

DCS/AMAL/BS/24(f)/009/2014-15

April 10, 2014

The Company Secretary  
**Wipro Limited**  
Doddakannelli,  
Sarjapur Road ,  
Bangalore – 560035

Dear Sir / Madam,

**Sub: Observation letter regarding the Scheme of Arrangement involving merger of Wipro Energy IT Services India Pvt. Ltd. and Wipro Technology Services Limited with Wipro Limited.**

We are in receipt of draft Scheme of Arrangement involving merger of Wipro Energy IT Services India Pvt. Ltd. and Wipro Technology Services Limited with Wipro Ltd.

The Exchange has noted the confirmation given by the Company stating that the scheme does not in any way violate or override or circumscribe the provisions of the SEBI Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996, the Companies Act, 1956, the rules, regulations and guidelines made under these Acts, and the provisions of the Listing Agreement or the requirements of BSE Limited (BSE).

As required under SEBI Circular No.CIR/CFD/DIL/5/2013 dated February 4, 2013 & SEBI Circular No.CIR/CFD/DIL/8/2013 dated May 21, 2013; SEBI has vide its letter dated April 10, 2014 given the following comment(s) on the draft scheme of arrangement:

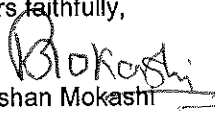
- **Company to ensure that the following additional information shall be displayed from the date of receipt of this letter on websites of the listed company –**
  - i) **Pre and Post shareholder pattern of Wipro Limited submitted by company vide letter dated March 11, 2014.**
  - ii) **Fairness Opinion on the scheme of amalgamation submitted by email dated March 6, 2014.**
- **Company shall duly comply with various provisions of the Circulars.**

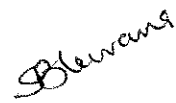
Accordingly, we hereby convey Exchange's 'No-objection' with limited reference to those matters having bearing on listing/ delisting/ continuous listing requirements within the provisions of the Listing Agreement, so as to enable you to file the scheme with the Hon'ble High Court.

Further, you are also advised to bring the contents of this letter to the notice of your shareholders, all relevant authorities as deemed fit, and also mention the same in your application for approval of the scheme of arrangement submitted to the Hon'ble High Court.

The Exchange reserves its right to withdraw its No-objection/approval at any stage if the information submitted to the Exchange is found to be incomplete / incorrect / misleading / false or for any contravention of Rules, Bye-laws and Regulations of the Exchange, Listing Agreement, Guidelines/Regulations issued by statutory authorities.

Yours faithfully,

  
Bhushan Mokashi  
Asst. Gen. Manager

  
Bhuvana Sriram  
Dy. Manager