

6-K UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 Form 6-K Report of Foreign Private Issuer Pursuant to Rule 13a-16 or 15d-16 under the Securities Exchange Act of 1934 For the month of December 2024 Commission File Number 001-16139 Wipro Limited (Exactname of Registrant as specified in its charter) NotApplicable (Translation of Registrant's name into English) Karnataka, India (Jurisdiction of incorporation or organization) Doddakannelli SarjapurRoad Bangalore, Karnataka 560035, India+91-80-2844-0011 (Address of principal executiveoffices) 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€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): Yes â€,â€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 checkmark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7): Yes â€,â€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 orlegally organized (the registrant's â€œhome countryâ€), or under the rules of the home country exchange on which the registrant's securities are traded, as long as the report or other document is not a press release, is not requiredto be and has not been distributed to the registrant'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. DISCLOSURE OF RESULTS OF OPERATIONS AND FINANCIAL CONDITION Wipro Limited, a company organized under the laws of the Republic of India (the â€œCompanyâ€), hereby furnishes the Commissionwith the following information concerning its public disclosures regarding its results of operations for the quarter ended December 31, 2024. The following information shall not be deemed â€œfiledâ€ for purposes of Section 18 of theSecurities 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 announced its results of operations for the quarter ended December 31, 2024. The Company issued a pressrelease announcing its results under IFRS, a copy of which is attached to this Form 6-K as Item 99.1. The Company placed advertisements in certain Indian newspapers concerning its results of operations for the quarter ended December 31,2024, under International Financial Reporting Standards (â€œIFRSâ€). A copy of the form of this advertisement is attached to this Form 6-K as Item 99.2. The Company made available on its website the Condensed Consolidated Interim Financial Statements for the quarter ended December 31,2024, under IFRS. A copy of such financial statements is attached to this Form 6-K as Item 99.3. The Company filed with stockexchanges in India a statement of statutorily audited consolidated financial results for the quarter ended December 31, 2024, under IFRS. A copy of such financial statements is attached to this Form 6-K as Item 99.4. The Company filed with stock exchanges in India a datasheet containing operating metrics for the quarter ended December 31, 2024. A copyof such data sheet is attached to this Form 6-K as Item 99.5. 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.

WIPRO LIMITED By: /s/ Aparna Chandrashekhar Iyer Aparna Chandrashekhar Iyer Chief Financial Officer Dated: January 22, 2025 INDEX TO EXHIBITS Item 99.1 IFRS Press Release 99.2 Form of Advertisement Placed in Indian Newspapers 99.3 Consolidated Interim Financial Statements under IFRS 99.4 Statutorily Audited Consolidated Financial Results filed with stock exchanges in India 99.5 Data sheet containing operating metrics filed with stock exchanges in India EX-99.1 Exhibit 99.1 FOR IMMEDIATE RELEASE Wipro announces results for the quarter ended December 31, 2024 Revenue grows 0.1% QoQ, above upper end of guidance Operating margin 12 quarter high at 17.5%; Expands 0.7% QoQ Net income grows 24.5% YoY and 4.5% QoQ; EPS growth of 24.4% YoY Operating cash flows at 146.5% of net income. EAST BRUNSWICK, N.J. | BANGALORE, India â€” Jan 17, 2025: Wipro Limited (NYSE: WIT, BSE: 507685, NSE: WIPRO), a leading technologyservices and consulting company, announced financial results under International Financial Reporting Standards (IFRS) for the quarter ended December 31, 2024. Highlights of the Results Results for theQuarter ended December 31, 2024: 1. Gross revenue was atâ€,223.2 billion (\$2,608.9 million1), an increase of 0.1% QoQ and 0.5% YoY. 2. IT services segment revenue was at \$2,629.1 million, decrease of 1.2% QoQ and 1.0% YoY. 3. Non-GAAP2 constantcurrency IT Services segment revenue increased 0.1% QoQ and decreased 0.7% YoY. 4. Total bookings3 was at \$3,514 million. Large dealbookings4 was at \$961 million, an increase of 6.0% YoY in constant currency2. 5. IT services operating margin5 for the quarter was at17.5%, an increase of 0.7% QoQ and 1.5% YoY. 6. Net income for the quarter was atâ€,133.5 billion (\$392.0 million1), an increase of 4.5% QoQ and 24.5% YoY. 7. Earnings per share for the quarter was atâ€,13.21 (\$0.041), an increase of 4.6% QoQ and 24.4% YoY. 8. Operating cash flows ofâ€,49.3 billion (\$576.4 million1), an increase of 3.0% YoY and at 146.5% of Net Income for the quarter. 9. Voluntary attrition was at 15.3% on a trailing 12-month basis. 10. Interim dividend declared ofâ€,16 (\$0.0701) per equity share/ADS. 11. Capital allocation policy revised to increase the payout percentage from 45% - 50% to 70% or above of the netincome cumulatively on a block of 3-year period. 1 Outlook for the Quarter ending March 31, 2025 We expect revenue from our IT Services business segment to be in the range of \$2,602 million to \$2,655 million*. This translates to sequential guidance of(-)1.0% to 1.0% in constant currency terms. * Outlook for the Quarter ending March 31, 2025, is based on the following exchange rates: GBP/USD at1.27, Euro/USD at 1.06, AUD/USD at 0.65, USD/INR at 84.29 and CAD/USD at 0.71 Performance for the Quarter endedDecember 31, 2024 Srini Pallia, CEO and Managing Director, said â€œIn a seasonally weak quarter, our strong in quarter executionhelped us deliver above the top end of our revenue guidance. We also achieved our highest margins in the past three years while continuing to invest in our people. We closed 17 large deals with a total value of \$1B. We are advancing steadily andinvesting decisively to lead our clients in an AI-driven future.â€ Aparna Iyer, Chief FinancialOfficer, said â€œWe expanded margins for a fourth consecutive quarter, enabling us to achieve our previously stated target margin of 17.5%. Our EPS grew 24.4% YoY and operating cash flow was at 146.5% of net income. We arepleased to share that the board has approved our revised capital allocation policy that increases the committed payout percentage to 70% or above in a block of 3 years. In addition, board has also declared an interim dividend of INR 6 pershare.â€ 1. For the convenience of the readers, the amounts in Indian Rupees in this release have been translated intoUnited States Dollars at the certified foreign exchange rate of US\$1 = â€,185.55, as published by the Federal Reserve Board of Governors onDecember 31, 2024. However, the realized exchange rate in our IT Services business segment for the quarter ended December 31, 2024, was US\$1=â€,184.76 2. Constant currency for a period is the product of volumes in that period times the average actual exchangerate of the corresponding comparative period. 3. Total Bookings refers to the total contract value of all orders

that were booked during the period including new orders, renewals, and increases to existing contracts. Bookings do not reflect subsequent terminations or reductions related to bookings originally recorded in prior fiscal periods. Bookings are recorded using then-existing foreign currency exchange rates and are not subsequently adjusted for foreign currency exchange rate fluctuations. The revenues from these contracts accrue over the tenure of the contract. For constant currency growth rates, refer note 2. 4. Large deal bookings consist of deals greater than or equal to \$30Â million in total contract value. 5. IT Services Operating Margin refers to Segment Results Total as reflected in IFRS financials. Â 2 Highlights of Strategic Deal Wins In the third quarter, Wipro continued to win large and strategic deals across industries. Key highlights include: Â 1. A US-based health insurance company has selected Wipro for a multi-phase enterprise transformation program. Wipro will implement its industry leading Individual Consumer Affordable Care Act (ACA) and commercial Employer Group EnrollmentÂ & Billing platform. Wiproâ€™s AI enabled âœPayer-in-a-boxâ€ solution will deliver integrated enrolment processing; billing; faster payment processing; improve accuracy, speedÂ & efficiency of financial reconciliation; and enhanced customer services. The program will drive enhanced member experience, better financial management controls, as well as operational efficiency for the client. Â 2. A US-based leading media corporation has selected Wipro to transform its advertising operations and drive growth in a competitive market. Leveraging its global delivery model, deep expertise in advertising operations, and AI-powered automation, Wipro will deliver operational stability, foster innovation and unlock efficiencies across the value chain for the client. Wiproâ€™s specialized knowledge in media operations enables the delivery of tailored, high-quality, and scalable solutions designed to address the clientâ€™s unique challenges. Â 3. A leading Indian private banking and financial services institution has selected Wipro to transform and modernize its Core Banking System. Leveraging its deep domain expertise and consultative approach, Wipro will help the client build the âœBank of the Futureâ€ powered by a modern, scalable, and flexible digital platform. The project will improve the clientâ€™s customer centricity and platform scalability, while enhancing operational efficiency. Â 4. A global Telecom network solutions organization has selected Wipro as a Strategic partner to provide network integration and business application services for its 5G software products in Japan. The Wipro team will leverage its deep engineering, AI, and automation expertise to provide product implementation, customization, and integration services. Wipro will also transform the clientâ€™s current operating model through a vendor consolidation program. This transformation will empower the client to become more agile and drive sustainable growth to continue offering market-leading propositions to its customers. Â 5. One of the largest health insurers in USA has renewed its engagement with Wipro to operate an end-to-end platform to support its growing (Affordable Care Act) ACA business. Wipro will deliver a PaaS (Platform as a Service) solution and ensure data security, platform stability, and seamless business continuity. Through this solution, the client will have increased flexibility to handle membership growth, improved customer service and assured compliance with regulations. Â 6. A global leader in legal technology, payments and banking infrastructure has selected Wipro to improve its overall business efficiency and overhaul its IT infrastructure. The Wipro team will rationalize and stabilize the clientâ€™s IT operations as well as create a dashboard for better visibility of business performance. As a result, the client will see a reduction in IT incidents and operational costs, as well as increased efficiency and automation. Â 3 Â 7. Wipro has been selected by a leading Indian multinational conglomerate to provide technology support services across the clientâ€™s group companies. Wipro will leverage its proprietary AI-powered solutions to deliver services around multi-cloud, data centre, business applications and end-user environments. These solutions will be continuously enhanced to ensure safe, scalable, and reliable performance for the client. Â 8. A US-based health insurance company has renewed its engagement with Wipro to continue to deliver a comprehensive Business Process as a Service (BPaaS) solution for Affordable Care Act (ACA) members. The innovative solution comprises an AI-powered contact center, salesÂ & support as well as billingÂ & enrolment services. The project will deliver high performance and enhanced member experience while streamlining operations and complying with industry regulations. Â 9. A US-based global investment manager has selected Wipro to deliver IT Helpdesk and Digital workplace support services. The Wipro team will deliver personalized services, including desktop engineering and deskside solutions, to support the clientâ€™s global employee base. As a result, the client will experience more reliable, stable, and scalable services as well as an enhanced employee experience. Â 10. A leading European utilities provider has selected Wipro to deliver innovative AI solutions for preventative maintenance of their water pipelines. Wipro leveraged its InspectAI solution to analyze and detect anomalies from videos taken inside underground water pipelines using robotics. Once rolled out at scale, the client will see a reduction of inspection efforts of up to 35% and a reduction of maintenance costs of up to 20%. Â 11. Wipro will support a large technology migration for a US-based health insurance company and set a foundation to help them succeed in the AI era. The Wipro team also showcased an AI-powered software development solution to modernize the clientâ€™s billing platform. This initiative would lead to increased productivity, reduction in defects, leading to fewer bugs and errors and more than 20% in cost savings. Â 12. Wipro deployed an Intelligent Document Processing (IDP) solution and built customized AI models for a Canadian automotive manufacturer. The solution streamlines the extraction of information from unstructured documents with over 90% accuracy. This project will help the client to precisely generate quotations for their end-customers with a 30% improvement in the efficiency of their sales team. Â 13. A global payments company has selected Wipro to modernize its financial forecasting applications. Wipro will deliver a flexible cloud native application, integrating its AI-powered accelerators. This will enable multi-currency forecasting, faster deployment of new model types, and automate error notifications and resolutions. Through this project the client will achieve close to 90% accuracy in forecasting and reduce the model development cycle time by 30%. Â 14. A US-based pharmaceutical company has selected Wipro to improve efficiency and productivity of their HR operations. The Wipro team will develop a set of Gen AI-based solutions that will enhance the clientâ€™s operations, increase the accuracy of information dissemination, and improve employeesâ€™ engagement with their HR systems. The Wipro team will continue to scale and enhance this sophisticated, responsive, and intelligent system to be leveraged across the organization to simplify operations, reduce workload, and improve overall efficiency. Â 4 Analyst Recognition Â 1. Wipro was recognized as a Leader in Avasantâ€™s Generative AI Services 2024 RadarViewâ„¢ Â 2. Wipro was named as a Leader in IDC MarketScape: Worldwide Cloud Security Services in the AI Era 2024â€“2025 Vendor Assessment (Doc # US52048124 Nov 2024) Â 3. Wipro was classified as a Leader in Everest Groupâ€™s Data and Analytics (D&A) Services PEAK MatrixÂ® Assessment 2024 Â 4. Wipro was positioned as a Leader in IDC MarketScape: Worldwide Industry Cloud Professional Services 2024 Vendor Assessment (Doc # US51036624 Dec 2024) Â 5. Wipro was positioned as a Horizon 3 â€“ Market Leader in the HFS Horizons: Sustainability Services, 2024 report Â 6. Wipro was ranked as a Leader in Avasantâ€™s Digital Talent Capability 2024 RadarViewâ„¢ Â 7. Wipro was positioned as a Leader in Everest Groupâ€™s Semiconductor Engineering Services PEAK MatrixÂ® Assessment 2024 Â 8. Wipro was positioned as a Leader in Avasantâ€™s SAP S/4HANA

Services 2024â€“2025 RadarViewâ„¢ Â 9. Wipro was featured as a Leader in ISG ProviderLensâ„¢â€“Next-Gen ADM Services 2024 (multiple quadrants) Â 10. Wipro was ranked as a Leader in Avasantâ„¢â€“Intelligent ITOps Services 2024â€“2025 RadarViewâ„¢ Â 11. Wipro was rated as a Leader in ISG ProviderLensâ„¢â€“Contact Center-Customer Experience Services 2024 (multiple quadrants) Â 12. Wipro was recognized as a Leader in ISG ProviderLensâ„¢â€“Future of Work Services 2024 (multiple quadrants) Â 13. Wipro was positioned as a Leader in the 2024GartnerÂ® Magic Quadrantâ„¢ for Managed Network Services SourceÂ & Disclaimer: *Gartner, â€œMagic Quadrant for Managed Network Servicesâ€, Ted Corbett, et al, 14Â October 2024. GARTNER is a registered trademark and service mark of Gartner, Inc. and/or its affiliates in the U.S. and internationally, and MAGIC QUADRANT is a registered trademark of Gartner, Inc. and/or its affiliates and are used herein with permission. All rights reserved. Gartner does not endorse any vendor, product, or service depicted in its research publications, and does not advise technology users to select only those vendors with the highest ratings or other designation. Gartnerâ€™s research publications consist of the opinions of Gartnerâ€™s research organization and should not be construed as statements of fact. Gartner disclaims all warranties, expressed or implied, with respect to this research, including any warranties of merchantability or fitness for a particular purpose. The Gartner content described herein (the â€œGartner Contentâ€) represents research opinion or viewpoints published, as part of a syndicated subscription service, by Gartner, Inc. (â€œGartnerâ€), and is not a representation of fact. Gartner Content speaks as of its original publication date (and not as of the date of this press release, and the opinions expressed in the Gartner Content are subject to change without notice. IT Products Â 1. IT Products segment revenue for the quarter was â„¢10.7Â billion (\$8.7 million) Â 2. IT Products segment results for the quarter were â„¢10.03Â billion (\$0.3 million) Please refer to the table on page 12 for reconciliation between IFRS IT Services Revenue and IT Services Revenue on a non-GAAP constant currency basis. Â 5 About Key Metrics and Non-GAAP Financial Measures This press release contains key metrics and non-GAAP financial measures within the meaning of Regulation G and Item 10(e) of Regulation S-K. Such non-GAAP financial measures are measures of our historical or future performance, financial position or cash flows that are adjusted to exclude or include amounts that are excluded or included, as the case may be, from the most directly comparable financial measure calculated and presented in accordance with IFRS. The table on page 12 provides IT Services Revenue on a constant currency basis, which is a non-GAAP financial measure that is calculated by translating IT Services Revenue from the current reporting period into U.S. dollars based on the currency conversion rate in effect for the prior reporting period. We refer to growth rates in constant currency so that business results may be viewed without the impact of fluctuations in foreign currency exchange rates, thereby facilitating period-to-period comparisons of our business performance. Further, in the normal course of business, we may divest a portion of our business which may not be strategic. We refer to the growth rates in both reported and constant currency adjusting for such divestments in order to represent the comparable growth rates. Our key metrics and non-GAAP financial measures are not based on any comprehensive set of accounting rules or principles and should not be considered a substitute for, or superior to, the most directly comparable financial measure calculated in accordance with IFRS and may be different from non-GAAP measures used by other companies. Our key metrics and non-GAAP financial measures are not comparable to, nor should be substituted for, an analysis of our revenue over time and involve estimates and judgments. In addition to our non-GAAP measures, the financial statements prepared in accordance with IFRS and the reconciliation of these non-GAAP financial measures with the most directly comparable IFRS financial measure should be carefully evaluated. Results for the Quarter ended December 31, 2024, prepared under IFRS, along with individual business segment reports, are available in the Investors section of our website www.wipro.com/investors/ Quarterly Conference Call We will hold an earnings conference call today at 07:00 p.m. Indian Standard Time (8:30 a.m. U.S. Eastern Time) to discuss our performance for the quarter. The audio from the conference call will be available online through a webcast and can be accessed at the following link- <https://links.ccwebcast.com/?EventId=WIP170125> An audio recording of the management discussions and the question-and-answer session will be available online and will be accessible in the Investor Relations section of our website at www.wipro.com Â 6 About Wipro Limited Wipro Limited (NYSE: WIT, BSE: 507685, NSE: WIPRO) is a leading technology services and consulting company focused on building innovative solutions that address clientsâ€™ most complex digital transformation needs. Leveraging our holistic portfolio of capabilities in consulting, design, engineering, and operations, we help clients realize their boldest ambitions and build future-ready, sustainable businesses. With over 230,000 employees and business partners across 65 countries, we deliver on the promise of helping our clients, colleagues, and communities thrive in an ever-changing world. For additional information, visit us at www.wipro.com Â Contact for Investor Relations Â Contact for Media & Press Dipak Kumar Bohra Â Abhishek Jain Â Dinesh Joshi Phone: +91-80-6142 7201 Â Phone: +91-80-6142 6143 Â Phone: +91 92052-64001 dipak.bohra@wipro.com Â abhishek.jain2@wipro.com Â media-relations@wipro.com Forward-Looking Statements The forward-looking statements contained herein represent Wiproâ€™s beliefs regarding future events, many of which are by their nature, inherently uncertain and outside Wiproâ€™s control. Such statements include, but are not limited to, statements regarding Wiproâ€™s growth prospects, its future financial operating results, the benefits its customers experience and its plans, expectations and intentions. Wipro cautions readers that the forward-looking statements contained herein are subject to risks and uncertainties that could cause actual results to differ materially from the results anticipated by such statements. Such risks and uncertainties include, but are not limited to, risks and uncertainties regarding fluctuations in our earnings, revenue and profits, our ability to generate and manage growth, complete proposed corporate actions, intense competition in IT services, our ability to maintain our cost advantage, wage increases in India, our ability to attract and retain highly skilled professionals, time and cost overruns on fixed-price, fixed-time frame contracts, client concentration, restrictions on immigration, our ability to manage our international operations, reduced demand for technology in our key focus areas, disruptions in telecommunication networks, our ability to successfully complete and integrate potential acquisitions, liability for damages on our service contracts, the success of the companies in which we make strategic investments, withdrawal of fiscal governmental incentives, political instability, war, legal restrictions on raising capital or acquiring companies outside India, unauthorized use of our intellectual property and general economic conditions affecting our business and industry. Additional risks that could affect our future operating results are more fully described in our filings with the United States Securities and Exchange Commission, including, but not limited to, Annual Reports on Form 20-F. These filings are available at www.sec.gov. We may, from time to time, make additional written and oral forward-looking statements, including statements contained in the companyâ€™s filings with the Securities and Exchange Commission and our reports to shareholders. We do not undertake to update any forward-looking statement that may be made from time to time by us or on our behalf. # # # (Tables to follow) Â 7 WIPRO LIMITED AND SUBSIDIARIES INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (â„¢ in millions, except share and per share

Share premium 3,291 1,921 22 Retained earnings 630,936 733,625
 8,576 Share-based payment reserve 6,384 6,496 76 Special Economic Zone re-investment
 reserve 42,129 31,905 373 Other components of equity 56,693 58,964
 689 749,883 853,849 9,981 Non-controlling interests 1,340 1,963 23
 751,223 855,812 10,004
 TOTAL EQUITY 751,223 855,812 10,004
 LIABILITIES 13,962 18,783
 Financial liabilities 13,962 18,783
 Loans and
 borrowings 62,300 64,034 748 Lease liabilities 13,962 18,783
 220 Derivative liabilities 18 4 5 ^ Other financial liabilities 15 4,985
 7,825 91 Deferred tax liabilities 17,467 16,813 197 Non-current tax liabilities
 37,090 41,330 483 Other non-current liabilities 16 12,970 16,161
 Provisions 17 " 381 4 1,932 1,932 1,932 1,932 1,932 1,932 1,932
 Total non-current
 liabilities 148,778 165,332 1,932 1,932 1,932 1,932 1,932 1,932
 Financial
 liabilities 1,932 1,932 1,932 1,932 1,932 1,932 1,932 1,932
 Loans, borrowings and bank overdrafts 13 79,166 102,638 1,200
 Lease liabilities 9,221 8,104 95 Derivative liabilities 18 558 2,947
 34 Trade payables and accrued expenses 14 88,566 81,200 949 Other financial liabilities
 15 2,272 3,110 36 Contract liabilities 17,653 21,413 250 Current tax
 liabilities 21,756 30,301 354 Other current liabilities 16 31,295 29,664
 347 Provisions 17 1,971 1,498 18 1,498 1,498 1,498 1,498 1,498 1,498
 Total
 current liabilities 252,458 280,875 3,283 3,283 3,283 3,283 3,283 3,283
 LIABILITIES 401,236 446,207 5,215 5,215 5,215 5,215 5,215 5,215
 EQUITY AND LIABILITIES 1,152,459 1,302,019 15,219 15,219 15,219 15,219 15,219
 ^ Value is less than 0.5 The accompanying notes form an integral part of these interim condensed consolidated
 financial statements As per our report of even date attached For and on behalf of the Board of Directors for
 Deloitte Haskins & Sells LLP Chartered Accountants Rishad A. Premji Chairman Deepak M.

Satwalekar Director & Srinivas Pallia Chief Executive Officer and Firm's Registration No: 117366W/W - 100018
Managing Director Anand Subramanian & Aparna C. Iyer & M. Sanaulla Khan Partner & Chief Financial Officer & Company Secretary Membership No.: 110815 Bengaluru January 17, 2025 1
WIPRO LIMITED AND SUBSIDIARIES INTERIM CONDENSED CONSOLIDATED STATEMENT OF INCOME

WIPRO LIMITED AND SUBSIDIARIES INTERIM CONDENSED CONSOLIDATED STATEMENT OF INCOME

(collectively, â€œweâ€, â€œusâ€, â€œourâ€, â€œthe Companyâ€ or the â€œGroupâ€) is a global information technology (â€œITâ€), consulting and business process services (â€œBPSâ€) company. Wipro is a public limited company incorporated and domiciled in India. The address of its registered office is WiproLimited, Doddakannelli, Sarjapur Road, Bengaluru â€“ 560 035, Karnataka, India. The Company has its primary listing with BSE Ltd. and National Stock Exchange of India Limited. The Companyâ€™s American Depository Shares (â€œADSâ€) representing equity shares are also listed on the New York Stock Exchange. The Companyâ€™s Board of Directors authorized these interim condensed consolidated financial statements for issue on January 17, 2025. 2. Basis of preparation of interim condensed consolidated financial statements (i) Statement of compliance and basis of preparation These interim condensed consolidated financial statements have been prepared in compliance with IAS 34, â€œInterim Financial Reportingâ€, as issued by the International Accounting Standards Board (â€œIASBâ€). Selected explanatory notes are included to explain events and transactions that are significant to understand the changes in financial position and performance of the Company since the last annual consolidated financial statements as at and for the year ended March 31, 2024. These interim condensed consolidated financial statements do not include all the information required for full annual financial statements prepared in accordance with International Financial Reporting Standards and its interpretations (â€œIFRSâ€). The interim condensed consolidated financial statements correspond to the classification provisions contained in IAS 1 (revised), â€œPresentation of Financial Statementsâ€. For clarity, various items are aggregated in the interim condensed consolidated statements of income, interim condensed consolidated statements of comprehensive income and interim condensed consolidated statements of financial position. These items are disaggregated separately in the notes to the interim condensed consolidated financial statements, where applicable. The accounting policies have been consistently applied to all periods presented in these interim condensed consolidated financial statements except for new accounting standards, amendments and interpretations adopted by the Company effective from April 1, 2024. All amounts included in the interim condensed consolidated financial statements are reported in millions of Indian rupees (â‚¹ in millions) except share and per share data, unless otherwise stated. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures. Previous period figures have been regrouped/rearranged, wherever necessary. (ii) Basis of measurement These interim condensed consolidated financial statements have been prepared on a historical cost convention and on an accrual basis, except for the following material items which have been measured at fair value as required by relevant IFRS: A a. Derivative financial instruments; A b. Financial instruments classified as fair value through other comprehensive income or fair value through profit or loss; A c. The defined benefit liability/(asset) is recognized as the present value of defined benefit obligation less fair value of plan assets; and A d. Contingent consideration and liability on written put options. (iii) Convenience translation (unaudited) The accompanying interim condensed consolidated financial statements have been prepared and reported in Indian rupees, the functional currency of the Parent Company. Solely for the convenience of the readers, the interim condensed consolidated financial statements as at and for the three and nine months ended December 31, 2024, have been translated into United States dollars at the certified foreign exchange rate of US\$1 = â‚¹ 85.55 as published by Federal Reserve Board of Governors on December 31, 2024. No representation is made that the Indian rupee amounts have been, could have been or could be converted into United States dollars at such a rate or any other rate. Due to rounding off, the translated numbers presented throughout the document may not add up precisely to the totals. (iv) Use of estimates and judgment The preparation of the interim condensed consolidated financial statements in conformity with IFRS requires the management to make judgments, accounting estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Accounting estimates are monetary amounts in the interim condensed consolidated financial statements that are subject to measurement uncertainty. An accounting policy may require items in the interim condensed consolidated financial statements to be measured at monetary amounts that cannot be observed directly and must instead be estimated. In such a case, management develops an accounting estimate to achieve the objective set out by the accounting policy. Developing accounting estimates involves the use of judgements or assumptions based on the latest available and reliable information. Actual results may differ from those accounting estimates. A 7 Accounting estimates and underlying assumptions are reviewed on an ongoing basis. Changes to accounting estimates are recognized in the period in which the estimates are changed and in any future periods affected. In particular, information about material areas of estimation, uncertainty and critical judgments in applying accounting policies that have material effect on the amounts recognized in the interim condensed consolidated financial statements are included in the following notes: A a) Revenue recognition: The Company applies judgement to determine whether each product or service promised to a customer is capable of being distinct, and is distinct in the context of the contract, if not, the promised product or service is combined and accounted as a single performance obligation. Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive (the â€œTransaction Priceâ€). The Company allocates the Transaction Price to separately identifiable performance obligation deliverables based on their relative stand-alone selling price. In cases where the Company is unable to determine the stand-alone selling price, the Company uses expected cost-plus margin approach in estimating the stand-alone selling price. The Company uses the percentage of completion method using the input (cost expended) method to measure progress towards completion in respect of fixed price contracts. Percentage of completion method accounting relies on estimates of total expected contract revenue and costs. This method is followed when reasonably dependable estimates of the revenues and costs applicable to various elements of the contract can be made. Key factors that are reviewed in estimating the future costs to complete include estimates of future labor costs and productivity efficiencies. Because the financial reporting of these contracts depends on estimates that are assessed continually during the term of these contracts, revenue recognized, profit and timing of revenue for remaining performance obligations are subject to revisions as the contract progresses to completion. When estimates indicate that a loss will be incurred, the loss is provided for in the period in which the loss becomes probable. Volumediscounts are recorded as a reduction of revenue. When the amount of discount varies with the levels of revenue, volume discount is recorded based on estimate of future revenue from the customer. A b) Impairment testing: Goodwill recognized on business combination is tested for impairment at least annually and when events occur or changes in circumstances indicate that the recoverable amount of goodwill or a cash generating unit to which goodwill pertains, is less than the carrying value. The Company assesses acquired intangible assets with finite useful life for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. The recoverable amount of an asset or a cash generating unit is higher of value-in-use and fair value less cost of disposal. The calculation of value in use of an asset or a cash generating unit involves use of significant estimates and assumptions which include turnover, growth rates

and net margins used to calculate projected future cash flows, risk-adjusted discount rate, future economic and market conditions. **a) Income taxes:** The major tax jurisdictions for the Company are India and the United States of America. Significant judgments are involved in determining the provision for income taxes including judgment on whether tax positions are probable of being sustained in tax assessments. A tax assessment can involve complex issues, which can only be resolved over extended time periods. Deferred tax is recorded on temporary differences between the tax bases of assets and liabilities and their carrying amounts, at the rates that have been enacted or substantively enacted at the reporting date. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable profits during the periods in which those temporary differences and tax loss carry-forwards become deductible. The Company considers expected reversal of deferred tax liabilities and projected future taxable income in making this assessment. The amount of deferred tax assets considered realizable, however, could reduce in the near term if estimates of future taxable income during the carry-forward period are reduced. **b) Business combinations:** In accounting for business combinations, judgment is required to assess whether an identifiable intangible asset is to be recorded separately from goodwill. Additionally, estimating the acquisition date fair value of the identifiable assets acquired (including useful life estimates), liabilities assumed, and contingent consideration assumed involves management judgment. These measurements are based on information available at the acquisition date and are based on expectations and assumptions that have been deemed reasonable by management. Changes in these judgments, estimates, and assumptions can materially affect the results of operations. **c) Defined benefit plans and compensated absences:** The cost of the defined benefit plans, compensated absences and the present value of the defined benefit obligations are based on actuarial valuation using the projected unit credit method. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. **d) Expected credit losses on financial assets:** The impairment provisions of financial assets are based on assumptions about risk of default and expected timing of collection. The Company uses judgment in making these assumptions and selecting the inputs to the expected credit loss calculation based on the Company's history of collections, customer's creditworthiness, existing market conditions as well as forward looking estimates at the end of each reporting period. **e) Useful lives of property, plant and equipment:** The Company depreciates property, plant and equipment on a straight-line basis over estimated useful lives of the assets. The charge in respect of periodic depreciation is derived based on an estimate of an asset's expected useful life and the expected residual value at the end of its life. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology. The estimated useful life is reviewed at least annually. **f) Useful lives of intangible assets:** The Company amortizes intangible assets on a straight-line basis over estimated useful lives of the assets. The useful life is estimated based on a number of factors including the effects of obsolescence, demand, competition and other economic factors such as the stability of the industry and known technological advances and the level of maintenance expenditures required to obtain the expected future cash flows from the assets. The estimated useful life is reviewed at least annually. **g) Provisions and contingent liabilities:** The Company estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting date and are adjusted to reflect the current best estimates. The Company uses significant judgement to disclose contingent liabilities. Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. Contingent assets are neither recognized nor disclosed in the financial statements. **3. Material accounting policy information** Please refer to the Company's Annual report for the year ended March 31, 2024, for a discussion of the Company's other material accounting policy information except for new accounting standards, amendments and interpretations adopted by the Company effective on or after April 1, 2024. **i. New amendments not yet adopted:** Certain new standards, amendments to standards and interpretations are not yet effective for annual periods beginning after April 1, 2024 and have not been applied in preparing these interim condensed consolidated financial statements. New standards, amendments to standards and interpretations that could have potential impact on the interim condensed consolidated financial statements of the Company are: Amendments to IAS 21 "The Effects of Changes in Foreign Exchange Rates On August 15, 2023, IASB issued "Lack of Exchangeability (Amendments to IAS 21)" that clarifies how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking, as well as require the disclosure of information that enables users of financial statements to understand the impact of a currency not being exchangeable. These amendments are effective for annual reporting periods beginning on or after January 1, 2025, with earlier application permitted. The adoption of amendments to IAS 21 is not expected to have any material impact on the interim condensed consolidated financial statements. IFRS 18 "Presentation and Disclosure in Financial Statements On April 9, 2024, IASB issued IFRS 18 "Presentation and Disclosure in Financial Statements" which supersedes IAS 1 "Presentation of Financial Statements", aimed at improving comparability and transparency of communication in financial statements. IFRS 18 requires an entity to classify all income and expenses within its statement of profit or loss into one of five categories: operating, investing, financing, income taxes and discontinued operations. These categories are complemented by the requirement to present specified totals and subtotals for "operating profit or loss", "profit or loss before financing and income taxes" and "profit or loss". It also requires disclosure of management-defined performance measures and includes new requirements for aggregation and disaggregation of financial information based on the identified "roles" of the primary financial statements and the notes. Consequent to above, a narrow-scope amendments have been made to IAS 7 "Statement of Cash Flows", which include changing the starting point for determining cash flows from operations under the indirect method from "profit or loss" to "operating profit or loss". Further, some requirements previously included within IAS 1 have been moved to IAS 8 "Accounting Policies, Changes in Accounting Estimates and Errors" which has also been renamed IAS 8 "Basis of Preparation of Financial Statements". IAS 34 "Interim Financial Reporting" was amended to require disclosure of management defined performance measures. Minor consequential amendments to other standards were also made. An entity that prepares condensed interim financial statements in accordance with IAS 34 in the first year of adoption of IFRS 18, must present the heading and mandatory subtotals it expects to use in its annual financial statement. Comparative period in both the interim and

through Business combination (Refer to Note 7) 1,896 Deductions/adjustments 1,896
 (4,091) (2,503) Translation adjustment 1,052 270 1,322
 (6,594) As at December 31, 2024 1,42,529 9,739 52,268
 12 Accumulated amortization/ impairment: 1,42,529 9,739 52,268
 As at April 1, 2024 1,42,529 9,739 52,268
 18,281 4,615 22,896 Amortization and impairment (1) 4,959 1,319 6,278
 Deductions/adjustments (4,091) (2,503) Translation adjustment 1,484 1,484
 103 587 As at December 31, 2024 19,633 3,534 23,167
 6,205 29,101 Net carrying value as at December 31, 2024 22,896
 (1) During the nine months ended December 31, 2023 and 2024, and year ended March 31, 2024, decline in the revenue and earnings estimates led to revision of recoverable value of customer-relationship intangible assets and marketing related intangible assets recognized on business combinations. Consequently, the Company has recognized impairment charge of 456 and Nil for the three months ended December 31, 2023 and 2024, respectively and 893 and 1,149 for the nine months ended December 31, 2023 and 2024 respectively, and 1,701 for the year ended March 31, 2024, as part of amortization and impairment. (2) Due to change in our estimate of useful life of customer-related intangibles in an earlier business combination, the Company has recognized additional amortization charge of 1,589 and 2,800 for the three and nine months ended December 31, 2023 respectively and 2,807 for the year ended March 31, 2024, as part of amortization and impairment. Amortization expense on intangible assets is included in selling and marketing expenses in the interim condensed consolidated statement of income. 7. Business combinations During the nine months ended December 31, 2024, the Company has completed a business combination by acquiring 100% equity interest in Applied Value Technologies, Inc. and Applied Value Technologies B.V. (âœAVTâœ). AVT helps enterprises transform IT operations through a highly customized and data-driven approach. AVT will augment Wiproâ™s existing application services capabilities, helping drive new growth opportunities. The acquisition was consummated on December 16, 2024, for total consideration (upfront cash to acquire control, deferred consideration and contingent consideration) of 2,805. A Description AVT Net assets 181 Fair value of customer-related intangibles 1,896 Deferred tax liabilities on intangible assets (566) Total identifiable assets 1,511 Goodwill 1,294 Total purchase price 2,805 Net Assets include: Cash and cash equivalents 113 Fair value of acquired trade receivables included in net assets 215 Gross contractual amount of acquired trade receivables 215 Less: Allowance for lifetime expected credit loss 45 Transaction costs included in general and administrative expenses 45 The above purchase price allocation for AVT is provisional and will be finalized as soon as practicable within the measurement period, but in no event later than one year following the date of acquisition. The goodwill of 1,294 comprises value of acquired workforce and expected synergies arising from the business combinations. Goodwill is allocated to IT Services segment and is not deductible for income tax purposes. The total consideration of AVT includes a contingent consideration linked to achievement of revenues and earnings over a period of 3 years ending December 31, 2027, and range of contingent consideration payable is between Nil and 2,122. The fair value of the contingent consideration is estimated by applying the discounted cash-flow approach considering probability adjusted revenue and earnings estimates. The undiscounted fair value of contingent consideration is 1,773 as at the date of acquisition. The discounted fair value of contingent consideration of 1,537 is recorded as part of provisional purchase price allocation. The pro-forma effects of acquisition of AVT for the three and nine months ended December 31, 2024, on the Companyâ™s results were not material. 8. Investments As at March 31, 2024 December 31, 2024 Non-current Financial instruments at FVTPL 1,180 Equity instruments (1) 4,404 5,075 Fixed maturity plan mutual funds 1,395 1,180 Financial instruments at FVTOCI 15,830 16,174 Financial instruments at amortized cost Inter corporate and term deposits 7,671 13 Current FVTPL 126,516 Fixed maturity plan mutual funds 295 Financial instruments at FVTOCI 154,407 214,685 Government securities 7,030 10,654 Commercial papers 11,845 3,953 Bonds 28,195 18,940 Financial instruments at amortized cost Inter corporate and term deposits (3) 38,008 61,065 311,171 436,108 332,800 466,208 77,485 133,066 Financial instruments at FVTPL 217,307 264,406 Financial instruments at amortized cost 38,008 68,736 Value is less than 0.5 (1) Uncalled capital commitments outstanding as at March 31, 2024 and December 31, 2024, was 1,450 and 1,795, respectively. (2) As at March 31, 2024 and December 31, 2024, short-term mutual funds include units lien with bank on account of margin money for currency derivatives amounting to 218 and 229, respectively. (3) These deposits earn a fixed rate of interest. As at March 31, 2024 and December 31, 2024, term deposits include current deposits in lien with banks, held as margin money deposits against guarantees amounting to 117 and 165, respectively. 9. Inventories As at March 31, 2024 December 31, 2024 Stores and spare parts 27 8 Traded goods 880 716 907 724 10. Cash and cash equivalents As at March 31, 2024 December 31, 2024 Cash and bank balances 60,648 69,416 Demand deposits with banks (1) 36,305 56,328 (1) These deposits can be withdrawn by the Company at any time without prior notice and without any penalty on the principal. Cash and cash equivalents consist of the following for the purpose of the statement of cash flows: As at December 31, 2023 December 31, 2024 Cash and cash equivalents 91,113 125,744 Bank overdrafts (21) 15 (15) 91,092 125,729 11. Other financial assets As at March 31, 2024 December 31, 2024 Non-current Security deposits 1,221 1,377 Finance lease receivables 4,270 3,365 Dues from officers and employees 59 27 Others 270 1,42,529 9,739 52,268 1,550 5,039 1,484 1,484 2,035 1,855 Dues from officers and employees 596 396 Interest receivables 230 1,183 Finance lease receivables 5,307 5,259 Others 2,368 414 1,42,529 9,739 52,268 10,536 9,107 14,12 Other assets As at December 31, 2024

market multiples method. Contingent consideration and liability on written put options to non-controlling interest. Fair value of these instruments is determined using valuation techniques which includes inputs relating to risk-adjusted revenue and operating profit forecast. The following table presents changes in Level 3 assets and liabilities for the year ended March 31, 2024 and nine months ended December 31, 2024:

Category	Amount
Investment in equity instruments	19,321
Additions	20,126
Disposals	(1,277)
Gain/(loss) recognized in consolidated statement of income	(136)
Translation adjustment	376
Balance at the beginning of the period	1,485
Balance at the end of the period	21,188

During the year ended March 31, 2024, the Company sold its shares in Moogsoft (Herd) Inc. at a fair value of 179 and recognized a cumulative loss of 91 in other comprehensive income. (2) During the nine months ended December 31, 2024, the Company sold its shares in Headspin Inc. and Sealights Technologies Ltd at a fair value of 397 and recognized a cumulative loss of 185 in other comprehensive income and cumulative gain of 58 in the consolidated statement of income.

Category	Amount
Contingent consideration	1,378
Reversals	(1,277)
Payouts	1,294
Translation adjustment	4
Balance at the beginning of the period	(3,053)
Balance at the end of the period	(429)
Derivative assets and liabilities	(1,816)

Towards change in fair value of earn-out liability as a result of changes in estimates of revenue and earnings over the earn-out period.

Liability on written put options to non-controlling interests

Category	Amount
Balance at the beginning of the period	1,485
Addition through Business combination	(1,537)
Reversals	1,300
Payouts	167
Translation adjustment	4
Balance at the end of the period	(4,303)

Derivative assets and liabilities

Category	Amount
Balance at the end of the period	(4,303)
Derivative assets and liabilities	(4,821)

The Company is exposed to currency fluctuations on foreign currency assets / liabilities, forecasted cash flows denominated in foreign currency and net investment in foreign operations. The Company is also exposed to interest rate fluctuations on investments in floating rate financial assets and floating rate borrowings. The Company follows established risk management policies, including the use of derivatives to hedge foreign currency assets / liabilities, interest rates, foreign currency forecasted cash flows and net investment in foreign operations. The counter parties in these derivative instruments are primarily banks and the Company considers the risks of non-performance by the counterparty as immaterial. The Company determines the existence of an economic relationship between the hedging instrument and the hedged item based on the currency, amount and timing of its forecasted cash flows. Hedge effectiveness is determined at the inception of the hedge relationship, and through periodic prospective effectiveness assessments to ensure that an economic relationship exists between the hedged item and hedging instrument, including whether the hedging instrument is expected to offset changes in cash flows of hedged items. If the hedge ratio for risk management purposes is no longer optimal but the risk management objective remains unchanged and the hedge continues to qualify for hedge accounting, the hedge relationship will be rebalanced by adjusting either the volume of the hedging instrument or the volume of the hedged item so that the hedge ratio aligns with the ratio used for risk management purposes. Any hedge ineffectiveness is calculated and accounted for in consolidated statement of income at the time of the hedge relationship rebalancing.

The following table summarizes activity in the cash flow hedging reserve within equity related to all derivative instruments classified as cash flow hedges:

Category	Amount
Balance as at the beginning of the period	(1,762)
Changes in fair value of effective portion of derivatives	389
Deferred cancellation gain/(loss), net	(1,958)
Net (gain)/loss reclassified to consolidated statement of income on occurrence of hedged transactions	(1)
Derivative assets and liabilities	1306
Net (gain)/loss on ineffective portion of derivative instruments classified to consolidated statement of income	(27)
Gain/(loss) on cash flow hedging derivatives, net	43
Balance as at the end of the period	(1,682)
Deferred tax asset/(liability) thereon	17
Balance as at the end of the period, net of deferred taxes	(63)
Includes net (gain)/loss reclassified to revenue of (346); net (gain)/loss reclassified to cost of revenues of (13); net (gain)/loss reclassified to finance expenses of (168), and net (gain)/loss reclassified to finance and other income of 73 for the nine months ended December 31, 2024.	

The related hedge transactions for balance in cash flow hedging reserves as at December 31, 2024 are expected to occur and be reclassified to the statement of income over a period of 20 months. As at December 31, 2023 and 2024, there were no material gains or losses on derivative transactions or portions thereof that have become ineffective as hedges or associated with an underlying exposure that did not occur.

Foreign currency translation reserve and Other reserves

Category	Amount
Balance at the beginning of the period	43,255
Translation difference related to foreign operations, net	5,520
Reclassification of foreign currency translation differences on liquidation of subsidiaries to statement of income	(196)
Balance at the end of the period	48,112

The movement in other reserves is summarized below:

Category	Amount
Other Reserves	14
Particulars	(1)

Remeasurements of the defined benefit plans

Category	Amount
Investment in debt instruments measured at fair value through OCI	1,47,261
Capital	1,43,255
Redemption Reserve	1,40,826
Gross obligation to non-controlling interests under put options	1,41,122
Other comprehensive income	1,41,079
Buyback of equity shares (Refer to Note 30)	1,41,397
Bonus issue of equity shares (Refer to Note 31)	1,40,320
Other comprehensive income	1,40,208
As at April 1, 2024	1,40,1661
Other comprehensive income	1,40,127
As at December 31, 2024	1,40,008

Income taxes

Category	Amount
Three months ended December 31, 2024	1,40,9787
Nine months ended December 31, 2024	1,40,9787

Income tax expense as per

Revenues The tables below present disaggregated revenue from contracts with customers by business segment (Refer to Note 28 "Segment Information"), sector and nature of contract. The Company believes that the below disaggregation best depicts the nature, amount, timing and uncertainty of revenue and cash flows from economic

25. Earnings per equity share A reconciliation of profit for the period and equity shares used in the computation of basic and diluted earnings per equity share is set out below: Basic: Basic earnings per equity share is calculated by dividing the profit attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period, excluding equity shares purchased by the Company and held as treasury shares. Three months ended December 31, Nine months ended December 31, 2023 2024 2023 2024 Profit attributable to equity holders of the Company $26,942$ $33,538$ $82,106$ $95,658$ Weighted average number of equity shares outstanding $10,436,941,772$ $10,457,414,881$ $10,621,971,206$ $10,454,728,795$ Basic earnings per equity share 2.58 3.21 7.73 9.15 Diluted: Diluted earnings per equity share is calculated by adjusting the weighted average number of equity shares outstanding during the period for assumed conversion of all dilutive potential equity shares. Employee share options are dilutive potential equity shares for the Company. The calculation is performed in respect of share options to determine the number of equity shares that could have been acquired at fair value (determined as the average market price of the Company's equity shares during the period). The number of equity shares calculated as above is compared with the number of equity shares that would have been issued assuming the exercise of the share options. Three months ended December 31, Nine months ended December 31, 2023 2024 Profit attributable to equity holders of the Company $26,942$ $33,538$ $82,106$ $95,658$ Weighted average number of equity shares outstanding $10,436,941,772$ $10,457,414,881$ $10,621,971,206$ $10,454,728,795$ Effect of dilutive equivalent share options $24,890,854$ $25,549,129$ $31,679,002$ $26,707,915$ Weighted average number of equity shares for diluted earnings per equity share $10,461,832,626$ $10,482,964,010$ $10,653,650,208$ $10,481,436,710$ Diluted earnings per equity share 2.58 3.20 7.71 9.13 Earnings per share and number of shares outstanding for the three months and nine months ended December 31, 2023, have been proportionately adjusted for the bonus issue in the ratio of 1:1 i.e. 1 (one) bonus equity share of 2 each for every 1 (one) fully paid-up equity shares held (including ADS holders). Refer to Note 31. Earnings per share for each of the three months ended June 30, 2023, September 30, 2023 and December 31, 2023 will not add up to earnings per share for the nine months ended December 31, 2023, on account of buyback of equity shares. 26. Employee compensation Three months ended December 31, Nine months ended December 31, 2023 2024 Salaries and bonus $128,329$ $126,258$ $394,308$ $380,914$ Employee benefits plans $4,715$ $5,065$ $14,441$ $14,762$ Share-based compensation $1,190$ $1,712$ $4,297$ $4,347$ $134,234$ $133,035$ $413,046$ $400,023$ $134,234$ $133,035$ $413,046$ $400,023$ Includes (3) and (3) for the three months ended December 31, 2023 and 2024, respectively and 5 and (8) for the nine months ended December 31, 2023 and 2024 respectively, towards cash settled ADS RSUs. The employee benefit cost is recognized in the following line items in the interim condensed consolidated statement of income: The Company has granted below options under RSU and ADS option plan: Three months ended December 31, Nine months ended December 31, 2023 2024 Cost of revenues $110,777$ $112,409$ $343,354$ $338,529$ Selling and marketing expenses $12,808$ $12,186$ $38,416$ $36,562$ General and administrative expenses $10,649$ $8,440$ $31,276$ $24,932$ $134,234$ $133,035$ $413,046$ $400,023$ The Company has granted below options under RSU and ADS option plan: Three months ended December 31, Nine months ended December 31, 2023 2024 Restricted Stock Units (RSU) $85,637$ $3,273,900$ $3,431,043$ ADS RSU $422,024$ $74,677$ $8,775,276$ $8,470,177$ Performance based stock options (RSUs) $1,892,498$ $2,014,993$ Performance based stock options (ADS) $10,331$ $25,510$ $5,659,164$ $5,323,067$ Numbers in above table are not given effect of bonus shares issued during the three months ended December 31, 2024. The RSU grants were issued under Wipro Employee Restricted Stock Unit plan 2007 (WSRUP 2007 plan) and the ADS grants were issued under Wipro ADS Restricted Stock Unit Plan (WARSUP 2004 plan). Performance based stock options will vest based on the performance parameters of the Company. 27. Commitments and contingencies Capital commitments: As at March 31, 2024 and December 31, 2024 the Company had committed to spend approximately $10,322$ and $9,170$ respectively, under agreements to purchase/ construct property and equipment. These amounts are net of capital advances paid in respect of these purchases. Refer to Note 8 for uncalled capital commitments on investment in equity instruments. Guarantees: As at March 31, 2024 and December 31, 2024, guarantees provided by banks on behalf of the Company to the Indian Government, customers and certain other agencies aggregate to $13,455$ and $12,941$ respectively, as part of the bank line of credit. 25 Contingencies and lawsuits: The Company is subject to legal proceedings and claims resulting from tax assessment orders/ penalty notices issued under the Income Tax Act, 1961, which have arisen in the ordinary course of its business. Some of the claims involve complex issues and it is not possible to make a reasonable estimate of the expected financial effect, if any, that will result from ultimate resolution of such proceedings. However, the resolution of these legal proceedings is not likely to have a material and adverse effect on the results of operations or the financial position of the Company. The Company's assessments are completed for the years up to March 31, 2019. The Company has received demands on multiple tax issues. These claims are primarily arising out of denial of deduction under section 10A of the Income Tax Act, 1961 in respect of profit earned by the Company's undertaking in Software Technology Park at Bengaluru, the appeals filed against the said demand before the Appellate authorities have been allowed in favor of the Company by the second appellate authority for the years up to March 31, 2008 which either has been or may be contested by the Income tax authorities before the Hon'ble Supreme Court of India. Other claims relate to disallowance of tax benefits on profits earned from Software Technology Park and Special Economic Zone units, capitalization of research and development expenses, transfer pricing adjustments on intercompany / inter unit transactions and other issues. Income tax claims against the Company amounting to $95,520$ and $98,007$ are not acknowledged as debt as at March 31, 2024 and December 31, 2024, respectively. These matters are pending before various Appellate Authorities and the management expects its position will likely be upheld on ultimate resolution and will not have a material adverse effect on the Company's financial position and results of operations. The contingent liability in respect of disputed demands for excise duty, custom duty, sales tax and other matters amounting to $18,799$ and $19,480$ as of March 31, 2024, and December 31, 2024,

respectively. However, the resolution of these disputed demands is not likely to have a material and adverse effect on the results of operations or the financial position of the Company. 28. Segment information The Company is organized into the following operating segments: IT Services and IT Products. IT Services: The IT Services segment primarily consists of IT services offerings to customers organized by four Strategic Market Units ("SMUs")—"Americas 1, Americas 2, Europe and Asia Pacific Middle East and Africa ("APMEA"). Americas 1 and Americas 2 are primarily organized by industry sector, while Europe and APMEA are organized by countries. Americas 1 includes the entire business of Latin America ("LATAM") 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 customer's primary buying center of such services. With respect to certain strategic global customers, revenue may be generated from multiple countries based on such customer'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 ("CEO") and Managing Director of the Company has been identified as the Chief Operating Decision Maker as defined by IFRS 8, "Operating Segments". The CEO of the Company evaluates the segments based on their revenue growth and operating income. Assets and liabilities used in the Company's business are not identified to any of the operating segments, as these are used interchangeably between segments. Management believes that it is currently not practicable to provide segment disclosures relating to total assets and liabilities since a meaningful segregation of the available data is onerous.

26 Information on reportable segments for the three months ended December 31, 2023, is as follows: IT Services IT Products Reconciling Items Total Americas 1 Americas 2 Europe APMEA Total Revenue 68,581 66,541 61,473 24,913 221,508 805 222,313 Segment result 16,459 15,180 7,906 3,433 42,978 114 (2,675) 40,417 Unallocated 114 (2,675) 35,426 114 (2,675) 32,865 Finance expenses 5,785 Share of net profit/(loss) of associate accounted for using the equity method 4 (4) Profit before tax 35,521 Income tax expense 72,010 68,120 59,282 23,439 222,851 747 27,006 9,316 Depreciation, amortization and impairment 14,966 15,275 7,600 3,667 41,508 29 (53) 41,484 Unallocated 2,518 2,518 Segment result total 38,990 29 (53) 38,966 Finance expenses 9,708 Share of net profit/(loss) of associate and joint venture accounted for using the equity method 5 (5) Profit before tax 44,533 Income tax expense 33,667 6,765 27 Information on reportable segments for the nine months ended December 31, 2023, is as follows: IT Services IT Products Reconciling Items Total Americas 1 Americas 2 Europe APMEA Total Revenue 201,001 201,758 192,583 77,678 673,020 2,968 675,988 Segment result 45,283 43,372 25,421 9,218 123,294 (514) (6,761) 116,019 Unallocated 15,293 (15,293) Segment result total 108,001 (514) (6,761) 100,726 Finance expense 17,137 Share of net profit/(loss) of associates accounted for using the equity method 18,244 Profit before tax 26,049 25,666 82,539 118,091 Unallocated (5,907) (5,907) Segment result total 112,369 (201) 16 112,184 Finance expense 26,383 Share of

IT Services IT Products Reconciling Items Total Americas 1 Americas 2 Europe APMEA Total Revenue 208,103 203,390 181,525 70,753 663,771 1,879 665,650 Segment result 41,991 45,813 21,294 9,178 118,276 (201) 16 118,091 Unallocated (5,907) (5,907) Segment result total 112,369 (201) 16 112,184 Finance expense 26,383 Share of

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) USA Wipro Life Science Solutions, LLC (8) 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.A.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, Inc., Wipro Designit Services, Inc., Wipro do Brasil Technologia Ltda and Wipro Portugals.A. are as follows: Subsidiaries USA Subsidiaries USA Subsidiaries of Incorporation Cardinal US Holdings, Inc. USA USA Capco Consulting Services LLC USA Capco RISC Consulting LLC USA USA The Capital Markets Company LLC USA USA HealthPlan Services, Inc. USA USA USA USA HealthPlan Services Insurance Agency, LLC USA USA International TechneGroup Incorporated USA USA USA International TechneGroup Ltd. USA U.K. ITI Proficiency Ltd USA Israel MechWorks S.R.L. USA Italy Wipro NextGen Enterprise Inc. USA USA USA USA LeanSwift AB USA Sweden 31 Rizing Intermediate Holdings, Inc. USA USA USA USA Rizing Lanka (Private) Ltd USA Sri Lanka USA Attune Netherlands B.V. (9) USA Netherlands USA Rizing Solutions Canada Inc. USA Canada USA Rizing LLC USA USA Aasonn Philippines Inc. USA Philippines USA USA Rizing B.V. USA Netherlands USA Rizing Consulting Ireland Limited USA Ireland USA Rizing Consulting Pty Ltd. USA Australia USA Rizing Geospatial LLC USA USA Rizing GmbH USA Germany USA Rizing Limited USA U.K. USA Rizing Pte Ltd. (9) USA Singapore The Capital Markets Company BV USA USA USA Belgium USA CapAfric Consulting (Pty) Ltd USA South Africa USA Capco Belgium BV USA USA Belgium USA Capco Consultancy (Malaysia) Sdn. Bhd USA Malaysia USA Capco Consultancy (Thailand) Ltd USA USA Thailand USA Capco Consulting Singapore Pte. Ltd USA USA Singapore USA Capco Greece Single Member P.C. USA USA Greece USA Capco Poland sp. z.o.o USA Poland USA The Capital Markets Company (UK) Ltd USA U.K. USA Capco (UK) 1, Limited USA The Capital Markets Company GmbH USA Germany USA Capco Austria GmbH USA Austria USA The Capital Markets Company Limited USA Hong Kong USA The Capital Markets Company Limited USA Canada USA The Capital Markets Company S.A.r.l. USA Switzerland USA Andrion AG USA Switzerland USA The Capital Markets Company S.A.S. USA France USA The Capital Markets Company s.r.o. USA Slovakia Wipro Ampion Holdings Pty Ltd USA Australia USA Wipro Revolution IT Pty Ltd USA Australia Australia USA Crowdspoint Pty Ltd USA Australia USA Wipro Shelde Australia Pty Ltd USA Australia Wipro Appirio, Inc. USA USA USA Wipro Appirio (Ireland) Limited USA Ireland USA Wipro Appirio UK Limited USA U.K. USA Topcoder, LLC. USA USA USA Wipro Designit Services, Inc. USA USA USA USA Wipro Designit Services Limited USA Ireland Wipro do Brasil Technologia Ltda USA Brazil USA Wipro do Brasil Servicos Ltda USA Brazil USA Wipro Do Brasil Sistemas De Informatica Ltda USA Brazil Wipro Portugal S.A. USA USA USA Portugal USA Wipro Technologies GmbH USA Germany USA Wipro Business Solutions GmbH (9) USA Germany USA USA Wipro IT Services Austria GmbH USA Austria 32 (9) Step Subsidiary details of Attune Netherlands B.V., Rizing Pte Ltd., Wipro Business Solutions GmbH are as follows: Subsidiaries USA Subsidiaries USA Subsidiaries of Incorporation Attune Netherlands B.V. USA USA Netherlands USA Rizing Consulting USA, Inc. USA USA USA Rizing Germany GmbH USA Germany USA Attune Italia S.R.L. USA Italy USA Attune UK Ltd. USA U.K. Rizing Pte Ltd. USA USA Singapore USA Rizing New Zealand Ltd. USA New Zealand USA Rizing Philippines Inc. USA Philippines USA Rizing SDN BHD USA Malaysia USA Rizing Solutions Pty Ltd USA Australia Wipro Business Solutions GmbH USA Germany USA Wipro Technology Solutions S.R.L. USA 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: Name of the entity USA Country of incorporation Wipro Equity Reward Trust USA India Wipro Foundation USA India 30. 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 ₹ 445 per equity share) as approved by the Board of Directors on April 27, 2023. This has resulted in a total cash outflow of ₹ 145,173 (including tax on buyback of ₹ 24,783 and transaction costs related to buyback of ₹ 390). In line with the requirement of the Companies Act, 2013, an amount of ₹ 3,768 and ₹ 141,405 has been utilized from share premium and retained earnings respectively. Further, capital redemption reserve (included in other reserves) of ₹ 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 ₹ 539. 31. Issue of bonus shares The bonus issue in the ratio of 1:1 i.e. 1 (one) bonus equity share of ₹ 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, ₹ 10,467 (representing par value of ₹ 2 per share) was transferred from capital redemption reserves, securities premium and retained earnings to the share capital. 32. Events after the reporting period The Board of Directors in their meeting held on January 17, 2025, declared an interim dividend of ₹ XXX / (USD XXX) per equity share and ADR (XXX% on an equity share of par value of ₹ 2 /-). As per our report of even date attached For and on behalf of the Board of Directors for Deloitte Haskins & Sells LLP Rishad A. Premji Deepak M. Satwalekar Srinivas Pallia Chartered Accountants Chairman Director Chief Executive Officer and Firm Registration No: 117366W/W - 100018 A A A Managing Director Anand Subramanian A A Aparna C. Iyer A A M. Sanaulla Khan Partner Chief Financial Officer A A Company

with other assets of 1,885, 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, 167 and 508 for the nine months ended December 31, 2024 and 2023, and 1,300 for the year ended March 31, 2024, respectively. 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, 1,805 and Nil for the nine months ended December 31, 2024 and 2023, and Nil for the year ended March 31, 2024, respectively. 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 Wipro Technology Product Services Private Limited India Wipro Chengdu Limited India Wipro Holdings (UK) Limited U.K. Wipro HR Services India Private Limited India Wipro IT Services Bangladesh Limited Bangladesh Wipro IT Services UK Societas Designit A/S Denmark Designit Denmark A/S Denmark Designit Germany GmbH Germany Designit Oslo A/S Norway 35 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 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.A.r.l Luxembourg Capco Solution Services GmbH Germany The Capital Markets Company Italy Srl Italy Capco Brasil Serviços 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 Wipro Doha LLC Qatar Wipro Financial Outsourcing Services Limited U.K. Wipro UK Limited U.K. Wipro Gulf LLC Sultanate of Oman Wipro Holdings Hungary Korlátolt Felelősségű Társaság Hungary Wipro Holdings Investment Korlátolt Felelősségű Társaság Hungary Wipro Information Technology Netherlands BV. Netherlands Wipro do Brasil Technologia Ltda (1) Brazil Wipro Information Technology Kazakhstan LLP Kazakhstan Wipro Outsourcing Services (Ireland) Limited Ireland Wipro Portugal S.A. (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 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 Thailand Wipro (Dalian) Limited China Wipro Technologies SDN BHD Malaysia 36 Wipro Overseas IT Services Private Limited India Wipro Philippines, Inc. Philippines Wipro Shanghai Limited 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 Aggne Global IT Services Private Limited (3) India Wipro, Inc. (7) USA Wipro Life Science Solutions, LLC (8) USA The Company controls The Wipro SA Broad Based Ownership Scheme Trust (TM), Wipro SA Broad Based Ownership Scheme SPV (RF) (PTY) LTD (TM) 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.A.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. 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USA Italy Wipro NextGen Enterprise Inc. USA USA USA LeanSwift AB Sweden Rizing Intermediate Holdings, Inc. USA USA USA Rizing Lanka (Private) Ltd USA Sri Lanka Attune Netherlands B.V. (9) Netherlands Rizing Solutions Canada Inc. USA Canada Rizing LLC USA

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.A.r.l. Luxembourg Capco Solution Services GmbH Germany The Capital Markets Company Italy Srl Italy Capco Brasil Serviços 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 Wipro 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 Sultanate of Oman Wipro Holdings Hungary Korlátolt Felelősségű Társaság Hungary Wipro Holdings Investment Korlátolt Felelősségűgárt Társaság Hungary Wipro Information Technology Netherlands BV. Wipro do Brasil Technologia Ltda (1) Brazil Wipro Information Technology Kazakhstan LLP Kazakhstan Wipro Outsourcing Services (Ireland) Limited Ireland Wipro Portugal S.A. (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 Wipro 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 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 Japan Wipro Networks Pte Limited Singapore Wipro (Dalian) Limited China Wipro Technologies SDN BHD Malaysia 3 Wipro Overseas IT Services Private Limited China 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 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 Aggne Global 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 USA Aggne Global IT Services Private Limited (3) USA India Wipro, Inc. (7) USA USA Wipro Life Science Solutions, LLC (8) USA The Company controls Wipro SA Broad Based Ownership Scheme Trust (TM), Wipro SA Broad Based Ownership SchemeSPV (RF) (PTY) LTD (TM) 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 Wipro 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.A.r.l. 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USA USA Capco Consulting Services LLC USA Capco RISC Consulting LLC USA The Capital Markets Company LLC USA USA 4 HealthPlan Services, Inc. USA USA USA HealthPlan Services Insurance Agency, LLC USA International TechneGroup Incorporated USA USA USA International TechneGroup Ltd. USA U.K. ITI Proficiency Ltd USA Israel MechWorks S.R.L. USA Italy Wipro NextGen Enterprise Inc. USA USA USA LeanSwift AB USA Sweden Rizing Intermediate Holdings, Inc. USA USA USA USA Rizing Lanka (Private) Ltd USA Sri Lanka USA Attune Netherlands B.V. (9) Netherlands USA Rizing Solutions Canada Inc. USA Canada Rizing LLC USA USA USA Aasonn Philippines Inc. USA Philippines USA Rizing B.V. Netherlands USA Rizing Consulting Ireland Limited Ireland USA Rizing Consulting Pty Ltd. USA Australia USA Rizing Geospatial LLC USA USA USA Rizing GmbH USA Germany USA Rizing Limited U.K. USA Rizing Pte Ltd. (9) Singapore The Capital Markets Company BV USA Belgium CapAfric Consulting (Pty) Ltd USA South Africa Capco Belgium BV USA Belgium Capco Consultancy (Malaysia) Sdn. Bhd USA Malaysia Capco Consultancy (Thailand) Ltd Thailand USA Capco Consulting Singapore Pte. Ltd USA Singapore USA Capco Greece Single Member P.C. USA U.K. USA Capco (UK) 1, Limited U.K. The Capital Markets Company GmbH USA Germany USA Capco Austria GmbH Austria The Capital Markets Company Limited USA Hong Kong The Capital Markets Company Limited USA Canada The Capital Markets Company S.A.r.l. USA Switzerland USA Andriion AG Switzerland The Capital Markets Company S.A. S. A. France The Capital Markets Company s.r.o. USA Slovakia Wipro Ampion Holdings Pty Ltd USA Australia Wipro Revolution IT Pty Ltd USA Australia Crowdprint Pty Ltd USA Australia Wipro Shelde Australia Pty Ltd USA Australia Wipro Appirio, Inc. USA USA USA Wipro Appirio (Ireland) Limited Ireland USA Wipro Appirio UK Limited U.K. Topcoder, LLC. USA USA Wipro Designit Services, Inc. USA USA USA Wipro Designit Services Limited USA Ireland Wipro do Brasil Technologia Ltda USA Brazil Wipro do Brasil Servicos Ltda USA Brazil Wipro Do Brasil Sistemas De Informatica Ltda USA Brazil Wipro Portugal S.A.

Portugal Wipro Technologies GmbH Germany Wipro Business Solutions GmbH (9) Germany Wipro IT Services Austria GmbH Austria 5 (9) Step Subsidiary details of Attune Netherlands B.V., Rizing Pte Ltd., Wipro Business Solutions GmbH are asfollows: Subsidiaries Subsidiaries Country of Incorporation Attune Netherlands B.V. Subsidiaries Netherlands Rizing Consulting USA, Inc. USA Rizing Germany GmbH Germany Attune Italia S.R.L Italy Attune UK Ltd. U.K. Rizing Pte Ltd. Singapore Rizing New Zealand Ltd. New Zealand Rizing Philippines Inc. Philippines Rizing SDN BHD Malaysia Rizing Solutions Pty Ltd Australia Wipro Business Solutions GmbH Germany Wipro Technology Solutions S.R.L 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: Name of the entity Country of incorporation Wipro Equity Reward Trust India Wipro Foundation India 6. Segment Information The Company is organized into the following operating segments: IT Services and IT Products. IT Services: The IT services segment primarily consists of IT services offerings to customers organized by four Strategic Market Units(SMUs) - Americas 1, Americas 2, Europe and Asia Pacific Middle East and Africa (APMEA). Americas 1 and Americas 2 are primarily organized by industry sector, while Europe and APMEA are organized by countries. Americas 1 includes the entire business of Latin America (LATAM) 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 customer's primary buying center of such services. With respect to certain strategic global customers, revenue may be generated from multiple countries based on such customer'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 (CEO) and Managing Director of the Company has been identified as the Chief Operating Decision Maker as defined by IFRS 8, Operating Segments. The CEO of the Company evaluates the segments based on their revenue growth and operating income. Assets and liabilities used in the Company's business are not identified to any of the operating segments, as these are used interchangeably between segments. Management believes that it is currently not practicable to provide segment disclosures relating to total assets and liabilities since a meaningful segregation of the available data is onerous. 6 Information on reportable segments for the three months ended December 31, 2024, September 30, 2024, December 31, 2023, nine months ended December 31, 2024, December 31, 2023 and year ended March 31, 2024 are as follows: Particulars Three months ended Nine months ended Year ended December 31, 2024 September 30, 2024 December 31, 2023 December 31, 2024 December 31, 2023 March 31, 2024 Audited Audited Audited Audited Audited Audited Americas 1 72,010 68,393 68,581 208,103 201,001 268,230 Americas 2 68,120 67,932 66,541 203,390 201,758 269,482 Europe 59,282 61,821 61,473 181,525 192,583 253,927 APMEA 23,439 23,811 24,913 70,753 77,678 102,177 Total of IT Services 222,851 221,957 221,508 663,771 673,020 893,816 IT Products 747 663 805 1,879 2,968 4,127 Total segment revenue 223,598 222,620 222,313 665,650 675,988 897,943 Americas 1 14,966 13,338 16,459 41,991 45,283 59,364 Americas 2 15,275 15,005 15,180 45,813 43,372 59,163 Europe 7,600 7,821 7,906 21,294 25,421 33,354 APMEA 3,667 3,070 3,433 9,178 9,218 12,619 Unallocated (2,518) (1,912) (7,552) (5,907) (15,293) (20,304) Total of IT Services 38,990 37,322 35,426 112,369 108,001 144,196 IT Products 29 (183) 114 (201) (514) (371) Reconciling Items (53) 10 (2,675) 16 (6,761) (7,726) Total segment result 38,966 37,149 32,865 112,184 100,726 136,099 Finance expenses (4,146) (3,569) (3,125) (11,003) (9,244) (12,552) Finance and other income 9,708 9,195 5,785 26,383 17,137 23,896 Share of net profit/ (loss) of associate and joint venture accounted for using the equity method 5 3 (4) (37) (31) (233) Profit before tax 44,533 42,778 35,521 127,527 108,588 147,210 Notes: a) Reconciling Items includes elimination of inter-segment transactions and other corporate activities. b) Revenue from sale of Company owned intellectual properties is reported as part of IT Services revenues. c) For the purpose of segment reporting, the Company has included the net impact of foreign exchange gains/(losses), net in revenues amounting to 410, (396), and 262 for the three months ended December 31, 2024, September 30, 2024 and December 31, 2023 respectively, (192), and 468 for the nine months ended December 31, 2024, December 31, 2023, respectively and 340 for the year ended March 31, 2024, which is reported under foreign exchange gains/(losses), net in the consolidated financial results. d) Restructuring cost of 2,678 and 6,814 for the three and nine months ended December 31, 2023 respectively, and 6,814 for the year ended March 31, 2024, is included under Reconciling Items. e) Reconciling Items for the

year ended March 31, 2024 includes employee costs of 921 towards outgoing CEO and Managing Director. f) Unallocated within IT Services segment results is after recognition of amortization and impairment expense on intangible assets of 1,577, 2,919, 3,893, 6,278, 9,187 and 11,756 for the three months ended December 31, 2024, September 30, 2024, December 31, 2023, nine months ended December 31, 2024, December 31, 2023 and year ended March 31, 2024 respectively and change in fair value of contingent consideration of Nil, (167), (2), (167), (508) and (1,300) for the three months ended December 31, 2024, September 30, 2024, December 31, 2023, nine months ended December 31, 2024, December 31, 2023 and year ended March 31, 2024 respectively. Segment results of IT Services segment for the three and nine months ended December 31, 2023 and year ended March 31, 2024 are after considering additional amortization due to change in estimate of useful life of the customer-related intangibles in an earlier Business combination. g) Segment results of IT Services segment are after recognition of share-based compensation expense 1,712, 1,306 and 1,190 for the three months ended December 31, 2024, September 30, 2024 and December 31, 2023, respectively and 4,347 and 4,297 for the nine months ended December 31, 2024, December 31, 2023, respectively, and 5,590 for the year ended March 31, 2024. h) Segment results of IT Services segment are after recognition of (gain)/loss on sale of property, plant and equipment of 77, (820) and 68 for the three months ended December 31, 2024, September 30, 2024 and December 31, 2023, respectively, (766) and (2,174) for the nine months ended December 31, 2024, December 31, 2023, respectively and (2,072) for the year ended March 31, 2024.

7. 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 445 per equity share) as approved by the Board of Directors on April 27, 2023. This has resulted in a total cash outflow of 145,173 (including tax on buyback of 24,783 and transaction costs related to buyback of 390). In line with the requirement of the Companies Act, 2013, an amount of 3,768 and 141,405 has been utilized from share premium and retained earnings respectively. Further, capital redemption reserve (included in other reserves) of 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 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.

8. Issue of bonus shares The bonus issue in the ratio of 1:1 i.e. 1 (one) bonus equity share of 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, 10,467 (representing par value of 2 per share) was transferred from capital redemption reserves, 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 2 each for every 1 (one) fully paid-up equity shares held (including ADS holders).

9. Events after the reporting period The Board of Directors in their meeting held on January 17, 2025, declared an interim dividend of 6/- (USD 0.07) per equity share and ADR (300% on an equity share of par value of 2/). By order of the Board, Rishad A. Premji Chairman, EX-99.5 Exhibit 99.5 Wipro Limited Highlights for the Quarter ended December 31, 2024 REVENUE QoQ Constant Operating \$2.63 Bn Currency Margin 0.1% 0.7% 17.5% STRATEGIC MARKET UNITS MIX 32.3% AMERICAS 1 30.6% AMERICAS 2 26.7% EUROPE 10.4% APMEA SECTOR MIX 34.1% 19.0% 16.9% 15.3% 14.7% Banking, Consumer Technology & Energy, Health Financial Communications Manufacturing Services & Resources & Insurance TOTAL \$3.5 Bn Operating EPS 3.21 Cash Flow \$576.4 Mn BOOKINGS 7.3% YoY CC 4.6% QoQ Operating LARGE DEAL \$0.96 Bn cash 146.5% TCV 24.4% YoY Flow/Net 6.0% YoY CC Income Revenue from our IT Services business segment to be in the range of \$2,602 million to OUTLOOK \$2,655 million*. This translates to a sequential guidance of (-) 1.0% to + 1.0% in constant currency terms. for the Quarter ending * Outlook for the Quarter ending March 31, 2025, is based on the following exchange rates: GBP/USD at 1.27, Euro/USD at 1.06, March 31, 2025 AUD/USD at 0.65, USD/INR at 84.29 and CAD/USD at 0.71 CUSTOMER CONCENTRATION TOP 1 4.5% 14.3% TOP 10 23.7% TOP 5 TOTAL HEADCOUNT 232,732 ATTRITION VOL % TTM 15.3% OFFSHORE REVENUE NET UTILIZATION 83.5% 60.8% PERCENTAGE OF SERVICES EXCLUDING TRAINEES Page 1 Wipro Limited Results for the Quarter ended December 31, 2024 FY 24-25 FY 23*24 A IT Services Q3 Q2 Q1 FY Q4 Q3 Q2 IT Services Revenues (\$Mn) 2,629.1 2,660.1 2,625.9 10,805.3 2,657.4 2,656.1 2,713.3 Sequential Growth -1.2% 1.3% -1.2% -3.8% 0.1% -2.1% -2.3% Sequential Growth in Constant Currency Note 1 0.1% 0.6% -1.0% -4.4% -0.3% -1.7% -2.0% Operating Margin % Note 2 17.5% 16.8% 16.5% 16.1% 16.4% 16.0% 16.1% Strategic Market Units Mix Americas 1 32.3% 30.8% 30.9% 30.0% 30.4% 31.0% 29.8% Americas 2 30.6% 30.6% 30.8% 30.1% 30.7% 30.0% 29.9% Europe 26.7% 27.9% 27.6% 28.4% 27.8% 27.7% 28.6% APMEA 10.4% 10.7% 10.7% 11.5% 11.1% 11.3% 11.7% Sectors Mix Banking, Financial Services and Insurance 34.1% 34.8% 34.0% 33.4% 33.5% 32.7% 33.6% Consumer 19.0% 19.2% 18.8% 18.7% 18.8% 18.7% Energy, Manufacturing & Resources Note 3 16.9% 17.0% 17.6% 18.7% 18.5% 18.6% Technology and Communications 15.3% 15.4% 15.3% 15.9% 15.2% 16.1% 16.4% Health 14.7% 13.6% 13.9% 13.2% 14.1% 13.9% 12.7% Total Bookings Total Bookings TCV (\$Mn) Note 4 3,514 3,561 3,284 14,907 3,607 3,791 3,785 Large deal TCV (\$Mn) Note 5 961 1,489 1,154 4,573 1,191 909 1,275 Guidance (\$Mn) 2,607*2,660 2,600*2,652 2,617-2,670*2,615*2,669 2,617-2,672 2,722-2,805 Guidance restated based on 2,575 2,628 2,618*2,670 2,612-2,665*2,624*2,678 2,605-2,659 2,712-2,795 actual currency realized (\$Mn) Revenues performance against guidance (\$Mn) 2,629 2,660 2,626*2,657 2,656 2,713 P a g e 2 Public FY 24-25 FY 23*24 Q3 Q2 Q1 FY Q4 Q3 Q2 Customer size distribution (TTM) > \$100Mn 18 2122 22 22 22 22 > \$75Mn 30 30 29 32 32 31 28 > \$50Mn 42 42 43 45 45 46 51 > \$20Mn 114 117 117 116 116 121 122 > \$10Mn 187 186 192 205 205 203 207 > \$5Mn 290 297 301 301 305 313 > \$3Mn 403 411 407 409 409 430 437 > \$1Mn 722733 735 741 741 750 774 Revenue from Existing customers % 98.8% 99.4% 99.7% 98.9% 97.8% 98.8% 99.1% Number of new customers 63 28 43 229 60 55 49 Total Number of active customers 1,299 1,342 1,364 1,371 1,371 1,349 1,393 Customer Concentration Top customer 4.5% 4.1% 4.0% 3.0% 3.8% 3.0% 3.0% Top 5 14.3% 14.0% 13.6% 13.0% 13.4% 12.1% 12.3% Top 10 23.7% 22.9% 22.5% 21.4% 22.0% 20.5% 20.6% % of Revenue USD 62% 61% 61% 60% 60% 61% 60% GBP 10% 11% 11% 11% 10% 11% EUR 10% 10% 10% 10% 10% 10% 10% INR 4% 4% 4% 5% 5% 5% AUD 4% 4% 4% 4% 4% CAD 3% 3% 3% 3% 3% 3% 3% Others 7% 7% 7% 7% 7% 7% 7% Closing Employee Count 232,732 233,889 232,911 232,614 232,614 239,655 244,707 Sales & Support Staff (IT Services) 15,311 15,336 15,539 15,601 15,601 15,833 16,778 Utilization Note 6 Net Utilization (Excluding Trainees) 83.5% 86.4%

87.7% 84.8% 86.9% 84.0% 84.5% Attrition Voluntary TTM (IT Services excl. DOP) 15.3% 14.5% 14.1% 14.2% 14.2%
14.2% 15.5% DOP % " Post TrainingQuarterly 7.1% 7.9% 8.3% 9.1% 8.9% 8.3% 9.8% P a g e 3 FY 24-25 FY 23"24
B Q3 Q2 Q1 FY Q4 Q3 Q2 Revenue Mix Note 6 Revenue from FPP 56.7% 56.7%57.6% 59.2% 58.9% 59.9% 58.4%
Offshore Revenue % of Services 60.8% 59.8% 57.9% 59.9% 60.4% 59.8% 59.9% Growth Metrics Note 1 C Q3â€™ 25
Q3â€™ 25 Q3â€™ 25 Q3â€™ 25 Reported Constant Constant QoQ% YoY% QoQ% YoY% IT Services -1.2% -1.0%
0.1% -0.7% Strategic Market Units Americas 1 3.6% 3.3% 3.9% 3.7% Americas 2 -1.2%0.8% -0.6% 1.2% Europe -5.4%
-4.9% -2.7% -4.6%APMEA -3.8% -8.0% -2.1% -8.0% Sectors Banking, Financial Services and Insurance -3.0% 3.4%
-1.9% 3.4% Consumer -2.0% 0.0% -0.9% 0.4% Energy, Manufacturing and Resources Note 3-1.5% -9.3% 0.4% -8.7%
Technology and Communications -2.3%-6.3% -0.6% -5.3% Health 6.5% 4.4% 6.7% 4.5% D Annexure to Datasheet Break-
up of Energy,Manufacturing and Resources Note 3 Energy, Natural Resources and Utilities -3.0% -11.3% -0.9%-10.8%
Manufacturing 1.0% -5.8% 2.5% -5.1% Segment-wise breakup of Q3 FY24-25 (INR Mn)Cost of Revenues, S&M and G&A
Particulars IT Services IT Products Reconciling Items Total Cost of revenues 153,285 635 2 153,922 Selling and
marketing expenses 16,002 71 8 16,081 General and administrative expenses 14,574 12 43 14,629 Total183,861 718 53
184,632 Note 1: Constant currency (CC)Â for a period is the product of volumes in that period times the average actual
exchange rate of the corresponding comparative period Note 2: IT Services Operating Margin refers to SegmentResults
Total as reflected in IFRS financials Note 3: Effective Q3â€™ 25 , we have merged Energy, Natural resources and
Utilities and Manufacturing sectors for our external reporting. For the current quarter we are sharing the split of
Energy,Natural resources and Utilities and Manufacturing sectors as part of annexure. Note 4: Total Bookings refers to
the total contract value of all orders that were booked during the period including new orders, renewals, and changes
to existingcontracts. Bookings do not reflect subsequent terminations or reductions related to bookings originally
recorded in prior fiscal periods. Bookings are recorded using then-existing foreign currency exchange rates and are not
subsequently adjusted forforeign currency exchange rate fluctuations. The revenues from these contracts accrue over
the tenure of the contract. For constant currency growth rates, refer note 1 Note 5: Large deal bookings constitute of
deals greater than or equal to\$30Â million in total contract value terms Note 6: IT Services excluding DOP (Digital
Operations and Platforms) and entities which are not integrated in Wipro limited systems until that quarter. P a g e 4