

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>>