Annexure A

PART A: FOR ALL SHAREHOLDERS – UPDATION OF DETAILS [AS APPLICABLE]

Shareholders are requested to ensure that the below details are completed and/or updated, as applicable, in their respective Demat account(s) maintained with the Depository Participant(s) for equity shares held in demat mode; or in case of equity shares held in physical form, with the Company/ Registrar and Share Transfer Agent ('RTA'), on or before July 27, 2026.

Please note that the following details, in case you had already registered with the Company/ RTA, as available with the Company in the Register of Members/ Register of Beneficial Ownership maintained by the Depositories will be relied upon by the Company/ RTA, for the purpose of complying with the applicable TDS provisions:

a. Valid Permanent Account Number ('PAN')

b. Residential status as per the Act i.e., Resident or Non-resident for Tax Year (TY) 2026-27

c. Category of Shareholder viz. Mutual Fund, Insurance Company, Alternative Investment Fund ('AIF') Category I and II, AIF Category III, Government (Central/ State Government), Foreign Portfolio Investor ('FPI')/ Foreign Institutional Investor ('FII'): Foreign Company, FPI/FII: Others (being Individual, Firm, Trust, Artificial Juridical Person, etc.), Individual, Hindu Undivided Family ('HUF'), Firm, Limited Liability Partnership ('LLP'), Association of Persons ('AOP'), Body of Individuals ('BOI') or Artificial Juridical Person, Trust, Domestic Company, Foreign Company.

d. Email address

e. Residential address

PART B: TDS PROVISIONS AND DOCUMENTS REQUIRED, AS APPLICABLE FOR RELEVANT CATEGORY OF SHAREHOLDERS

I-In case of a Resident Shareholder:

Category of shareholder	***TDS rate***	**Exemption Applicability/ Documentation Requirement**
Any resident shareholder	10 per cent	Resident shareholder having a valid PAN on records of the Company.
Resident shareholder without PAN/ Invalid PAN	20 per cent	Resident shareholder without PAN / invalid PAN / inoperative PAN* on records of the Company *Inoperative PAN – Cases where PAN is not linked to Aadhar number as per provisions of section 262 of the Income-tax Act, 2025.

Category of shareholder	*TDS rate*	**Exemption Applicability/ Documentation Requirement**
Resident shareholder having lower / nil withholding Order under section 395 of the Act	Lower/Nil rate as specified in certificate issued under section 395 of the Act	Resident shareholder who has obtained a certificate from the income-tax authorities under section 395 of the Act for TDS at a lower / Nil rate. Tax will be deducted at the rate specified in the said certificate. The certificate should be valid for the TY 2026-27. – Copy of PAN card – Lower/ Nil withholding tax certificate obtained from the Income-tax Authorities
Individual shareholders	Nil	– If the total dividend to be received from the Company during TY 2026-27 does not exceed ₹ 10,000/-; or – If duly verified Form 121 (as may be applicable) is furnished along with self-attested copy of PAN. (This form can be submitted only in case the shareholder's tax on estimated total income for TY 2026-27 is Nil), Shareholders are required to specify their preferred tax regime in the declarations to be furnished for TY 2026-27 (i.e., old tax regime or new tax regime). In the absence of details, the Company will consider the new tax regime as the default and apply the applicable income limit thresholds. Further, it is suggested for the shareholders to provide for the declarations in system typed format as against hand written for ease of verification and processing. Form 121 **(Enclosed along with this email as *Annexure 1)* This can also be downloaded from below link)** **(Income Tax Forms, 2026)**
Mutual Funds specified under Schedule VII to section 11 of the Act	Nil	– Self-declaration that they are specified in Schedule VII (Table: S. No. 20 and 21) of section 11 of the Act; – Self-attested copy of PAN card; and – Registration certificate issued by SEBI
Insurance Companies	Nil	– No TDS would be applied for the dividend payable on the shares held by the Life Insurance Corporation of India, the General Insurance Corporation of India, the National Insurance Company Limited, the New India Assurance Company Limited, the Oriental Insurance Company Limited and the United India Insurance

Category of shareholder	*TDS rate*	Exemption Applicability/ Documentation Requirement
		Company Limited; – Self-declaration that it has full beneficial interest with respect to shares owned; – Self-attested copy of PAN card; and – Copy of registration certificate issued by the IRDAI.
Alternative Investment Fund ('AIF')	Nil	– Self-declaration that its income is exempt under Schedule V (Table: S. No. 1) of the Act and established as Category I or Category II AIF under SEBI regulations; – Self-attested copy of the PAN card; and – Registration certificate issued by SEBI.
Corporation established by or under a Central Act, which is, under any law for the time being in force, exempt from income-tax on its income	Nil	– Declaration that it is a corporation established by or under a Central Act whereby income- tax is exempt on the income and accordingly, covered under section 393(5) of the Act; – Self-attested copy of PAN card; and – Registration certificate and relevant extract of the section whereby the income is exempt from tax
Government (Central/ State)/ RBI	Nil	– No TDS is required to be deducted as per Section 393(5) of the Act
Any other entity entitled to exemption from TDS	NIL	– Valid self-attested documentary evidence (e.g., copy of the relevant registration, notification, order, etc.) in support of the entity being entitled to TDS exemption relevant for TY 2026-27 along with self-attested copy of PAN card
Please refer ***Annexure 2*** for Resident declarations other than individuals		

II-In case of a Non-resident Shareholder:

Category of Shareholders	Tax Deduction Rate	Exemption Applicability/ Documentation Requirement
FPIs and FIIs	@20% (plus applicable surcharge and cess) or at applicable concessional rate, if any, as on the date of payment of dividend	– Self-attested copy of Tax Residency Certificate for tax year 2026-27 [Calendar year 2026] obtained from the tax authorities of the country of which the shareholder is a resident – E-filed Form 41 on the income-tax portal for tax year 2026-27. **[Physical / Manual filed Form 41 will not be acceptable]** (Non-resident shareholders who do not have a PAN and not required to obtain PAN can also file E-filed Form 41 through new facility enabled on the Income-tax portal) – Self-declaration along with adequate documentary evidence substantiating the nature of the entity. – Self-declaration for no permanent establishment / fixed base / business connection in India, place of effective management, beneficial ownership and eligibility to avail tax treaty benefit [on shareholder's letterhead]
		– Registration certificate issued by SEBI
		– Self-declaration certifying that the shareholder is and will continue to remain a tax resident of the country of its residence during the TY 2026-27;

Category of Shareholders	Tax Deduction Rate	Exemption Applicability/ Documentation Requirement
		– The shareholder is eligible to claim the beneficial Tax Treaty rate for the purposes of tax withholding on dividend declared by the Company; The transaction/ arrangement/ investments from which the dividend is derived by the shareholder is not arranged in a manner which results in obtaining a tax benefit, whether directly or indirectly, as one of its principal purposes. The tax benefit, if any, derived from such transaction/arrangement/investments would be in accordance with the object and purpose of the provisions of the relevant Tax Treaty ('the Principle Purpose Test', if applicable to the respective Tax Treaty);
		– The shareholder has no reason to believe that its claim for the benefits of the Tax Treaty is impaired in any manner; – The shareholder is the beneficial owner of its shareholding in the Company and dividend receivable from the Company and The Shareholder does not have a taxable presence or a permanent establishment in India during the TY 2026-27.
Other non-resident shareholders	20% (plus applicable surcharge and cess) or Tax Treaty rate, whichever is lower	– Self-declaration along with adequate documentary evidence substantiating the nature of the entity. – Non-resident shareholders may opt for tax rate under the Double Taxation Avoidance Agreement ('Tax Treaty'). The Tax Treaty rate may be applied for tax deduction at source on submission of the following documents to the Company: – Self-attested copy of the PAN allotted by the Indian Income-tax authorities – Self-attested copy of Tax Residency Certificate for tax year 2026-27 [Calendar Year 2026] obtained from the tax authorities of the country of which the shareholder is a resident.

Category of Shareholders	Tax Deduction Rate	Exemption Applicability/ Documentation Requirement
		- E-filed Form 41 on the income-tax portal for TY 2026-27. **[Physical / Manual filed Form 41 will not be acceptable]** (Non-resident shareholders who do not have a PAN and not required to obtain PAN can also file E-filed Form 41 through new facility enabled on the Income-tax portal) - Self-declaration certifying that the shareholder is and will continue to remain a tax resident of the country of its residence during the TY 2026-27;
		– The shareholder is eligible to claim the beneficial Tax Treaty rate for the purposes of tax withholding on dividend declared by the Company; The transaction/ arrangement/ investments from which the dividend is derived by the shareholder is not arranged in a manner which results in obtaining a tax benefit, whether directly or indirectly, as one of its principal purposes. The tax benefit, if any, derived from such transaction/ arrangement/ investments would be in accordance with the object and purpose of the provisions of the relevant Tax Treaty ('the Principle Purpose Test', if applicable to the respective Tax Treaty); – The shareholder has no reason to believe that its claim for the benefits of the Tax Treaty is impaired in any manner; – The shareholder is the beneficial owner of its shareholding in the Company and dividend receivable from the Company and The Shareholder does not have a taxable presence or a permanent establishment in India during the TY 2026-27 – Self-declaration for no permanent establishment/ fixed base / business connection in India, place of effective management, beneficial ownership and eligibility to avail tax treaty benefit [on shareholder's letterhead] *(Note: Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident*

Category of Shareholders	Tax Deduction Rate	Exemption Applicability/ Documentation Requirement
		shareholders read together with the provisions of the law. In case the documents are found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty) *Please refer* ***Annexure 3*** for Non-resident self declaration
Any entity entitled to exemption from TDS	Nil	– Valid self-attested documentary evidence (e.g. relevant copy of registration, notification, order, etc. by the Indian tax authorities) in support of the entity being entitled to exemption from TDS – Self-declaration substantiating the applicability of the section to the entity relevant for TY 2026-27
Tax resident of any notified jurisdictional area	30% or rate specified in the relevant provision of the Act or at the rates in force, whichever is higher (plus applicable surcharge and cess)	– Where any shareholder is a tax resident of any country or territory notified as a notified jurisdictional area under section 176(1) of the Act, – tax will be deducted at source @ 30% or at the rate specified in the relevant provision of the Act or at the rates in force, whichever is higher, from the dividend payable to such shareholder in accordance with Section 176(5) of the Act
Other non-resident shareholders having Order under section 395 of the Act	Rate provided in the Order	– Lower/ Nil withholding tax certificate obtained from the Income-tax Authorities
ADR/ GDR holders	10% (plus applicable surcharge and cess)	– Self-attested copy of the PAN allotted by the Indian Income-tax authorities

Notes:

1. In due compliance of the applicable provisions of the Income Tax Act, the Company will be issuing certificate for TDS in Form 131 through email registered with the Company / RTA. The credit of TDS can also be verified by the Shareholder by verifying Form 168, after the statement of TDS is furnished by the Company and the same is updated in the Income Tax portal (https://incometaxindia.gov.in).
2. All the above referred tax rates will be enhanced by surcharge and cess, as applicable.
3. The aforesaid documents such as Form 121, documents under section 393, FPI Registration Certificate, Tax Residency Certificate, Lower Tax certificate etc. can be uploaded on the link https://ris.kfintech.com/form15 on or before July 27, 2026, 9 PM IST to enable the Company to determine the appropriate withholding tax rate applicable. In case where copy of documents (such as, PAN card, Registration certificate, etc.) is provided, the copy should be self-attested by the Shareholder or its authorized signatory. Any communication in relation to tax rate determination/deduction received post July 27, 2026, 9 PM IST shall not be considered.
4. Shareholders are requested to take note that only declarations and relevant information furnished after this announcement and up to the record date (July 27, 2026) would be considered. Any declarations/ documents received before the date of announcement would not be taken into account for evaluation.
5. Shareholders are required to specify their preferred tax regime in the declarations to be furnished for TY 2026-27 (i.e., old tax regime or new tax regime). In the absence of details, the Company will consider the new tax regime as the default and apply the applicable income limit thresholds.
6. Further, it is suggested for the shareholders to provide for the declarations in system typed format as against hand written for ease of verification and processing.
7. For all self-attested documents, shareholders must mention on the document "certified true copy of the original". For all documents being uploaded by the shareholder, the shareholder undertakes to send the original document(s) on request by the Company.
8. In case the aggregate of dividend paid during Tax year 2026-27 [interim, final or by any other name called] exceeds ₹10,000/- for a resident individual shareholder, TDS will be calculated on the aggregate amount and deducted from the next sequential dividend paid upto 31 March 2027.
9. For download of documents, the non-resident shareholders are requested to verify the link: https://ris.kfintech.com/form15. TDS shall be deducted at source @ 20% (plus applicable surcharge and cess) if the above-mentioned documents are not provided. The Company is not obligated to apply the Tax Treaty rates at the time of tax deduction/ withholding on dividend amounts, if the completeness of all the documents submitted by the non-resident shareholder is not to the satisfaction of the Company, or not in accordance with the provisions of the Act.

10. Determination of withholding tax rate is subject to necessary verification by the Company of the shareholder details as available with the Depository participant in case shares are held in dematerialized form; in case shares are held in physical form as on the Record Date, and other documents available with the Company. Shareholders holding shares under multiple accounts under different residential status / category and single PAN, may note that, higher of the tax rate as applicable to different residential status/ category will be considered for their entire shareholding under different accounts.
11. Needless to mention, PAN will be mandatorily required. In absence of PAN/ valid PAN, tax will be deducted at a higher rate of 20% as per section 397 of the Act. Further, in a case where PAN is not updated with the Company's RTA or information sought in the declaration are not provided, higher rate of withholding tax as per section 397 shall be applied.
12. In case, dividend income is assessable to tax in the hands of a person other than the registered Shareholder as on the Record Date, the registered shareholder is required to furnish a declaration containing the name, address, PAN, residential status of the person to whom TDS credit is to be given and reasons for giving credit to such person.
13. Above communication on TDS sets out the provisions of law in a summary manner only and does not purport to be a complete analysis or listing of all potential tax consequences. Shareholders should consult with their own tax advisors for the tax provisions that may be applicable to them.
14. We shall arrange to email the soft copy of the TDS certificate at your registered email id in due course, post payment of dividend.
15. In case tax on dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/ documents, the concerned Shareholder would still have the option of claiming refund of the excess tax deducted at the time of filing the income tax return. No claim shall lie against the Company for such taxes deducted.
16. In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy, or omission of information provided/ to be provided by the Shareholder(s), such Shareholder(s) will be responsible to indemnify the Company and, provide the Company with all information/ documents and co-operation in any appellate proceedings.
17. In case no details/ declarations submitted within the specified timeline or any discrepancy in documents submitted by the shareholder, the company will deduct tax at higher rate as applicable, without any further communication in this regard.
18. In terms of Rule 203 of Income Tax Rules 2026 if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then deductee should file declaration with Company in manner prescribed by Rules on or before July 27, 2026. Please refer ***Annexure 4***

19. In case of dividend paid on GDR/ ADR to non-residents, tax will be deducted at the rate of 10% as per section 393(2) (Table Sl. no 13) of the Act - Subject to self-attested copy of PAN card issued by Indian Revenue Authorities.

Accordingly, in order to enable the Company to determine the appropriate TDS, **we request you to provide the above-mentioned details and documents, as applicable to you on or before July 27, 2026, 9 PM IST at einward.ris@kfintech.com to update our records from a TDS perspective**. No communication on the tax determination/deduction shall be entertained post the above date.

All communications/ queries in this respect should be addressed and sent to our email address mentioned above.

Shareholders may note that, in case the tax on the dividend, declared if any, is deducted at a higher rate in absence of receipt or insufficiency of the aforementioned details/ documents, the shareholder has an option to file the return of income and claim an appropriate refund of excess tax deducted, if eligible.

In order to know the amount of tax deducted out of dividend paid to shareholders after payment of dividend, the Company shall arrange to email the soft copy of the TDS certificate at your registered email address/ or send the same by post in case where an email address is not available.

Moreover, to know the amount of tax deducted the shareholder can also check Form 168 from their e-filing accounts at https://incometaxindia.gov.in

Disclaimer: The above information does not constitute tax or legal advice. In view of the individual nature of the tax implications, each investor is advised to consult his or her own tax advisors with respect to the specific tax implications.

FORM NO. 121

[*See* rule 211]

Declaration under section 393(6) for receipt of certain incomes without deduction of tax

PART A

[To be Filled by the person for receipt of certain incomes without deduction of tax]

Details of the declarant				
1.	Name			
2.	Address			
3.	Permanent Account Number			
4.	Status			
5.	Residential status			
5(a).	If resident individual, whether age is 60 years or more at any time during the tax year			
6.	Email id			
7.	Contact number		Country Code	Number
8.	Tax Year (for which declaration is made)			
Details of income				
9.	Nature of income			
10.	Estimated income for which declaration is made			
11.	Details of Form No. 121 other than this form filed during the tax year, if any			
11(a).	Total number of Form No. 121 filed earlier			
11(b).	Aggregate amount of income for which Form No. 121 were filed			
12.	Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)]			
13.	Estimated total income of the tax year including the income mentioned in column 12			
14.	Details of the ITR filed for previous two tax years			
	Sl. No.	Tax Year	Acknowledgment Number	Return Income

DECLARATION

I.................................. having Permanent Account Number ……… …….do hereby declare that

(i) to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

(ii) the income referred to in this form are not includible in the total income of any other person under sections 96 to 99.

(iii) tax on my estimated total income as referred to in column 13 of Part A (including the income referred to in column 12 of Part A) for tax year…… will be nil.

(iv) my income as referred to in column 12 of Part A does not exceed the maximum amount not chargeable to tax for tax year…..... (*not to be applicable in case of resident individual of age of sixty years or more at any time during the tax year*)

(v) in case this declaration is found to be false, I shall be liable to prosecution/penalty under the Act.

Place:………… Signature of the Declarant

Date: ………… Name:

PART B

[Verification by the person who has received declaration(s) in Part-A from the declarant(s) and responsible for paying the income in respect of which this declaration is made]

	Details of the person responsible for paying income		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Tax Deduction and Collection Account Number		
4.	Permanent Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax Year		
	Details of the declarant and the declarations received		
8.	Name of the declarant	*(refer Note 1)*	
9.	Permanent Account Number		
10.	Unique Identification Number		
11.	Date of Birth/Incorporation	*(dd/mm/yyyy)*	
12.	Address	*(refer Note 2)*	
13.	Email id		
14.	Contact number	Country Code	Number
15.	Estimated income for which declaration is made	*(as per column 10 of Part A)*	
16.	Estimated total income of the tax year of the declarant	*(as per column 13 of Part A)*	
17.	Aggregate amount of income for which declaration is made during the tax year	*(as per column 12 of Part A)*	
18.	Date on which declaration is received	*(dd/mm/yyyy)*	

DECLARATION

I (name of authorized person)………………. having Permanent Account Number ....hereby certify that the information pertaining to the declarant(s) above has been duly furnished.

Place:…………   Signature of the authorized person

Date: …………   Name:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Declaration can be furnished by an individual being a resident under section 393(6)[Table: Sl. No. 1] or by any person, not being a company or a firm or an individual covered in section 393(6)[Table: Sl. No. 1], under section 393(6) [Table: Sl. No. 2].
4. Fill _residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. This application is applicable for following incomes, please fill as applicable:
   (a) payment of accumulated balance due to an employee participating in recognized provident fund
   (b) insurance commission for soliciting or procuring insurance business including business related to continuance, renewal, or revival of the insurance policies.
   (c) rent from a specified person
   (d) income in respect of (i) units of a mutual fund, or (ii) units from the Administrator of the specified undertaking, or (iii) units from the specified company
   (e) interest on securities, interest other than interest on securities by a banking company or a co-operative society carrying on the business of banking or interest by a post office for a deposit made under a scheme notified by the Central Government or by Specified person
   (f) payment in respect of life insurance policy including the sum allocated as bonus on such policy
   (g) dividend (including dividend on preference shares) declared by domestic company

   Refer Section 393(6) for more details.

6. In case any declaration(s) in Form No, 121 is filed before filing this declaration during the tax year, mention the total number of such Form No. 121 filed along with the total amount of income for which said declaration(s) have been filed.

7. Please mention amount of estimated total income of the tax year for which declaration is filed including the amount of income for which this declaration and earlier declaration(s), if any, is made.

8. The person responsible for paying income referred to in row no. 10 of Part A shall allot a unique identification number to all Form No. 121 received by him during a quarter of the tax year and report the same in TDS statement furnished for the same quarter.

9. The person responsible for paying income referred to in row no. 10 of Part A shall accept the declaration where the tax on declarant 's estimated total income as referred to in row no. 13 of Part A of the tax year will be nil.

10. Estimated total income shall be calculated after allowing for deduction(s) under Chapter VIII of the Act, if any, or set off of loss, if any, under the head ―Income from house property‖ and rebate allowable under section 156.

11. For a declarant other than the resident individual whose age is 60 years or more at any time during the tax year, the person responsible for paying income referred to in row no. 10 of Part A shall not accept the declaration where the amount of income of the nature referred to in section 393(6) or total amount of such income credited or paid or likely to be credited or paid during the tax year in which such income is to be included exceeds the maximum amount which is not chargeable to tax.

12. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section *482*.

13. Some of the information in the form would be pre-filled to the extent possible.

14. Amounts to be filled in ₹ unless otherwise provided.

Annexure 2

Date: -

To the Company Secretary / Compliance Officer

WIPRO Limited

Doddakannelli, Sarjapur Road,

Bangalore- 560035, India.

Dear Sir/Ma'am,

Subject: Declaration regarding Category and Beneficial Ownership of equity shares

Ref:

Folio Number / DP ID / Client ID – ___________________ ;

PAN - _____________________(Please mention your permanent account number) provided by the Indian Tax Authority, if any

With reference to the captioned subject and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by **Wipro Limited** ("the Company"), I / We hereby declare as under:

I / We,_____________________________________ , **(Full name of the shareholder),** holding ______________, **(number of shares)** equity share(s) of the Company, hereby declare that I am /we are tax resident of India for the period April 2026-March 2027 (Indian Tax Year).

We hereby declare that (Select Applicable):-

☐ We are an Insurance Company /Shareholders to whom exemption has been granted under section 393(4) [Table Sl. 10] of the Income-tax Act, 2025 ("the Act"); and we have full beneficial interest in the share(s) held in the Company; and we are submitting a self-attested copy of PAN card and copy of registration certification issued by the IRDAI.

OR

☐ We are Mutual Fund specified under Schedule VII (Table: S. No. 20 and 21) to section 11 of the Act and are the beneficial owners of the equity share(s) held in the Company; and we are submitting self-attested copy of PAN card and registration certificate.

OR

☐ We are Alternative Investment fund (AIF) established in India and are the beneficial owner of the equity share(s) held in the Company; and our income is exempt under Schedule V (Table: S. No. 1) to section 11 of the Act and are governed by Securities and Exchange Board of India regulations as Category I or Category II AIF; and we are submitting self-attested copy of the PAN card and registration certificate issued by SEBI.

OR

☐ We are Recognised provident funds, Approved superannuation fund and Approved gratuity fund whose income is exempt under Schedule VII (Table: Sl. No. 22, 23 and 24) to section 11 of the Act and we are submitting self-attested copy of PAN card and registration certificate

OR

☐ We are National Pension Scheme; and we are specified in Schedule VII (Table Sl. No. 41) to section 11 of the Act and we are submitting self-attested copy of PAN card and registration certificate

OR

☐ We are Corporation established by or under a Central Act whose income is exempt from income-tax / Government / Reserve Bank of India (specify category of the entity) and are the beneficial owner of the equity share(s) held in the Company; and are not subject to withholding tax under Section 393(5) of the Act and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card and registration certificate.

OR

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, we undertake to promptly intimate you of the said event.

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.

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** arising under the Income Tax Laws if any of the above is questioned and held otherwise by the Income Revenue Authorities.

Yours sincerely,

For _____________<***shareholder name*****>**

Authorised Signatory

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

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

Annexure 3

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 for claiming tax treaty benefits for tax year 2026-27 (1 April 2026 to 31 March 2027)

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

We, ______________________**<Full name of shareholder >** , hereby confirm the following:

1. We are a ___________________***<legal entity status>*** having registered address at ____***<registered address>*** .
2. The Tax Identification Number / Unique Identification Number as issued by the Government of ***<name of the country>*** is _________________
3. We 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 ________________ ***<country>*** ("treaty"). We further confirm that we 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. We hereby furnish the copy of Tax Residency Certificate dated _________ issued by ____________ for tax year 2026-27 [Calendar year 2026] along with copy of E-filed Form 41 for tax year 2026-27 is attached herewith.
5. 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.
6. We are the beneficial owner of the dividends declared, distributed or paid by **Wipro Limited** to us. Specifically, we confirm that we will have exclusive possession and control over the dividend received, and that we have the absolute discretion to utilise the dividend received without being constrained by any contractual, legal or other arrangement to pass on such dividends to any other person.
7. We hereby confirm that 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.
8. Our e-mail id ____________________________________ and contact number is ________________ respectively.

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, we undertake to promptly intimate you of the said event.

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.

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 dividends.

Yours sincerely,

For ____________________ ***<shareholder name>***

Authorised Signatory

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

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

Date:

To the Company Secretary / Compliance Officer

Wipro Limited

Doddakannelli, Sarjapur Road,

Bangalore- 560035, India.

Dear Sir/Madam,

Subject: Declaration regarding credit for tax deducted at source in terms of section 390 of the Income-tax Act, 2025 read with Rule 203 of the Income-tax Rules, 2026

Ref: PAN -

Folio Number / DP ID / Client ID –

With reference to the captioned subject and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by Wipro Limited ("the Company"), I / We hereby

declare as under:

I / We, ______________________, (Full name of the shareholder), _______, (number of shares), holding equity share(s) of the Company, hereby declare that the said shares are held on on behalf of beneficial owner/s of such shares on account of following reason: -

< Mention reasons>

For the aforesaid reasons, I/We do hereby declare that the dividend on such captioned shares is

includible and taxable in the hands of the beneficial owner as stated below:

Name	Address	PAN	Status (Resident/NR)	Contact number	Email Id

I/We therefore request you that credit for TDS deducted under section 393 of the Income Tax Act, 2025; may please be given in the name and PAN of the person named in the above-mentioned table as per Section 390 of the Income Tax Act, 2025 read with Rule 203 of Income Tax Rules 2026.

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, we undertake to promptly intimate you of the said event.

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.

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 dividends.

Yours sincerely,

For ____________________ ***<shareholder name>***

Authorised Signatory

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

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