

Self-Declaration Forms for Non-Resident Shareholders

Annexure 1 - Self-declaration of cost of acquisition

Please find below the details of cost of acquisition of the shares tendered by me for the purpose of Buyback by Wipro Limited:

No. of Shares*	Date of Acquisition of such shares*	Cost of Acquisition*

(Note: In case the shares are acquired as part of bonus issue, then please mention the cost of acquisition as zero.)

I hereby certify that declaration made above is true and bona fide. In case of any change in the declaration on any of the above aspects, I undertake to promptly intimate you of the said event.

I also undertake to provide all additional documents/ information, as may be prescribed / required by the Indian Revenue authorities, to substantiate any of the above details.

I further agree to indemnify and hold good Wipro Limited from any liability (including towards tax, interest and penalty) that may arise or may be asserted against Wipro Limited with respect to any shortfall in tax withholding based on my aforesaid declaration.

***Date:**

***DP ID:**

***Client ID:**

***Permanent Account Number:**

***Name of the Shareholder:**

***Signature**

*(Please note that the fields marked as * are mandatory to be filled)*

Annexure 2

Date: ___/___/___

To the Company Secretary / Compliance Officer

Wipro Limited
Doddakannelli,
Sarjapur Road,
Bangalore- 560035, India.

Dear Sir/Ma'am,

Subject: Declaration from Non-resident shareholder

Ref: Folio Number / DP ID / Client ID - _____ ; PAN – _____ (Please mention your permanent account number) (unique identification number) provided by the Indian Tax Authority, if any

I/We, _____ <shareholder name>, hereby confirm the following:

1. I/ We am/ are a _____ <insert legal entity status> having registered address at <insert registered address>.
2. The Tax Identification Number / Unique Identification Number as issued by the Government of _____ <name of the country> is _____
3. I/ We am/are tax resident of _____ <name of the country> in accordance with the provisions of Article 4 of the Double Taxation Avoidance Agreement between India and _____ <insert country> (“treaty”) The Tax Residency Certificate issued by _____ is attached herewith. I/We further confirm that I/we am/ are entitled to claim the benefits of the treaty between the two countries, taking into consideration the Multilateral Instrument (‘MLI’) signed by both the countries, including, but not limited to, satisfaction of the “Principal Purpose Test” provided in such MLI
4. I/ We do not/ will not have any ‘Permanent Establishment’ in India as envisaged under Article 5 of the treaty during the period 1 April 2026 to 31 March 2027.
5. I/ We am/ beneficial owner/s of the shares held in **Wipro Limited**. Specifically, I/ we confirm that I/ we will have exclusive economic possession and control over the capital gains received, and that I/ we have the absolute discretion to utilise the capital gains received without being constrained by any contractual, legal or other arrangement to pass on such capital gains to any other person.
6. I/ We hereby confirm that I/ we do/ will not have a place of effective management, during the period 1 April 2026 to 31 March 2027, in India and none of the key management and commercial decisions for the conduct of business in substance are/ will be made in India.
7. My/ Our e-mail id _____ and contact number is _____ respectively.

I/ We hereby certify that declarations made above are true and *bona fide*. In case of any change in the declaration on any of the above aspects, I/ we undertake to promptly intimate you of the said event.

I/ We also undertake to provide all additional documents/ information, as may be prescribed / required by the Indian Revenue authorities, in order to substantiate any of the above aspects.

I/ We further agree to indemnify, defend and hold good **Wipro Limited** from any liability (including towards tax, interest and penalty) that may arise, or may be asserted against **Wipro Limited** with respect to the availability of treaty benefits (including under the MLI) in respect of such capital gains.

Yours sincerely,

For _____ <shareholder name>

Authorised Signatory

Name: _____ << Name of person signing declaration>>

Designation: _____ << Designation of person signing declaration>>