Demerger / Share Exchange

Wipro Limited ("Wipro")

May 31, 2013

Further to our announcements on April 1, 2013 and April 4, 2013, the final share distribution rate resulting from the demerger/share exchange for Wipro's ADR program has been established. This allocation was subject to applicable Indian withholding tax. In order to cover applicable Indian withholding tax, a "Special Trust" setup to administer the demerger scheme retained and sold that number of underlying Wipro shares required to meet Indian withholding tax obligations, resulting in the net ADR distribution rate as follows.

<table>
<thead>
<tr>
<th>Withholding Tax Rate</th>
<th>11.572275%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Share Distribution Rate per DR</td>
<td>0.121212</td>
</tr>
<tr>
<td>Withholding Amount</td>
<td>0.014027</td>
</tr>
<tr>
<td>Final Share Distribution Rate per DR</td>
<td>0.107185</td>
</tr>
</tbody>
</table>

Fractional ADSs resulting from the distribution will be sold and the net proceeds, if any, will be allocated in cash. In connection with this distribution, there will be issuance fees in the amount of $0.05 per new ADS issued.

ADR record date: April 11, 2013
ADR payment date: June 07, 2013
Traded: NYSE
Symbol: WIT
Cusip: 97651M 10 9
Ratio: 1 ADR: 1 Equity share
Country of Incorporation: India
Industry: Information Technology
Depositary: J.P. Morgan Chase Bank, N.A.
Custodian: J.P. Morgan Chase Bank, Mumbai

For further information, please contact:

JPMorgan Service Center
800-990-1135

ADR Settlements
302-552-0230

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