



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

Dear Sirs,

Subject: Buyback of up to 600,000,000 (Sixty Crore) 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. 250 (Rupees Two Hundred and Fifty only) per Equity Share for an aggregate amount of up to Rs. 150,000,000,000 (Rupees Fifteen 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 16, 2026 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
Mob: 09845167131
Membership No.: 211367
Enclosed: List of Bonds



for **D. PRASANNA & COMPANY**
Chartered Accountants

FRN.: 0096195

Prasanna Kumar D
Proprietor

Membership No. 211367

Place: Bangalore
Date: May 22, 2026
UDIN: 26211367DQGENN1828

Annexure

Instrument	Counter Party	Amount (₹)
Bonds	National Highways Authority of India	17,980,741,639
	L & T Finance Ltd	15,785,063,944
	Bajaj Housing Finance Limited	15,528,620,099
	Kotak Mahindra Prime Ltd	14,226,654,239
	Tata Capital Financial Services Limited	13,933,867,744
	HDB Financial Services Limited	13,745,808,311
	LIC Housing Finance Limited	12,668,499,998
	Tata Capital Housing Finance Ltd.	11,959,074,976
	Sundaram Finance Ltd	10,920,149,199
	Aditya Birla Capital Limited	10,792,392,254
	Mahindra & Mahindra Financial Services Ltd	10,687,951,088
	India Infradebt Limited	9,328,708,997
	ICICI Home Finance Company Limited	8,286,657,620
	Bajaj Finance Limited	7,170,520,431
	Standard Chartered Capital Limited	6,473,520,413
	Housing Development Finance Corp Ltd	4,417,798,584
	Indian Railway Finance Corporation Ltd	4,187,968,893
	Toyota Financial Services India Limited	4,076,977,784
	Power Finance Corporation Ltd	4,019,426,027
	Axis Finance Limited	2,526,178,205
	Small Industries Development Bank of India	2,175,877,108
	SBI Cards & Payment Service Ltd	2,171,238,835
	Aditya Birla Housing Finance Limited	2,102,882,466
	NABARD	1,997,839,325
	Kotak Mahindra Investments Limited	1,683,169,928
	Rural Electrification Corporation Ltd	1,680,966,902
	HDFC Bank Ltd.	1,581,169,164
	Tata Capital Limited	485,528,647
NTPC Limited	406,420,868	
Axis Bank Ltd	253,313,086	
	Total	213,254,986,774

