

DISCLOSURE UNDER SEBI (SHARE BASED EMPLOYEE BENEFITS) REGULATIONS, 2014 FOR THE YEAR ENDED MARCH 31, 2021

Sl. No.	Description	Wipro Restricted Stock Unit Plan 2005	ADS Restricted Stock Unit Plan 2004	Wipro Restricted Stock Unit Plan 2007	Wipro Equity Reward Trust Employee Stock Purchase Plan, 2013
1	Date of Shareholder's Approval	July 21, 2005	June 11, 2004	July 18, 2007	May 30, 2013
2	Total Number of Options Approved Under the plan*	59,797,979	59,797,979 ADS representing 59,797,979 underlying equity shares	49,831,651	39,546,197
3	Vesting Requirements	As determined by Board Governance, Nomination and Compensation Committee	As determined by Board Governance, Nomination and Compensation Committee	As determined by Board Governance, Nomination and Compensation Committee	As determined by Board Governance, Nomination and Compensation Committee
4	Maximum Term of Options Granted	As determined by Board Governance, Nomination and Compensation Committee	As determined by Board Governance, Nomination and Compensation Committee	As determined by Board Governance, Nomination and Compensation Committee	As determined by Board Governance, Nomination and Compensation Committee
5	Source of Shares (Primary, Secondary or Combination)	Primary	Primary	Primary	Primary
6	Number of Options outstanding at the beginning of the period (2020-21)	-	7,886,540	15,614,190	-
7	Number of Options/ RSUs granted during the year *	-	5,047,648	6,320,790	-
8	Pricing formula	Face value of the share	Face value of the share	Face value of the share	Face value of the share
9	Number of Options Vested during the year	-	2,522,875	4,532,780	-
10	Number of Options exercised during the year	-	3,269,832	3,356,199	-

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11	Number of shares arising as a result of exercise of options (as of March 31, 2021)	-	-	-	-
	a) Through transfer of shares from Wipro Equity Reward Trust, ESOP Trust	-	-	3,344,866	-
	b)Through allotment of shares	-	3,269,832	11,333	-
12	Number of Options Lapsed/Forfeited during the year **	-	2,248,895	2,681,333	-
13	Variation in terms of options up to March 31, 2021	-	-	-	-
14	Money realized by exercise of options during the year(₹) – for allotment of shares at 11 (b) above	-	6,539,664	22,666	-
15	Number of Options outstanding at the end of the year (2020-21)	-	7,415,461	15,897,448	-
16	Number of Options Exercisable at the end of the year	-	465,603	2,679,538	-
17	Loan Repaid by the Trust during the year from exercise price received	Not applicable	Not applicable	Not applicable	Not applicable

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	Employee Wise details of Options granted during the year:				
	i. Senior managerial personnel				
	Thierry Delaporte, Chief Executive Officer and Managing Director	-	1,500,000***	-	-
	Jatin P Dalal, Chief Financial Officer	-	-	200,000	-
18	ii. Any other Employee who receives a grant in any one year of option amounting to 5% or more of option granted during that year	-	-	-	-
	iii. Identified employees who were granted options, during any one year, equal to or exceeding 1% of the issued capital (excluding outstanding warrants and conversion) of the company at the time of grant	-	-	-	-
19	Diluted Earnings per share pursuant to issue of shares on exercise of options calculated in accordance with Accounting Standard (AS) 20	₹ 19.07	-	19	Diluted Earnings per share pursuant to issue of shares on exercise of options calculated in accordance with Accounting Standard (AS) 20

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20	Method used to account for ESOS - Intrinsic or fair value				
21	Where the company opts for expensing of the options using the intrinsic value of the options, the difference between the employee compensation cost so computed and the employee compensation cost that shall have been recognized if it had used the fair value of the options shall be disclosed. The impact of this difference on profits and on EPS of the company.	Since these options were granted at a nominal exercise price, intrinsic value on the date of grants approximates the fair value of the options	Since these options were granted at a nominal exercise price, intrinsic value on the date of grants approximates the fair value of the options	Since these options were granted at a nominal exercise price, intrinsic value on the date of grants approximates the fair value of the options	-
22	Weighted average exercise prices and weighted average fair values of options separately for options whose exercise price either equals or exceeds or is less than the market prices of the stock.	Not applicable as there were no grants during the year under this plan	Exercise price ₹ 2/- per option. The weighted average grant-date fair value of options granted during the year ended March 31, 2021 was ₹ 356.28 /-.	Exercise price ₹ 2/- per option. The weighted average grant-date fair value of options granted during the year ended March 31, 2021 was ₹ 353.58 /-.	-

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23	A description of method and significant assumptions used during the year to estimate the fair values of options, including the following information:				
	<p>(a) the weighted-average values of share price, exercise price, expected volatility, expected option life, expected dividends, the risk-free interest rate and any other inputs to the model;</p> <p>(b) the method used and the assumptions made to incorporate the effects of expected early exercise;</p> <p>(c) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and</p> <p>(d) whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition.</p>	Not Applicable as there were no grants during the year under this plan	Since these options were granted at a nominal exercise price, intrinsic value on the date of grants approximates the fair value of the options	Since these options were granted at a nominal exercise price, intrinsic value on the date of grants approximates the fair value of the options	-

Notes:-

* Includes RSUs that will vest based on performance parameters of the Company.

** As per the plan Options/RSUs lapse on termination of the Plan. If an Option/RSU expires or becomes un-exercisable without having been exercised in full, such Options shall become available for future grants under the Plan.

*** The details of grants disclosed for Mr. Thierry Delaporte includes annual stock grants which will vest as per the vesting pattern approved by the Board Governance, Nomination and Compensation Committee (1,200,000 ADS restricted stock units, comprising of 300,000 ADS restricted stock units expiring in July 2024 and 900,000 ADS performance stock units expiring in June 2023 and one-time grant of 300,000 ADS restricted stock units expiring in July 2022), as per the terms approved by the Shareholders at the Annual General Meeting held in July 2020.

Details relating to Wipro Equity Reward Trust

(i) General information on all schemes

Sl. No.	Particulars	Details
1	Name of the trust	Wipro Equity Reward Trust
2	Details of the Trustee(s)	As per requirements of trust deed
3	Amount of loan disbursed by company/any company in the group, during the year	-
4	Amount of loan outstanding (repayable to company / any company in the group) as at the end of the year	-
5	Amount of loan, if any, taken from any other source for which company/any company in the group has provided any security or guarantee	-
6	Any other contribution made to the Trust during the year	-

(ii) Brief details of transactions in shares by the Trust

(a)	Number of shares held at the beginning of the year	22,746,081 equity shares
(b)	Number of shares acquired during the year through (i) primary issuance (ii) secondary acquisition, also as a percentage of paid up equity capital as at the end of the previous financial year, along with information on weighted average cost of acquisition per share	NIL
(c)	Number of shares transferred to the employees / sold along with the purpose thereof	3,344,866 equity shares
(d)	Number of shares held at the end of the year	19,401,215 equity shares

(iii) In case of secondary acquisition of shares by the Trust- Not Applicable

Number of shares	As a percentage of paid-up equity capital as at the end of the year immediately preceding the year in which shareholders' approval was obtained
Held at the beginning of the year	-
Acquired during the year	-
Sold during the year	-
Transferred to the employees during the year	-
Held at the end of the year	-