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80-2844-0011 SURVEY #76P & #80P DODDAKANAHALLI VILLAG VARTHUR HOBLI SARJAPUR RD BANGALORE
KARNATAKA K7 560035 6-K 1 d890483d6k.htm 6-K 6-K Â Â UNITED STATES SECURITIES AND EXCHANGE
COMMISSION Washington, D.C. 20549 Â Â Form 6-K Â Â Report of Foreign Private Issuer Pursuant to Rule 13a-16
or 15d-16 under the Securities Exchange Act of 1934 For the month of January 2025 Commission File Number 001-
16139 Â Â Wipro Limited (Exact name of Registrant as specified in its charter) Â Â Not Applicable (Translation of
Registrantâ€™s name into English) Karnataka, India (Jurisdiction of incorporation or organization) Doddakannelli
Sarjapur Road Bangalore, Karnataka 560035, India +91-80-2844-0011 (Address of principal executive offices) Â Â
Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F:
Form 20-FÂ€,â€™â€¢fâ€¢fâ€¢fForm 40-FÂ€,â€™ Indicate by check mark if the registrant is submitting the Form 6-K in paper
as permitted by Regulation S-T Rule 101(b)(1): YesÂ€,â€™â€¢fâ€¢fâ€¢fNoÂ€,â€™ Note: Regulation S-T Rule 101(b)(1) only
permits the submission in paper of a Form 6-K if submitted solely to provide an attached annual report to security
holders. Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T
Rule 101(b)(7): YesÂ€,â€™â€¢fâ€¢fâ€¢fNoÂ€,â€™ Note: Regulation S-T Rule 101(b)(7) only permits the submission in paper of
a Form 6-K if submitted to furnish a report or other document that the registrant foreign private issuer must furnish
and make public under the laws of the jurisdiction in which the registrant is incorporated, domiciled or legally
organized (the registrantâ€™s â€œhome countryâ€), or under the rules of the home country exchange on which the
registrantâ€™s securities are traded, as long as the report or other document is not a press release, is not required to
be and has not been distributed to the registrantâ€™s security holders, and, if discussing a material event, has already
been the subject of a Form 6-K submission or other Commission filing on EDGAR. Â Â OUTCOME OF BOARD
MEETING Wipro Limited, a company organized under the laws of the Republic of India (the â€œCompanyâ€), hereby
furnishes the Commission with the following information relating to the outcome of the meeting of the Board of
Directors of the Company (the â€œBoardâ€) held over January 16-17, 2025. The following information shall not be
deemed â€œfiledâ€ for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or incorporated
by reference in any filing under the Securities Act of 1933, as amended, except as shall be expressly set forth by
specific reference in such a filing. On January 17, 2025, the Company informed the securities exchanges in India on
which its securities are listed and the New York Stock Exchange (together, the â€œExchangesâ€) that the Board
approved an interim dividend of Rs. 6 per equity share of par value Rs. 2 each to the Members of the Company as on
January 28, 2025, payment of which will be made on or before February 15, 2025. The Company also informed the
Exchanges that the Board approved the financial results of the Company for the quarter ended December 31, 2024. A
copy of such letter to the Exchanges is attached hereto as Item 99.1. SIGNATURES Pursuant to the requirements of
the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the
undersigned, thereunto duly organized. Â WIPRO LIMITED /s/ M. Sanaulla Khan M. Sanaulla Khan Senior Vice
President and Company Secretary Dated: January 21, 2025 INDEX TO EXHIBITS Â Item 99.1 Letter to
the Exchanges dated January 17, 2025. EX-99.1 d890483dex991.htm EX-99.1 EX-99.1 Exhibit 99.1 January 17,
2025 The Manager- Listing National Stock Exchange of India Limited (NSE: WIPRO) The Manager-Listing BSE Limited
(BSE: 507685) The Market Operations NYSE, New York (NYSE: WIT) Dear Sir/Madam, Sub: Outcome of Board Meeting
The Board of Directors (the â€œBoardâ€) of Wipro Limited (the â€œCompanyâ€), have at their meeting held over January 16-
17, 2025, considered and approved the following: Â 1. Financial results of the Company for the quarter ended
December 31, 2024, as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,
2015. Â 2. Payment of interim dividend of â‚¹ 6/- per equity share of par value â‚¹ 2/- each to the Members of the
Company as on January 28, 2025, being the Record Date. The payment of Interim Dividend will be made on or before
February 15, 2025. Please find enclosed the Audited Standalone and Consolidated financial results under IndAS and
Audited Consolidated financial results under IFRS for the quarter ended December 31, 2024, together with the
Auditorâ€™s Report, as approved by the Board today. The financial results are also being made available on the
Companyâ€™s website at www.wipro.com. The Board Meeting commenced on January 16, 2025 at 2 PM, and finally
concluded on January 17, 2025 at 3:35 PM. Thanking You, Â For Wipro Limited Â Â Â Â M Sanaulla Khan
Company Secretary Â ENCL: As above Â Â Chartered Accountants Â Prestige Trade Tower, Level 19
& 46, Palace Road, High Grounds & Bengaluru-560 001 & Karnataka, India & Tel: +91 80 6188 6000 &
Fax: +91 80 6188 6011 INDEPENDENT AUDITORâ€™S REPORT ON THE AUDIT OF STANDALONE FINANCIAL
RESULTS TO THE BOARD OF DIRECTORS OF WIPRO LIMITED Opinion We have audited the accompanying Statement
of Standalone Financial Results of WIPRO LIMITED (the Company), for the three and nine months ended
December 31, 2024 (the Statement/â€ Standalone Financial Resultsâ€), being submitted by the Company
pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015, as amended (the Listing Regulationsâ€). In our opinion and to the best of our information and
according to the explanations given to us, the Statement: Â a. is presented in accordance with the requirements of
Regulation 33 of the Listing Regulations; and Â b. gives a true and fair view in conformity with the recognition and
measurement principles laid down in the Indian Accounting Standard 34 â€œInterim Financial Reportingâ€ (â€ Ind AS
34â€) prescribed under section 133 of the Companies Act 2013 (the Actâ€) read with relevant rules issued
thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive
income and other financial information of the Company for the three and nine months ended December 31, 2024. Basis
for Opinion We conducted our audit of the Standalone Financial Results in accordance with the Standards on Auditing
(â€ SASâ€) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further
described in the Auditorâ€™s Responsibilities for the Audit of the Standalone Financial Results section below. We are
independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of
India (â€ ICAIâ€) together with the ethical requirements that are relevant to our audit of the Standalone Financial
Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities
in accordance with these requirements and the ICAIâ€™s Code of Ethics. We believe that the audit evidence obtained
by us is sufficient and appropriate to provide a basis for our audit opinion. Managementâ€™s Responsibilities for the
Standalone Financial Results This Statement, which is the responsibility of the Companyâ€™s Board of Directors, and
has been approved by them for the issuance. The Statement has been compiled from the related audited Interim
Condensed Standalone Financial Statements for the three and nine months ended December 31, 2024. The

Companyâ€™s Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Ind AS 34 prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance Regd. Office: One International Center, Tower 3, 32nd floor, Senapati Bapat Marg, Elphinstone Road (West), Mumbai-400 013, Maharashtra, India. Deloitte Haskins & Sells LLP is registered with Limited Liability having LLP identification No: AAB-8737 with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Companyâ€™s ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the financial reporting process of the Company. Auditorâ€™s Responsibilities for the Audit of the Standalone Financial Results Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditorâ€™s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
 Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.
 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
 Conclude on the appropriateness of the Board of Directorsâ€™ use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Companyâ€™s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditorâ€™s report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditorâ€™s report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
 Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results. Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. For DELOITTE HASKINS & SELLS LLP Chartered Accountants (Firmâ€™s Registration No. 117366W/W-100018)
 Anand Subramanian Partner (Membership No. 110815) UDIN:
 Bengaluru, January 17, 2025 WIPRO LIMITED CIN- L32102KA1945PLC020800 ; Registered Office : Wipro Limited, Doddakannelli, Sarjapur Road, Bengaluru-560035, India Website : www.wipro.com ; Email : info@wipro.com ; Tel: +91-80-2844 0011; Fax: +91-80-2844 0054 STATUTORILY AUDITED STANDALONE FINANCIAL RESULTS FOR THE THREE AND NINE MONTHS ENDED DECEMBER 31, 2024 UNDER Ind AS (â‚¹ in millions, except share and per share data, unless otherwise stated)
 Three months ended
 Nine months ended
 Year ended
 Particulars
 December 31, 2024
 September 30, 2024
 December 31, 2023
 December 31, 2024
 December 31, 2023
 March 31, 2024
 Income
 Revenue from operations
 168,030
 168,958
 163,157
 501,801
 501,992
 667,924
 Other income
 7,695
 10,461
 5,934
 24,811
 20,135
 30,458
 Total Income (I+II)
 175,725
 179,419
 169,091
 526,612
 522,127
 698,382
 Expenses
 a) Purchases of stock-in-trade
 289
 496
 1,518
 2,165
 2,642
 b) Changes in inventories of stock-in-trade
 257
 (101)
 (15)
 117
 (2)
 179
 c) Employee benefits expense
 93,334
 95,036
 93,175
 280,368
 286,958
 382,895
 d) Finance costs
 2,811
 2,408
 2,028
 7,328
 6,136
 8,197
 e) Depreciation, amortisation and impairment expense
 3,460
 3,460
 3,595
 3,700
 4,107
 11,175
 14,918
 Sub-contracting and technical fees
 28,600
 28,338
 28,585
 84,402
 85,260
 113,898
 q) Facility expenses
 2,814
 2,883
 2,522
 8,735
 7,545

10,340 h) Travel 2,360 3,062 2,690 8,612 9,288 12,021 i) Communication 530 620 768 1,659 2,260 2,707 j) Legal and professional charges 1,667 1,818 1,445 4,725 4,359 5,612 k) Software license expense for internal use 4,111 3,922 3,865 11,797 11,290 14,880 l) Marketing and brand building 911 710 864 2,282 2,400 2,935 m) Other expenses 331 (628) 933 211 2,566 2,983 Total Expenses (IV) 141,475 142,338 141,056 422,472 431,400 574,207 V Profit before tax (III-IV) 34,250 37,081 28,035 104,140 90,727 124,175 VI Tax expense a) Current tax 9,109 9,273 8,058 27,661 24,260 31,485 b) Deferred tax (2,980) 673 (252) (2,523) (253) 1,504 Total tax expense (VI) 6,129 9,946 7,806 25,138 24,007 32,989 VII Profit for the period (V-VI) 28,121 27,135 20,229 79,002 66,720 91,186 VIII Other comprehensive income (OCI) Items that will not be reclassified to profit or loss: Re-measurements of the defined benefit plans, net (331) 402 343 312 547 602 Net change in fair value of investment in equity instruments measured at fair value through OCI (12) 10 12 (4) 26 36 Deferred taxes relating to items that will not be reclassified to profit or loss 81 (100) (89) (82) (141) (148) Items that will be reclassified to profit or loss: Net change in time value of option contracts designated as cash flow hedges 360 (495) (431) (123) (100) 258 Net change in intrinsic value of option contracts designated as cash flow hedges (231) (138) (117) (254) 143 162 Net change in fair value of forward contracts designated as cash flow hedges (1,486) (736) (213) (1,926) 1,523 1,866 Net change in fair value of investment in debt instruments measured at fair value through OCI 78 452 (88) 751 1,442 1,749 Deferred taxes relating to items that will be reclassified to profit or loss 314 289 196 445 (496) (715) 1 Total other comprehensive income for the period, net of taxes (1,227) (316) (387) (881) 2,944 3,810 IX Total comprehensive income for the period (VII+VIII) 26,894 26,819 19,842 78,121 69,664 94,996 X Paid up equity share capital (Par value â¹2 per share) 20,938 10,463 10,448 20,938 10,448 10,450 XI Reserve excluding revaluation reserves as per balance sheet 567,369 XII Earnings per equity share (Equity shares of par value â¹2/- each) (EPS for the three and nine months ended periods are not annualised) Basic (in â¹) 2.69 2.60 1.94 7.56 6.28 8.62 Diluted (in â¹) 2.68 2.59 1.93 7.54 6.26 8.59

1. The audited standalone financial results for the three and nine months ended December 31, 2024 have been approved by the Board of Directors of the Company at its meeting held on January 17, 2025. The Company confirms that its statutory auditors, Deloitte Haskins & Sells LLP have issued audit report with unmodified opinion on the standalone financial results for the three and nine months ended December 31, 2024. 2. The above audited standalone financial results have been prepared on the basis of the audited interim condensed standalone financial statements, which are prepared in accordance with Indian Accounting Standards (‘‘Ind AS’’), the provisions of the Companies Act, 2013 (‘‘the Companies Act’’), as applicable and guidelines issued by the Securities and Exchange Board of India (‘‘SEBI’’). The Ind AS are prescribed under Section 133 of the Companies Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and amendments issued thereafter. All amounts included in the standalone financial results (including notes) are reported in millions of Indian rupees (â¹ in millions) except share and per share data, unless otherwise stated. 3. The Company publishes these standalone financial results along with the consolidated financial results. In accordance with Ind AS 108, ‘‘Operating Segments’’, the Company has disclosed the segment information in the interim condensed consolidated financial statements and is incorporated in the consolidated financial results. 4. Gain/(loss) on sale of property, plant and equipment, for the three months ended September 30, 2024 and nine months ended December 31, 2024, includes gain on relinquishment of the lease hold rights of land, and transfer of building along with other assets of â¹ 885 and for the nine months ended December 31, 2023 and year ended March 31, 2024 includes gain on sale of immovable properties of â¹ 2,357. 5. Other expenses are net of insurance claim received of â¹ Nil, â¹ 1,805, â¹ Nil for the three months ended December 31, 2024, September 30, 2024, December 31, 2023, respectively, â¹ 1,805 and â¹ Nil for the nine months ended December 31, 2024 and 2023, respectively and â¹ Nil for the year ended March 31, 2024. 6. Buyback of equity shares During the nine months ended December 31, 2023, the Company concluded the buyback of 269,662,921 equity shares (at a price of â¹ 445 per equity share) as approved by the Board of Directors on April 27, 2023. This has resulted in a total cash outflow of â¹ 145,173 (including tax on buyback of â¹ 24,783 and transaction costs related to buyback of â¹ 390). In line with the requirement of the Companies Act, 2013, an amount of â¹ 3,768 and â¹ 141,405 has been utilised from securities premium and retained earnings respectively. Further, capital redemption reserve of â¹ 539 (representing the nominal value of the shares bought back) has been created as an apportionment from retained earnings. Consequent to such buyback, the paid-up equity share capital has reduced by â¹ 539. Earnings per share for each of the three months ended December 31, 2023, September 30, 2023 and June 30, 2023 will not add up to earnings per share for the nine months ended December 31, 2023, on account of buyback of equity shares. 7. Issue of bonus shares The bonus issue in the ratio of 1:1 i.e. 1 (one) bonus equity share of â¹ 2 each for every 1 (one) fully paid-up equity shares held (including ADS holders) was approved by the shareholders of the Company on November 21, 2024. Subsequently, on December 4, 2024, the Company allotted 5,232,094,402 equity shares (including ADS) to shareholders who held equity shares as on the record date of December 3, 2024. The Company also allotted 1:1 bonus equity share on 1,274,805 equity shares (including ADS) under allotment as on the record date. Consequently, â¹ 10,467 (representing par value of â¹ 2 per share) was transferred from capital redemption reserve, securities premium and retained earnings to the share capital. Earnings per share for all prior periods have been proportionately adjusted for the bonus issue in the ratio of 1:1 i.e. 1 (one) bonus equity share of â¹ 2 each for every 1 (one) fully paid-up equity shares held (including ADS holders). 8. Events after the reporting period The Board of Directors in their meeting held on January 17, 2025, declared an interim dividend of â¹

6/- (USD 0.07) per equity share and ADR (300% on an equity share of par value of â¹ 2/-). Â Â Â By order of the Board, Â Â Â For, Wipro Limited Â Â Â Place: Bengaluru Â Â Â Rishad A. Prcmji Date: January 17, 2025 Â Â Â Chairman Â 3 Â Â Â Â Chartered Accountants Prestige Trade Tower, Level 19 46, Palace Road, High Grounds Bengaluru-560 001 Karnataka, India Â Tel: +91 80 6188 6000 Fax: +91 80 6188 6011 INDEPENDENT AUDITORâ€™S REPORT ON THE AUDIT OF CONSOLIDATED FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF WIPRO LIMITED Opinion We have audited the accompanying Statement of Consolidated Financial Results of WIPRO LIMITED (â€œthe Companyâ€) and its subsidiaries (the Company and its subsidiaries together referred to as â€œthe Groupâ€) for the three and nine months ended December 31, 2024 (â€œthe Statementâ€/â€œ Consolidated Financial Resultsâ€) being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (â€œthe Listing Regulationsâ€). In our opinion and to the best of our information and according to the explanations given to us, the Statement: Â a. includes the results of the entities as listed in note 5 to the Statement; Â b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and Â c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34 â€œInterim Financial Reportingâ€ (â€œInd AS 34â€) prescribed under section 133 of the Companies Act 2013 (â€œthe Actâ€) read with relevant rules issued thereunder and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the three and nine months ended December 31, 2024. Basis for Opinion We conducted our audit of the Consolidated Financial Results in accordance with the Standards on Auditing (â€œSAsâ€) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditorâ€™s Responsibilities for the Audit of the Consolidated Financial Results section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (â€œICAIâ€) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAIâ€™s Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion. Managementâ€™s Responsibilities for the Consolidated Financial Results This Statement, which is the responsibility of the Companyâ€™s Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited interim condensed consolidated financial statements. The Companyâ€™s Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Regd. Office: One International Center, Tower 3, 32nd floor, Senapati Bapat Marg, Elphinstone Road (West), Mumbai-400 013, Maharashtra, India. Deloitte Haskins & Sells LLP is registered with Limited Liability having LLP identification No: AAB-8737 Â Â The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of Consolidated Financial Results by the Directors of the Company, as aforesaid. In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group. Auditorâ€™s Responsibilities for the Audit of the Consolidated Financial Results Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditorâ€™s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: Â Â â€¢ Â Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Â Â â€¢ Â Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls. Â Â â€¢ Â Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors. Â Â â€¢ Â Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations. Â Â Â â€¢ Â Conclude on the appropriateness of the Board of Directorsâ€™ use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditorâ€™s report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditorâ€™s report. However, future events or conditions may cause the Group to cease to continue as a going concern. Â Â â€¢ Â Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation. Â Â â€¢ Â Obtain sufficient appropriate audit evidence regarding the financial

33,667 32,266 27,006 96,299 82,539
111,121 Total
comprehensive income for the period attributable to: Equity holders of the Company
33,683 36,919 30,144 99,468 89,906 117,676 Non-
controlling interests 175 174 53 681 330 504
100,149 90,236 118,180 33,858 37,093 30,197
10,448 XI Paid up equity share capital (Par value â¹ 2 per share) 20,938 10,463
20,938 10,448 10,450
XII Reserves excluding revaluation reserves and Non-controlling interests as per balance
sheet 734,880
XIII Earnings per equity
share (EPS) (Equity shares of par value â¹ 2/- each) (EPS for the three and nine
months ended periods are not annualised) Basic (in â¹) 3.21 3.07
2.58 9.15 7.73 10.44 Diluted (in â¹) 3.20 3.06
2.58 9.13 7.71 10.41
1. The audited consolidated financial results of the Company for the three and nine months ended
December 31, 2024, have been approved by the Board of Directors of the Company at its meeting held on January 17,
2025. The Company confirms that its statutory auditors, Deloitte Haskins & Sells LLP have issued audit reports with
unmodified opinion on the consolidated financial results for the three and nine months ended December 31, 2024. 2.
The above audited consolidated financial results have been prepared on the basis of the audited interim condensed
consolidated financial statements for the three and nine months ended December 31, 2024, which are prepared in
accordance with Indian Accounting Standards (â€œInd ASâ€), the provisions of the Companies Act, 2013 (â€œthe
Companies Actâ€), as applicable and guidelines issued by the Securities and Exchange Board of India (â€œSEBIâ€).
The Ind AS are prescribed under Section 133 of the Companies Act read with Rule 3 of the Companies (Indian
Accounting Standards) Rules, 2015 and amendments issued thereafter. All amounts included in the consolidated
financial results (including notes) are reported in millions of Indian rupees (â¹ in millions) except share and per share
data, unless otherwise stated. 3. Gain/(loss) on sale of property, plant and equipment for the three months ended
September 30, 2024, and nine months ended December 31, 2024, includes gain on relinquishment of the lease hold
rights of land, and transfer of building along with other assets of â¹ 885 and for the nine months ended December 31,
2023, and for the year ended March 31, 2024, gain on sale of immovable properties off â¹ 2,357. 4. Other expenses
are net of reversals of contingent consideration of â¹ Nil, â¹ 167, â¹ 2 for the three months ended December 31, 2024,
September 30, 2024, December 31, 2023, respectively, â¹ 167 and â¹ 508 for the nine months ended December 31,
2024 and 2023, respectively and â¹ 1,300 for the year ended March 31, 2024. Other expenses are net of insurance
claim received of â¹ Nil, â¹ 1,805, â¹ Nil for the three months ended December 31, 2024, September 30, 2024,
December 31, 2023, respectively, â¹ 1,805 and â¹ Nil for the nine months ended December 31, 2024 and 2023,
respectively and â¹ Nil for the year ended March 31, 2024. 5. List of subsidiaries, associate and joint venture as at
December 31, 2024 are provided in the table below: Subsidiaries Subsidiaries Subsidiaries Country of
Incorporation Attune Consulting India Private Limited India Capco Technologies Private Limited India
India Wipro Technology Product Services Private Limited India India Wipro Chengdu Limited China
China Wipro Holdings (UK) Limited U.K. Wipro HR Services India Private Limited India
India Wipro IT Services Bangladesh Limited Bangladesh Wipro IT Services UK Societas U.K.
U.K. Designit A/S Denmark Designit Denmark A/S Denmark Designit Germany
GmbH Germany Designit Oslo A/S Norway Designit Spain Digital, S.L.U Spain
Designit Sweden AB Sweden Designit T.L.V Ltd. Israel Wipro Bahrain Limited Co. W.L.L
Bahrain Wipro Czech Republic IT Services s.r.o. Czech Republic Wipro CRM Services (formerly
known as Belgium as Wipro 4C NV) Wipro 4C Consulting France SAS France Wipro CRM
Services B.V. (formerly known as Netherlands as Wipro 4C Nederland B.V) Wipro CRM Services ApS
Denmark Wipro CRM Services UK Limited U.K. Grove Holdings 2 S.À.r.l À Luxembourg Capco
Solution Services GmbH Germany À The Capital Markets Company Italy Srl Italy À Capco Brasil Servicios E
Consultoria Ltda À Brazil À The Capital Markets Company BV (1) À Belgium À Capco Consulting Middle East
FZE (4) À UAE À PT. WT Indonesia À Indonesia À Rainbow Software LLC À Iraq À Wipro Arabia Limited (2) À
À Saudi Arabia À Womenâ€™s Business Park Technologies À Saudi Arabia À Limited(2) À Wipro Doha LLC
À Qatar À Wipro Financial Outsourcing Services À U.K. À Limited À Wipro UK Limited À U.K. À Wipro
Gulf LLC À Sultanate of À Oman À Wipro Holdings Hungary KorlÀjtolt FelelÀ’ssÀ@gÀ± TÀjrsasÀjg À
Hungary À Wipro Holdings Investment KorlÀjtolt FelelÀ’ssÀ@gÀ± TÀjrsasÀjg À Hungary À Wipro Information
Technology À Netherlands À Netherlands BV. À Wipro do Brasil Tcchnologia Ltda (1) À Brazil À Wipro
Information Technology Kazakhstan LLP À Kazakhstan À Wipro Outsourcing Services (Ireland) Limited À Ireland À
À Wipro Portugal S.A. (1) À Portugal À Wipro Solutions Canada Limited À Canada À Wipro Technologies
Limited À Russia À Wipro Technologies Peru SAC À Peru À Wipro Technologies W.T. Sociedad Anonima À Costa
Rica À Wipro Technology Chile SPA À Chile À Applied Value Technologies B.V. (5) À Netherlands À Wipro IT
Service Ukraine, LLC À Ukraine À Wipro IT Services Poland SP Z.O.O À Poland À Wipro IT Services S.R.L. À
Romania À Wipro Regional Headquarter À Saudi Arabia À Wipro Technologies Australia Pty Ltd À Australia À
À Wipro Ampion Holdings Pty LtdÀ (1) À Australia À Wipro Technologies SA À Argentina À Wipro Technologies SA
DE CV À Mexico À Wipro Technologies South Africa À South Africa À (Proprietary) Limited À Wipro
Technologies Nigeria Limited À Nigeria À Wipro Technologies SRL. À Romania À Wipro (Thailand) Co. Limited À
À Thailand Wipro Japan KK À Japan Wipro Networks Pte Limited À Singapore À Wipro (Dalian) Limited À
À China À Wipro Technologies SDN BHD À Malaysia Wipro Overseas IT Services À India Private Limited À
À Wipro Philippines, Inc. À Philippines Wipro Shanghai Limited À China Wipro Trademarks Holding Limited
À India Wipro Travel Services Limited À India Wipro VLSI Design Services India Private Limited À
India Wipro, LLC À USA À Wipro Gallagher Solutions, LLC À USA À Wipro Insurance Solutions, LLC À
USA À Wipro IT Services, LLC À USA À Aggne Global Inc. (3) À USA À Cardinal US Holdings, Inc. (l) À USA
À Edgile, LLC À USA À Health Plan Services, Inc. (1) À USA À Infocrossing, LLC À USA À International
TechneGroup Incorporated (1) À USA À Wipro NextGen Enterprise Inc. (1) À USA À Rizing Intermediate
Holdings, Inc. (l) À USA À Wipro Appirio, Inc. (l) À USA À Wipro Designit Services, Inc. (l) À USA À Wipro
Telecom Consulting LLC À USA À Wipro VLSI Design Services, LLC À USA À Applied Value Technologies, Inc.

(6) Â USA Aggne Global IT Services Private LimitedÂ (3) Â Â India Wipro, Inc. (7) Â Â USA Â Wipro Life Science Solutions, LLC (8) Â Â USA The Company controls â€˜The Wipro SA Broad Based Ownership Scheme Trustâ€™, â€˜Wipro SA Broad Based Ownership Scheme SPV (RF) (PTY) LTDâ€™ incorporated in South Africa and Wipro Foundation in India. All the above direct subsidiaries are 100% held by the Company except as mentioned in footnote (2) and (3)Â below. Â (2) Wipro IT Services UK Societas holds 66.67% of the equity securities of Wipro Arabia Limited. Wipro Arabia Limited holds 55% of the equity securities of Womenâ€™s Business Park Technologies Limited. (3)Â The Company holds 60% of the equity securities of Aggne Global IT Services Private Limited and Wipro IT Services, LLC holds 60% of the equity securities of Aggne Global Inc. (4)Â Capco Consulting Middle East FZE has been incorporated with effect from December 17, 2024 which is 100% held by Grove Holdings 2 S.a.r.l. (5)Â Wipro Information Technology Netherlands BV. has acquired 100% of the equity securities of Applied Value Technologies B.V. (6)Â Wipro IT Services, LLC has acquired 100% of the equity securities of Applied Value Technologies, Inc. (7)Â Wipro, Inc. has been incorporated as a wholly-owned subsidiary of the Company with the effect from September 30, 2024. (8) Wipro Life Science Solutions, LLC has been incorporated as a wholly-owned subsidiary of Wipro, Inc. with effect from October 10, 2024. (1)Â Step Subsidiary details of Cardinal US Holdings, Inc., HealthPlan Services, Inc., International TechneGroup Incorporated, Wipro NextGen Enterprise Inc., Rizing Intermediate Holdings, Inc., The Capital Markets Company BV, Wipro Ampion Holdings Pty Ltd, Wipro Appirio, Inc., Wipro Designit Services, Inc., Wipro do Brasil Technologia Ltda and Wipro Portugal S.A. are as follows: Â Subsidiaries Â Subsidiaries Â Subsidiaries Â Country ofIncorporation Cardinal US Holdings, Inc. Â Â USA Â Capco Consulting Services LLC Â Â USA Â Capco RISC Consulting LLC Â Â USA Â The Capital Markets Company LLC Â Â USA HealthPlan Services, Inc. Â Â USA Â HealthPlan Services Insurance Agency, LLC Â Â USA International TechneGroup Incorporated Â Â USA Â International TechneGroup Ltd. Â Â U.K. Â ITI Proficiency Ltd Â Â Israel Â MechWorks S.R.L. Â Â Italy Wipro NextGen Enterprise Inc. Â Â USA Â LeanSwift AB Â Â Sweden Rizing Intermediate Holdings, Inc. Â Â USA Â Rizing Lanka (Private) Ltd Â Â Sri Lanka Â Â Attune Netherlands B.V.(9) Â Netherlands Â Rizing Solutions Canada Inc. Â Â Canada Â Rizing LLC Â Â USA Â Â Aasonn Philippines Inc. Â Philippines Â Â Rizing B.V. Â Netherlands Â Â Rizing Consulting Ireland Limited Â Ireland Â Â Rizing Consulting Pty Ltd. Â Australia Â Â Rizing Geospatial LLC Â USA Â Â Rizing GmbH Â Germany Â Â Rizing Limited Â U.K. Â Â Rizing Pte Ltd. (9) Â Singapore The CapitalÂ MarketsÂ CompanyÂ BV Â Â Belgium Â CapAfric Consulting (Pty) Ltd Â Â SouthÂ Africa Â Capco Belgium BV Â Â Belgium Â Capco Consultancy (Malaysia) Sdn. Bhd Â Â Malaysia Â Capco Consultancy (Thailand) Ltd Â Â Thailand Â Capco Consulting Singapore Pte. Ltd Â Â Singapore Â Capco Greece Single Member P.C Â Â Greece Â Capco Poland sp. z.o.o Â Â Poland Â The Capital Markets Company (UK) Ltd Â Â U.K. Â Â Capco (UK) 1, Limited Â U.K. Â The Capital Markets Company GmbH Â Â Germany Â Â Capco Austria GmbH Â Austria Â The Capital Markets Company Limited Â Â HongÂ Kong Â The Capital Markets Company Limited Â Â Canada Â The Capital Markets Company S.a.r.l Â Â Switzerland Â Â Andrion AG Â Switzerland Â The Capital Markets Company S.A.S Â Â France Â The Capital Markets Company s.r.o Â Â Slovakia Wipro Ampion Holdings Pty Ltd Â Â Australia Â Wipro Revolution IT Pty Ltd Â Â Australia Â Crowdsprint Pty Ltd Â Â Australia Â Wipro Shelde Australia Pty Ltd Â Â Australia Wipro Appirio, Inc. Â Â USA Â Wipro Appirio (Ireland) Limited Â Â Ireland Â Â Wipro Appirio UK Limited Â U.K. Â Topcoder, LLC. Â Â USA Wipro Designit Services, Inc. Â Â USA Â Wipro Designit Services Limited Â Â Ireland WiproÂ doÂ BrasilÂ TechnologiaÂ Ltda Â Â Brazil Â Wipro do Brasil Services Ltda Â Â Brazil Â Wipro Do Brasil Sistemas De Informatica Ltda Â Â Brazil Wipro Portugal S.A. Â Â Portugal Â Wipro Technologies GmbH Â Â Germany Â Wipro Business Solutions GmbH(9) Â Germany Â Wipro IT Services Austria GmbH Â Austria (9)Â Step Subsidiary details of Attune Netherlands B.V., Rizing Pte Ltd., Wipro Business Solutions GmbH are as follows: Â Subsidiaries Â Subsidiaries Â Subsidiaries Â Country ofIncorporation Attune Netherlands B.V. Â Â Netherlands Â Rizing Consulting USA, Inc. Â Â USA Â Rizing Germany GmbH Â Â Germany Â Attune Italia S.R.L Â Â Italy Â Attune UK Ltd. Â Â U.K. Rizing Pte Ltd. Â Â Singapore Â Rizing New Zealand Ltd. Â Â New Zealand Â Rizing Philippines Inc. Â Â Philippines Â Rizing SDN BHD Â Â Malaysia Â Rizing Solutions Pty Ltd Â Â Australia Wipro Business Solutions GmbH Â Â Germany Â Wipro Technology Solutions S.R.L Â Â Romania As at December 31, 2024, the Company held 43.7% interest in Drivestream Inc. and 27% interest in SDVerse LLC, accounted for using the equity method. The list of controlled trusts are: Â Name of the entity Â CountryÂ ofÂ incorporation Wipro Equity Reward Trust Wipro Foundation Â India India Â 6. Segment information: The Company is organised into the following operating segments: IT Services and IT Products. IT Services: The IT services segment primarily consists of IT Services offerings to customers organised by four Strategic Market Units (â€œSMUsâ€) - Americas 1, Americas 2, Europe and Asia Pacific Middle East and Africa (â€œAPMEAâ€). Americas 1 and Americas 2 are primarily organised by industry sector, while Europe and APMEA are organised by countries. Americas 1 includes the entire business of Latin America (â€œLATAMâ€) and the following industry sectors in the United States of America: communications, media and information services, software and gaming, new age technology, consumer goods, medical devices and life sciences, healthcare, and technology products and services. Americas 2 includes the entire business in Canada and the following industry sectors in the United States of America: banking and financial services, energy, manufacturing and resources, capital markets and insurance, and hi-tech. Europe consists of the United Kingdom and Ireland, Switzerland, Germany, Northern Europe and Southern Europe. APMEA consists of Australia and New Zealand, India, Middle East, South East Asia, Japan and Africa. Revenue from each customer is attributed to the respective SMUs based on the location of the customerâ€™s primary buying center of such services. With respect to certain strategic global customers, revenue may be generated from multiple countries based on such customerâ€™s buying centers, but the total revenue related to these strategic global customers are attributed to a single SMU based on the geographical location of key decision makers. Our IT Services segment provides a range of IT and IT enabled services which include digital strategy advisory, customer centric design, technology consulting, IT consulting, custom application design, development, re-engineering and maintenance, systems integration, package implementation, cloud and infrastructure services, business process services, cloud, mobility and analytics services, research and development and hardware and software design. IT Products: The Company is a value-added reseller of security, packaged and SaaS software for leading international brands. In certain total outsourcing contracts of the IT Services segment, the Company delivers hardware, software products and other related deliverables. Revenue relating to these items is reported as revenue From the sale of IT Products. The Chief Executive Officer (â€œCEOâ€) and Managing Director of the Company has been identified as the Chief Operating Decision Maker as defined by Ind AS 108, â€œOperating Segmentsâ€. The CEO of the Company evaluates the segments based on their revenue growth and operating income. Assets and liabilities used in the Companyâ€™s business are not identified to any of the operating segments, as these are used interchangeably between

per equity share and ADR (300% on an equity share of par value of ₹ 2 /-). By order of the Board, For. Wipro Limited Place: Bengaluru Rishad A. Premji Date: January 17, 2025 Chairman 8 Chartered Accountants Prestige Trade Tower, Level 1946, Palace Road, High Grounds Bengaluru-560 001 Karnataka, India Tel: +91 80 6188 6000 Fax: +91 80 6188 6011 INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF CONSOLIDATED FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF WIPRO LIMITED Opinion We have audited the accompanying Statement of Consolidated Financial Results of WIPRO LIMITED (the Company) and its subsidiaries (the Company and its subsidiaries together referred to as the Group) for the three and nine months ended December 31, 2024 (the Statement/Consolidated Financial Results). In our opinion and to the best of our information and according to the explanations given to us, the Statement gives a true and fair view in conformity with the recognition and measurement principles laid down in the International Accounting Standard 34 Interim Financial Reporting (IAS 34) as issued by the International Accounting Standards Board (IASB) of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the three and nine months ended December 31, 2024. Basis for Opinion We conducted our audit of the Consolidated Financial Results in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section below. We are independent of the Group in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the Statement and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion. Management's Responsibilities for the Consolidated Financial Results This Statement, which is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited interim condensed consolidated financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in IAS 34 as issued by IASB. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Company, as aforesaid. Regd. Office: One International Center, Tower 3, 32nd floor, Senapati Bapat Marg. Elphinstone Road (West), Mumbai-400 013, Maharashtra, India. Deloitte Haskins & Sells LLP is registered with limited liability having LLP identification No: AAB-8737 In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group. Auditor's Responsibilities for the Audit of the Consolidated Financial Results Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern. Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation. Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of entities included in the Consolidated Financial Results. Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal

that we identify during our audit. We also provide charged with governance having a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. For DELOITTE HASKINS & SELLS LLP Chartered Accountants (Firm's Registration No. 117366W/W-100018) Anand Subramanian Partner (Membership No. 110815) UDIN: Bengaluru, January 17, 2025 WIPRO LIMITED CIN: L32102KA1945PLC020800 ; Registered Office : Wipro Limited, Doddakannelli, Sarjapur Road, Bengaluru - 560035, India Website: www.wipro.com ; Email id info@wipro.com ; Tel: +91-80-2844 0011 ; Fax: +91-80-2844 0054 STATUTORILY AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THREE AND NINE MONTHS ENDED DECEMBER 31, 2024 UNDER IFRS (IASB) (in millions, except share and per share data, unless otherwise stated) Three months ended Nine months ended Particulars December 31, 2024 September 30, 2024 December 31, 2023 March 31, 2024 Income Statement a) Revenue from operations 223,188 223,016 222,051 665,842 675,520 897,603 b Foreign exchange gains/(losses), net 410 (396) 262 (192) 468 340 c Total income 223,598 222,620 222,313 665,650 675,988 897,943 Expenses a) Purchases of stock-in-trade 1,034 1,453 2,157 3,007 3,832 b Changes in inventories of stock-in-trade 318 (152) (616) 164 122 278 c Employee benefits expense 133,035 134,695 134,234 400,023 413,046 549,301 d Depreciation, amortization and impairment expense 6,765 8,308 9,316 22,362 25,666 e Sub-contracting and technical fees 25,903 24,582 25,780 75,252 78,712 103,030 f Facility expenses 3,884 3,937 3,562 11,954 10,829 14,556 g Travel 3,164 3,836 3,529 10,937 11,753 h Communication 871 1,079 1,313 2,943 3,922 4,878 i Legal and professional fees 2,842 3,013 2,477 8,137 7,235 9,559 j Software license expense for internal use 5,080 4,702 4,675 14,387 13,983 18,378 k Marketing and brand building 1,032 838 1,031 2,674 2,888 3,555 l Lifetime expected credit loss/ (write-back) (608) 593 (166) (41) 273 640 m (Gain)/loss on sale of property, plant and equipment, net 77 (820) 68 (766) (2,174) (2,072) n Other expenses 1,810 (174) 2,792 3,283 6,000 6,736 II Total expenses 184,632 185,471 189,448 553,466 575,262 761,844 III Finance expenses 4,146 3,569 3,125 11,003 9,244 12,552 IV Finance and other income 9,708 9,195 5,785 26,383 17,137 23,896 V Share of net profit/ (loss) of associate and joint venture accounted for using the equity method 5 3 (4) (31) (233) 44,533 42,778 35,521 127,527 108,588 147,210 VII Tax expense 10,866 10,512 8,515 31,228 26,049 36,089 VIII Profit for the period [VI-VII] 32,666 27,006 96,299 82,539 111,121 Other comprehensive income (OCI) Items that will not be reclassified to profit or loss in subsequent periods Remeasurements of the defined benefit plans, net (231) 323 253 150 259 82 Net change in fair value of investment in equity instruments measured at fair value through OCI (367) 153 141 (533) 33 (473) Items that will be reclassified to profit or loss in subsequent periods Foreign currency translation differences 1,853 5,115 3,601 5,569 5,063 4,219 Reclassification of foreign currency translation differences on liquidation of subsidiaries to statement of income 1 13 (15) 14 (196) (198) Net change in time value of option contracts designated as cash flow hedges, net of taxes 269 (368) (324) (95) (73) 198 Net change in intrinsic value of option contracts designated as cash flow hedges, net of taxes (171) (103) (88) (189) 113 128 Net change in fair value of forward contracts designated as cash flow hedges, net of taxes (1,100) (673) (286) (1,555) 1,300 1,655 Net change in fair value of investment in debt instruments measured at fair value through OCI, net of taxes 37 390 (81) 611 1,255 1,516 IX Total other comprehensive income for the period, net of taxes 291 4,850 3,201 3,972 7,754 7,127 Total comprehensive income for the period [VIII+IX] 33,958 37,116 30,207 100,271 90,293 118,248 X Profit for the period attributable to: Equity holders of the Company 32,088 26,942 95,658 82,106 110,452 Non-controlling interests 129 178 64 641 433 669 Non-controlling interests as per balance sheet 129 178 64 641 433 669 Total comprehensive income for the period attributable to: Equity holders of the Company 33,783 36,942 30,154 99,590 89,963 117,744 Non-controlling interests 175 174 53 681 330 504 XI Paid up equity share capital (Par value 2 per share) 20,938 10,463 10,448 20,938 10,448 10,450 XII Reserves excluding revaluation reserves and Non-controlling interests as per balance sheet 739,433 XIII Earnings per share

(EPS) ₹ 2/- each) EPS for the three and nine months ended periods are not annualized) Basic (in ₹) 3.21 3.07 2.58 9.15 7.73 10.44 Diluted (in ₹) 3.20 3.06 2.58 9.13 7.71 10.41

1. The audited consolidated financial results of the Company for the three and nine months ended December 31, 2024, have been approved by the Board of Directors of the Company at its meeting held on January 17, 2025. The Company confirms that its statutory auditors, Deloitte Haskins & Sells LLP have issued an audit report with unmodified opinion on the consolidated financial results. 2. The above consolidated financial results have been prepared on the basis of the audited interim condensed consolidated financial statements which are prepared in accordance with International Financial Reporting Standards and its interpretations (‘‘IFRS’’), as issued by the International Accounting Standards Board (‘‘IASB’’). All amounts included in the consolidated financial results (including notes) are reported in millions of Indian rupees (‘‘in millions’’) except share and per share data, unless otherwise stated. 3. (Gain)/loss on sale of property, plant and equipment for the three months ended September 30, 2024 and nine months ended December 31, 2024, includes gain on relinquishment of the lease hold rights of land, and transfer of building along with other assets of ₹ (885), and for the nine months ended December 31, 2023 and year ended March 31, 2024 includes gain on sale of immovable properties of ₹ (2,357). 4. Other expenses are net of reversals of contingent consideration of ₹ Nil, ₹ 167, ₹ 2 for the three months ended December 31, 2024, September 30, 2024 and December 31, 2023, respectively, ₹ 167 and ₹ 508 for the nine months ended December 31, 2024 and 2023, respectively and ₹ 1,300 for the year ended March 31, 2024. Other expenses are net of insurance claim received of ₹ Nil, ₹ 1,805, ₹ Nil for the three months ended December 31, 2024, September 30, 2024 and December 31, 2023, respectively, ₹ 1,805 and ₹ Nil for the nine months ended December 31, 2024 and 2023, respectively and ₹ Nil for the year ended March 31, 2024. 5. List of subsidiaries, associate and joint venture as at December 31, 2024 are provided in the table below:

Subsidiaries	Country of Incorporation
Attune Consulting India Private Limited	India
Capco Technologies Private Limited	India
Wipro Technology Product Services Private Limited	India
Wipro Chengdu Limited	China
Wipro Holdings (UK) Limited	U.K.
Wipro HR Services India Private Limited	India
Wipro IT Services Bangladesh Limited	Bangladesh
Wipro IT Services UK Societas	U.K.
Designit A/S	Denmark
Designit Denmark A/S	Denmark
Designit Germany GmbH	Germany
Designit Oslo A/S	Norway
Designit Spain Digital, S.L.U	Spain
Designit Sweden AB	Sweden
Designit T.L.V Ltd.	Israel
Wipro Bahrain Limited Co.	Bahrain
Wipro Czech Republic IT Services s.r.o.	Czech Republic
Wipro CRM Services (formerly known as Wipro 4C NV)	Belgium
Wipro 4C Consulting France SAS	France
Wipro CRM Services B.V. (formerly known as Wipro 4C Nederland B.V)	Netherlands
Wipro CRM Services ApS	Denmark
Wipro CRM Services UK Limited	U.K.
Grove Holdings 2 S.Ā.j.r.l	Luxembourg
Capco Solution Services GmbH	Germany
The Capital Markets Company Italy Srl	Italy
Capco Brasil Servicos E Consultoria Ltda	Brazil
The Capital Markets Company BV	(1) Belgium
Capco Consulting Middle East FZE	(4) UAE
PT. WT Indonesia	Indonesia
Rainbow Software LLC	Iraq
Wipro Arabia Limited	(2) Saudi Arabia
Women’s Business Park Technologies Limited	(2) Saudi Arabia
Wipro Doha LLC	Qatar
Wipro Financial Outsourcing Services Limited	U.K.
Wipro UK Limited	U.K.
Wipro Gulf LLC	U.K.
Sultanate of Oman	Wipro Holdings Hungary
Korlġtolt FelelġssġgġTġrsasġg	Hungary
Wipro Holdings Investment Korlġtolt FelelġssġgġTġrsasġg	Hungary
Wipro Information Technology Netherlands BV.	Netherlands
Wipro do Brasil Tecnologia Ltda	(1) Brazil
Wipro Information Technology Kazakhstan LLP	Kazakhstan
Wipro Outsourcing Services (Ireland) Limited	Ireland
Wipro Portugal SA.	(1) Portugal
Wipro Solutions Canada Limited	Canada
Wipro Technologies Limited	Russia
Wipro Technologies Peru SAC	Peru
Wipro Technologies W.T. Sociedad Anonima	Costa Rica
Wipro Technology Chile SPA	Chile
Applied Value Technologies B.V.	(5) Netherlands
Wipro IT Service Ukraine, LLC	Ukraine
Wipro IT Services Poland SP Z.O.O	Poland
Wipro IT Services S.R.L.	Romania
Wipro Regional Headquarter	Saudi Arabia
Wipro Technologies Australia Pty Ltd	Australia
Wipro Ampion Holdings Pty Ltd	(1) Australia
Wipro Technologies SA	Argentina
Wipro Technologies SA DE CV	Mexico
Wipro Technologies South Africa (Proprietary) Limited	South Africa
Wipro Technologies Nigeria Limited	Nigeria
Wipro Technologies SRL	Romania
Wipro (Thailand) Co. Limited	Thailand
Wipro Japan KK	Japan
Wipro Networks Pte Limited	Singapore
Wipro (Dalian) Limited	China
Wipro Technologies SDN BHD	Malaysia
3 Wipro Overseas IT Services Private Limited	India
Wipro Philippines, Inc.	Philippines
Wipro Shanghai Limited	China
Wipro Trademarks Holding Limited	India
Wipro Travel Services Limited	India
Wipro VLSI Design Services India Private Limited	India
Wipro, LLC	USA
Wipro Gallagher Solutions, LLC	USA
Wipro Insurance Solutions, LLC	USA
Wipro IT Services, LLC	USA
Aggne Global Inc.	(3) USA
Cardinal US Holdings, Inc.	(1) USA
Edgile, LLC	USA
HealthPlan Services, Inc.	(1) USA
Infocrossing, LLC	USA
International TechneGroup Incorporated	(1) USA
Wipro NextGen Enterprise Inc.	(1) USA
Rizing Intermediate Holdings, Inc.	(1) USA
Wipro Appirio, Inc.	(1) USA
Wipro Designit Services, Inc.	(1) USA
Wipro Telecom Consulting LLC	USA
Wipro VLSI Design Services, LLC	USA
Applied Value Technologies, Inc.	(6) USA
Aggne Global IT Services Private Limited	(3) India
Wipro, Inc.	(7) India
Wipro Life Science Solutions, LLC	(8) USA
USA The Company controls ‘‘The Wipro SA Broad Based Ownership Scheme Trust’’, ‘‘Wipro SA Broad Based Ownership Scheme SPV (RF) (PTY) LTD’’ incorporated in South Africa and Wipro Foundation in India. All the above direct subsidiaries are 100% held by the Company except as mentioned in footnote (2) and (3) below.	
(2) Wipro IT Services UK Societas holds 66.67% of the equity securities of Wipro Arabia Limited. Wipro Arabia Limited holds 55% of the equity securities of Women’s Business Park Technologies Limited.	
(3) The Company holds 60% of the equity securities of Aggne Global IT Services Private Limited and Wipro IT Services, LLC holds 60% of the equity securities of Aggne Global Inc.	
(4) Capco Consulting Middle East FZE has been incorporated with effect from December 17, 2024 which is 100% held by Grove Holdings 2 S.Ā.j.r.l.	
(5) Wipro Information Technology Netherlands BV. has acquired 100% of the equity securities of Applied Value Technologies B.V.	
(6) Wipro IT Services, LLC has acquired 100% of the equity securities of Applied Value Technologies, Inc.	
(7) Wipro, Inc. has been incorporated as a wholly-owned subsidiary of the Company with the effect from September 30, 2024.	
(8) Wipro Life Science Solutions, LLC has been incorporated as a wholly-owned subsidiary of Wipro, Inc. with effect from October 10, 2024.	
(1) Step Subsidiary details of Cardinal US Holdings, Inc., HealthPlan Services, Inc., International TechneGroup Incorporated, Wipro NextGen Enterprise Inc., Rizing Intermediate Holdings, Inc., The Capital Markets Company BV, Wipro Ampion Holdings Pty Ltd, Wipro Appirio,	

#B2Y2Y8Q^~)('NFU;')\$O#E#S6ZJ>I1!= M;TAO'=NRVI57+=+G[GLG(K)WF1K\$@))2' MBE?YD1;C/4F[AR8%S
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 2*=U8TXMQ&N4))HT*=\!%&ZB:9RD.*8-%SFQ M!9+= IQ[#,,"%5AIVNW]2G1,PJl.T77'R%SJMS?%I\$)T&TFSI9K:Jl68[C
 MMY>2@UVDKZC/G3IN-KMMNW\$[0*CDFP-GWQ"]H)5(H&ZYC=QBG =1#UW 7P#;FA)BJ,\GNZW5XN=(_K!-58R+CBJ
 J2F5.<#)EZ!&STO&*GU+ , (MPI:<;7ZM)/\ C6SA&LE!3; #D=R;Q]75&<.<9)1V-BHUG*SGKM79VEV*LUJ-D9H
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 9^(_5_-Z#LAIY#/7X?7RD=/_A^[X'Y/-@^S[/9^K MK^SK[^@[*OX@?[SOM?]WZM-.@M]:'_K_/#;3N)_%NSX_P#")_>?
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 #9\$.\$0U,3@Q.45&.#_U0T\$X-#5"0C9!1#_Q.2(@>&UP_M34TZ1&]C=6UE;G1)1#TB>&UP+F1I9#HS,D(Y-
 #9\$.40U,3@Q.45&.#_U0T\$X M-#5"0C9!1#_Q.2(^(#QX;7!-33I\$97)I=F5D1G)O;2!S=)%E9CII;G-T86YC_M94E\$/2)X;7
 N:6ED.C,R0CDT-D0V1#4Q.#\$Q148X,#5#03@T-4)-D%\$,#\$Y M(B!S=)%E9CID;V-U;65N=\$E\$/2)X;7_N9&ED.C,R0CDT-
 D0W1#4Q.#\$Q148X M,#5#03@T-4)-D%\$,#\$Y(B\^(#PO#IX;7!M971A/B_VWAP86-K970@96YD/2)R(C\^_X
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 MK;F3;8"JE^"!I.OZB5EI!7%56B;\$L9GE0V7NN;V9>63S_A]4Z!W"(THV\$;Y_MCVO:CFO&Y'C>U?HYCT]'-4K_TL:B^G_%?
 1.Z]IJ_>DSY_V83(Y72**EE\$%78O-N;W:MG;\$#((C?..)4]>@[8?']/G@F%NM3796+=2
 M'MC0:RZE,UTQTT;1R4M>0+&0;1'E2'(J(E8M>)K%&\&J[LB]_5@C[R]VF)XKQ_M.6'9UF>A7DBZOC\$6"=76\$N1'AQEMV
 G7%K8S#1"JXA3KX_I<[OWZ_P.T70R-7MT%-Q+?7]YQ_ME07FG>Y+R5\$M3SBN:U\$_R]E8@CE+<@>?
 M1T_)VPT3W^<&9#C!K9M>A3'DV)0PP2@AUJ]?("CWC&_R^O957MT%MH,OQK%L M(7']>L2EMM.TTIF9C5S[?
 @NZ7E2Q+6?*\$S3<-ZZR<032HZHU=4U'6V7L#98@&Y&JEA7*URBN:\$[E_P]L52 M(G)
 [OW3H&B.]^@G03H)T&+E,@<@1C3)16_C1A/<@<V*]*^O@1#;#Y4@E+5T(R^ZW]U[O80YEEK9HJ-KJTCB-&QJF
 M3BML)CWL+>8XDZ6CSV#U\U8%\$5(L8?9_MC5:U.W04SI\2P6+&_R- C/=BJ%*] M5:Y\$3]709>:%G,.*6V=L-
 AFHEOHM!9:732Y=F&MKOO%NC%E1Z\%A*0>\%'! MK1^XJO5&]W>J]N@7%7QV\F- 4O;LH\$MAQEH!6
 [_:&OMXU%Q3&P&-ST'LP0VZSP'LM),MMHTA_D2R@0XX4&P2-8@W?JR*J@9/IYG&/'V8@-M(I=?Z&3:7=
 M"Z\$*P;R7J-\$PTR[I?;L'E/#\$1'J17"5HQM_BN1>>2*%+6P:9]%6SU\$3NQZ-7LG0-7H)T"" M^B*OK]%^B=U_L3^*] E-
 'H!Z._2@CA237U%DV(!RR'M9=:X(\$DM@\$C"[-E4M M\$C3S7.7VT9HUB%,]%&R_M640T8(1.S5"U&L7RZ
 1LK"1HI4]BT>>!Y#BCLHT*A/8("GY'RT(H7R),*OOL>01>Q8I5(7)V5. @.;W0YY95=DHE+!TFQK00K2NS(1A.+F\$%?
 @S[2_M=[;@4\$0#FHT17?XST]1,=T"8B_T@D)N]#+[%:B%S>/LI]0#1"](C"S@I&O_M[,C?%%<]Q@#RIY1?
 YI_%>@;.\N\Y(K:K_MEW.5^HRX[*!JN2:VMCR(%3;Q"/.73=7FS(<^9G19_FJ*QAH:(,KFN=['KV" MTU*4V0)I.;D]GJXU-
 FP\$S]37Q(TQM)7-\$KIQZ/L0;9![IYO,LPC_P##CL:]/<<]WF+S:-1N_5W>/Y\$S^GHM?G:~F#?
 4]6.XRD>+.,]Q@;LP72]KPK8 MSLBODY;3#J10R;[L;FN:C7#:@;:'89TG(62HMEGCK]K^O#,KNZ%CE]
 M13(\$EKOUCFUTT9':Y\$51AN1!T!ICT 5O-F4SLVP0H5FY18M-1(PKEE7UL_M1!=5&8&N[R*625%5\$1.S6+Z]
 #XJLB0*B1H::31GJP3ZFG:"2(1;.0^:TNH_MLPR)SF!::XO1\G.[*K_-9ZIZ* I?6=7;R4KK"]T&6CWLPHYE5I_5SA5-A'6
 M/V]B!=PI_9\$20944,B(=KA%_4/LOIT#D.M:XZ'=MO-C(!)2);6D(25=
 M.!PV2K>=&\$]'\$#%8UHQJ

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YF*EHT\$3NH^4;J)(E6)NX*9LY1506.0Z9@ ! M>@@/70)W#> (7CU2K/&TQR^L<]>IJ23AW+"FA^2D(YBY+\$1R:"
@DR8\$74\$H M!W',/D-W&'?0:^^!^5?-*8YA4^#D;A>YV5FLDIP=WQB^*E?:P:TLJVL+92M
M&;IM:XPJ]61^X@H"8 :GMW .@GD0O3< MP;"7;??83=3[?S\$0 _X:#PC+18/PAR24=^7%L+LD5[QN\$@+,AP3,Y*Q XNA;
M\$./:)P)V@/3?01Y4S=-2\CT\A071Z@K70EOWLD1^+P+^Q7>\$5<_Y,D2*38*K MH"U "G.J"HAOL(@&@3-
UE.2*)&ELZK^N<,*MX]=5]NR",90=FGG+YZ[7%NR,L=%%\$S6.(Z<%\$B1G"B953!L41'0.*UJ]6:S+JQ-Z[7FUB>%D
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ML&%,33MX;N&=RFL=4V5L[=Z4\$GQ)Q]7V#B0%ZB&WA>*.#FJ38.U03!L&VV@ M=K0&@- : T' CM_ ,=M
TT_F.L5Z]P^/W2;M:6EE4&YE6X)F18N7B0+LTG!3& M*J8'"0@/<0# 7?KH'6*380'H&P; '0!ZB7?;?;?0-Y:7&3_ .MY <.VT
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<%2^!4IDB& YQ1.41((EW*(:[AMH(0B/CTHG(C.E5 MS1-7:QUX\,G7FUCK4;V;N4+\$G5'RCZ&.SE5'2:'?_)XU]DU2J%+W
4# =H(M\D^6F(#G; VCGQ*X&KGR&CB-OD!.PE-.FN@+IQAW:E9.T(0D\$E-G%#M!?W9D MA!L[?
MT%?HMLPUB*W3T5>+KC+'JHM58*5Q*VFPTZ!FK!\$ S\$5D31\L_8N'S? MVPE\$R??:&?J7;?
0:I^2OG6Y0QF;IFQ51&BM,*15M;H :JBV%99) M(H%'%5NUG4Y*3KKZ;1EV\8J,*T0;KD9>%26\$#H(RO5=4CU=J']>5!L5-
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6/)%\$@;Y82M3P-,F;9!QEIFBOEE6S(8B >O49.2]XX04(EX4CJYT MS '4H![[WDS'V+X5*QY(NM5H,
L]0C4IJXS\97(LBZ*J9LP* E7#9L9XN5 M\$PD3 W<;8=@Z:#+M+97)"O-[0R45.9AK5T@IBJTQTW M>1DL5I:Y:-
F\$6S&,E42\$02!]:RM2* MC*6(\KF5K;(\<<1;B4L"@ _MJ'G7DS(MVT1!NG9&J8*N 'S&-]B?L21=9M;=ZZJ\VO?
JXHPLC2/>+Q[UW]JH'5Y:AC%L^:JH*K@9, MBR9B;P#L#HTR_4G)U;VW&JUJ]WK4F10L79*G,QMDA%5NT
\$J;V+2>#&@6BNS (#,\$A\;-9%); *+E6HU>KC'R18N36L M,4.5 I \$8R#A)LH5?M.5P8B4#" "
"&3QKE;\$V=4'5GQSDRG9\$9U&9DH]9:@6 M[\K\$-BR+(Q46MI;-G MCO56)3J%(L04@\$(GN ".@;5]S!X2UF>;X_D.07'Z
M&GXXBD.2OJ7:H(IQ)7 ^!S\$G62= CHSS!*IXU43JD*0&KU(@CU*&XE[@\$
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@;>>QV2=@I*O1I;2:CU@\$I 278> @[BF(A+6J]?%<\$ _EE9I)Q+=G<,J8P?9=MR"+PI[:/!)!#[% .4-@VT\$?*6HLV_/_%E
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M0%OD(&\$QU4HZP2\,W2CD68 +J;>R[5T[4,J]VR!E_&5+?'S"8,3P9A!P#^6> MX\,H&VS=CQ'DA]\(DUD%B*)JF6I2EZIL]
(-T2)M&]LBTFQHQXL@F0KE)0#&_ ML(0)[X7X@5SF?KO+Z@7V5G(7%]?O64;C=8ZL2!(Z3M3N*O)(V AA<+).3-4
MR2,@+M902*=GC J8E\$XF*\$U?DUIE8^-S@\PP%Q@=62J,^1N5IAM:[%*S[I : M%X=I6TG4E"\$L#=-HZ2CG:#-LT
)R1_E)N/<.X+W\$7P*<49?CC6&-ZD;Q(9 M?M=-C+'(Y(A;,9I'5^SR\0A(MTH&L%;GB75=C%G)4O&Z*JHZ*03&.03E\$H)_
MX(\,90C7W)7B#?IM>Q0&#)AI*4&567.N,0U-89NKVB&:&.JX\4!(248C(L\$4 MS'DV]PN0G:4"AH+(<9V=:J]5.OR[A<;/=
(^ A&T\C0CR0K612!L <%>. MB')D^Q,H;A8+R+YM2-(X'5[E/0X4&5FR/%5)G66 F?I 3OT CH(N_%*\D^(F<V,(M.7L-
AI#U_369@+YC72NJI3]8J]V>_J##&V,8NU)-AD M 9RK@'EEFH Q/7YTFK>/B6<>D)C_E J*ADR%
N^@B!G_XEN1&";,*M6(.V.C35W:. "F>D6*[KR[F3:I'+ M? (#C2SW?@OG_!?BBKOYZS2^,@KU-
J=>0(H_>*7L01G&Q;D!N]0"B4@:;!6,I9I7;[4YI&ZXUG)%(ZT42S,6;IFI"SQ\$R**! M 6%@Z.W<'(J('\:Q \$R8
(4J0.2/G@PYCU7C-"8 5M/X2++2ZEEDL'\$STS" MP(-
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(G !\$H!%/F-^(LGI"U[+F)KPIGJE(0U1M^2*C;0JB, M@""[3QIRT2U;?'V%I -.VQ52N4')2 H5,1+MN%F_(C&W'M7C;XUR:
[BZ!B! MI\$1<97W4>9-D>KN8I-2IK51N1%=5S-1RS=,6J!\$UE5MC%!.^\\V@J>X@_'_Q
MEM^3R66*Y&FR\PJ\$@UG5,?)TAQ0I- [-R1>-4LK>87.^/(\$)+I\$=!)JEVJF^T MQDR&\>@V# :DVV[\$?
_J]6_C+OX^_O\6^W_3_ \$[/3;0?F@A'\B6%K[R'X?Y@Q#BR+8S-[N;& 0@8V1D6L2Q M?XZ\+Y XZ<.L/X@RI%,82[TIA9
MR3\9&2#278M1D;E89UF]'#^/6N@^"9VKW9T@R\$RYG2J"BA3J]>0_D(B(8RBW)]>/T M1W\$ T'=\$/,=R0X',HH82?
X025\$ _@!5 #NZ#N(4G30)0MBG?+! MMW(F,"N)A+.W9D749\$VR!R)*4=^_8 T#46&EW[M,35O"7=-
G3<6VBC&:6NB1K]ZAD6-N*4TD[9N(^[P+M./1B\$F38H'*0HB<3"4 M>@CH&JY"99H\$+
(5GB&ZD;U7K'EVMJQ7K="M_P B2N(/#C#0SQ^\\>ODG\BHL MZC^QT*0B?L.8YS!N)M H*9!->\$ _&>Q.;-
:9K([*AI3EG5;F3[9DNQX-6-^9H+ M.S7)%@KEFI]0K3*PHNG4XR=0XSJTI&%8)0Z+)ZBVI2+=H@S%5 X
ZY@,!4P\$P@)@.'V MAL ?709T0W#; P!]P_GZ[AH,4]>+-'#!/7=\$JBDJLB >)FF4.X3JAOOL(MCTV#0>\Q/(
AZ#OT.)2B)2]>A# .X& 0Z#]!T"!DFESK%6!O4S!)=\LHFIW6 MB0(U.;=OA.W=)D(3=BU.)40\$.H% !T'RF;3:6-TJ-
=9T= *UZ:9O:\$[VK MQN5A672!3>!LL@J45%Q6\$G0Q3%[@V 1Z!:M'4/FG(D?FBD6M5CC&%DT316,
M+W37YGEE19N"+>6572, *,N;H+I111Q[5^X.ZD&Q/\$ CB0E7CUZ9NCY![\$@.! \$M=]M]!KM9\$YD\EUJ6;:#
(JNJ2D);I!NVK"3GV,-)QKY="&=0*AB.(TR()& M3527(=5P)A\$!['=!LI8ZGI2ST*DV.
<8FCIF>JD!+RK\$Y/&+20D8J]=H@GZI M%!=0VQ!V\$H; /4!T"UT!H#0@&-!QL _^.@_0]!T"*5NK-*SEK1FK@#F\$B0.
MP[?]"QPW HD\$[L /O3?0+7H.P_S*(^HJ/7;^>@JU>L1KTUL2=G51K2\$69 MFM62I&2[PY52E("]R@'WV\$P&(;
[".@3[K];9OE-IC\$T\$*F^P:;H.U):PB55I M4KX[0\$R2TL>,(E\$-O:.#2B[,P =8!0 =070,MREXP@]M9UQYD#&^12U^H
M03>!/;6J]CE8=U6'L7+K/Y%U%QK-LJUEUI1FJ0IP,=(1,F!#;D\$=!8PC\$1I7 M9),[%@I+ W*T_+>T;!(*-P* >'W@)
Y!\$ KX^\\2AH*=>1 R-Y-QUFRTX]HM> MJ;. #0Y<V(/#9&;QZ\L#AD4@O^YRPD\$OPZ'IS;-Q\ CX_O,(J \$) 4K&>!LYQ M-
#S_ "F(*BM9[5!P=N0?RL,V<23=V]9(N'?'&\$@-Y%XS4W*1=9,Y^T \$!#?0 M2A H!L !L >@ '0 /3H&@YT!H#0&@-
:#P'CF)W)'RC1N=XD'V.#)E, MN4.T0V*IL AT'0,EE?+TACVF*+CRJVSU%?-)-LPH
Z"Q;*O!/CSF2_P'R[C798MF="S&=&%G' M\$3&V@&*9\$&_Y^/1341<!'LF5,YTA144)N!C&T\$MXJ+CX2-
81\$4T;Q\9%LVT? M'L6J8)-F;)FB1NU;)(E^U-%%%,I2@'H :#WZ T!H#0&@- : T'B=QT>_D9\ MQ90#-
S=Z!G39%P*) P#YI"J0XIF_B&PZ!#97J]Q;?V.O5UV#&7?M4BLE!5, M@14R#E!YX^BK&C<#MFXRCQLHRB6KH'
MA&OMDU\$EWW<03)(F=BH ;%'J4@&Z;[:"*F>+;R'CL['8UMW<46"]BI)Y M%\$<@S3F4F)Q.\CDUU
,C]RQP.FFIN13LV'Z:;I!>#&%,F8HBKNZR V-#-+"[C M20]<76;j.DPCR."K2KE!JJHBQJ]SY"ID3W,H GRAPHIC 8
g890483g54m54.jpg GRAPHIC begin 644 g890483g54m54.jpg M_JC_X0 817A19@ 24DJ @ / L !%\$=6-K>0 ! 0 !D M
#_X0,=;'1T<#HO+VYS+FHD;V)E+>F.O;2]X87_O,2XP+P \WAP86-K970@ M8F5G:6X][N^([_OR:@:60](EG)E4WI.5&-
Z:V,Y9"(/B \ M>#IX;7!M971A('AM;&YS.G@)(F&D;V)E.FYS.FUE=&\$O(B!X.GAM<1K/2)! M9&[B92!835 @0V]R92 V+C
M8S P,B W.2XQ-C0T.#@L(#(P,C O,#&UL;G,Z>&UP34T](FAT=' Z+R]N&%P+S\$N,")M;2\B('AM;&YS.G-
T4F5F/2)H='1P.B\O;G,N M861O8F4N8V]M+WAA<"Q+C O&UP34TZ26YS=&%N8V5)1#TB M>&UP+FEI9#HU-
C,W.#5&-T0U,S0Q,45&03A\$.#E&0T\$P1C9&,35%0B(@>&UP M34TZ1&]C=6UE;G1)1#TB>&UP+F119#HU-

[illegible]