



To,
The Board of Directors
Wipro Limited
Doddakannelli, Sarjapur Road,
Bangalore - 560 035

Dear Sirs,

Subject: Buyback of up to 26,96,62,921 fully paid-up equity shares of face value of Rs. 2 each (the "Equity Shares") of Wipro Limited (the "Company") at a price of Rs. 445 per Equity Share for an aggregate amount of up to Rs. 120,00,00,00,000 (Rupees Twelve Thousand Crores only) under the Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018, as amended (the "Buy-Back Regulations") (the process being referred hereinafter as "Buy-Back").

In connection with the Buy-Back of the Company as approved by its Board of Directors at its meeting held on April 27, 2023 and based on the information and explanations given to us, we certify that the Company has adequate and firm financial resources to fulfill the obligations under the Buy-Back and it has sufficient liquid funds to fund the Buy-Back.

We certify that we are not related, in any way, to the directors of the Company or the promoters of the Company. We also declare that we are an independent firm of chartered accountants with respect to the Company, pursuant to the provisions of the Companies Act, 2013, as applicable, the Chartered Accountants Act, 1949 or any rules or regulations issued thereunder, as well as the Code of Ethics issued by the Institute of Chartered Accountants of India.

We confirm in our capacity as an "Expert" within the meaning of the Companies Act, 2013 that the above information may be considered as true and accurate and may be relied upon for the purpose of the Buy-Back and maybe disclosed to any regulatory/ statutory authority in relation to the Buy-Back.

We consent to the use of our name along with below mentioned details and to a reference of this certificate being used in the letter of offer and or any other document in relation to the captioned Buy-Back.

The following details with respect to us may be disclosed, as required:

Name: Prasanna Kumar D
Designation: Proprietor
Tel: 080-26671315
Membership No.: 211367
Enclosed: [List of Fixed Deposits and Bonds]

For **D. PRASANNA & COMPANY,**
Chartered Accountants
FIRM REGISTRATION NO. 009619S


PRASANNA KUMAR D
Proprietor
Membership No. 211367
Place: BANGALORE
Date: 01.06.2023
UDIN:23211367BGXYKO2952



Annexure

Instrument	Counter Party	Amount (₹)
Bonds	Housing Development Finance Corp Ltd	19,467,054,127
	National Highways Authority of India	18,749,205,671
	LIC Housing Finance Limited	16,804,578,558
	NABARD	12,034,579,073
	Axis Bank Ltd	11,950,394,227
	Sundaram Finance Ltd	9,474,405,964
	Rural Electrification Corporation Ltd	8,913,138,264
	Bajaj Finance Limited	8,271,663,007
	Tata Capital Financial Services Limited	7,805,381,629
	SBI Cards & Payment Service Ltd	6,027,424,411
	Power Finance Corporation Ltd	5,596,379,168
	Tata Capital Housing Finance Ltd.	5,298,595,920
	HDB Financial Services Limited	4,922,165,766
	ICICI Bank Ltd.	4,751,764,325
	Kotak Mahindra Prime Ltd	4,448,259,214
	Indian Railway Finance Corporation Ltd	4,354,178,735
	Kotak Mahindra Investments Limited	1,010,948,548
	Mahindra & Mahindra Financial Services Ltd	1,005,832,208
	NTPC Limited	428,263,112
Total		151,314,211,927



D. PRASANNA & CO.
Chartered Accountants
No.192, S.C. Road, Basavanagudi
BANGALORE - 560 004.

For D. PRASANNA & CO.
Chartered Accountants

(Signature)
Proprietor