

Registration number: 731147

Wesco Digital Solutions (Ireland) Limited

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Wesco Digital Solutions (Ireland) Limited

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Wesco Digital Solutions (Ireland) Limited

Company Information

Directors	B M Begg A Khurana M S Kulasa D Snowden M Kenneally
Company secretaries	N Minas A Serovs
Registered office	College Park House Third Floor 20 Nassau Street Dublin D02 VY46
Solicitors	McCann FitzGerald LLP Riverside One Sir John Rogerson's Quay Dublin 2
Bankers	Bank of America Dublin Branch 2 Park Place Hatch Street Dublin
Independent auditors	PricewaterhouseCoopers Chartered Accountants and Statutory Audit Firm One Bank Place Charlotte's Quay Limerick Ireland

Wesco Digital Solutions (Ireland) Limited

Directors' Report for the Year Ended 31 December 2024

The directors present their report and the audited financial statements for the year ended 31 December 2024. The comparative financial information is for the period from the date of incorporation 9 December 2022 to 31 December 2023.

Directors

The directors, who held office during the year, were as follows:

B M Begg

A Khurana

M S Kulasa

D Snowden

M Kenneally

Principal activities

The principal activity of the company is to act as a digital centre of excellence and serve as a development centre for new cloud-based digital solutions and systems for the Wesco Group.

Results and Dividends

The loss for the year after taxation amounted to \$32,681k (2023: \$1,033k loss). The Company paid no dividend to its parent company Wesco Distribution Inc.

The results for the period and state of affairs of the Company are set out in the income statement and statement of financial position on pages 8 and 10 respectively.

Future development of the business

The Company started revenue generation in 2024 in line with the implementation and roll-out of the Data and Digital Platform (DDP) initiative. As branches of the Wesco Group are on-boarded, they will continue to be billed for utilisation of this platform.

Key performance indicators used to manage the business

The Company's key financial indicators during the period were as follows:

	2024	2023	Change
	\$000	\$000	%
Turnover	416	-	100
Operating loss	(32,946)	(988)	3,235
Loss for the financial year	(32,681)	(1,033)	3,064
Total shareholders' funds/(deficit)	66,286	(1,033)	(6,517)
Net current liabilities	(7,006)	(1,346)	421

Accounting records

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, include the provision of appropriate resources to maintain adequate accounting records throughout the Company, including the appointment of personnel with appropriate qualifications, experience and expertise.

The accounting records are available from the registered office, College Park House, 20 Nassau Street, Dublin.

Research and development

Development activities on intangibles were incurred during the year.

Wesco Digital Solutions (Ireland) Limited

Directors' Report for the Year Ended 31 December 2024 (continued)

Events since the end of the financial year

There were no significant event affecting the company's business since the balance sheet date.

Directors and secretaries and their interest in shares

The directors and the Company secretaries do not hold any disclosable interests in the Company or any other group company.

Disclosure of information to the auditors

Each director has taken steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information. The directors confirm that there is no relevant information that they know of and of which they know the auditors are unaware.

The financial statements on pages 8 to 30 were approved by the Board on 4 November 2025 and signed on its behalf by:

Brian M. Begg

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B M Begg
Director

Mark Kenneally

.....
M Kenneally
Director

Wesco Digital Solutions (Ireland) Limited

Statement of Directors' Responsibilities

The directors are responsible for preparing the directors' report and the company financial statements in accordance with Irish law.

Under that law the directors have prepared the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the UK Financial Reporting Council, including Financial Reporting Standard 101 Reduced Disclosure Framework and Irish law).

Under Irish law, the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the company's assets, liabilities and financial position as at the end of the financial year and the profit or loss of the company for the financial year.

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

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

The directors are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the company;
- enable, at any time, the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy; and
- enable the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board on 4 November 2025 and signed on its behalf by:

Brian M. Begg
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B M Begg
Director

Mark Kenneally
.....
M Kenneally
Director

Independent auditors' report to the members of Wesco Digital Solutions (Ireland) Limited

Report on the audit of the financial statements

Opinion

In our opinion, Wesco Digital Solutions (Ireland) Limited's financial statements:

- give a true and fair view of the company's assets, liabilities and financial position as at 31 December 2024 and of its loss for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 101 "Reduced Disclosure Framework" and Irish law); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

We have audited the financial statements, included within the Annual Report and Financial Statements (the "Annual Report"), which comprise:

- the Balance Sheet as at 31 December 2024;
 - the Profit and Loss Account and Statement of Comprehensive Income for the year then ended;
 - the Statement of Changes in Equity for the year then ended; and
 - the notes to the financial statements, which include a description of the accounting policies.
-

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)") and applicable law. Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

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

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

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the company's ability to continue as a going concern.

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

Reporting on other information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

With respect to the Directors Report, we also considered whether the disclosures required by the Companies Act 2014 have been included.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (Ireland) and the Companies Act 2014 require us to also report certain opinions and matters as described below:

- In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors Report for the year ended 31 December 2024 is consistent with the financial statements and has been prepared in accordance with the applicable legal requirements.
- Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we did not identify any material misstatements in the Directors Report.

Responsibilities for the financial statements and the audit

Responsibilities of the directors for the financial statements

As explained more fully in the Statement of Directors' Responsibilities set out on page 4, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

The directors are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a limited number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: https://iaasa.ie/wp-content/uploads/docs/media/IAASA/Documents/audit-standards/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with section 391 of the Companies Act 2014 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Other required reporting

Companies Act 2014 opinions on other matters

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.

Other exception reporting

Directors' remuneration and transactions

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of that Act have not been made. We have no exceptions to report arising from this responsibility.



John Daly
for and on behalf of PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
Limerick
6 February 2026

Wesco Digital Solutions (Ireland) Limited

Profit and Loss Account for the Year Ended 31 December 2024

	Note	2024 \$ 000	2023 \$ 000
Turnover	4	416	-
Administrative expenses		(71,403)	(1,094)
Other operating expenses		(111)	-
Other operating income	5	<u>38,152</u>	<u>106</u>
Operating loss	6	<u>(32,946)</u>	<u>(988)</u>
Interest receivable and similar income	7	565	-
Interest payable and similar expenses	8	<u>(296)</u>	<u>(44)</u>
		<u>269</u>	<u>(44)</u>
Loss before tax		(32,677)	(1,032)
Tax on loss	11	<u>(4)</u>	<u>(1)</u>
Loss for the year		<u><u>(32,681)</u></u>	<u><u>(1,033)</u></u>

The notes on pages 12 to 30 form an integral part of these financial statements.

Wesco Digital Solutions (Ireland) Limited

Statement of Comprehensive Income for the Year Ended 31 December 2024

	2024	2023
	\$ 000	\$ 000
Loss for the year	<u>(32,681)</u>	<u>(1,033)</u>
Total comprehensive expense for the year	<u><u>(32,681)</u></u>	<u><u>(1,033)</u></u>

Wesco Digital Solutions (Ireland) Limited

(Registration number: 731147) Balance Sheet as at 31 December 2024

	Note	31 December 2024 \$ 000	31 December 2023 \$ 000
Fixed assets			
Intangible assets	12	88,930	-
Tangible assets	13	206	182
Right of use assets	14	851	1,153
		89,987	1,335
Current assets			
Trade and other debtors	15	1,427	38
Cash at bank and in hand		1,566	52
		2,993	90
Creditors: Amounts falling due within one year	16	(9,999)	(1,436)
Net current liabilities		(7,006)	(1,346)
Total assets less current liabilities		82,981	(11)
Creditors: Amounts falling due after more than one year	17	(16,000)	-
Long term lease liabilities	14	(695)	(1,022)
Net assets/(liabilities)		66,286	(1,033)
Share capital			
Capital contribution	19	100,000	-
Accumulated losses	20	(33,714)	(1,033)
Shareholders' funds/(deficit)		66,286	(1,033)

Approved by the Board on 4 November 2025 and signed on its behalf by:

Brian M. Begg
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B M Begg
Director

Mark Kenneally
.....
M Kenneally
Director

The notes on pages 12 to 30 form an integral part of these financial statements.

Wesco Digital Solutions (Ireland) Limited

Statement of Changes in Equity for the Year Ended 31 December 2024

	Share capital	Capital contribution	Accumulated losses	Total
	\$ 000	\$ 000	\$ 000	\$ 000
At 1 January 2024	-	-	(1,033)	(1,033)
Loss for the year	-	-	(32,681)	(32,681)
Total comprehensive income	-	-	(32,681)	(32,681)
Other capital reserve movements	-	100,000	-	100,000
At 31 December 2024	-	100,000	(33,714)	66,286
	Share capital	Capital contribution	Accumulated losses	Shareholders' funds/(deficit)
	\$ 000	\$ 000	\$ 000	\$ 000
At 9 December 2022	-	-	-	-
Loss for the year	-	-	(1,033)	(1,033)
Total comprehensive expense	-	-	(1,033)	(1,033)
At 31 December 2023	-	-	(1,033)	(1,033)

The notes on pages 12 to 30 form an integral part of these financial statements.

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

1 General information

The company is a private company limited by share capital, incorporated and domiciled in Republic of Ireland.

These financial statements have been prepared in accordance with FRS 101 Reduced Disclosure Framework and Companies Act 2014. The Company's financial statements are presented in US Dollars (\$), which is also the Company's functional currency and all values are rounded to the nearest thousand Dollars (\$000) except when otherwise indicated.

The principal accounting policies adopted by the Company are set out in note 2.

The address of its registered office is:

Third Floor
College Park House
20 Nassau Street
Dublin
D02 VY46
Ireland

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

Wesco Digital Solutions (Ireland) Limited is a Private Company Limited by Shares. The principal accounting policies, all of which have been applied consistently by the Company throughout the year, are set out below.

Functional and Presentation Currency

Items included in the financial statement are measured using a different currency to that of the primary economic environment in which the entity operates in. The financial statements are presented in USD, which is Wesco Digital Solutions (Ireland) Limited's functional and presentation currency.

Summary of disclosure exemptions

In these financial statements, the company has taken advantage of the exemptions available under FRS 101 in respect of the following disclosures:

- a) The requirements of IFRS 7 Financial Instruments: Disclosures. The equivalent disclosure is included within the ultimate parent WESCO International Inc financial statements;
- b) The requirements of paragraphs 91 to 99 of IFRS 13 Fair Value Measurement. The equivalent disclosure is included within the ultimate parent WESCO International Inc financial statements;
- c) The requirements of paragraphs 10(d), 10(f), 16, 38A, 38B, 38C, 38D, 40A, 40B, 40C, 40D, 111, 134-136 of IAS 1 Presentation of Financial Statements;
- d) The requirements of IAS 7 Statement of Cash Flows
- e) The requirements of paragraph 17 of IAS 24 Related Party Disclosures (Key management remuneration);
- f) The requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered between two or more members of the group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member;

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Accounting policies (continued)

- g) The requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors;
- h) The requirements in paragraph 38 of IAS 1 'Presentation of Financial Statements' to present comparative information in respect of paragraph 79(a)(iv) of IAS1;
- i) The requirements of paragraphs 110, 113(a), 114, 115, 118, 119(a) to (c), 120 to 127 and 129 of IFRS 15 Revenue from Contracts with Customers and;
- j) The requirements of IFRS 9 Financial Instruments.
- k) The requirements of paragraph 52, the second sentence of paragraph 89, and paragraphs 90, 91 and 93 of IFRS 16 Leases. The financial statements have been prepared under the historic cost convention.

Changes in accounting policy

There are no amendments to accounting standards, or IFRIC interpretations that are effective for the period ended 31 December 2024 that have a material impact on the company's financial statements.

Going concern

The financial statements have been prepared on the going concern basis, which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of operations as they come due. The Company generated a loss of \$32,681k in the year ended 31 December 2024 and had net current liabilities of \$7,006k and net assets of \$66,286k as at 31 December 2024. The Company meets its day-to-day working capital requirements through its cash reserve and intercompany cash pooling arrangement with Anixter Belgium BV. The company has obtained a letter of support from its ultimate parent company, WESCO International, Inc. confirming that it and other group companies will not seek repayment of the intercompany balances in such a manner that would impact the company's ability to meet its other financial obligations and confirms its intention to provide financial support as required for a period of at least 12 months from the date these financial statements are approved.

After making enquiries and considering the letter of support obtained, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Therefore, these Financial Statements have been prepared on a going concern basis.

Revenue recognition

Recognition

Revenue is primarily generated through inter-company licensing agreements with other Group subsidiaries. These agreements permit the Group's operating subsidiaries to use the company's intellectual property in exchange for licence fees and royalty payments.

All revenue is recognised in accordance with the inter-company licence agreements. The primary performance obligation is to grant subsidiaries the right to use the company's intellectual property.

Licences are classified as "right-to-use," which means subsidiaries are granted the use of IP in its current form, rather than "right-to-access," which would imply ongoing updates or enhancements. The transaction price, whether a royalty or a SaaS fee, is set out in the transfer pricing documentation.

Revenue recognition occurs based on turnover royalties which are recognised progressively as subsidiaries declare their underlying sales.

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Accounting policies (continued)

Finance income and costs policy

Interest income/(expense) is recognised using the effective interest rate method. In calculating interest income/(expense), the effective interest rate is applied to the gross carrying amount of the asset, when the asset is not impaired or to the amortised cost of the liability for interest expense. For financial assets that have been impaired after initial recognition, interest income is calculated by applying the effective interest rate to the amortised cost of the financial asset. If the asset is no longer impaired the interest income calculation reverts to the gross carrying amount.

Foreign currency transactions and balances

Transactions in foreign currencies are initially recorded at the functional currency rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated into the respective functional currency of the entity at the rates prevailing on the reporting period date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing on the initial transaction dates.

Non-monetary items measured in terms of historical cost in a foreign currency are not retranslated.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

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

Deferred income tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company. Deferred income tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit.

Tangible assets

Property, plant and equipment is stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of property, plant and equipment includes directly attributable incremental costs incurred in their acquisition and installation.

Right-of-use assets

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received.

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Accounting policies (continued)

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Leasehold improvements	over the lease term
Computer equipment	3 years

Intangible assets

Initial Recognition

Intangible assets are recognised when the asset is identifiable, the company has control over the asset, and it is probable that future economic benefits will flow to the company. The asset must be separable or arise from contractual or legal rights.

- **Software for Internal Use:** Purchased software is capitalised at cost. Internally developed software is capitalised only when the development phase criteria under IAS 38 are met, including technical feasibility, intention to complete and use the asset, and ability to reliably measure the expenditure. Research phase costs are expensed as incurred.
- **Cloud Computing Arrangements:** Where the arrangement conveys a software asset under the company's control (e.g., a licence), the cost is capitalised. Where the arrangement does not convey a software asset (e.g., Software as a Service), it is treated as a service contract and costs are expensed. Implementation costs are capitalised only when they result in a separately identifiable resource controlled by the company.
- **Intellectual Property:** Intellectual property assets such as patents, trademarks, and licences are capitalised when acquired or internally developed and meet the recognition criteria. Costs include purchase price and directly attributable costs necessary to prepare the asset for its intended use.

Amortisation

Intangible assets are amortised on a straight-line basis over their estimated useful lives, unless another method better reflects the pattern of consumption of future economic benefits.

- **Software for Internal Use:** Amortised over 3 to 5 years, depending on the nature and expected use of the software.
- **Cloud Computing Implementation Assets:** Amortised over the term of the related cloud service contract or the expected useful life of the configured software, whichever is shorter usually 7 years.
- **Intellectual Property:** Amortised over the shorter of the legal life or expected useful life ranging from 3 to 10 years.

The carrying amount of intangible assets is reviewed annually for indicators of impairment and adjusted if necessary in accordance with IAS 36.

Borrowing Costs

The Company applies IAS 23 Borrowing Costs. Borrowing costs that are directly attributable to the acquisition or development of qualifying assets are capitalised as part of the cost of those assets. A qualifying asset is one that necessarily takes a substantial period of time to prepare for its intended use or sale.

Capitalisation commences when expenditure for the asset is being incurred, borrowing costs are being incurred, and activities necessary to prepare the asset for its intended use or sale are in progress. Capitalisation is suspended during extended periods of inactivity and ceases when substantially all the activities necessary to prepare the asset for its intended use or sale are complete.

All other borrowing costs are recognised in profit or loss as incurred. Where general borrowings are used to fund qualifying assets, the amount capitalised is determined by applying a capitalisation rate to the expenditures on those assets.

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Accounting policies (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

Financial instruments

Initial recognition

Financial assets and financial liabilities comprise all assets and liabilities reflected in the statement of financial position, although excluding property, plant and equipment, investment properties, intangible assets, deferred tax assets, prepayments, deferred tax liabilities and employee benefits plan.

The company recognises financial assets and financial liabilities in the statement of financial position when, and only when, the company becomes party to the contractual provisions of the financial instrument.

Financial assets are initially recognised at fair value. Financial liabilities are initially recognised at fair value, representing the proceeds received net of premiums, discounts and transaction costs that are directly attributable to the financial liability.

All regular way purchases and sales of financial assets and financial liabilities classified as fair value through profit or loss ("FVTPL") are recognised on the trade date, i.e. the date on which the company commits to purchase or sell the financial assets or financial liabilities. All regular way purchases and sales of other financial assets and financial liabilities are recognised on the settlement date, i.e. the date on which the asset or liability is received from or delivered to the counterparty. Regular way purchases or sales are purchases or sales of financial assets that require delivery within the time frame generally established by regulation or convention in the market place.

Subsequent to initial measurement, financial assets and financial liabilities are measured at either amortised cost or fair value.

Classification and measurement

Financial instruments are classified at inception into one of the following categories, which then determine the subsequent measurement methodology:-

Financial assets are classified into one of the following three categories:-

- financial assets at amortised cost;
- financial assets at fair value through other comprehensive income (FVTOCI); or
- financial assets at fair value through the profit or loss (FVTPL).

Financial liabilities are classified into one of the following two categories:-

- financial liabilities at amortised cost; or
- financial liabilities at fair value through the profit or loss (FVTPL).

The classification and the basis for measurement are subject to the company's business model for managing the financial assets and the contractual cash flow characteristics of the financial assets, as detailed below:-

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Accounting policies (continued)

Financial assets at amortised cost

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

- the assets are held within a business model whose objective is to hold assets in order to collect contractual cash flows; and
- the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

If either of the above two criteria is not met, the financial assets are classified and measured at fair value through the profit or loss (FVTPL).

If a financial asset meets the amortised cost criteria, the company may choose to designate the financial asset at FVTPL. Such an election is irrevocable and applicable only if the FVTPL classification significantly reduces a measurement or recognition inconsistency.

Financial assets at fair value through the profit or loss (FVTPL)

Financial assets not otherwise classified above are classified and measured as FVTPL.

Financial liabilities at fair value through the profit or loss

Financial liabilities not measured at amortised cost are classified and measured at FVTPL. This classification includes derivative liabilities.

Derecognition

Financial liabilities

The company derecognises a financial liability when its contractual obligations are discharged, cancelled, or expire.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount reported in the statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

Modification of financial assets and financial liabilities

Financial assets

If the terms of a financial asset are modified, the company evaluates whether the cash flows of the modified asset are substantially different. If the cash flows are substantially different, then the contractual rights to the cash flows from the original financial asset are deemed to expire. In this case the original financial asset is derecognised and a new financial asset is recognised at either amortised cost or fair value.

If the cash flows are not substantially different, then the modification does not result in derecognition of the financial asset. In this case, the company recalculates the gross carrying amount of the financial asset and recognises the amount arising from adjusting the gross carrying amount as a modification gain or loss in the statement of income.

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Accounting policies (continued)

Financial liabilities

If the terms of a financial liabilities are modified, the company evaluates whether the cash flows of the modified asset are substantially different. If the cash flows are substantially different, then the contractual obligations from the cash flows from the original financial liabilities are deemed to expire. In this case the original financial liabilities are derecognised and new financial liabilities are recognised at either amortised cost or fair value.

If the cash flows are not substantially different, then the modification does not result in derecognition of the financial liabilities. In this case, the company recalculates the gross carrying amount of the financial liabilities and recognises the amount arising from adjusting the gross carrying amount as a modification gain or loss in the statement of income.

Trade creditors

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Leases

Definition

A lease is a contract, or a part of a contract, that conveys the right to use an asset or a physically distinct part of an asset ("the underlying asset") for a period of time in exchange for consideration. Further, the contract must convey the right to the company to control the asset or a physically distinct portion thereof. A contract is deemed to convey the right to control the underlying asset if, throughout the period of use, the company has the right to:

- Obtain substantially all the economic benefits from the use of the underlying asset, and;
- Direct the use of the underlying asset (e.g. direct how and for what purpose the asset is used)

Where contracts contain a lease coupled with an agreement to purchase or sell other goods or services (i.e., non-lease components), the company has made an accounting policy election, by class of underlying asset, to account for both components as a single lease component.

Initial recognition and measurement

The company initially recognises a lease liability for the obligation to make lease payments and a right-of-use asset for the right to use the underlying asset for the lease term.

The lease liability is measured at the present value of the lease payments to be made over the lease term. The lease payments include fixed payments, purchase options at exercise price (where payment is reasonably certain), expected amount of residual value guarantees, termination option penalties (where payment is considered reasonably certain) and variable lease payments that depend on an index or rate.

The right-of-use asset is initially measured at the amount of the lease liability, adjusted for lease prepayments, lease incentives received, the company's initial direct costs (e.g., commissions) and an estimate of restoration, removal and dismantling costs.

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Accounting policies (continued)

Subsequent measurement

After the commencement date, the company measures the lease liability by:

- (a) Increasing the carrying amount to reflect interest on the lease liability;
- (b) Reducing the carrying amount to reflect the lease payments made; and
- (c) Re-measuring the carrying amount to reflect any reassessment or lease modifications or to reflect revised in substance fixed lease payments or on the occurrence of other specific events.

Interest on the lease liability in each period during the lease term is the amount that produces a constant periodic rate of interest on the remaining balance of the lease liability. Interest charges are presented separately as non-operating /included in finance cost in the income statement, unless the costs are included in the carrying amount of another asset applying other applicable standards. Variable lease payments not included in the measurement of the lease liability, are included in operating expenses in the period in which the event or condition that triggers them arises.

The related right-of-use asset is accounted for using the Cost model in IAS 16 and depreciated and charged in accordance with the depreciation requirements of IAS 16 Property, Plant and Equipment as disclosed in the accounting policy for Property, plant and equipment. Adjustments are made to the carrying value of the right of use asset where the lease liability is re-measured in accordance with the above. Right of use assets are tested for impairment in accordance with IAS 36 Impairment of assets as disclosed in the accounting policy in impairment.

Lease modifications

If a lease is modified, the modified contract is evaluated to determine whether it is or contains a lease. If a lease continues to exist, the lease modification will result in either a separate lease or a change in the accounting for the existing lease.

The modification is accounted for as a separate lease if both:

- (a) The modification increases the scope of the lease by adding the right to use one or more underlying assets; and
- (b) The consideration for the lease increases by an amount commensurate with the stand-alone price for the increase in scope and any appropriate adjustments to that stand-alone price to reflect the circumstances of the particular contract.

If both of these conditions are met, the lease modification results in two separate leases, the unmodified original lease and a separate lease. The company then accounts for these in line with the accounting policy for new leases.

If either of the conditions are not met, the modified lease is not accounted for as a separate lease and the consideration is allocated to the contract and the lease liability is re-measured using the lease term of the modified lease and the discount rate as determined at the effective date of the modification.

For a modification that fully or partially decreases the scope of the lease (e.g., reduces the square footage of leased space), IFRS 16 requires a lessee to decrease the carrying amount of the right-of-use asset to reflect partial or full termination of the lease. Any difference between those adjustments is recognised in profit or loss at the effective date of the modification.

For all other lease modifications which are not accounted for as a separate lease, IFRS 16 requires the lessee to recognise the amount of the re-measurement of the lease liability as an adjustment to the corresponding right-of-use asset without affecting profit or loss.

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Accounting policies (continued)

Short term and low value leases

The company has made an accounting policy election, by class of underlying asset, not to recognise lease assets and lease liabilities for leases with a lease term of 12 months or less (i.e., short-term leases).

The company has made an accounting policy election on a lease-by-lease basis, not to recognise lease assets on leases for which the underlying asset is of low value.

Lease payments on short term and low value leases are accounted for on a straight line bases over the term of the lease or other systematic basis if considered more appropriate. Short term and low value lease payments are included in operating expenses in the income statement.

Sub leases

If an underlying asset is re-leased by the company to a third party and the company retains the primary obligation under the original lease, the transaction is deemed to be a sublease. The company continues to account for the original lease (the head lease) as a lessee and accounts for the sublease as a lessor (intermediate lessor). When the head lease is a short term lease, the sublease is classified as an operating lease. Otherwise, the sublease is classified using the classification criteria applicable to Lessor Accounting in IFRS 16 by reference to the right-of-use asset in the head lease (and not the underlying asset of the head lease).

After classification lessor accounting is applied to the sublease.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Employee benefits

The company provides a range of benefits to employees, including short-term employee benefits, such as annual bonus arrangements and paid holiday arrangements, and post-employment benefits (in the form of defined contribution pension plans).

Short-term employee benefits

Short-term employee benefits, including wages and salaries, paid holiday arrangements, medical insurance, and other similar non-monetary benefits, are recognised as an expense in the financial year in which employees render the related service. The company operates an annual bonus plan for employees. An expense is recognised in the profit and loss account when the company has a present legal or constructive obligation to make payments under the plan as a result of past events and a reliable estimate of the obligation can be made.

Other operating income

Other operating income includes amounts received or receivable by the company that are not part of its principal revenue-generating activities. This includes income arising from the recovery of costs incurred on behalf of third parties.

Such income is measured at the amount recoverable and presented as other operating income in the income statement, unless the nature of the transaction requires it to be netted against the related expense.

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

3 Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the statement of financial position date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means the actual outcomes could differ from those estimates.

The following judgement (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements:

Capitalisation of Internally Generated Intangible Assets

The company applies judgement in determining whether the criteria for capitalising development costs of internally generated intangible assets are met in accordance with IAS 38 Intangible Assets. This includes assessing:

- Whether the project is technically feasible and will be completed for internal use.
- The intention and ability to complete and use the asset.
- The likelihood of generating future economic benefits.
- The ability to reliably measure development costs.

These judgements significantly affect the timing and amount of intangible asset recognition in the financial statements.

Agile Development

This is an iterative approach to software development in which persistent teams deliver work in small, consumable increments. By regularly re-prioritizing work and continuously evaluating the backlog for emergent needs, agile teams deliver value rapidly, avoiding long development cycles based on complete requirements gathered at the start of a project. Unlike traditional software projects that utilize a Waterfall Development approach, products built using Agile methodologies rely on iterative and incremental development cycles that include both capitalizable and non-capitalizable expenses. As a standard default Agile teams will use 65%/35% CAPEX/OPEX split. The allocation can be adjusted based on actual experience, complexity of projects and other factors. This estimate ceases by the end of the current financial year and actuals will supersede in future. Given the estimate will not be applicable in the future and actuals will be the basis of capitalised costs, the 35% non capitalised costs would not represent a material change.

Borrowing costs

The company capitalises interest by applying "all in rate" which is weighted average interest rate for revolving credit facility, accounts receivable facility, foreign lines of credit and senior notes to the weighted-average accumulated expenditures.

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

4 Turnover

WESCO Digital Solutions (Ireland) Limited serves as the intellectual property holding company for WESCO Distribution Inc., USA. It is responsible for managing and owning the Group's global portfolio of intellectual property.

Revenue is primarily generated through inter-company licensing agreements with other Group subsidiaries. These agreements permit the Group's operating subsidiaries to use the company's intellectual property in exchange for licence fees.

The typical charging structure includes SaaS fees amounting to 2.10% (Software as a Service Agreement).

The analysis of the company's turnover for the year by market is as follows:

	2024	2023
	\$ 000	\$ 000
Rest of the World	416	-
Total Turnover	416	-

5 Other operating income

The analysis of the company's other operating income for the year is as follows:

	2024	2023
	\$ 000	\$ 000
Sub lease rental income	-	106
Reimbursement of development costs	38,152	-
	38,152	106

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

6 Operating loss

Operating loss as arrived at after charging/(crediting)

	2024	2023
	\$ 000	\$ 000
Employee benefits expense (Note 9)	2,095	347
Depreciation expense (Note 13)	61	8
Depreciation on right of use assets - property (Note 14)	266	217
Amortisation expense (Note 12)	1,261	-
Foreign exchange (gains)/losses	(76)	63
Operating lease expense - property	1	2
Operating lease expense - other	2	-
Auditors' remuneration		
-audit of the entity's financial statements	93	-

7 Interest receivable and similar income

	2024	2023
	\$ 000	\$ 000
Other finance income	565	-

8 Interest payable and similar expenses

	2024	2023
	\$ 000	\$ 000
Interest on bank overdrafts and borrowings	85	-
Interest paid to group undertakings	165	-
Interest expense on leases (Note 14)	46	44
	296	44

9 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	\$ 000	\$ 000
Wages and salaries	1,507	251
Social security costs	222	30
Other short-term employee benefits	23	-
Pension costs, defined contribution scheme	62	-
Other employee expense	281	66
	2,095	347

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

9 Staff costs (continued)

The average number of persons employed by the company during the year, analysed by category was as follows:

	2024	2023
	No.	No.
Administration and support	9	2

10 Directors' remuneration

The directors' remuneration, for the period in which they were acting as director, for the year was as follows:

	2024	2023
	\$ 000	\$ 000
Remuneration	253	32

The remuneration above is for Mark Kenneally, the remuneration of the four directors; M S Kulasa, D Snowden, B M Begg, and A Khurana; is paid by various other entities in the Wesco group, which make no recharge to the Company. They are directors of a number of fellow subsidiaries, and it is not possible to make an accurate apportionment of their remuneration in respect of each of the subsidiaries. Accordingly, the above details include no remuneration in respect of them. Their total remuneration is included in the aggregate of directors' remuneration disclosed in the financial statements of the direct parent company.

11 Tax on loss

Tax charged in the profit and loss account

	2024	2023
	\$ 000	\$ 000
Current taxation		
Corporation tax charge	4	1
Total current income tax	4	1

Ireland has adopted the Pillar Two rules as of 18 December 2023. Pillar Two seeks to enforce a global minimum income tax at an effective rate of 15% for each country in which a multi-national group operates. If a jurisdiction does not have an effective tax rate of at least 15% and/or does not qualify for one of the Pillar Two safe harbor rules, the rules operate to impose a top-up tax to bring the tax rate in the jurisdiction up to the 15% minimum tax rate. In line with these rules, as from 1 January 2024, Wesco Inc. US group carried out an extensive review of the transitional safe harbor ETR calculation and passed the safe harbor, in one or more of the 3 tests, i.e. no top up tax requirement. Consequently, no liability was booked for Pillar Two taxes in Wesco Inc.'s global financial statements.

There is unrecognised deferred tax asset of \$4,094k in losses carried forward of \$32,755k. In the opinion of the directors it is not appropriate to recognise the deferred tax asset due to uncertainty regarding future taxable profits.

The differences are reconciled below:

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

11 Tax on loss (continued)

	2024	2023
	\$ 000	\$ 000
Loss before tax	<u>(32,677)</u>	<u>(1,032)</u>
Corporation tax at standard rate	(4,085)	(129)
Expenses not deductible for tax purposes	(12)	(2)
Tax losses carried forward	4,094	103
Difference between depreciation and capital allowance	195	29
Pre-trading expenditure	(109)	-
Interest income accrual	(83)	-
WHT on Medical insurance - Tax liability	<u>4</u>	<u>-</u>
Total tax charge	<u><u>4</u></u>	<u><u>1</u></u>

12 Intangible assets

	Internally generated software development costs	Intellectual Property	Total
	\$ 000	\$ 000	\$ 000
Cost or valuation			
Additions	72,559	16,000	88,559
Borrowing costs	<u>1,632</u>	<u>-</u>	<u>1,632</u>
At 31 December 2024	<u>74,191</u>	<u>16,000</u>	<u>90,191</u>
Accumulated amortisation			
Charge for the year	<u>118</u>	<u>1,143</u>	<u>1,261</u>
At 31 December 2024	<u>118</u>	<u>1,143</u>	<u>1,261</u>
Carrying amount			
At 31 December 2024	<u><u>74,073</u></u>	<u><u>14,857</u></u>	<u><u>88,930</u></u>

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

13 Tangible assets

	Leasehold Improvement \$ 000	Computer Equipment \$ 000	Total \$ 000
Cost or valuation			
Additions	101	89	190
At 31 December 2023	101	89	190
At 1 January 2024	101	89	190
Additions	44	5	49
Transfers from right of use asset	36	-	36
At 31 December 2024	181	94	275
Accumulated depreciation			
Charge for the year	4	4	8
At 31 December 2023	4	4	8
At 1 January 2024	4	4	8
Charge for the year	42	19	61
At 31 December 2024	46	23	69
Carrying amount			
At 31 December 2024	135	71	206
At 31 December 2023	97	85	182

14 Right of use assets and lease liabilities

Right of use asset

	Buildings \$ 000	Total \$ 000
At 1 January 2024	1,153	1,153
Depreciation	(266)	(266)
Transfer to tangible assets	(36)	(36)
Asset values as at 31 December 2024	851	851

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

14 Right of use assets and lease liabilities (continued)

Lease liability

	Buildings	Total
	\$ 000	\$ 000
At 1 January 2024	1,297	1,297
Accretion of interest	46	46
Payments	(308)	(308)
Revaluation of liabilities	(72)	(72)
Lease liabilities as at 31 December 2024	<u>963</u>	<u>963</u>

Set out below is classification of lease liabilities:

	Buildings	Total
	\$ 000	\$ 000
2024		
Current	268	268
Non-current	<u>695</u>	<u>695</u>
	<u>963</u>	<u>963</u>

	Buildings	Total
	\$ 000	\$ 000
2023		
Current	275	275
Non-current	<u>1,022</u>	<u>1,022</u>
	<u>1,297</u>	<u>1,297</u>

The following are the amounts recognised in the income statement:

	2024	2023
	\$ 000	\$ 000
Depreciation on right of use assets	266	217
Interest expense on leases	<u>46</u>	<u>44</u>
	<u>312</u>	<u>261</u>

The company's leasing activities relate solely to the lease of its office premises. The Company had total cash outflows for leases of \$308k in 2024.

15 Trade and other debtors

	31 December	31 December
	2024	2023
	\$ 000	\$ 000
Trade and other debtors falling due within one year		
Trade debtors	11	-
Debtors from related parties	32	-
Prepayments	1,358	11
VAT Debtor	<u>26</u>	<u>27</u>
	<u>1,427</u>	<u>38</u>

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

16 Creditors: amounts falling due within one year

	31 December	31 December
	2024	2023
	\$ 000	\$ 000
Trade creditors	836	2
Accrued expenses	1,254	132
Amount due to group undertakings	7,522	991
Social security and other taxes	114	35
Income tax liability	4	1
Current portion of long term lease liabilities (Note 14)	269	275
	9,999	1,436

Amounts due to group undertakings are unsecured and due to be paid within 30 - 90 days. Nil interest charged in the financial year.

Trade and other creditors are payable at various dates in the three months after the end of the financial year in accordance with the creditors' usual and customary credit terms.

Creditors for tax and social insurance are payable in the timeframe set down in the relevant legislation.

17 Creditors: amounts falling due after more than one year

	31 December	31 December
	2024	2023
	\$ 000	\$ 000
Amounts due to group undertakings	16,000	-

Amounts due to group undertakings are unsecured and subject to 3.7% and 4.34% interest rates which is calculated and paid annually, on the anniversary of the date of the promissory notes. The interest rate shall be reset annually on the anniversary date of the promissory note to correspond with the then applicable AFR. Maturity dates for the promissory notes are in 2029.

18 Provisions

	Dilapidations
	\$ 000
At 1 January 2024	44
Increase due to change in discount rate	2
At 31 December 2024	46

The provision above represents the net present value of the company's obligation to return the property to the landlord in a specific condition at the end of the lease term in March 2028.

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

19 Share capital and other reserves

Allotted, called up and fully paid shares

	31 December 2024	31 December 2023
	\$	\$
101 ordinary shares of \$1 each	101	101

The company was incorporated with 1 issued share on December 2022. A further 100 Shares were issued at par value on 31 January 2023.

There is a single class of equity share. There are no restrictions on the distribution of dividends and the repayment of capital, subject to the availability of distributable reserves. All shares carry equal voting rights and rank for dividends to the extent to which the total amount of each share is paid up.

Capital Contribution

Wesco Distribution Inc. contributed to the capital of WDSIL \$20,000,000 on 21st of June 2024 and another \$80,000,000 on 10th of December 2024 to fund operations and investments of the entity. The total capital contribution of \$100,000,000 in the financial year is voluntary, irrevocable, unconditional and non-repayable.

20 Reserves

Accumulated losses

Accumulated losses include all current and prior year retained profits and losses less dividend paid (if any).

Reconciliation of accumulated losses:

	Accumulated losses
	\$ 000
Loss for the period	(1,033)
At 31 December 2023	(1,033)
Loss for the year	(32,681)
At 31 December 2024	(33,714)

Wesco Digital Solutions (Ireland) Limited

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

21 Parent and ultimate parent undertaking

The company's immediate parent is Wesco Distribution, Inc.

The ultimate parent is Wesco International, Inc.

The most senior parent entity producing publicly available financial statements is WESCO International, Inc. These financial statements are available upon request from the corporate office at 225 West Station Square Drive, Suite 700, Pittsburgh, Pennsylvania 15219.

Relationship between entity and parents

The parent of the largest group in which these financial statements are consolidated is WESCO International Inc.

The address of WESCO International Inc is:
225 West Station Square Drive, Suite 700, Pittsburgh, Pennsylvania 15219.

WESCO International Inc is the ultimate parent and controlling party. WESCO International Inc was incorporated in the United States of America. The parent company of both the smallest and largest groups of undertakings of which the Company was a member and in whose group financial statements it is included, is WESCO International Inc..

22 Events after the end of the reporting period

There were no significant event affecting the company's business since the balance sheet date.