



Wipro – Global Tax Policy

Release Date: June 2014

Wipro Business Model: As a global IT services company, we operate in many countries worldwide, which inter-alia requires global mobility of personnel. Managing the global services business in a tax-efficient and compliant manner requires a global tax policy. We are listing below four principles of our global Tax Policy.

1. Compliance

We will act at all times in accordance with all applicable laws. We aim to comply with the letter and spirit of the relevant law by making adequate disclosures as the central focus. We aim to pay an appropriate amount of tax to each of the jurisdictions where value is created in the normal course of commercial activity, measured in terms of profits.

2. Transfer Pricing

Many transactions are effected within the Wipro Group across tax jurisdictions. All transfer pricing computations are based on the well accepted 'arm's-length' principle.

3. Relationship with Governments & Tax Authorities

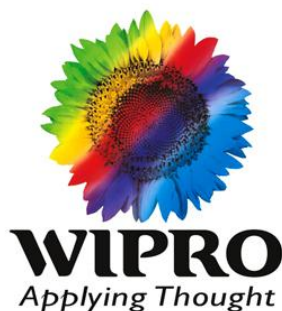
We respect the right of legislatures and governments to determine their tax structures, rates of tax and collection mechanisms. We seek to forge mutually respectful relationships with tax administrators based on transparency and trust.

4. Accountability and governance

We shall continuously enhance the knowledge management and systems requirements to meet the evolving diversities and complexities in the business model and thereby comply with the above principles. Employees shall be provided both appropriate training and opportunities to raise any issues of concern consistent with the Wipro Code of Business Conduct & Ethics.

About Wipro Ltd.

Wipro Ltd. (NYSE:WIT) is a leading Information Technology, Consulting and Business Process Services company that delivers solutions to enable its clients do business better. Wipro delivers winning business outcomes through its deep industry experience and a 360 degree view of "Business through Technology" - helping clients create successful and adaptive businesses. A company recognized globally for its comprehensive portfolio of services, a practitioner's approach to delivering innovation, and an organization wide commitment to sustainability, Wipro has a workforce of over 150,000, serving clients in 175+ cities across 6 continents. For more information, please visit www.wipro.com



DO BUSINESS BETTER

CONSULTING | SYSTEM INTEGRATION | BUSINESS PROCESS SERVICES
