | | | | | | | | | |
| (iii) Surplus reserves covering losses | | | | | | | | | |
| (iv) Transfer of changes in the defined benefit plan into retained income | | | | | | | | | |
| (v) Transfer of other comprehensive income into retained income | | | | | | | | | |
| (vi) Others | | | | | | | | | |
| (5) Special reserves | | | | | | | | | |
| (i) Appropriation during 2022 | | | | | | | | | |
| (ii) Consumption during 2022 | | | | | | | | | |
| (iii) Others | | | | | | | | | |
| IV. Balance as at December 31, 2022 | 10,773,085.00 | | | | | | 3,237,679.72 | 2,666,487.27 | 16,677,251.99 |

The accompanying notes form an integral part of the financial statements.
Legal Representative: BALAJI RAMAKOTI s/d

Chief Accountant: Carnie Li s/d

Accountant in Charge: Carnie Li s/d

Wipro (Shanghai) Limited

Notes to the Financial Statements for the Year Ended December 31, 2023

(All the amounts are denominated in CNY unless otherwise stated.)

1 Company profile

Wipro Shanghai Limited ("the Company"), invested by Wipro Limited and Wipro Singapore Pte Limited, is a foreign joint venture limited liability company approved to be established in Shanghai province on April 27, 2004.

As at March 25, 2015, Wipro Singapore Pte Limited transferred all the shares held to Wipro Cyprus Pte Limited by approved. Wipro Cyprus Pte Limited was renamed as Wipro IT Services SE on August 23, 2019. Wipro IT Services SE was renamed as Wipro IT Services UK Societas in 2021.

As at December 31, 2023, The Company's registered capital is USD 1,650,000.00. Its uniform social credit code No. is 91310000761626497X. It's located in Room 103-156, Leigers Chang Xing mansion, 1 / F, Changxing building, 888 Bi Bo Road, Pudong New Area, Shanghai.

The Company is mainly engaged in R & D, development, procure of company software, sales of self produced products, provide relevent technical advice and technical services; design, debugging and maintenance of system integration; air ticket booking and cancellation of business data processing services; through voice and Internet media in customer contact, customer information input and solve, and related customer consultation and expenditure service; scientific and technological information consultation, company management consulting, logistics management consulting, and financial management consultation and outsourcing services.

The financial statements were approved to be issued on May 8, 2024.

2 Basis of preparation for financial statements

2.1 Basis of preparation

The financial statements are prepared in accordance with the *Accounting Standards for Business Enterprises – Basic Standards* and various specific accounting standards, the Application Guidance on the Accounting Standards for Business Enterprises, the Explanation on the Accounting Standards for Business Enterprises, and other relevant regulations issued by the Ministry of Finance (hereinafter collectively referred to as "the Accounting Standards for Business Enterprises").

2.2 Going concern

The financial statements are prepared on a going concern basis.

3 Principal accounting policies and accounting estimates

3.1 Statement on compliance with the Accounting Standards for Business Enterprises

The financial statements meet the requirements of the Accounting Standards for Business Enterprises issued by the Ministry of Finance, and truly and completely reflect the Company's financial position as at December 31, 2023, as well as its operating results and its cash flows for the year then ended.

3.2 Accounting period

The accounting year is from January 1 to December 31 in calendar year.

3.3 Operating cycle

The Company's operating cycle is 12 months.

3.4 Functional currency

The Company adopts CNY as its functional currency.

3.5 Recognition criteria of cash and cash equivalents

For the purpose of preparing the statement of cash flows, the term "cash" refers to cash at hand and bank deposits readily available for payment purposes. The term "cash equivalents" refers to short-term (maturing within three months on acquisition) and highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

3.6 Foreign currency transactions

Transactions arising in foreign currencies are translated into CNY at exchange rates at the transaction dates. At the balance sheet date, foreign currency monetary assets and liabilities are translated into CNY at that date. Exchange differences arising from these translations are expensed. Contributions to paid-in capital made in foreign currencies are translated into the CNY denominated paid-in capital account at the stipulated exchange rates at the date of contribution.

3.7 Financial instruments

When the Company becomes a party to a contract for financial instrument, a financial asset, financial liability or equity instrument should be recognized.

3.7.1 Classification of financial instruments

According to the business model of financial assets and contractual cash flow characteristics of the same, which are subject to the management of the Company, financial assets are classified at the initial recognition as: financial assets measured at the amortized cost, financial assets measured at fair value through the other comprehensive income and financial assets measured at fair value through the current profit or loss.

The Company classifies the financial assets that meet the following conditions at the same time but have not been designated to be measured at fair value through profit or loss as the financial assets measured at amortized cost:

- The business model is adopted for the purpose of obtaining the contractual cash flow;
- The contractual cash flow is only used for interest payment based on the principal or unpaid principal.

The Company classifies the financial assets that meet the following conditions at the same time and have not been designated to be measured at fair value through profit or loss as the financial assets (debt instruments) measured at fair value through the other comprehensive income:

- The business model is adopted for the purpose of obtaining the contractual cash flow and selling such financial assets;
- The contractual cash flow is only used for interest payment based on the principal or unpaid principal.

At the initial recognition, the Company may irrevocably designate non-trading equity instrument investments as financial assets (equity instruments) measured at fair value through the other comprehensive income. The designation is made based on a single investment and the relevant investment is in line with the definition of the equity instrument from the issuer's perspective.

Except for the financial assets measured at amortized cost and the financial assets measured at fair value through other comprehensive income, the Company classifies other financial assets as financial assets measured at fair value through the current profit or loss.

At the initial recognition, financial liabilities are classified as: financial liabilities measured at fair value through the current profit or loss and financial liabilities measured at the amortized cost.

3.7.2 Recognition basis and measurement method of financial instruments

- (1) Financial assets measured at amortized cost
Financial assets measured at amortized cost include notes receivable and accounts receivable, other receivables, long-term receivables, and creditors' investment, etc., of which initial measurement is made at fair value, and relevant transaction costs are included in the initially recognized amount; exclude accounts receivable with significant financing component and accounts receivable with the financing component not exceeding one year and not considered by the Company, of which initial measurement is made at the contract transaction price.

During the holding period, the interest calculated by the effective interest method is included in the current profit or loss.

At recovery or disposal, the difference between the purchase price obtained and the book value of such financial assets is included in the current profit or loss.

- (2) Financial assets (debt instruments) measured at fair value through the other comprehensive income
Financial assets (debt instruments) measured at fair value through the other comprehensive income include receivables financing and other creditors' investment, of which initial measurement is made at fair value, and relevant transaction costs are included in the initially recognized amount. The subsequent measurement of such financial assets is made at fair value. Changes in fair value are included in other comprehensive income except for the interest calculated by the effective interest method, impairment losses or gains, and exchange gains or losses.

At derecognition, the accumulated gains or losses previously included in other comprehensive income will be transferred from the other comprehensive income to the current profit or loss.

- (3) Financial assets (debt instruments) measured at fair value through the other comprehensive income
Financial assets (equity instruments) measured at fair value through the other comprehensive income, including the investment in other equity instruments, are initially measured at fair value, and relevant transaction costs are included in the initially recognized amount. The subsequent measurement of such financial assets is made at fair value, and the changes in fair value are included in the other comprehensive income. Dividends obtained are included in the current profit or loss.

At derecognition, the accumulated gains or losses previously included in other comprehensive income are transferred from the other comprehensive income to the retained earnings.

- (4) Financial assets measured at fair value through the current profit or loss
Financial assets measured at fair value through the current profit or loss include trading financial assets, derivative financial assets and other non-current financial assets, of which initial measurement is made at fair value, and relevant transaction costs are included in the current profit or loss. The subsequent measurement of such financial assets is made at fair value, and changes in fair value are included in the current profit or loss.

- (5) Financial liabilities measured at fair value through the current profit or loss
Financial liabilities measured at fair value through the current profit or loss include trading financial liabilities and derivative financial liabilities, of which initial measurement is made at fair value, and relevant transaction costs are included in the current profit or loss. The subsequent measurement of such financial liabilities is made at fair value, and changes in fair value are included in the current profit or loss.

At derecognition, the difference between the book value and the consideration paid of such financial liabilities is included in the current profit or loss.

- (6) Financial liabilities measured at amortized cost
Financial liabilities measured at the amortized cost include short-term borrowings, notes payable and accounts payable, other payables, long-term borrowings, bonds payable and long-term payables, of which initial measurement is made at fair value, and related transaction costs are included in the initially recognized amount.

During the holding period, the interest calculated by the effective interest method is included in the current profit or loss.

At derecognition, the difference between the consideration paid and the book value of such financial liabilities is included in the current profit or loss.

3.7.3 Derecognition and transfer of financial assets

Where one of the following conditions is met, the Company shall derecognize financial assets:

- The contractual right of collecting cash flows of financial assets is terminated;
- The financial assets have been transferred, and nearly all of the risks and rewards related to the ownership of the financial assets have been transferred to the transferee;
- The financial assets have been transferred, and the Company does not retain the control over the financial assets through it has neither transferred nor retained nearly all risks and rewards related to the ownership of the financial assets.

At the transfer of financial assets, where nearly all of the risks and rewards related to the ownership of the financial assets have been retained, such financial assets shall not be derecognized.

Substance over form principle is adopted to determine whether the transfer of financial assets can satisfy the criteria as described above for derecognition. The Company shall classify the transfer of financial assets into the entire transfer and the partial transfer. If the transfer of entire financial assets satisfy the criteria for derecognition, differences between the amounts of the following two items shall be recognized in profit or loss for the current period:

- i) The book value of the transferred financial asset;
- ii) The aggregate consideration received from the transfer plus the cumulative amounts of the changes in the fair value originally recognized in the owners' equity (such financial assets in transfer are those measured at fair value with changes included in other comprehensive income (debt instruments)).

If the partial transfer of financial assets satisfy the criteria for derecognition, the book value of the entire financial assets transferred shall be split into the derecognized and recognized parts according to their respective fair value and differences between the amounts of the following two items are charged to profit or loss for the current period:

- i) The book values of the derecognized parts;
- ii) The aggregate consideration for the derecognized parts plus the portion of the accumulative amounts of the changes in the fair value of the derecognized parts originally recognized in the owners' equity (such financial assets in transfer are those measured at fair value with changes included in other comprehensive income (debt instruments)).

If the transfer of financial assets does not satisfy requirements for derecognition, the financial assets shall continue to be recognized, and the consideration received will be recognized as financial liabilities.

3.7.4 Derecognition of financial liabilities

Financial liabilities shall be entirely or partially derecognized if the present obligations derived from them are entirely or partially discharged. If the Company enters into an agreement with a creditor so as to substitute the current financial liabilities with new ones, and the contract clauses of which are substantially different from those of the current ones, it shall recognize the new financial liabilities in place of the current ones.

If substantial revisions are made to some or all of the contract clauses of the current financial liabilities, the Company shall recognize the new financial liabilities after revision of the contract clauses in place of the current ones entirely or partially.

Upon entire or partial derecognition of financial liabilities, differences between the book value of the derecognized financial liabilities and the consideration paid (including non-monetary assets surrendered or new financial liabilities assumed) are charged to profit or loss for the current period.

If the Company redeems part of its financial liabilities, it shall allocate the book value of the entire financial liabilities between the relative fair value of the parts that continue to be recognized and the derecognized parts on the redemption date. Differences between the book value allocated to the derecognized parts and the consideration paid (including non-monetary assets surrendered and the new financial liabilities assumed) are charged to profit or loss for the current period.

3.7.5 Determination of fair values of financial assets and financial liabilities

Quoted market prices in an active market are the best evidence of fair value and should be used, where they exist, to measure the financial instrument. If a market for a financial instrument is not active, the Company establishes fair value by using a valuation technique. The Company uses a valuation technique appropriate in the circumstances and for which sufficient data and other information are available to measure fair value, selecting the inputs pursuant to the characteristics of the asset or liability being measured that a market participant would take into account, and giving priority to the use of relevant observable inputs. Only when such observable inputs are not available or impossible to obtain shall unobservable inputs be used instead.

3.7.6 Testing and accounting treatment for the impairment of financial assets

The Company estimates the expected credit loss of financial assets measured at the amortized cost, financial assets (debt instruments) measured at fair value through the other comprehensive income and financial guarantee contract individually or in portfolio.

By considering such reasonable and well-founded information as relevant matters in the past, current conditions and prediction of future economic conditions, the Company calculates the probability weighted amount, weighted by default risk, of the present value of the difference between the cash flows receivable under the contract and the cash flows expected to be received, to determine the expected credit loss. If there is obvious increase in credit risk following the initial recognition of such financial instrument, the Company will measure the loss provision at the

amount which is equivalent to the amount of the expected credit loss over the entire duration of such financial instrument; if there is no obvious increase in credit risk following the initial recognition of such financial instrument, the Company will measure the loss provision at the amount which is equivalent to the amount of the expected credit loss within 12 months in the future of such financial instrument. Amount increased or reversed of loss provision arising therefrom will be included in the current profit or loss as impairment loss or gain.

By comparing the default risk in financial instruments on the balance sheet date with the default risk in financial instruments on the initial recognition date, the Company determines the relative change in default risk in financial instruments during the estimated duration to assess whether the credit risk of financial instruments has greatly increased following the initial recognition of such financial instruments. Generally, once the period is overdue for over 30 days, the Company may consider that there is obvious increase in credit risk of such financial instrument, unless there is unambiguous evidence that there is no obvious increase in credit risk of such financial instrument following the initial recognition.

If the credit risk of the financial instrument is low on the balance sheet date, the Company will immediately consider that there is no obvious increase in credit risk of such financial instrument following the initial recognition.

If there is objective evidence that any financial asset has had credit impairment, the Company will make the provision for impairment for such financial asset individually.

For receivables and contract assets arising from the transactions specified in the *Accounting Standards for Business Enterprises No. 14 - Revenue (2017)*, whether or not they contain significant financing components, the Company always makes the provision for credit loss at the amount equivalent to the expected credit loss over the whole duration.

For lease receivables, the Company always makes the provision for credit loss at the amount equivalent to the expected credit loss over the whole duration.

If there is objective evidence that a credit impairment has occurred in a receivable, the Company shall withdraw the provision for bad debts for that receivable and recognize the expected credit loss on a single basis. Then provision for bad debts accrued by portfolio to estimate the expected credit losses for the rest receivables:

| Portfolio | Method |
|---------------|---|
| Third party | Expected credit losses rate analysis method |
| Related party | Separate test for impairment |

Among which, the provision for bad debts as expected credit losses rate as follows:

| Aging | Proportion of provision for bad debts of accounts receivable (%) |
|-----------------|--|
| Within 180 days | 0.00 |
| 181 to 360 days | 35.00 |
| Over 360 days | 100.00 |

3.8 Contract assets

3.8.1 Recognition method and criteria for contract assets

According to the relationship between the performance of obligations and the customer payment, the Company presents contract assets or contract liabilities in the balance sheet. The right of the Company to the charge of consideration via goods transfer or service rendering to the customer (and the right depends on other factors except for the time lapses) is presented as contract asset. Contract assets and contract liabilities under the same contract should be presented at net amount. The unconditional (only depending on the time lapses) right to the charge of consideration from the customer, possessed by the Company, is presented as receivables.

3.8.2 Determination method and accounting treatment for the expected credit loss of contract assets

Determination method and accounting treatment for the expected credit loss of contract assets please refer to "3.7.6 Test method and accounting treatment for the impairment of financial assets".

3.9 Fixed assets

3.9.1 Recognition criteria of fixed assets

Fixed assets refer to tangible assets held for commodity production, rendering of services, renting or business management, with the useful lives over one year. Fixed assets are recognized when they simultaneously meet the following conditions:

- (1) It is probable that the economic benefits relating to the fixed assets will flow into the Company; and
- (2) The costs of the fixed assets can be measured reliably.

3.9.2 Depreciation method

The provision for depreciation of fixed assets is made by the straight-line method by category. The depreciation rate is determined based on the category, estimated useful life and estimated net residual value rate of fixed assets. For fixed assets where the provision for impairment has been made, the depreciation amount in the future will be determined at the book value of the fixed assets where the provision for impairment has been deducted, based on the remaining useful life. Where the fixed assets have the components with different useful lives or bring economic benefits for the enterprise in different ways, then the Company should choose different depreciation rates or methods to separately make the provision for depreciation.

The depreciation methods, depreciation life, residual value rates and annual depreciation rates of fixed assets are presented by category as follows:

| Category | Depreciation method | Depreciation life (years) | Residual value rate (%) | Annual depreciation rate (%) |
|-------------------------|----------------------|---------------------------|-------------------------|------------------------------|
| Computer and Equipments | Straight-line method | 3-9 | 0.00 | 11.11-33.33 |

3.9.3 Disposal of fixed assets

When the fixed assets are disposed, or they are expected not to bring any economic interest via use or disposal, such fixed assets will be derecognized. When the fixed asset is sold, transferred, scrapped or damaged, the Company will include such disposal revenue, deducting the book value and related taxes and surcharges thereof, in the current profit or loss.

3.10 Long-term assets impairment

Where there are indications of impairment on long-term equity investments, investment property measured with cost model, fixed assets, construction in progress, intangible assets with definite useful lives, productive biological assets and other long-term assets at the end of the reporting period, impairment test should be made. Where the result of the impairment test shows that the recoverable amount of the asset is lower than its book value, the provision for impairment shall be made based on the differences and included in impairment loss. The recoverable amounts of intangible assets are the higher of their fair values less costs to sell and the present values of the future cash flows expected to be derived from the assets. Provision for impairment of fixed assets is made on individual asset basis. If it is difficult to estimate the recoverable amount of the individual asset, the Company shall estimate the recoverable amount of the asset portfolio that the individual asset belongs to. The asset group is the minimum asset group that can independently generate the cash inflow.

3.11 Contract liabilities

According to the relationship between the performance of obligations and the customer payment, the Company presents contract assets or contract liabilities in the balance sheet. The Company's obligations in transferring goods or rendering services to customers on the ground that it has received or will receive relevant considerations from these customer are presented as contract liabilities. Contract assets and contract liabilities under the same contract should be presented at net amount.

3.12 Employee benefits

3.12.1 Accounting treatment of short-term compensation

During the accounting period when employees serve the Company, the actual short-term compensation is recognized as liabilities and included in current profit or loss or costs associated with assets.

The cost of social insurance and housing fund paid by Company for employees, in the accounting period, during which the service is provided by employees for enterprises, be used to calculate corresponding amount of employee benefits according to the stipulated provision basis and proportion.

The employee welfare occurring in the Company shall be include in the current profit or loss or the related asset costs according to the actual amount when actually occurring. Among them, non-monetary benefits are measured at the fair value.

3.12.2 Accounting treatment of post-employment benefits

Defined contribution plan

The Company pays the basic endowment insurance premiums and unemployment insurance for employees according to the relevant provisions of the local governments. During the accounting period when employees serve the Company, the paid amount which is calculated based on the payment base and proportion as stipulated in the provisions of the local place is recognized as liabilities and included in current profit or loss or related asset costs.

3.12.3 Accounting treatment of dismissal benefits

Where the Company provides dismissal welfare to employees, employee benefits incurred from dismissal benefits are recognized as liabilities and recorded into the current profit and loss at the earlier date of: when the Company is unable to unilaterally withdraw the dismissal benefits provided in the plan on the cancellation of labor relationship or the layoff proposal; when the Company recognizes the cost related to restructuring concerning payment of dismissal benefits.

3.13 Revenue

3.13.1 Accounting policies adopted for revenue recognition and measurement

If the Company fulfills its performance obligations in a contract, it will recognize revenue when relevant customer obtains right of control over relevant goods or services. Obtaining the right of control over relevant goods or services means that the customer is able to make decisions on the use of the goods or the rendering of the services, and can obtain almost all of the economic benefits therefrom.

If two or more performance obligations are covered in the contract, on the contract commencement date, the transaction price will be amortized to individual performance obligation based on the relative proportion of the individual selling price of goods or services involved in the individual performance obligation. The Company measures revenue at the transaction price amortized to individual performance obligation.

The transaction price refers to the amount of consideration the Company is expected to have the right to take on account of the transfer of goods or services to the customer, excluding the payments charged by any third party and the payments expected to be refunded to the customer. The Company determines the transaction price according to the contract terms and in light of its previous regular practice, in the meantime, factors such as variable consideration, significant financing composition existing in the contract, non-cash consideration, and consideration payable to customers will be taken into account. The Company determines the transaction price involving the variable consideration at the amount that should not exceed the amount of accumulatively recognized revenue that is highly unlikely to have a major reversal when relevant uncertainty is eliminated. If the significant financing component is covered in the contract, the Company will determine the transaction price based on the amount of cash payable at once by the customer when the customer acquires the right of control over goods or services, as assumed, and amortize the difference between such transaction price and the contract price by the effective interest method during the contract period.

The obligation performance belongs to certain period in case one of the following conditions is met; otherwise, it belongs to certain time-point:

- The customer obtains and consumes the economic benefits brought by the performance of the Company while the Company is performing the obligation.
- Customers are able to control the goods under construction by the Company in the course of performing obligations.
- The Goods produced in the course of performing obligations have irreplaceable uses, and the Company has the right to receive payments for the portion of the performance that has been completed to date.

For a performance obligation to be performed within a certain period, the Company recognizes the revenue according to the performance progress during such period, except for the case that the performance progress cannot be reasonably determined. The Company may determine the performance progress by the output method or input method based on the nature of goods or service. When the performance progress cannot be reasonably determined, if the cost incurred is expected to be compensated, the revenue will be recognized by the Company at the amount of the cost incurred until the performance progress can be reasonably determined.

The revenue from obligation performance belonging to certain time-point is recognized by the Company when the customer has acquired the right of control over relevant goods or services. The Company will consider the following signs when judging whether the customer has acquired the right of control over relevant goods or services:

- The customer has the current payment obligation for such goods or service, i.e. the Company enjoys the current right to collect the payment for such goods or service.
- The Company has transferred the legal ownership of such goods to the customer, i.e. the customer possesses the legal ownership of such goods.
- The Company has transferred goods to the customer in kind, i.e. the customer has possessed such goods in kind.
- The substantial risks and rewards of the ownership of such goods have been transferred by the Company to the customer, i.e. the customer has acquired the substantial risks and rewards of the ownership of such goods.
- The customer has accepted such goods or services.

3.14 Deferred tax assets and deferred tax liabilities

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

3.15 Lease

Lease refers to a contract in which a lessor assigns the right to use an asset to a lessee within a certain period of time in order to obtain consideration.

On the contract commencement date, the Company evaluates whether the contract is a lease or includes a lease. If a party to a contract transfers the right to control the use of one or more identified assets within a certain period in exchange for consideration, the contract shall be a lease or include a lease.

If the contract contains multiple individual leases, the Company will split the contract and make accounting treatment over each individual lease. If the contract contains both leased and non-leased parts, the lessee and lessor will split the leased and non-leased parts.

3.15.1 The Company as the lessee

(1) Right-of-use assets

As at the beginning of the lease period, the Company recognizes the leases other than short-term leases and leases of low-value assets as the right-of-use assets. Right-of-use assets are initially measured at cost. Such costs include:

- the initial measurement amount of lease liabilities;

- in case of any lease incentives, relevant amount of the lease incentives enjoyed shall be deducted from the lease payment paid on or before the commencement date of the lease term;
- the initial direct costs incurred of the Company;
- the costs incurred of the Company for demolishing and removing leased assets, restoring the site where the leased assets are located, or restoring the leased assets to the state agreed in the lease terms, but excluding the cost incurred for inventory production.

The Company subsequently adopts the straight-line-method to make the provision for the depreciation of the right-of-use assets. If it can be reasonably determined that the ownership of the leased asset will be obtained at the expiration of the lease term, the Company shall accrue depreciation within the remaining useful life of the leased asset; otherwise, the leased assets should be depreciated over the shorter of the lease term or the remaining useful life of the leased assets.

The Company determines whether the right-to-use assets have been impaired or not according to the principle described in "3.10 Impairment of long-term assets" in this note, and make the accounting treatment for the identified impairment losses.

(2) Lease liabilities

As at the beginning of the lease period, the Company recognizes the leases other than short-term leases and leases of low-value assets as lease liabilities. Lease liabilities are initially measured at the present value of the lease payments that have not been paid. Lease payments include:

- for fixed payments (including substantial fixed payments), if there is any lease incentive, the relevant amount of the lease incentive shall be deducted;
- variable lease payments depending on the index or ratio;
- the payments expected to be payable based on the residual value of the guarantee provided by the Company;
- exercise price of purchase option, provided that the Company reasonably determines that it will exercise the option;
- the amount to be paid to exercise the lease termination option, provided that it is reflected that the Company will exercise the lease termination option during the lease period.

The Company adopts the implicit rate of lease as the discount rate, but if the implicit rate of lease cannot be reasonably determined, the incremental borrowing rate will be adopted as the discount rate.

The Company calculates the interest expenses of lease liabilities in each lease term based on a fixed periodic interest rate, and includes such expenses into the current profit or loss or the cost of related assets.

The variable lease payments not included in the measurement of lease liabilities shall be included in the current profit or loss or the costs of related assets when they actually occur.

After the commencement date of the lease term, under any of the following circumstances, the Company will re-measure the lease liabilities and adjust the corresponding right-of-use assets; if the book value of the right-of-use assets has been reduced to zero and further reduction of lease liabilities is still required, the difference will be included in the current profit or loss:

- In case of any change in the evaluation results of the purchase option, lease renewal option or termination option, or any inconsistency between the actual exercise of the aforesaid options and the original evaluation results, the Company will re-measure lease liabilities according to the present value calculated by the changed lease payments and the revised discount rate.

- In case of any change in the substantial fixed payments, the estimated payable amount based on the residual value of the guarantee, or in the index or ratio used to determine lease payments, the Company will re-measure lease liabilities according to the present value calculated by the changed lease payments and the original discount rate. However, if the change of lease payment is caused by the change of floating interest rate, the revised discount rate is used to calculate the present value.
- (3) Short-term lease and lease of low-value assets
The Company chooses not to recognize right-of-use assets and lease liabilities for short-term leases and leases of low-value assets, and the relevant lease payments are included in the current profit or loss or the cost of related assets by straight-line method over each period within the lease term. Short-term leases refer to leases that do not exceed 12 months on the commencement date of the lease period and do not include any purchase option. Low-value asset lease refers to the lease of a single lease asset with lower value when it is brand new. For the lease asset subleased by the Company subleases or expected to be subleased, the original lease is not a lease of low-value assets.
- (4) Lease changes
If the lease changes and the following conditions are met at the same time, the Company will carry out accounting treatment over the lease change as a separate lease:
- where the lease change expands the scope of the lease by adding the right to use one or more leased assets;
 - where the increase of the consideration is equivalent to the adjusted individual price of the expanded part of the lease scope according to the contract.

Where the lease change is not accounted for as a separate lease, on the effective date of the lease change, the Company will re-distribute the consideration of the contract after the change, re-determine the lease period, and re-measure lease liabilities according to the present value calculated by the changed lease payments and the revised discount rate.

If the lease change causes the lease scope to be reduced or the lease term to be shortened, the Company shall correspondingly reduce the book value of the right-to-use assets, and include the related gains or losses of partial or complete termination of the lease in the current profit or loss. Where other lease changes lead to re-measurement of lease liabilities, the Company will adjust the book value of the right-of-use assets accordingly.

3.16 Changes in significant accounting policies and accounting estimates and correction of errors

3.16.1 Changes in significant accounting policies

- (1) Implementation of *Interpretation of Accounting Standards for Business Enterprises No. 16 Provision "Accounting for deferred income taxes on assets and liabilities arising from a single transaction to which the initial recognition exemption does not apply"*

The Ministry of Finance issued *Interpretation of Accounting Standards for Business Enterprises No. 16* (CK (2022) No. 31, hereinafter referred to as "Interpretation No. 16") on November 30, 2022, which stipulates that "Accounting for Deferred Income Taxes Associated with Assets and Liabilities Resulting from Individual Transactions to which the Initial Recognition Exemption Does Not Apply" will take effect on January 1, 2023.

The adoption of this provision had no material impact on the Company's financial position and operating results.

3.16.2 Changes in significant accounting estimates

None.

3.16.3 Correction of prior accounting errors

None.

4 Taxation

4.1 Major tax types and tax rates

| Tax types | Basis of tax assessment | Tax rates |
|--|--|-----------|
| Value added tax (VAT) | The balance from output tax calculated on the basis of revenue from the sale of goods and taxable services calculated by tax laws deducting input tax deductible for current period shall be VAT payable | 6% |
| Urban maintenance and construction tax | Urban maintenance and construction tax is calculated and paid on VAT and excise tax actually paid. | 7% |
| Education surcharges | Education surcharges is calculated and paid on actually paid business tax, VAT and excise tax. | 5% |
| Corporate income tax | Corporate income tax is calculated and paid on taxable profits. | 25% |

5 Notes to items of the financial statements

5.1 Cash and cash equivalents

| Items | As at December 31, 2023 | As at December 31, 2022 |
|--------------|-------------------------|-------------------------|
| Cash at bank | 14,240,425.63 | 15,092,412.93 |
| Total | 14,240,425.63 | 15,092,412.93 |

5.2 Accounts receivable

5.2.1 Disclosure of accounts receivable by aging

| Aging | As at December 31, 2023 | As at December 31, 2022 |
|-------------------------------|-------------------------|-------------------------|
| Within 180 days | | 1,592,180.12 |
| 181 to 360 days | | |
| Over 360 days | 170,677.73 | 224,961.39 |
| Sub-total | 170,677.73 | 1,817,141.51 |
| Less: provision for bad debts | 170,677.73 | 224,961.39 |
| Total | | 1,592,180.12 |

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5.2.2 Disclosure of accounts receivable by method of provision for bad debts

| Category | As at December 31, 2023 | | | | | | As at December 31, 2022 | | | | | | |
|---|-------------------------|----------------|-------------------------|----------------|------------|-----------------------------|-------------------------|----------------|-------------------------|----------------|--------------|-----------------------------|--|
| | Book balance | | Provision for bad debts | | Book value | Proportion of provision (%) | Book balance | | Provision for bad debts | | Book value | Proportion of provision (%) | |
| | Amount | Proportion (%) | Amount | Proportion (%) | | | Amount | Proportion (%) | Amount | Proportion (%) | | | |
| Provision for bad debts on individual basis | | | | | | | | | | | | | |
| Provision for bad debts on portfolio basis | 170,677.73 | 100.00 | 170,677.73 | 100.00 | | | 1,817,141.51 | 100.00 | 224,961.39 | 12.38 | 1,592,180.12 | | |
| Including: | | | | | | | | | | | | | |
| Account receivables from related parties | | | | | | | 248,346.00 | 13.67 | | | 248,346.00 | | |
| Account receivables from third parties | 170,677.73 | 100.00 | 170,677.73 | 100.00 | | | 1,568,795.51 | 86.33 | 224,961.39 | 14.34 | 1,343,834.12 | | |
| Total | 170,677.73 | 100.00 | 170,677.73 | 100.00 | | | 1,817,141.51 | 100.00 | 224,961.39 | 12.38 | 1,592,180.12 | | |

5.2.3 Movement of provision for bad debts in 2023

| Category | As at December 31, 2022 | Movement in 2023 | | | As at December 31, 2023 |
|--|-------------------------------|------------------|-------------------------|-----------|-------------------------------|
| | | Provision | Recovery or Reversal | Write off | |
| Provision for bad debts on individual basis | | | | | |
| Provision for bad debts on portfolio basis | 224,961.39 | | | 54,283.66 | 170,677.73 |
| Total | 224,961.39 | | | 54,283.66 | 170,677.73 |

5.3 Other receivables

5.3.1 Disclosure by aging

| Aging | As at December 31, 2023 | As at December 31, 2022 |
|-------------------------------|-------------------------|-------------------------|
| Within 1 year | 1,875.00 | 3,441.00 |
| 1-2 years | 700.00 | 489,821.74 |
| 2-3 years | 1,060.00 | 366.00 |
| Over 3 years | | 4,468.76 |
| Sub-total | 3,635.00 | 498,097.50 |
| Less: Provision for bad debts | | 4,468.76 |
| Total | 3,635.00 | 493,628.74 |

5.3.2 Classification of other receivables by the nature

| Nature | As at December 31, 2023 | As at December 31, 2022 |
|--------------------------|-------------------------|-------------------------|
| Due from employees | | 4,468.76 |
| Due from related parties | | 489,127.74 |
| Deposit | 1,760.00 | 1,760.00 |
| Others | 1,875.00 | 2,741.00 |
| | 3,635.00 | 498,097.50 |

5.4 Other current assets

| Items | As at December 31, 2023 | As at December 31, 2022 |
|----------------------|-------------------------|-------------------------|
| Deductible input VAT | 453,874.38 | 1,133,870.57 |
| Total | 453,874.38 | 1,133,870.57 |

5.5 Fixed assets

5.5.1 Fixed assets and disposal of fixed assets

| Items | As at December 31, 2023 | As at December 31, 2022 |
|--------------------------|-------------------------|-------------------------|
| Fixed assets | 40.00 | 116.00 |
| Disposal of fixed assets | | |
| Total | 40.00 | 116.00 |

5.5.2 Breakdown of fixed assets

| Items | Computer and equipment | Total |
|------------------------------------|------------------------|------------|
| 1. Original book value | | |
| (1) As at December 31, 2022 | 637,865.64 | 637,865.64 |
| (2) Increase in 2023 | | |
| (3) Decrease in 2023 | 204,786.29 | 204,786.29 |
| - Disposal or scrapping | 204,786.29 | 204,786.29 |
| (4) As at December 31, 2023 | 433,079.35 | 433,079.35 |
| 2. Accumulated depreciation | | |
| (1) As at December 31, 2022 | 637,749.64 | 637,749.64 |
| (2) Increase in 2023 | | |
| (3) Decrease in 2023 | 204,710.29 | 204,710.29 |
| - Disposal or scrapping | 204,710.29 | 204,710.29 |
| (4) As at December 31, 2023 | 433,039.35 | 433,039.35 |
| 3. Book value | | |
| (1) As at December 31, 2023 | 40.00 | 40.00 |
| (2) As at December 31, 2022 | 116.00 | 116.00 |

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5.6 Accounts payable

| Items | As at December 31, 2023 | As at December 31, 2022 |
|------------------------------|-------------------------|-------------------------|
| Amounts due to third parties | 116,223.16 | 53,109.91 |
| Total | 116,223.16 | 53,109.91 |

5.7 Other payables

| Items | As at December 31, 2023 | As at December 31, 2022 |
|------------------------|-------------------------|-------------------------|
| Accrued expenses | 99,646.75 | 566,465.00 |
| Due to related parties | | 969,064.42 |
| Others | 0.45 | 33,985.17 |
| Total | 99,647.20 | 1,569,514.59 |

5.8 Paid-in capital

| Items | As at December 31, 2022 | Changes in 2023 ("+" for increase and "-" for decrease) | | | | As at December 31, 2023 |
|-------------------------------|-------------------------|---|---|--------|-----------|-------------------------|
| | | Capital contribution by owners | Conversion of capital reserves into paid-in capital | Others | Sub-total | |
| Wipro Limited | 1,655,340.00 | | | | | 1,655,340.00 |
| Wipro IT Services UK Societas | 9,117,745.00 | | | | | 9,117,745.00 |
| Total | 10,773,085.00 | | | | | 10,773,085.00 |

5.9 Surplus reserves

| Items | As at December 31, 2022 | Increase in 2023 | Decrease in 2023 | As at December 31, 2023 |
|----------------------------|-------------------------|------------------|------------------|-------------------------|
| Statutory surplus reserves | 3,237,679.72 | | | 3,237,679.72 |
| Total | 3,237,679.72 | | | 3,237,679.72 |

5.10 Retained profit

| Items | 2023 | 2022 |
|--|---------------|--------------|
| Retained profit at the end of the previous year before adjustment | 2,666,487.27 | 1,733,442.47 |
| Total adjustment to retained profit at the beginning of the year ("+" for increase and "-" for decrease) | | |
| Retained profit at the beginning of the year after adjustment | 2,666,487.27 | 1,733,442.47 |
| Plus: Net profit in the current period | -2,195,147.34 | 1,036,716.44 |
| Less: Withdrawal of statutory surplus reserves | | 103,671.64 |
| Retained profit at the end of the period | 471,339.93 | 2,666,487.27 |

5.11 Taxes and surcharges

| Items | 2023 | 2022 |
|------------|-------|--------|
| Stamp duty | 97.49 | 807.63 |
| Total | 97.49 | 807.63 |

5.12 Financial expenses

| Items | 2023 | 2022 |
|---|-------------|-------------|
| Interest expenses | | |
| Including: Interest expenses on lease liabilities | | |
| Less: Interest income | 200,009.68 | 203,229.77 |
| Profit or loss on foreign exchange | -50,110.27 | -58,056.97 |
| Others | 2,119.05 | 1,166.82 |
| Total | -248,000.90 | -260,119.92 |

5.13 Other income

| Items | 2023 | 2022 |
|--|----------|----------|
| Service charge for withholding individual income tax | 1,497.76 | 3,255.64 |
| Others | | 3,132.60 |
| Total | 1,497.76 | 6,388.24 |

5.14 Income tax expenses

5.14.1 Breakdown of income tax expenses

| Items | 2023 | 2022 |
|-----------------------------|------|-----------|
| Current income tax expenses | | 47,180.64 |
| Total | | 47,180.64 |

5.14.2 Reconciliation between income tax expenses and accounting profit

| Items | 2023 |
|--|---------------|
| Total profits | -2,195,147.34 |
| Income tax expenses calculated at statutory tax rate | -548,786.84 |
| Effect of non-deductible costs, expenses and losses | 411,998.79 |
| Effect of using the deductible losses related to deferred tax assets unrecognized in previous periods | -156,304.35 |
| Effect of temporary differences for which no deferred tax assets have been recognized in current periods | 293,092.40 |
| Income tax expenses | |

5.15 Supplementary information to the statement of cash flow

5.15.1 Supplementary information to the statement of cash flow

| Supplementary information | 2023 | 2022 |
|--|---------------|---------------|
| 1. Net profit adjusted to cash flows from operating activities | | |
| Net profit | -2,195,147.34 | 1,036,716.44 |
| Plus: Losses from scrapping of fixed assets ("-" for gains) | 76.00 | 9.00 |
| Financial expenses ("-" for gains) | -50,110.27 | -58,056.97 |
| Decreases in operating receivables ("-" for increases) | 3,025,852.55 | -1,225,570.44 |
| Increases in operating payables ("-" for decreases) | -1,626,637.83 | 658,545.80 |
| Net cash flow from operating activities | -845,966.89 | 411,643.83 |
| 2. Significant investing and financing activities not involving cash receipts and payments | | |
| 3. Net change in cash and cash equivalents | | |
| Closing balance of cash | 14,240,425.63 | 15,092,412.93 |
| Less: Opening balance of cash | 15,092,412.93 | 14,657,336.38 |
| Net increase in cash and cash equivalents | -851,987.30 | 435,076.55 |

5.15.2 Breakdowns of cash and cash equivalents

| Items | As at December 31, 2023 | As at December 31, 2022 |
|---|----------------------------|----------------------------|
| I. Cash | 14,240,425.63 | 15,092,412.93 |
| Including: Unrestricted bank deposit | 14,240,425.63 | 15,092,412.93 |
| II. Cash equivalents | | |
| III. Closing balance of cash and cash equivalents | 14,240,425.63 | 15,092,412.93 |

6 Related parties and related party transactions

6.1 Parent company of the Company

| Name of parent company | Registration place | Shareholding ratio of the parent company in the Company (%) | Voting ratio of the parent company in the Company (%) |
|----------------------------------|-----------------------|---|---|
| Wipro IT Services UK Societas | The United Kingdom | 87.88 | 87.88 |

6.2 Other related parties

| Name of other related party | Relationship with the Company |
|-----------------------------|---|
| Wipro Limited | Ultimate holding company |
| PT WT Indonesia | Controlled by the same ultimate holding company |

6.3 Related party transactions

6.3.1 Related party transactions on purchase and sales of goods, rendering and receipt of services

Sales of goods/rendering of services

| Related party | Content of related party transactions | 2023 | 2022 |
|---------------|---------------------------------------|------|------------|
| Wipro Limited | Rendering of services | | 978,923.54 |

6.4 Receivables from and payables to related parties

6.4.1 Receivables

| Items | Related party | As at December 31, 2023 | | As at December 31, 2022 | |
|---------------------|---------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | Book balance | Provision for bad debts | Book balance | Provision for bad debts |
| Accounts receivable | Wipro Limited | | | 248,346.00 | |
| Other receivables | Wipro Limited | | | 489,127.74 | |

6.4.2 Payables

| Items | Related party | As at December 31, 2023 | As at December 31, 2022 |
|----------------|-----------------|-------------------------|-------------------------|
| Other payables | Wipro Limited | | 941,792.42 |
| | PT WT Indonesia | | 27,272.00 |

7 Commitments and contingencies

7.1 Significant commitments

There is no commitment needs to be disclosed.

7.2 Significant contingencies

There is no contingency needs to be disclosed.

8 Subsequent events

There is no subsequent event needs to be disclosed.

9 Other significant events

There is no other significant event needs to be disclosed.

Wipro (Shanghai) Limited
 (Official Seal)
 May 8, 2024