

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-F Form 40-F 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 No 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 No 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 home country), 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 Company), 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 filed 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 (IFRS). 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 Chandrashekar Iyer Aparna Chandrashekar 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 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 at \$223.2 billion (\$2,608.9 million), 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 at 17.5%, an increase of 0.7% QoQ and 1.5% YoY. 6. Net income for the quarter was at \$33.5 billion (\$392.0 million), an increase of 4.5% QoQ and 24.5% YoY. 7. Earnings per share for the quarter was at \$3.21 (\$0.041), an increase of 4.6% QoQ and 24.4% YoY. 8. Operating cash flows of \$49.3 billion (\$576.4 million), 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 of \$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 at 1.27, 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 Srinii Pallia, CEO and Managing Director, said "In 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." Aparna Iyer, Chief FinancialOfficer, said "We 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. 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 = \$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=\$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 \$30A million in total contract value. 5. IT Services Operating Margin refers to Segment Results Total as reflected in IFRS financials. A 2 Highlights of Strategic Deal Wins In the third quarter, Wipro continued to win large and strategic deals across industries. Key highlights include: A A 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 EnrolmentA & Billing platform. Wiproa™s AI enabled aœPayer-in-a-boxa solution will deliver integrated enrolment processing; billing; faster payment processing; improve accuracy, speedA & 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. A A 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. Wiproa™s specialized knowledge in media operations enables the delivery of tailored, high-quality, and scalable solutions designed to address the clienta™s unique challenges. A A 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 aœBank of the Futurea a€ powered by a modern, scalable, and flexible digital platform. The project will improve the clienta™s customer centricity and platform scalability, while enhancing operational efficiency. A A 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 clienta™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. A A 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. A A 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 clienta™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. A 3 A 7. Wipro has been selected by a leading Indian multinational conglomerate to provide technology support services across the clienta™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. A A 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, salesA & support as well as billingA & enrolment services. The project will deliver high performance and enhanced member experience while streamlining operations and complying with industry regulations. A A 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 desk-side solutions, to support the clienta™s global employee base. As a result, the client will experience more reliable, stable, and scalable services as well as an enhanced employee experience. A A 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%. A A 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 clienta™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. A A 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 the end-customers with a 30% improvement in the efficiency of their sales team. A A 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%. A A 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 clienta™s operations, increase the accuracy of information dissemination, and improve employeesa™ 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. A 4 Analyst Recognition A A 1. Wipro was recognized as a Leader in Avasant™s Generative AI Services 2024 Radar Viewa, c A A 2. Wipro was named as a Leader in IDC MarketScape: Worldwide Cloud Security Services in the AI Era 2024a€2025 Vendor Assessment (Doc # US52048124 Nov 2024) A A 3. Wipro was classified as a Leader in Everest Group™s Data and Analytics (D&A) Services PEAK MatrixA® Assessment 2024 A A 4. Wipro was positioned as a Leader in IDC MarketScape: Worldwide Industry Cloud Professional Services 2024 Vendor Assessment (Doc # US51036624 Dec 2024) A A 5. Wipro was positioned as a Horizon 3 a€ Market Leader in the HFS Horizons: Sustainability Services, 2024 report A A 6. Wipro was ranked as a Leader in Avasant™s Digital Talent Capability 2024 Radar Viewa, c A A 7. Wipro was positioned as a Leader in Everest Group™s Semiconductor Engineering Services PEAK MatrixA® Assessment 2024 A A 8. Wipro was positioned as a Leader in Avasant™s SAP S/4HANA

Services 2024â€”2025 RadarViewâ„¢, 9. Wipro was featured as a Leader in ISG ProviderLensâ„¢, Next-Gen ADM Services 2024 (multiple quadrants) 10. Wipro was ranked as a Leader in Avasantâ€™s Intelligent ITOps Services 2024â€”2025 RadarViewâ„¢, 11. Wipro was rated as a Leader in ISG ProviderLensâ„¢, Contact Center-Customer Experience Services 2024 (multiple quadrants) 12. Wipro was recognized as a Leader in ISG ProviderLensâ„¢, Future of Work Services 2024 (multiple quadrants) 13. Wipro was positioned as a Leader in the 2024Gartnerâ„® Magic Quadrantâ„¢ for Managed Network Services Source & Disclaimer: \*Gartner, â„œMagic Quadrant for Managed Network Servicesâ„¢, Ted Corbett, et al, 14 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 1. IT Products segment revenue for the quarter was, 10.7 billion (\$8.7 million) 2. IT Products segment results for the quarter were, 10.03 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. 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/](http://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](http://www.wipro.com) 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](http://www.wipro.com) Contact for Investor Relations Contact for Media & Press Dipak Kumar Bohra Abhishek Jain Dinesh Joshi Phone: +91-80-6142 7201 Phone: +91-80-6142 6143 Phone: +91 92052-64001 [dipak.bohra@wipro.com](mailto:dipak.bohra@wipro.com) [abhishek.jain2@wipro.com](mailto:abhishek.jain2@wipro.com) [media-relations@wipro.com](mailto: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](http://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) 7 WIPRO LIMITED AND SUBSIDIARIES INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (â„¢, <sup>1</sup> in millions, except share and per share

[illegible]

77,678 102,177 221,957 221,508 663,771 673,020 893,816 IT Products 747 663 805 1,879 2,968 4,127 665,650 675,988 897,943 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

10 Additional 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. 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.

11 Reconciliation of selected GAAP measures to Non-GAAP measures

1. Reconciliation of Non-GAAP Constant Currency IT Services Revenue to IT Services Revenue as per IFRS (\$Mn)

Three Months ended December 31, 2024

	IT Services Revenue as per IFRS	Effect of Foreign currency exchange movement	Non-GAAP Constant Currency IT Services Revenue based on previous quarter exchange rates
Three Months ended December 31, 2024	\$ 2,629.1	\$ 32.3	\$ 2,661.4

Three Months ended December 31, 2024

	IT Services Revenue as per IFRS	Effect of Foreign currency exchange movement	Non-GAAP Constant Currency IT Services Revenue based on exchange rates of comparable period in previous year
Three Months ended December 31, 2024	\$ 2,629.1	\$ 9.1	\$ 2,638.1

2. Reconciliation of Free Cash Flow for three months and nine months ended December 31, 2024

	Amount in INR Mn	
Three months ended December 31, 2024	Nine months ended December 31, 2024	
Net Income for the period [A]	33,667	96,299
Computation of Free Cash Flow		
Net cash generated from operating activities [B]	49,312	131,961
Add/ (deduct) cash inflow/ (outflow) on:		
Purchase of property, plant and equipment [A] (2,845)	(7,862)	
Proceeds from sale of property, plant and equipment [A]	57	
Free Cash Flow [C]	46,524	125,615
Operating Cash Flow as percentage of Net Income [B/A]	146.5 %	137.0 %
Free Cash Flow as percentage of Net Income [C/A]	138.2 %	130.4 %

12 EX-99.2 Exhibit 99.2 EX-99.3 Exhibit 99.3

WIPRO LIMITED AND SUBSIDIARIES INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS UNDER IFRS AS AT AND FOR THE THREE AND NINE MONTHS ENDED DECEMBER 31, 2024

WIPRO LIMITED AND SUBSIDIARIES INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (1, in millions, except share and per share data, unless otherwise stated)

Notes As at March 31, 2024 As at December 31, 2024

Convenience translation into US dollar in millions (unaudited)

Refer to Note 2(iii)

ASSETS

Goodwill 6 316,002 324,686

Intangible assets 6 32,748 29,101

Property, plant and equipment 4 81,608 77,760

Right-of-Use assets 5 17,955 21,886

Financial assets 8 21,629 30,100

Trade receivables 4 4,045 599

Other financial assets 7 5,550 5,039

Investments accounted for using the equity method 1,044 1,034

Deferred tax assets 12 1,817 1,811

Non-current tax assets 21 9,043 7,861

Other non-current assets 12 10,331 7,424

Total non-current assets 501,797 507,301

Inventories 9 907 724

Financial assets 8 1,333 859

Investments 8 311,171 436,108

Cash and cash equivalents 10 96,953 125,744

Trade receivables 4 115,477 114,616

Unbilled receivables 58,345 58,775

Other financial assets 11 10,536 9,107

Contract assets 19,854 14,205

Current tax assets 6,484 5,868

Other current assets 12 29,602 28,712

Total current assets 650,662 794,718

TOTAL ASSETS 1,152,459 1,302,019

EQUITY

Share capital 10,450 20,938

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  
689 883 853,849 9,981 Non-controlling interests 1,340 1,963 23  
TOTAL EQUITY 751,223 855,812 10,004  
LIABILITIES Financial liabilities Loans and  
borrowings 13 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 16,161 189  
Provisions 17 381 4 ~ Total non-current  
liabilities 148,778 165,332 1,932 Financial  
liabilities 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 ~ Total  
current liabilities 252,458 280,875 3,283 TOTAL  
LIABILITIES 401,236 446,207 5,215 TOTAL  
EQUITY AND LIABILITIES 1,152,459 1,302,019 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  
(<sup>1</sup>in millions, except share and per share data, unless otherwise stated) Three months ended December 31,  
Nine months ended December 31, Notes 2023 2024 2024 2023 2024 2024  
Convenience translation into US dollar in millions (unaudited) Refer to Note 2(iii)  
Convenience translation into US dollar in millions (unaudited) Refer to Note 2(iii) Revenues 21 222,051  
223,188 2,609 675,520 665,842 7,783 Cost of revenues 22 (153,826) (153,922)  
(1,799) (474,278) (462,277) (5,404) Selling and  
marketing expenses 22 (19,178) (16,081) (188) (54,529) (49,313) (576)  
(41,876) (490) General and administrative expenses 22 (16,444) (14,629) (171) (46,455)  
(41,876) (490) Foreign exchange gains/(losses), net 24 262 410 5 468 (192)  
(2) Results from operating activities 32,865 38,966 456 100,726 112,184 1,311 Finance expenses 23 (3,125)  
(4,146) (48) (9,244) (11,003) (129) Finance and other income 24 5,785 9,708  
113 17,137 26,383 309 Share of net profit/ (loss) of associate and joint venture accounted  
for using the equity method (4) 5 ^ (31) (37) ^ Profit before tax 35,521 44,533 521  
108,588 127,527 1,491 Income tax expense 20 (8,515) (10,866) (127) (26,049)  
(31,228) (365) Profit for the period 27,006 33,667 394 82,539 96,299 1,126  
26,942 33,538 392 82,106 95,658 1,118 Non-controlling interests 64 129 2 433 641 8  
Profit for the period 27,006 33,667 394 82,539 96,299 1,126  
Earnings per equity share: 25  
Attributable to equity holders of the Company Basic 2.58 3.21 0.04 7.73 9.15 0.11  
Diluted 2.58 3.20 0.04 7.71 9.13 0.11 Weighted average number of equity  
shares used in computing earnings per equity share Basic 10,436,941,772 10,457,414,881  
10,457,414,881 10,621,971,206 10,454,728,795 10,454,728,795 Diluted 10,461,832,626  
10,482,964,010 10,482,964,010 10,653,650,208 10,481,436,710 10,481,436,710  
^ 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 2 WIPRO LIMITED AND SUBSIDIARIES INTERIM  
CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (<sup>1</sup>in millions, except share and per  
share data, unless otherwise stated) Three months ended December 31, Nine months ended  
December 31, Notes 2023 2024 2024 2023 2024 2024  
Convenience translation into US dollar in millions (unaudited) Refer to Note 2(iii)  
Convenience translation into US dollar in millions (unaudited) Refer to Note 2(iii) Profit for the period 27,006  
33,667 394 82,539 96,299 1,126 Other comprehensive income (OCI) Items  
that will not be reclassified to profit or loss in subsequent periods Remeasurements of the defined  
benefit plans, net 253 (231) (3) 259 150 2 Net change in fair value of investment  
in equity instruments measured at fair value through OCI 141 (367) (4) 33 (533) (7)  
(7) 292 (383) (5) Items that will be  
reclassified to profit or loss in subsequent periods Foreign currency translation differences

[illegible]

â€â‚¬â‚¢, Â Â Â Â Â Â 5,534 Â Â (1,839) Â Â Â 237 Â Â Â 99,590 Â Â 681 Â Â Â 100,271 Â Â Â Â Â Â Â Â Â Issue of equity shares on exercise of options Â Â 10,727,228 Â Â 21 Â Â 4,243 Â Â â‚¬â‚¢, Â Â (4,243) Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â 21 Bonus issue of equitysharesÂ (4) Â Â 5,233,369,207 Â Â 10,467 Â Â (5,613) Â Â (3,193) Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â (1,661) Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â Compensation cost related to employee share-based payment Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â 4,355 Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â 4,355 Transferred from Special Economic Zone re-investmentreserve Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â 10,224 Â Â â‚¬â‚¢, Â Â (10,224) Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â Others Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â (58) Â Â (58) Â Â Other transactions for the period Â Â 5,244,096,435 Â Â 10,488 Â Â (1,370) Â Â 7,031 Â Â 112 Â Â (10,224) Â Â â‚¬â‚¢, Â Â â‚¬â‚¢, Â Â (1,661) Â Â 4,376 Â Â (58) Â Â 4,318 Â Â As at DecemberÂ 31, 2024 Â Â 10,469,234,681 Â Â 20,938 Â Â 1,921 Â Â 733,625 Â Â 6,496 Â Â 31,905 Â Â 52,795 Â Â (1,261) Â Â 7,430 Â Â 853,849 Â Â 1,963 Â Â 855,812 Â Â Convenience translation into US dollar in millions (unaudited) Refer to Note2(iii) Â Â 245 Â Â 22 Â Â 8,576 Â Â 76 Â Â 373 Â Â 617 Â Â (15) Â Â 87 Â Â 9,981 Â Â 23 Â Â 10,004 Â Â (1)Â Includes 11,905,480 treasury shares held as at DecemberÂ 31, 2024 by a controlled trust. (2)Â Refer to Note 19 (3)Â Refer to Note 18 (4)Â Refer to Note 31 The accompanying notes form an integral part of these interim condensed consolidated financial statements Â As per our report of even date attached Â For and on behalf of the Board of Directors for Deloitte Haskins& Sells LLP Â Rishad A. Premji Â Deepak M. Satwalekar Â Srinivas Pallia Chartered AccountantsFirmâ€™s Registration No: 117366W/W - 100018 Â Chairman Â Director Â Chief Executive Officer and Managing Director Anand Subramanian Â Aparna C. Iyer Â M. Sanaula Khan Partner Â Company Secretary Membership No.: 110815 Â Bengaluru Â JanuaryÂ 17, 2025

**WIPRO LIMITED AND SUBSIDIARIES INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

(â‚¬'inmillions, except share and per share data, unless otherwise stated)

Nine months ended DecemberÂ 31,      2023      2024      2024

ConvenienceÂ translationintoÂ USÂ dollarÂ inÂ millions(unaudited) Refer toNote 2(iiii) Cash flows from operating activities Â Profit for the period Â 82,539 Â 96,299 Â 1,126 Adjustments to reconcile profit for the period to net cash generated from operatingactivities: Â Gain on sale of property, plant and equipment, net Â (2,174) Â (766) Â (9) Depreciation, amortization and impairment expense Â 25,666 Â 22,362 Unrealized exchange (gain)/loss, net Â 458 Â 421 Â 5 Share-based compensation expense Â 4,292 Â 4,355 Â 51 Share of net (profit)/loss of associate and joint venture accounted for using equitymethod Â 31 Â 37 Â ^ Income tax expense Â 26,049 Â 31,228 Â 365 Finance and other income, net of finance expenses Â (7,893) Â (15,380) Â (180) Change in fair value of contingent consideration Â (508) Â (167) Â (2) Lifetime expected credit loss/(write-back) Â 273 Â (41) ^ Other non-cash items Â 488 Â â‚¬â‚¢, Â â‚¬â‚¢, Â Changes in operating assets and liabilities, net of effects from acquisitions Â (Increase)/Decrease in trade receivables Â 2,619 Â 4,722 Â 55 (Increase)/Decrease in unbilled receivables and contract assets Â 7,409 Â 5,519 Â 65 (Increase)/Decrease in Inventories Â 130 Â 183 Â 2 (Increase)/Decrease in other assets Â 12,634 Â 5,013 Â 59 Increase/(Decrease) in trade payables, accrued expenses, other liabilities and provisionsÂ (9,820) Â (7,429) Â (87) Increase/(Decrease) in contract liabilities Â (3,850) Â 3,765 Â 44 Net cash generated from operating activities before taxes Â 138,343 Â 150,121 Â 1,755 Income taxes paid, net Â (14,306) Â (18,160) Â (212) Net cash generated from operating activities Â 124,037 Â 131,961 Â 1,543 Cash flows from investing activities: Payment for purchase of property, plant and equipment Â (6,262) Â (7,862) Â (92) Proceeds from disposal of property, plant and equipment Â 3,903 Â 1,516 Â 18 Payment for purchase of investments Â (725,864) Â (596,107) Â (6,968) Proceeds from sale of investments Â 744,556 Â 472,190 Â 5,519 Payment for business acquisitions, net of cash acquired Â â‚¬â‚¢, Â (891) Â (10) Repayment of security deposit for property, plant and equipment Â â‚¬â‚¢, Â (300) Â (4) Interest received Â 15,786 Â 19,810 Â 232 Dividend received Â 2 Â 1 Â ^ Net cash generated from/(used in) investing activities Â 32,121 Â (111,643) Â (1,305) Cash flows from financing activities: Proceeds from issuance of equity shares and shares pending allotment Â 11 Â 21 Â ^ Repayment of loans and borrowings Â (74,500) Â (112,419) Â (1,314) Proceeds from loans and borrowings Â 78,750 Â 135,088 Â 1,579 Payment of lease liabilities Â (7,393) Â (7,543) Â (88) Payment for contingent consideration Â (1,293) Â â‚¬â‚¢, Â â‚¬â‚¢, Â Interest and finance expenses paid Â (7,641) Â (6,713) Â (78) Payment of dividend to Non-controlling interestholders Â (322) Â â‚¬â‚¢, Â â‚¬â‚¢, Â Payment for buyback of equity shares, including tax and transaction cost Â (145,173) Â â‚¬â‚¢, Â Net cash generated from/(used in) financing activities Â (157,561) Â 8,434 Â 99 Effect of exchange rate changes on cash and cash equivalents during the period Â (1,403) Â 28,752 Â 336 Effect of exchange rate changes on cash and cash equivalents Â 634 Â 26 Â ^ Cash and cash equivalents at the beginning of the period Â 91,861 Â 96,951 Â 1,133 Cash and cash equivalents at the end of the period (Note 10) Â 91,092 Â 125,729 Â 1,469 Value is less than 0.5

The accompanying notes form an integral part of these interim condensed consolidated financial statements Â As per our report of even date attached Â For and on behalf of the Board of Directors for Deloitte Haskins& Sells LLP Â Rishad A. Premji Â Deepak M. Satwalekar Â Srinivas Pallia Chartered AccountantsFirmâ€™s Registration No: 117366W/W - 100018 Â Chairman Â Director Â Chief Executive Officer and Managing Director Anand Subramanian Â Aparna C. Iyer Â M. Sanaula Khan Partner Â Company Secretary Membership No.: 110815 Â Bengaluru Â JanuaryÂ 17, 2025

**WIPRO LIMITED AND SUBSIDIARIES NOTES TO THE INTERIM CONDENSED FINANCIAL STATEMENTS**

(â‚¬'inmillions, except share and per share data, unless otherwise stated)

1. The Company overview Wipro Limited (â‚¬œWiproâ‚ or the â‚¬œParent Companyâ‚), together with its subsidiaries and controlled trusts

(collectively, "we", "us", "our", "the Company" or the "Group") is a global information technology ("IT"), consulting and business process services ("BPS") company. Wipro is a public limited company incorporated and domiciled in India. The address of its registered office is Wipro Limited, Doddakannelli, Sarjapur Road, Bengaluru - 560 035, Karnataka, India. The Company has its primary listing with BSE Ltd. and National Stock Exchange of India Limited. The Company's American Depositary Shares ("ADS") representing equity shares are also listed on the New York Stock Exchange. The Company'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, "Interim Financial Reporting", as issued by the International Accounting Standards Board ("IASB"). 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 ("IFRS"). The interim condensed consolidated financial statements correspond to the classification provisions contained in IAS 1 (revised), "Presentation of Financial Statements". 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 ("₹" 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. Derivative financial instruments; b. Financial instruments classified as fair value through other comprehensive income or fair value through profit or loss; c. The defined benefit liability/(asset) is recognized as the present value of defined benefit obligation less fair value of plan assets; and 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 = ₹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. 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) 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 "Transaction Price"). 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. Volume discounts 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. 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. **Â Â c) 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. **Â Â d) 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. **Â Â e) 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. **Â Â f) 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. **Â Â g) 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. **Â Â h) 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. **Â 8 Â i) 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 financials 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

annual financial statements will need to be restated and a reconciliation of the statement of profit or loss previously published will be required for the immediately preceding comparative period. IFRS 18 and the amendments to the other standards, is effective for reporting period beginning on or after January 1, 2027 and are to be applied retrospectively, with earlier application permitted. The Company is currently assessing the impact of adopting IFRS 18 and the amendments to other standards, on the interim condensed consolidated financial statements. IFRS 19 “Subsidiaries without Public Accountability: Disclosures” On May 9, 2024, IASB issued IFRS 19 “Subsidiaries without Public Accountability: Disclosures” which specifies the disclosure requirements an entity is permitted to apply instead of the disclosure requirements in other IFRS Accounting Standards. The standard allows a subsidiary which does not have public accountability and has an ultimate or intermediate parent that produces consolidated financial statements available for public use that comply with IFRS Accounting Standards, to elect IFRS 19. The Company is currently assessing the impact of adopting IFRS 19 on the interim condensed consolidated financial statements. 9 Amendments to IFRS 9 and IFRS 7 “Classification and Measurement of Financial Instruments” On May 30, 2024, IASB issued “Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7)” to address matters identified during the post-implementation review of IFRS 9. The amendments clarify that a financial liability is derecognized on the “settlement date” and introduce an accounting policy choice to derecognize financial liabilities settled using an electronic payment system before settlement date. The classification of financial asset with ESG linked features has been clarified through additional guidance on the assessment of contingent features. Additional disclosures are introduced for financial instruments with contingent features and equity instruments classified as fair value through OCI. These amendments are effective for annual reporting periods beginning on or after January 1, 2026, with earlier application permitted. The Company is currently assessing the impact of adopting these amendments on the interim condensed consolidated financial statements. Amendments to IFRS 9 and IFRS 7 - Contracts referencing Nature-dependent electricity The International Accounting Standards Board (IASB) has published amendments to IFRS 9 and IFRS 7 titled Contracts Referencing Nature-dependent Electricity. The IASB has added application guidance to IFRS 9 to address specifically whether a contract to buy electricity generated from a source dependent on natural conditions is held for the entity’s own-use expectations. The amendments also address specifically how an entity applies the hedge accounting requirements in IFRS 9 when a contract referencing nature-dependent electricity with a variable nominal amount is designated as the hedging instrument. The IASB decided to add complementary disclosure requirements to IFRS 7. The amendments are effective for annual periods beginning on or after January 1, 2026, with earlier application permitted. The Company is currently assessing the impact of adopting these amendments on the interim condensed consolidated financial statements.

	As at April 1, 2023	As at December 31, 2023	As at April 1, 2023	As at December 31, 2023	As at March 31, 2024	As at December 31, 2024
4. Property, plant and equipment						
Land	18,086	115,291	18,086	115,291	18,086	115,291
Buildings	7,818	7,794	7,818	7,794	7,818	7,794
Plant and equipment	161	40	161	40	161	40
Furniture and fixtures	196,357	193,347	196,357	193,347	196,357	193,347
Office equipment	413	145	413	145	413	145
Vehicles	3,236	1,111	3,236	1,111	3,236	1,111
Total Gross carrying value	4,860	4,379	4,860	4,379	4,860	4,379
Additions	47,700	47,254	47,700	47,254	47,700	47,254
Disposals	117,732	118,589	117,732	118,589	117,732	118,589
Translation adjustment	11,732	11,520	11,732	11,520	11,732	11,520
As at April 1, 2023	11,732	11,520	11,732	11,520	11,732	11,520
As at December 31, 2023	11,732	11,520	11,732	11,520	11,732	11,520
As at April 1, 2023	11,732	11,520	11,732	11,520	11,732	11,520
As at December 31, 2023	11,732	11,520	11,732	11,520	11,732	11,520
As at March 31, 2024	11,732	11,520	11,732	11,520	11,732	11,520
As at December 31, 2024	11,732	11,520	11,732	11,520	11,732	11,520
Accumulated depreciation/ impairment	10,927	8,809	10,927	8,809	10,927	8,809
Depreciation and impairment	85,501	8,809	85,501	8,809	85,501	8,809
Disposals	1,111	1,618	1,111	1,618	1,111	1,618
Translation adjustment	1,111	1,618	1,111	1,618	1,111	1,618
As at April 1, 2023	1,111	1,618	1,111	1,618	1,111	1,618
As at December 31, 2023	1,111	1,618	1,111	1,618	1,111	1,618
As at March 31, 2024	1,111	1,618	1,111	1,618	1,111	1,618
As at December 31, 2024	1,111	1,618	1,111	1,618	1,111	1,618
Net carrying value as at April 1, 2023	4,379	35,655	4,379	35,655	4,379	35,655
Net carrying value as at December 31, 2023	4,379	35,655	4,379	35,655	4,379	35,655
Net carrying value as at March 31, 2024	4,379	35,655	4,379	35,655	4,379	35,655
Net carrying value as at December 31, 2024	4,379	35,655	4,379	35,655	4,379	35,655
Capital work-in-progress	7,296	81,406	7,296	81,406	7,296	81,406
Net carrying value including Capital work-in-progress as at April 1, 2023	7,296	81,406	7,296	81,406	7,296	81,406
Net carrying value including Capital work-in-progress as at December 31, 2023	7,296	81,406	7,296	81,406	7,296	81,406
Net carrying value including Capital work-in-progress as at March 31, 2024	7,296	81,406	7,296	81,406	7,296	81,406
Net carrying value including Capital work-in-progress as at December 31, 2024	7,296	81,406	7,296	81,406	7,296	81,406
Gross carrying value: As at April 1, 2023	4,860	47,700	4,860	47,700	4,860	47,700
Gross carrying value: As at December 31, 2023	4,860	47,700	4,860	47,700	4,860	47,700
Gross carrying value: As at April 1, 2023	4,860	47,700	4,860	47,700	4,860	47,700
Gross carrying value: As at December 31, 2023	4,860	47,700	4,860	47,700	4,860	47,700
Gross carrying value: As at March 31, 2024	4,860	47,700	4,860	47,700	4,860	47,700
Gross carrying value: As at December 31, 2024	4,860	47,700	4,860	47,700	4,860	47,700
Additions	47,700	47,254	47,700	47,254	47,700	47,254
Disposals	117,732					

1,211 8,325 1,616 455 3 11,610 Disposals (217) (5,877) (603) (210) (1) (6,908) Translation adjustment (50) (188) (17) (15) (1) (271) As at December 31, 2024 12,719 77,809 13,283 6,162 23 109,996 4,377 36,135 22,899 4,918 1,681 15 70,025 7,735 77,760 Net carrying value including Capital work-in-progress as at December 31, 2024 16,672, 17,553 and 13,587, as at December 31, 2023, March 31, 2024 and December 31, 2024, respectively.

5. Right-of-Use assets Category of Right-of-Use asset Land Buildings Plant and equipment (1) Vehicles Total Gross carrying value: As at April 1, 2023 1,278 27,946 2,580 865 32,669 Additions 4,033 263 156 4,452 Disposals (3,532) (634) (185) (4,351) Translation adjustment (51) 24 407 332 1,278 28,779 2,260 860 33,177 As at December 31, 2023 1,278 28,779 2,260 860 33,177 Accumulated depreciation: As at April 1, 2023 77 12,127 1,192 571 13,967 Depreciation 14 3,971 333 137 4,455 Disposals (2,191) (559) (164) (2,914) Translation adjustment (51) 24 15 196 14,064 990 559 15,704 As at December 31, 2023 1,187 14,715 1,270 301 17,473 Net carrying value as at December 31, 2023 1,187 14,715 1,270 301 17,473 Gross carrying value: As at April 1, 2023 1,278 27,946 2,580 865 32,669 Additions 65 6,505 264 251 7,085 Additions through Business combination 33 33 Disposals (6,203) (636) (271) (7,110) Translation adjustment (53) 31 9 31 1,122 33,667 2,304 852 37,945 As at December 31, 2024 1,122 33,667 2,304 852 37,945 Accumulated depreciation: As at April 1, 2024 98 13,237 1,086 511 14,932 Depreciation 16 3,987 338 133 4,474 Disposals (3,140) (2) (148) (3,304) Translation adjustment (5) (43) (5) 14,038 1,430 491 16,059 As at December 31, 2024 1,022 19,629 874 361 21,886 Net carrying value as at December 31, 2024 1,022 19,629 874 361 21,886 (1) Including net carrying value of computer equipment amounting to 3, 2 and 1 as at December 31, 2023, March 31, 2024 and December 31, 2024, respectively.

11 6. Goodwill and intangible assets The movement in goodwill balance is given below: As at December 31, 2024 December 31, 2024 Balance at the beginning of the period 307,970 316,002 Translation adjustment 4,206 7,390 Acquisition through Business combinations (1) 4,314 1,294 Disposals (488) (6,955) Balance at the end of the period 316,002 324,686 (1) Acquisition through business combination for the year ended March 31, 2024 is after considering the impact of (503) towards measurement period changes in purchase price allocation of acquisitions made during the year ended March 31, 2023. The movement in intangible assets is given below:

Intangible assets Customer-related Marketing-related Total Gross carrying value: As at April 1, 2023 49,813 11,924 61,737 Deductions/adjustments (6,748) (207) (6,955) Translation adjustment 595 156 751 As at December 31, 2023 43,660 11,873 55,533 Accumulated amortization/ impairment: As at April 1, 2023 3,275 18,692 21,967 As at December 31, 2023 3,275 18,692 21,967 Deductions/adjustments (6,748) (207) (6,955) Translation adjustment 56 268 324 As at December 31, 2023 16,769 4,423 21,192 Net carrying value as at December 31, 2023 26,891 7,450 34,341 Gross carrying value: As at April 1, 2023 49,813 11,924 61,737 Acquisition through Business combination 556 390 946 Deductions/adjustments (7,306) (505) (7,811) Translation adjustment 609 163 772 As at March 31, 2024 43,672 11,972 55,644 Accumulated amortization/ impairment: As at April 1, 2023 15,417 3,275 18,692 Amortization and impairment (1)(2) 9,961 1,795 11,756 Deductions/adjustments (7,306) (505) (7,811) Translation adjustment 209 259 468 As at March 31, 2024 18,281 4,615 22,896 Net carrying value as at March 31, 2024 25,391 7,357 32,748 Gross carrying value: As at April 1, 2024 43,672 11,972 55,644 Acquisition

through Business combination (Refer to Note 7) 1,896 1,896 Deductions/adjustments (4,091) (2,503) (6,594) Translation adjustment 1,052 270 1,322 As at December 31, 2024 42,529 9,739 52,268 12 Accumulated amortization/ impairment: As at April 1, 2024 18,281 4,615 22,896 Amortization and impairment (1) 4,959 1,319 6,278 Deductions/adjustments (4,091) (2,503) (6,594) Translation adjustment 484 103 587 As at December 31, 2024 19,633 3,534 23,167 Net carrying value as at December 31, 2024 22,896 6,205 29,101 (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. (AVT). AVT helps enterprises transform IT operation through a highly customized and data-driven approach. AVT will augment Wipro'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. 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 6, 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 Company's results were not material.

8. Investments As at March 31, 2024 December 31, 2024 Non-current Financial instruments at FVTPL Equity instruments (1) 4,404 5,075 Fixed maturity plan mutual funds 1,395 1,180 Financial instruments at FVTOCI Equity instruments (1) 15,830 16,174 Financial instruments at amortized cost Inter corporate and term deposits 7,671 21,629 30,100 13 Current Financial instruments at FVTPL Short-term mutual funds (2) 71,686 126,516 Fixed maturity plan mutual funds 295 Financial instruments at FVTOCI Non-convertible debentures 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 Financial instruments at FVTPL 77,485 133,066 Financial instruments at FVTOCI 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 in 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 96,953 125,744 (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) 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 1,855 Dues from officers and employees 596 396 Interest receivables 230 1,183 Finance lease receivables 5,307 5,259 Others 2,368 414 10,536 9,107 16,086 14,146 14 12. Other assets As at

March 31, 2024      December 31, 2024      Non-current      Prepaid expenses      3,424      2,311 Costs to obtain contract (1)      2,324      3,669 Costs to fulfil contract (2)      205      366 Others      4,378      1,078      10,331      7,424      Current      Prepaid expenses      17,574      15,375 Dues from officers and employees      343      344 Advance to suppliers      3,267      3,252 Balance with GST and other authorities      6,029      6,285 Costs to obtain contract (1)      867      1,875 Costs to fulfil contract (2)      60      113 Others      1,462      1,468      29,602      28,712      39,933      36,136      (1) Costs to obtain contract amortization of, 236 and 322 during the three months ended December 31, 2023 and 2024 respectively, 808 and 977 during the nine months ended December 31, 2023 and 2024 respectively. (2) Costs to fulfil contract amortization of, 15 and 22 during the three months ended December 31, 2023 and 2024 respectively. 13. Loans, borrowings and bank overdrafts      As at      March 31, 2024      December 31, 2024      Non-current      Unsecured Notes 2026 (1)      62,300      64,034      62,300      64,034      Current      Borrowings from banks      79,164      102,623 Bank overdrafts      2      15      79,166      102,638      141,466      166,672      (1) On June 23, 2021, Wipro IT Services LLC, a wholly owned step-down subsidiary of Wipro Limited, issued US\$750 million in unsecured notes 2026 (the "Notes"). The Notes bear interest at a rate of 1.50% per annum and will mature on June 23, 2026. Interest on the Notes is payable semi-annually on June 23 and December 23 of each year, commencing from December 23, 2021. The Notes are listed on Singapore Exchange Securities Trading Limited (SGX-ST). 14. Trade payables and accrued expenses      As at      March 31, 2024      December 31, 2024      Trade payables      23,275      16,050 Accrued expenses      65,291      65,150      88,566      81,200      15. Other financial liabilities      As at      March 31, 2024      December 31, 2024      Non-current      Contingent consideration (Refer to Note 18)      429      1,554 Liability on written put options to non-controlling interests (Refer to Note 18)      4,303      4,821 Deposits and others      253      1,450      4,985      7,825      Current      Contingent consideration (Refer to Note 18)      262 Advance from customers      598      452 Cash settled ADS RSUs      3      "â", Capital creditors      333      876 Deposits and others      1,338      1,520      2,272      3,110      7,257      10,935      15 16. Other liabilities      As at      March 31, 2024      December 31, 2024      Non-current      Employee benefits obligations      4,219      4,381 Others      8,751      11,780      12,970      16,161      Current      Employee benefits obligations      16,057      15,060 Statutory and other liabilities      13,275      12,947 Advance from customers      1,192      590 Others      771      1,067      31,295      29,664      44,265      45,825      17. Provisions      As at      March 31, 2024      December 31, 2024      Non-current      Provision for onerous contracts      "â",      381      1,599      Current      Provision for onerous contracts      1,155 Provision for warranty      217      206 Others      155      137      1,971      1,498      1,971      1,879      18. Financial instruments The carrying value of financial instruments by categories as at March 31, 2024 is as follows:      Fair value through other comprehensive income      Fair value through profit or loss      Mandatory Designated upon initial recognition      Amortized cost      Total      Financial Assets:      Cash and cash equivalents (Refer to Note 10)      "â",      "â",      "â",      96,953      96,953 Investments (Refer to Note 8)      Equity Instruments      4,404      "â",      15,830      "â",      20,234 Fixed maturity plan mutual funds      1,395      "â",      "â",      "â",      1,395 Short-term mutual funds      71,686      "â",      "â",      "â",      71,686 Non-convertible debentures      154,407      "â",      "â",      "â",      154,407 Government securities      "â",      "â",      7,030      "â",      "â",      7,030 Commercial papers      "â",      "â",      11,845      "â",      "â",      11,845 Bonds      "â",      "â",      28,195      "â",      "â",      28,195 Inter corporate and term deposits      "â",      "â",      "â",      "â",      38,008      38,008 Other financial assets      Trade receivables      "â",      "â",      "â",      119,522      119,522 Unbilled receivables      "â",      "â",      "â",      58,345      58,345 Other financial assets (Refer to Note 11)      "â",      "â",      "â",      16,086      16,086 Derivative assets (Refer to Note 18)      390      "â",      968      "â",      1,358      "â",      77,875      201,477      16,798      328,914      625,064      Financial Liabilities:      Trade payables and other liabilities      Trade payables and accrued expenses (Refer to Note 14)      "â",      "â",      "â",      88,566      88,566 Other financial liabilities (Refer to Note 15)      "â",      "â",      "â",      7,257      7,257 Loans, borrowings and bank overdrafts (Refer to Note 13)      "â",      "â",      "â",      141,466      141,466 Lease liabilities      "â",      "â",      "â",      23,183      23,183 Derivative liabilities (Refer to Note 18)      329      "â",      233      "â",      562      "â",      329      "â",      233      260,472      261,034      16 The carrying value of financial instruments by categories as at December 31, 2024 is as follows:      Fair value through other comprehensive income      Fair value through profit or loss      Mandatory Designated upon initial recognition      Amortized cost      Total      Financial Assets:      Cash and cash equivalents (Refer to Note 10)      "â",      "â",      "â",      125,744      125,744 Investments (Refer to Note 8)      5,075      "â",      "â",      16,174      "â",      21,249 Fixed maturity plan mutual funds      1,475      "â",      "â",      "â",      "â",      1,475 Short-term mutual funds      126,516      "â",      "â",      "â",      "â",      126,516 Non-convertible debentures      "â",      "â",      214,685      "â",      "â",      "â",

214,685 Government securities 10,654 3,953 18,940 Inter corporate and term deposits 68,736 68,736 Other financial assets 115,215 115,215 Unbilled receivables 58,775 58,775 Other financial assets (Refer to Note 11) 14,146 14,146 Derivative assets (Refer to Note 18) 171 688 859 133,237 248,232 16,862 382,616 780,947 Financial Liabilities: Trade payables and other liabilities Trade payables and accrued expenses (Refer to Note 14) 81,200 81,200 Other financial liabilities (Refer to Note 15) 10,935 10,935 Loans, borrowings and bank overdrafts (Refer to Note 13) 166,672 166,672 Lease liabilities 26,887 26,887 Derivative liabilities (Refer to Note 18) 672 2,280 2,952 285,694 288,646 Fair value Financial assets and liabilities include cash and cash equivalents, trade receivables, unbilled receivables, finance lease receivables, employee and other advances, eligible current and non-current assets, loans, borrowings and bank overdrafts, lease liabilities, trade payables and accrued expenses, and eligible current liabilities and non-current liabilities. The fair value of cash and cash equivalents, trade receivables, unbilled receivables, short-term loans, borrowings and bank overdrafts, lease liabilities, trade payables and accrued expenses, other current financial assets and liabilities approximate their carrying amount largely due to the short-term nature of these instruments. Finance lease receivables are periodically evaluated based on individual credit worthiness of customers. Based on this evaluation, the Company records allowance for estimated credit losses on these receivables. As at March 31, 2024 and December 31, 2024, the carrying value of such financial assets, net of allowances, and liabilities, approximates the fair value. The Company's Unsecured Notes 2026 are contracted at fixed coupon rate of 1.50% and market yield of Unsecured Notes 2026 as of December 31, 2024 is 4.99% Investments in short-term mutual funds and fixed maturity plan mutual funds, which are classified as FVTPL are measured using net asset values at the reporting date multiplied by the quantity held. Fair value of investments in non-convertible debentures, government securities, commercial papers and bonds classified as FVTOCI is determined based on the indicative quotes of price and yields prevailing in the market at the reporting date. Fair value of investments in equity instruments classified as FVTOCI or FVTPL is determined using market approach primarily based on market multiples method. The fair value of derivative financial instruments is determined based on observable market inputs including currency spot and forward rates, yield curves and currency volatility. Fair value hierarchy The table below analyses financial instruments carried at fair value, by valuation method. The different levels have been defined as follows: Level 1 Quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2 Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices). Level 3 Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs). There were no transfer between Level 1, 2 and 3 during the year ended March 31, 2024 and nine months ended December 31, 2024. 17 The following table presents fair value hierarchy of assets and liabilities measured at fair value on a recurring basis: As at March 31, 2024 December 31, 2024 Fair value measurements at reporting date Fair value measurements at reporting date Total Level 1 Level 2 Level 3 Total Level 1 Level 2 Level 3 Assets Derivative instruments: Cash flow hedges 968 968 688 688 Others 390 390 171 171 Investments: Short-term mutual funds 71,686 71,686 Fixed maturity plan mutual funds 1,395 1,395 Equity instruments 20,234 108 20,126 21,249 61 21,188 Non-convertible debentures, government securities, commercial papers and bonds 201,477 1,282 200,195 248,232 10,401 237,831 Liabilities Derivative instruments: Cash flow hedges (233) (233) (2,280) (2,280) Others (329) (329) (672) (672) Liability on written put options to non-controlling interests (4,303) (4,303) (4,821) (4,821) Contingent consideration (429) (429) (1,816) (1,816) The following methods and assumptions were used to estimate the fair value of the level 2 financial instruments included in the above table. Financial instrument Method and assumptions Derivative instruments (assets and liabilities) The Company enters into derivative financial instruments with various counterparties, primarily banks with investment grade credit ratings. Derivatives valued using valuation techniques with market observable inputs are mainly interest rate swaps, foreign exchange forward contracts and foreign exchange option contracts. The most frequently applied valuation techniques include forward pricing, swap models and Black Scholes models (for option valuation), using present value calculations. The models incorporate various inputs including the credit quality of counterparties, foreign exchange spot and forward rates, interest rate curves and forward rate curves of the underlying. As at December 31, 2024, the changes in counterparty credit risk had no material effect on the hedge effectiveness assessment for derivatives designated in hedge relationships and other financial instruments recognized at fair value. Investment in non-convertible debentures, government securities, commercial papers, certificate of deposits and bonds Fair value of these instruments is derived based on the indicative quotes of price and yields prevailing in the market as at reporting date. Investment in fixed maturity plan mutual funds Fair value of these instruments is derived based on the indicative quotes of price prevailing in the market as at reporting date. The following methods and assumptions were used to estimate the fair value of the level 3 financial instruments included in the above table. Financial instrument Method and assumptions Investment in equity instruments Fair value of these instruments is determined using market approach primarily based on

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:

	As at March 31, 2024	As at December 31, 2024
Balance at the beginning of the period	1,19,321	20,126
Additions	1,277	1,378
Disposals	(416)	(535)
Gain/(loss) recognized in consolidated statement of income	(136)	376
Gain/(loss) recognized in other comprehensive income	(485)	(693)
Translation adjustment	565	536
Balance at the end of the period	20,126	21,188

(1) 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.

As at March 31, 2024 and December 31, 2024

	As at March 31, 2024	As at December 31, 2024
Balance at the beginning of the period	(3,053)	(429)
Addition through Business combination	(1,537)	1,300
Reversals	167	1,294
Payouts	55	4
Translation adjustment	(25)	(21)
Balance at the end of the period	(429)	(1,816)

(1) 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.

As at March 31, 2024 and December 31, 2024

	As at March 31, 2024	As at December 31, 2024
Balance at the beginning of the period	(4,303)	(4,238)
Addition through Business combination	(33)	(396)
Translation adjustment	(122)	(32)
Balance at the end of the period	(4,303)	(4,821)

Derivative assets and liabilities

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:

	Nine months ended December 31, 2023	As at December 31, 2024
Balance as at the beginning of the period	(1,762)	773
Changes in fair value of effective portion of derivatives	389	(1,958)
Deferred cancellation gain/(loss), net	14	(102)
Net (gain)/loss reclassified to consolidated statement of income on occurrence of hedged transactions	(454)	1306
Net (gain)/loss on ineffective portion of derivative instruments classified to consolidated statement of income	(27)	43
Gain/(loss) on cash flow hedging derivatives, net	1,682	(2,471)
Balance as at the end of the period	(80)	(1,698)

Deferred tax asset/(liability) thereon

	As at December 31, 2023	As at December 31, 2024
Balance as at the beginning of the period, net of deferred taxes	(63)	(1,261)
Includes net (gain)/loss reclassified to revenue of	(346)	(13)
net (gain)/loss reclassified to cost of revenues of	(168)	73

for the nine months ended December 31, 2024. The related hedged 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.

19. Foreign currency translation reserve and Other reserves

The movement in foreign currency translation reserve attributable to equity holders of the Company is summarized below:

	Nine months ended December 31, 2023	As at December 31, 2024
Balance at the beginning of the period	43,255	47,261
Translation difference related to foreign operations, net	5,053	5,520
Reclassification of foreign currency translation differences on liquidation of subsidiaries to statement of income	(196)	14
Balance at the end of the period	48,112	52,795

The movement in other reserves is summarized below:

	Other Reserves	Particulars
Remeasurement of the defined benefit plans	Investment in debt instruments measured at fair value through OCI	Investment in equity instruments measured at fair value through OCI
Capital Redemption Reserve	Gross obligation on non-controlling interests under put options	As at April 1, 2023
		548
		(119)
		10,793
		1,122
		1,255
		33
		539
		(176)
		1,136
		10,826
		1,661
		(286)
		1,397
		10,320
		1,661
		(4,238)
		159
		611
		(533)
		(1,661)
		(127)
		2,008
		9,787
		(4,238)

20. Income taxes

	Three months ended December 31, 2023	Nine months ended December 31, 2024
Income tax expense as per		

[illegible]

[illegible]

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:

	Three months ended December 31, 2023	Three months ended December 31, 2024	Nine months ended December 31, 2023	Nine months ended December 31, 2024
Profit attributable to equity holders of the Company	â,1 26,942	â,1 33,538	â,1 82,106	â,1 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	â,1 2.58	â,1 3.21	â,1 7.73	â,1 9.15
Diluted earnings per equity share	â,1 2.58	â,1 3.20	â,1 7.71	â,1 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 â,1 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, 2023	Three months ended December 31, 2024	Nine months ended December 31, 2023	Nine months ended December 31, 2024
Salaries and bonus	â,1 128,329	â,1 126,258	â,1 394,308	â,1 380,914
Employee benefits plans	â,1 4,715	â,1 5,065	â,1 14,441	â,1 14,762
Share-based compensation	â,1 1,190	â,1 1,712	â,1 4,297	â,1 4,347
(1)	â,1 134,234	â,1 133,035	â,1 413,046	â,1 400,023
(1)	â,1 (3)	â,1 (3)	â,1 (3)	â,1 (3)
(1)	â,1 5	â,1 8	â,1 5	â,1 8

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:

	Three months ended December 31, 2023	Three months ended December 31, 2024	Nine months ended December 31, 2023	Nine months ended December 31, 2024
Cost of revenues	â,1 110,777	â,1 112,409	â,1 343,354	â,1 338,529
Selling and marketing expenses	â,1 12,808	â,1 12,186	â,1 38,416	â,1 36,562
General and administrative expenses	â,1 10,649	â,1 8,440	â,1 31,276	â,1 24,932
(1)	â,1 134,234	â,1 133,035	â,1 413,046	â,1 400,023

The Company has granted below options under RSU and ADS option plan:

	Three months ended December 31, 2023	Three months ended December 31, 2024	Nine months ended December 31, 2023	Nine months ended December 31, 2024
Restricted Stock Units (RSU)	â,1 85,637	â,1 3,273,900	â,1 3,431,043	â,1 422,024
ADS RSU	â,1 74,677	â,1 8,775,276	â,1 8,470,177	â,1 74,677
Performance based stock options (RSUs)	â,1 1,892,498	â,1 2,014,993	â,1 5,323,067	â,1 5,659,164
Performance based stock options (ADS)	â,1 10,331	â,1 25,510	â,1 5,323,067	â,1 5,659,164

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 â,1 10,322 and â,1 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 â,1 13,455 and â,1 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 â,1 95,520 and â,1 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 â,1 18,799 and â,1 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 SMU 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
Segment result	16,459	15,180	7,906	3,433	42,978	114
Unallocated	(7,552)	(7,552)				
Segment result total	35,426	114	(2,675)	32,865		
Finance expenses						(3,125)
Finance and other income						5,785
Share of net profit/(loss) of associate accounted for using the equity method						(4)
Profit before tax						35,521
Income tax expense						(8,515)
Profit for the period						27,006
Depreciation, amortization and impairment						9,316

Information on reportable segments for the three months ended December 31, 2024, is as follows:

	IT Services	IT Products	Reconciling Items	Total		
Americas 1	Americas 2	Europe	APMEA	Total		
Revenue	72,010	68,120	59,282	23,439	222,851	747
Segment result	14,966	15,275	7,600	3,667	41,508	29
Unallocated	(2,518)	(2,518)				
Segment result total	38,990	29	(53)			
Finance expenses						(4,146)
Finance and other income						9,708
Share of net profit/(loss) of associate and joint venture accounted for using the equity method						5
Profit before tax						44,533
Income tax expense						(10,866)
Profit for the period						33,667
Depreciation, amortization and impairment						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
Segment result	45,283	43,372	25,421	9,218	123,294	(514)
Unallocated	(15,293)	(15,293)				
Segment result total	108,001	(514)	(6,761)			
Finance expense						(9,244)
Finance and other income						17,137
Share of net profit/(loss) of associates accounted for using the equity method						(31)
Profit before tax						108,588
Income tax expense						(26,049)
Profit for the period						82,539
Depreciation, amortization and impairment						25,666

Information on reportable segments for the nine months ended December 31, 2024, is as follows:

	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
Segment result	41,991	45,813	21,294	9,178	118,276	(201)
Unallocated	(5,907)					
Segment result total	112,369	(201)	(16)			
Finance expense						(11,003)
Finance and other income						26,383
Share of net profit/(loss) of associates accounted for using the equity method						(1)
Profit before tax						127,748
Income tax expense						(30,549)
Profit for the period						97,199
Depreciation, amortization and impairment						25,666

net profit/(loss) of associate and joint venture accounted for using the equity method. Profit before tax is 127,527. Income tax expense is (31,228). Profit for the period is 96,299. Depreciation, amortization and impairment is 22,362. Revenues from India, being Company's country of domicile, is 5,863 and 5,311 for the three months ended December 31, 2023 and 2024, respectively and 17,909 and 15,428 for the nine months ended December 31, 2023, and 2024, respectively. Revenues from United States of America and United Kingdom contributed more than 10% of Company's total revenues as per table below:

	Three months ended December 31, 2023	Three months ended December 31, 2024	Nine months ended December 31, 2023	Nine months ended December 31, 2024
United States of America	129,008	133,884	383,806	393,558
United Kingdom	26,003	22,946	83,221	72,287
Other countries	156,830	155,011	467,027	465,845

No customer individually accounted for more than 10% of the revenues during the three and nine months ended December 31, 2023 and 2024. Management believes that it is currently not practicable to provide disclosure of geographical location wise assets, since the meaningful segregation of the available information is onerous. Notes:

- Reconciling Items includes elimination of inter-segment transactions and other corporate activities.
- Revenue from sale of Company owned intellectual properties is reported as part of IT Services revenues.
- For the purpose of segment reporting, the Company has included the impact of foreign exchange gains/(losses), net in revenues, which is reported as a part of operating profit in the interim condensed consolidated statement of income.
- Restructuring cost of 2,678 and 6,814 for the three and nine months ended December 31, 2023, respectively is included under Reconciling items.
- Unallocated within IT Services segment results is after recognition of amortization and impairment expense on intangible assets of 3,893 and 1,577, for the three months ended December 31, 2023 and 2024, respectively and of 9,187 and 6,278 for the nine months ended December 31, 2023 and 2024, respectively and change in fair value of contingent consideration of (2) and Nil, for the three months ended December 31, 2023 and 2024, respectively and of (508) and (167) for the nine months ended December 31, 2023 and 2024, respectively. Segment results of IT Services segment for the three and nine months ended December 31, 2023 are after considering additional amortization due to change in estimate of useful life of the customer-related intangibles in an earlier Business combination. (Refer to Note 6)
- Segment results of IT Services segment are after recognition of share-based compensation expense of 1,190 and 1,712 for the three months ended December 31, 2023 and 2024, respectively and 4,297 and 4,347 for the nine months ended December 31, 2023 and 2024 respectively.
- Segment results of IT Services segment are after recognition of (gain)/loss on sale of property, plant and equipment of 68 and 77 for the three months ended December 31, 2023 and 2024, respectively and (2,174) and (766) for the nine months ended December 31, 2023 and 2024 respectively.

29. List of subsidiaries, associate and joint venture as at December 31, 2024 is provided below:

Subsidiaries	Country of Incorporation
Attune Consulting India Private Limited	India
Capco Technologies Private Limited	India
Wipro Technology Product Services Private Limited	India
Wipro Chengdu Limited	China
Wipro Holdings (UK) Limited	U.K.
Wipro HR Services India Private Limited	India
Wipro IT Services Bangladesh Limited	Bangladesh
Wipro IT Services UK Societas	U.K.
Designit A/S	Denmark
Designit Denmark A/S	Denmark
Designit Germany GmbH	Germany
Designit Oslo A/S	Norway
Designit Spain Digital, S.L.U	Spain
Designit Sweden AB	Sweden
Designit T.L.V Ltd.	Israel
Wipro Bahrain Limited Co. 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.Àr.l	Luxembourg
Capco Solution Services GmbH	Germany
The Capital Markets Company Italy Srl	Italy
Capco Brasil Serviçs E Consultoria Ltda	Brazil
The Capital Markets Company BV	Belgium
Capco Consulting Middle East FZE	UAE
PT. WT Indonesia	Indonesia
Rainbow Software LLC	Iraq
Wipro Arabia Limited	Saudi Arabia
Women's Business Park Technologies Limited	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 Felelssgú Társaság	Hungary
Wipro Holdings Investment Korlátolt Felelssgú Társaság	Hungary
Wipro Information Technology Netherlands BV.	Netherlands
Wipro do Brasil Tecnologia Ltda	Brazil
Wipro Information Technology Kazakhstan LLP	Kazakhstan
Wipro Outsourcing Services (Ireland) Limited	Ireland
Wipro Portugal S.A.	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.	Netherlands
Wipro IT Service Ukraine, LLC	Ukraine
Wipro IT Services Poland SP Z.O.O	Poland
Wipro IT Services S.R.L.	Romania
Wipro Regional Headquarter	Saudi Arabia
Wipro Technologies Australia Pty Ltd	Australia
Wipro Ampion Holdings Pty Ltd	Australia
Wipro Technologies SA	Argentina
Wipro Technologies SA DE CV	Mexico
Wipro Technologies South Africa (Proprietary) Limited	South Africa
Wipro Technologies Nigeria Limited	Nigeria
Wipro Technologies SRL	Romania
Wipro (Thailand) Co. Limited	Thailand
Wipro Japan KK	Japan
Wipro Networks Pte Limited	Singapore
Wipro (Dalian) Limited	China
Wipro Technologies SDN BHD	Malaysia
Wipro Overseas IT Services Private Limited	India
Wipro Philippines, Inc.	Philippines
Wipro Shanghai Limited	China
Wipro Trademarks Holding Limited	India
Wipro Travel Services Limited	India
Wipro VLSI Design Services India Private Limited	India
Wipro, LLC	USA
Wipro Gallagher Solutions, LLC	USA
Wipro Insurance Solutions, LLC	USA
Aggne Global Inc.	USA
Cardinal US Holdings, Inc.	USA
Edgile, LLC	USA
HealthPlan Services, Inc.	USA
Infocrossing, LLC	USA
International TechneGroup Incorporated	USA
Wipro NextGen Enterprise Inc.	USA
Rizing Intermediate Holdings, Inc.	USA

Wipro Appirio, Inc. (1) USA Wipro Designit Services, Inc. (1) USA Wipro Telecom Consulting LLC USA Wipro VLSI Design Services, LLC USA Applied Value Technologies, Inc. (6) USA Aggne Global IT Services Private Limited (3) India Wipro, Inc. (7) 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.ä.j.r.l. (5) Wipro Information Technology Netherlands BV. has acquired 100% of the equity securities of Applied Value Technologies B.V. (6) Wipro IT Services, LLC has acquired 100% of the equity securities of Applied Value Technologies, Inc. (7) Wipro, Inc. has been incorporated as a wholly-owned subsidiary of the Company with the effect from September 30, 2024. (8) Wipro Life Science Solutions, LLC has been incorporated as a wholly-owned subsidiary of Wipro, Inc. with effect from October 10, 2024. (1) Step Subsidiary details of Cardinal US Holdings, Inc., HealthPlan Services, Inc., International TechneGroup Incorporated, Wipro NextGen Enterprise Inc., Rizing Intermediate Holdings, Inc., The Capital Markets Company BV, Wipro Ampion Holdings Pty Ltd, Wipro Appirio, Inc., Wipro Designit Services, Inc., Wipro do Brasil Technologia Ltda and Wipro Portugal S.A. are as follows: Subsidiaries Subsidiaries Subsidiaries Country of Incorporation Cardinal US Holdings, Inc. USA Capco Consulting Services LLC USA Capco RISC Consulting LLC USA The Capital Markets Company LLC USA HealthPlan Services, Inc. USA HealthPlan Services Insurance Agency, LLC USA International TechneGroup Incorporated USA International TechneGroup Ltd. USA U.K. ITI Proficiency Ltd Israel MechWorks S.R.L. Italy Wipro NextGen Enterprise Inc. USA LeanSwift AB Sweden 31 Rizing Intermediate Holdings, Inc. USA Rizing Lanka (Private) Ltd Sri Lanka Attune Netherlands B.V. (9) Netherlands Rizing Solutions Canada Inc. Canada Rizing LLC USA Aasonn Philippines Inc. Philippines Rizing B.V. Netherlands Rizing Consulting Ireland Limited Ireland Rizing Consulting Pty Ltd. Australia Rizing Geospatial LLC USA Rizing GmbH Germany Rizing Limited U.K. Rizing Pte Ltd. (9) Singapore The Capital Markets Company BV Belgium CapAfric Consulting (Pty) Ltd South Africa Capco Belgium BV Belgium Capco Consultancy (Malaysia) Sdn. Bhd Malaysia Capco Consultancy (Thailand) Ltd Thailand Capco Consulting Singapore Pte. Ltd Singapore Capco Greece Single Member P.C Greece Capco Poland sp. z.o.o Poland The Capital Markets Company (UK) Ltd U.K. Capco (UK) 1, Limited U.K. The Capital Markets Company GmbH Germany Capco Austria GmbH Austria The Capital Markets Company Limited Hong Kong The Capital Markets Company Limited Canada The Capital Markets Company S.ä.j.r.l Switzerland Andriön AG Switzerland The Capital Markets Company S.A.S France The Capital Markets Company s.r.o Slovakia Wipro Ampion Holdings Pty Ltd Australia Wipro Revolution IT Pty Ltd Australia Crowdsprint Pty Ltd Australia Wipro Shelde Australia Pty Ltd Australia Wipro Appirio, Inc. USA Wipro Appirio (Ireland) Limited Ireland Wipro Appirio UK Limited U.K. Topcoder, LLC. USA Wipro Designit Services, Inc. USA Wipro Designit Services Limited Ireland Wipro do Brasil Technologia Ltda Brazil Wipro do Brasil Servicos Ltda Brazil Wipro Do Brasil Sistemas De Informatica Ltda Brazil Wipro Portugal S.A. Portugal Wipro Technologies GmbH Germany Wipro Business Solutions GmbH (9) Germany Wipro IT Services Austria GmbH Austria 32 (9) Step Subsidiary details of Attune Netherlands B.V., Rizing Pte Ltd., Wipro Business Solutions GmbH are as follows: Subsidiaries Subsidiaries Subsidiaries Country of Incorporation Attune Netherlands B.V. Netherlands Rizing Consulting USA, Inc. USA Rizing Germany GmbH Germany Attune Italia S.R.L. Italy 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 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 â1445 per equity share) as approved by the Board of Directors on April 27, 2023. This has resulted in a total cash outflow of â145,173 (including tax on buyback of â24,783 and transaction costs related to buyback of â390). In line with the requirement of the Companies Act, 2013, an amount of â3,768 and â141,405 has been utilized from share premium and retained earnings respectively. Further, capital redemption reserve (included in other reserves) of â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 been reduced by â539. 31. Issue of bonus shares The bonus issue in the ratio of 1:1 i.e. 1 (one) bonus equity share of â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, â10,467 (representing par value of â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 âXXX /- (USD XXX) per equity share and ADR (XXX% on an equity share of par value of â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 A. Deepak M. Satwalekar Srinivas Pallia Chartered Accountants Chairman Director A. Chief Executive Officer and Firm 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 33  
WIPRO LIMITED CIN: L32102KA1945PLC020800 ; Registered Office : Wipro Limited, Doddakannelli, Sarjapur Road, Bengaluru - 560035, India Website: www.wipro.com ; Email id info@wipro.com ; Tel:+91-80-2844 0011 ; Fax: +91-80-2844 0054 STATUTORILY AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THREE AND NINE MONTHS ENDED DECEMBER 31, 2024 UNDER IFRS (IASB) (â in millions, except share and per share data, unless otherwise stated) 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

	2024	2024	2023	2024	2023
a) Revenue from operations	223,188	223,016	222,051	665,842	675,520
b) Foreign exchange gains/(losses), net	410	(396)	262	(192)	468
I Total income	223,598	222,620	222,313	665,650	675,988
Expenses					
a) Purchases of stock-in-trade	459	1,034	1,453	2,157	3,007
b) Changes in inventories of stock-in-trade	318	(152)	(616)	164	122
c) Employee benefits expense	133,035	134,695	134,234	400,023	413,046
d) Depreciation, amortization and impairment expense	6,765	8,308	9,316	22,362	25,666
e) Sub-contracting and technical fees	25,903	24,582	25,780	75,252	78,712
f) Facility expenses	3,884	3,937	3,562	11,954	10,829
g) Travel	3,836	3,529	11,753	15,102	871
h) Communication	2,943	3,922	4,878	871	1,079
i) Legal and professional fees	7,235	9,559	2,842	3,013	2,477
j) Software license expense for internal use	13,983	18,378	4,702	4,675	14,387
k) Marketing and brand building	3,555	1,032	838	1,031	2,674
l) Lifetime expected credit loss/ (write-back)	640	(608)	593	(166)	(41)
m) (Gain)/loss on sale of property, plant and equipment, net	(2,072)	77	(820)	68	(766)
n) Other expenses	6,736	1,810	(174)	2,792	3,283
II Total expenses	184,632	185,471	189,448	553,466	575,262
III Finance expenses	4,146	3,569	3,125	11,003	9,244
IV Finance and other income	9,708	9,195	26,383	17,137	23,896
V Share of net profit/ (loss) of associate and joint venture accounted for using the equity method	(31)	(233)	(37)	(31)	(31)
VI Profit before tax [I-II-III+IV+V]	42,778	35,521	44,533	42,778	35,521
VII Tax expense	127,527	108,588	147,210	108,588	147,210
VIII Profit for the period [VI-VII]	27,006	96,299	33,667	27,006	96,299
Other comprehensive income (OCI)					
Items that will not be reclassified to profit or loss in subsequent periods					
Remeasurements of the defined benefit plans, net	253	150	253	150	253
Net change in fair value of investment in equity instruments measured at fair value through OCI	367	153	367	153	367
Items that will be reclassified to profit or loss in subsequent periods					
Foreign currency translation differences	5,115	5,569	5,115	5,569	5,115
Reclassification of foreign currency translation differences on liquidation of subsidiaries to statement of income	1,300	1,655	1,300	1,655	1,300
Net change in time value of option contracts designated as cash flow hedges, net of taxes	324	198	324	198	324
Net change in intrinsic value of option contracts designated as cash flow hedges, net of taxes	171	103	171	103	171
Net change in fair value of forward contracts designated as cash flow hedges, net of taxes	1,555	1,655	1,555	1,655	1,555
Net change in fair value of investment in debt instruments measured at fair value through OCI, net of taxes	37	390	37	390	37
IX Total other comprehensive income for the period, net of taxes	291	4,850	3,201	3,972	7,754
X Total comprehensive income for the period [VIII+IX]	37,116	30,207	33,958	37,116	30,207
Profit for the period attributable to:					
Equity holders of the Company	32,088	26,942	32,088	26,942	32,088
Non-controlling interests	5,028	3,265	1,870	1,018	810
Total comprehensive income for the period attributable to:					
Equity holders of the Company	33,783	30,154	33,783	30,154	33,783
Non-controlling interests	3,175	1,053	1,870	1,053	1,870
Total comprehensive income for the period	37,116	30,207	33,958	37,116	30,207
XI Paid up equity share capital (Par value â 2 per share)	20,938	10,448	20,938	10,448	20,938
XII Reserves excluding revaluation reserves and Non-controlling interests as per balance sheet	739,433	739,433	739,433	739,433	739,433
XIII Earnings per share (EPS) (Equity shares of par value of â 2/- each)	3.21	3.07	3.21	3.07	3.21
Basic (in â)	3.21	3.07	3.21	3.07	3.21
Diluted (in â)	3.20	3.06	3.20	3.06	3.20

The audited consolidated financial results of the Company for the three and nine months ended December 31, 2024, have been approved by the Board of Directors of the Company at its meeting held on January 17, 2025. The Company confirms that its statutory auditors, Deloitte Haskins & Sells LLP have issued an audit report with unmodified opinion on the consolidated financial results.

2. The above consolidated financial results have been prepared on the basis of the audited interim condensed consolidated financial statements which are prepared in accordance with International Financial Reporting Standards and its interpretations (â IFRS â), as issued by the International Accounting Standards Board (â IASB â). All amounts included in the consolidated financial results (including notes) are reported in millions of Indian rupees (â in millions) except share and per share data, unless otherwise stated.

3. (Gain)/loss on sale of property, plant and equipment for the three months ended September 30, 2024 and nine months ended December 31, 2024, includes gain on relinquishment of the lease hold rights of land, and transfer of building along

with other assets of ₹ 885), and for the nine months ended December 31, 2023 and year ended March 31, 2024 includes gain on sale of immovable properties of ₹ (2,357). 4. Other expenses are net of reversals of contingent consideration of ₹ Nil, ₹ 167, ₹ 2 for the three months ended December 31, 2024, September 30, 2024 and December 31, 2023, ₹ 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	Country of Incorporation
Attune Consulting India Private Limited	India
Capco Technologies Private Limited	India
Wipro Technology Product Services Private Limited	India
Wipro Chengdu Limited	China
Wipro Holdings (UK) Limited	U.K.
Wipro HR Services India Private Limited	India
Wipro IT Services Bangladesh Limited	Bangladesh
Wipro IT Services UK Societas	U.K.
Designit A/S	Denmark
Designit Denmark A/S	Denmark
Designit Germany GmbH	Germany
Designit Oslo A/S	Norway
Designit Spain Digital, S.L.U	Spain
Designit Sweden AB	Sweden
Designit T.L.V Ltd.	Israel
Wipro Bahrain Limited Co. 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.Ā.j.r.l	Luxembourg
Capco Solution Services GmbH	Germany
The Capital Markets Company Italy Srl	Italy
Capco Brasil ServiĀços E Consultoria Ltda	Brazil
The Capital Markets Company BV (1)	Belgium
Capco Consulting Middle East FZE (4)	UAE
PT. WT Indonesia	Indonesia
Rainbow Software LLC	Iraq
Wipro Arabia Limited (2)	Saudi Arabia
WomenĀ'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	Hungary
Wipro Holdings Hungary KorlĀjtolt FelelĀssĀg TĀrsasĀjg	Hungary
Wipro Holdings Investment KorlĀjtolt FelelĀssĀg TĀrsasĀjg	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	Saudi Arabia
Wipro Technologies Australia Pty Ltd	Australia
Wipro Ampion Holdings Pty Ltd (1)	Australia
Wipro Technologies SA	Argentina
Wipro Technologies SA DE CV	Mexico
Wipro Technologies South Africa (Proprietary) Limited	South Africa
Wipro Technologies Nigeria Limited	Nigeria
Wipro Technologies SRL	Romania
Wipro (Thailand) Co. Limited	Thailand
Wipro Japan KK	Japan
Wipro Networks Pte Limited	Singapore
Wipro (Dalian) Limited	China
Wipro Technologies SDN BHD	Malaysia
Wipro Overseas IT Services Private Limited	India
Wipro Philippines, Inc.	Philippines
Wipro Shanghai Limited	China
Wipro Trademarks Holding Limited	India
Wipro Travel Services Limited	India
Wipro VLSI Design Services India Private Limited	India
Wipro, LLC	USA
Wipro Gallagher Solutions, LLC	USA
Wipro Insurance Solutions, LLC	USA
Wipro IT Services, LLC	USA
Aggne Global Inc. (3)	USA
Cardinal US Holdings, Inc. (1)	USA
Edgile, LLC	USA
HealthPlan Services, Inc. (1)	USA
Infocrossing, LLC	USA
International TechneGroup Incorporated (1)	USA
Wipro NextGen Enterprise Inc. (1)	USA
Rizing Intermediate Holdings, Inc. (1)	USA
Wipro Appirio, Inc. (1)	USA
Wipro Designit Services, Inc. (1)	USA
Wipro Telecom Consulting LLC	USA
Wipro VLSI Design Services, LLC	USA
Applied Value Technologies, Inc. (6)	USA
Aggne Global IT Services Private Limited (3)	India
Wipro, Inc. (7)	USA
Wipro Life Science Solutions, LLC (8)	USA

The Company controls Ā~The Wipro SA Broad Based Ownership Scheme TrustĀ~™, Ā~Wipro SA Broad Based Ownership Scheme SPV (RF) (PTY) LTDĀ~™ 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 WomenĀ's Business Park Technologies Limited. (3) The Company holds 60% of the equity securities of Aggne Global IT Services Private Limited and Wipro IT Services, LLC holds 60% of the equity securities of Aggne Global Inc. (4) Capco Consulting Middle East FZE has been incorporated with effect from December 17, 2024 which is 100% held by Grove Holdings 2 S.Ā.j.r.l. (5) Wipro Information Technology Netherlands BV. has acquired 100% of the equity securities of Applied Value Technologies B.V. (6) Wipro IT Services, LLC has acquired 100% of the equity securities of Applied Value Technologies, Inc. (7) Wipro, Inc. has been incorporated as a wholly-owned subsidiary of the Company with the effect from September 30, 2024. (8) Wipro Life Science Solutions, LLC has been incorporated as a wholly-owned subsidiary of Wipro, Inc. with effect from October 10, 2024. (1) Step Subsidiary details of Cardinal US Holdings, Inc., HealthPlan Services, Inc., International TechneGroup Incorporated, Wipro NextGen Enterprise Inc., Rizing Intermediate Holdings, Inc., The Capital Markets Company BV, Wipro Ampion Holdings Pty Ltd, Wipro Appirio, Inc., Wipro Designit Services, Inc., Wipro do Brasil Technologia Ltda and Wipro Portugal S.A. are as follows:

Subsidiaries	Country of Incorporation
Cardinal US Holdings, Inc.	USA
Capco Consulting Services LLC	USA
Capco RISC Consulting LLC	USA
The Capital Markets Company LLC	USA
37 HealthPlan Services, Inc.	USA
HealthPlan Services Insurance Agency, LLC	USA
USA International TechneGroup Incorporated	USA
International TechneGroup Ltd.	U.K.
ITI Proficiency Ltd	Israel
MechWorks S.R.L.	Italy
Wipro NextGen Enterprise Inc.	USA
LeanSwift AB	Sweden
Rizing Intermediate Holdings, Inc.	USA
Rizing Lanka (Private) Ltd	Sri Lanka
Attune Netherlands B.V.	Netherlands
Rizing Solutions Canada Inc.	Canada
Rizing LLC	

USA & A&A Aasonon Philippines Inc. &A&A Philippines &A&A Rizing B.V. &A&A Netherlands &A&A Rizing Geospatial Consulting Ireland Limited &A&A Ireland &A&A Rizing Consulting Pty Ltd. &A&A Australia &A&A Rizing LLC &A&A USA &A&A Rizing GmbH &A&A Germany &A&A Rizing Limited &A&A U.K. &A&A Rizing Pte Ltd.&A(9) &A&A Singapore The Capital Markets Company BV &A&A Belgium &A&A CapAfric Consulting (Pty) Ltd &A&A South Africa &A&A Capco Belgium BV &A&A Belgium &A&A Capco Consultancy (Malaysia) Sdn. Bhd &A&A Malaysia &A&A Capco Consultancy (Thailand) Ltd &A&A Thailand &A&A Capco Consulting Singapore Pte. Ltd &A&A Singapore &A&A Capco Greece Single Member P.C &A&A Greece &A&A Capco Poland sp. z.o.o &A&A Poland &A&A The Capital Markets Company (UK) Ltd &A&A U.K. &A&A Capco (UK) 1, Limited &A&A U.K. &A&A The Capital Markets Company GmbH &A&A Germany &A&A Capco Austria GmbH &A&A Austria &A&A The Capital Markets Company Limited &A&A Hong Kong &A&A The Capital Markets Company Limited &A&A Canada &A&A The Capital Markets Company S.A.;r.l &A&A Switzerland &A&A Andrión AG &A&A Switzerland &A&A The Capital Markets Company S.A.S &A&A France &A&A The Capital Markets Company s.r.o &A&A Slovakia Wipro Ampion Holdings Pty Ltd &A&A Australia &A&A Wipro Revolution IT Pty Ltd &A&A Australia &A&A Crowdsprint Pty Ltd &A&A Australia &A&A Wipro Shelde Australia Pty Ltd &A&A Australia Wipro Appirio, Inc. &A&A USA &A&A Wipro Appirio (Ireland) Limited &A&A Ireland &A&A Wipro Appirio UK Limited &A&A U.K. &A&A Topcoder, LLC. &A&A USA Wipro Designit Services, Inc. &A&A USA &A&A Wipro Designit Services Limited &A&A Ireland Wipro do Brasil Technologia Ltda &A&A Brazil &A&A Wipro do Brasil Servicos Ltda &A&A Brazil &A&A Wipro Do Brasil Sistemas De Informatica Ltda &A&A Brazil Wipro Portugal S.A. &A&A Portugal &A&A Wipro Technologies GmbH &A&A Germany &A&A Wipro Business Solutions GmbH&(9) &A&A Germany &A&A Wipro IT Services Austria GmbH &A&A Austria &A(38)(9)&A Step Subsidiary details of Attune Netherlands B.V., Rizing Pte Ltd., Wipro Business Solutions GmbH are asfollows: &A Subsidiaries &A Subsidiaries &A Subsidiaries &A Country ofIncorporation Attune Netherlands B.V. &A Netherlands &A Rizing Consulting USA, Inc. &A USA &A Rizing Germany GmbH &A Germany &A Attune Italia S.R.L &A Italy &A Attune UK Ltd. &A U.K. Rizing Pte Ltd. &A Singapore &A Rizing New Zealand Ltd. &A New Zealand &A Rizing Philippines Inc. &A Philippines &A Rizing SDN BHD &A Malaysia &A Rizing Solutions Pty Ltd &A Australia Wipro Business Solutions GmbH &A Germany &A Wipro Technology Solutions S.R.L &A Romania As at December&A 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: &A Name of the entity &A Country of incorporation Wipro Equity Reward Trust &A India Wipro Foundation &A India &A 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 ofAmerica: 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 inCanada 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. Europeconsists 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. Withrespect 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 onthe geographical location of key decision makers. Our IT Services segment provides a range of IT and IT enabled services which include digital strategyadvisory, customer centric design, technology consulting, IT consulting, custom application design, development, re-engineering and maintenance, systems integration, package implementation, cloud andinfrastructure 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 totaloutsourcing 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 definedby IFRS 8,   Operating Segments  . The CEO of the Company evaluates the segments based on their revenue growth and operating income. Assets andliabilities 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 relatingto total assets and liabilities since a meaningful segregation of the available data is onerous. &A 39 Information on reportable segments for the three months ended December&A 31, 2024, September&A 30,2024, December&A 31, 2023, nine months ended December&A 31, 2024, December&A 31, 2023 and year ended March&A 31, 2024 are as follows: &A Particulars &A Three months ended &A Nine months ended &A Year&A ended &A December&A 31,2024 &A September&A 30,2024 &A December&A 31,2023 &A December&A 31,2024 &A December&A 31,2023 &A March&A 31,2024 &A Audited &A Audited &A Audited &A Audited &A Segment revenue &A IT Services &A Americas 1 &A 72,010 &A 68,393 &A 68,581 &A 208,103 &A 201,001 &A 268,230 Americas 2 &A 68,120 &A 67,932 &A 66,541 &A 203,390 &A 201,758 &A 269,482 Europe &A 59,282 &A 61,821 &A 61,473 &A 181,525 &A 192,583 &A 253,927 APMEA &A 23,439 &A 23,811 &A 24,913 &A 70,753 &A 77,678 &A 102,177 &A Total of IT Services &A 222,851 &A 221,957 &A 221,508 &A 663,771 &A 673,020 &A 893,816 IT Products &A 747 &A 663 &A 805 &A 1,879 &A 2,968 &A 4,127 &A Total segment revenue &A 223,598 &A 222,620 &A 222,313 &A 665,650 &A 675,988 &A 897,943 &A Segment result &A IT Services &A Americas 1 &A 14,966 &A 13,338 &A 16,459 &A 41,991 &A 45,283 &A 59,364 Americas 2 &A 15,275 &A 15,005 &A 15,180 &A 45,813 &A 43,372 &A 59,163 Europe &A 7,600 &A 7,821 &A 7,906 &A 21,294 &A 25,421 &A 33,354 APMEA &A 3,667 &A 3,070 &A 3,433 &A 9,178 &A 9,218 &A 12,619 Unallocated &A (2,518) &A (1,912) &A (7,552) &A (5,907) &A (15,293) &A (20,304) &A Total of IT Services &A 38,990 &A 37,322 &A 35,426 &A 112,369 &A 108,001 &A 144,196 IT Products &A 29 &A (183) &A 114 &A (201) &A (514) &A (371) &A

Reconciling Items (53) 10 (2,675) 16 (6,761) 7,726 112,184  
 Total segment result 38,966 37,149 32,865 112,184  
 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  
 Tax expense 127,527 108,588 147,210 44,533 42,778 35,521  
 Profit after tax 127,527 108,588 147,210 44,533 42,778 35,521

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 and ₹ (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.

40 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 ₹ XXX/- (USD XXX) per equity share and ADR (XXX% on an equity share of par value of ₹ 2/-).

By order of the Board,  
 For, Wipro Limited Place: Bengaluru Date: January 17, 2025  
 Rishad A. Premji Chairman  
 41 EX-99.4 Exhibit 99.4 WIPRO LIMITED CIN:L32102KA1945PLC020800 ; Registered Office : Wipro Limited, Doddakannelli, Sarjapur Road, Bengaluru - 560035, India Website: www.wipro.com ; Email id "info@wipro.com" ; Tel: +91-80-2844 0011 ; Fax: +91-80-28440054

STATUTORILY AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THREE AND NINE MONTHS ENDED DECEMBER 31, 2024 UNDER IFRS (IASB) (₹ in millions, except share and per share data, unless otherwise stated)

Three months ended Nine months ended Year ended Particulars  
 December 31, 2024 September 30, 2024 December 31, 2023 December 31, 2024 March 31, 2024

a) Revenue from operations 223,188 223,016 222,051 665,842 675,520 897,603  
 b) Foreign exchange gains/(losses), net 410 (396) 262 (192) 468 340  
 c) Total income 223,598 222,620 222,313 665,650 675,988 897,943  
 d) Expenses  
 a) Purchases of stock-in-trade 459 1,034 1,453 2,157 3,007 3,832  
 b) Changes in inventories of stock-in-trade 318 (152) (616) 164 122 278  
 c) Employee benefits expense 133,035 134,695 134,234 400,023 413,046 549,301  
 d) Depreciation, amortization and impairment expense 6,765 8,308 9,316 22,362 25,666 34,071  
 e) Sub-contracting and technical fees 25,903 24,582 25,780 75,252 78,712 103,030  
 f) Facility expenses 3,884 3,937 3,562 11,954 10,829 14,556  
 g) Travel 3,164 3,836 3,529 10,937 11,753 15,102  
 h) Communication 871 1,079 1,313 2,943 3,922 4,878  
 i) Legal and professional fees 2,842 3,013

2,477 ₹ 8,137 ₹ 7,235 ₹ 9,559 ₹ j) Software license expense for internal use ₹ 5,080 ₹ 4,702 ₹ 4,675 ₹ 14,387 ₹ 13,983 ₹ 18,378 ₹ k) Marketing and brand building ₹ 1,032 ₹ 838 ₹ 1,031 ₹ 2,674 ₹ 2,888 ₹ 3,555 ₹ l) Lifetime expected credit loss/ (write-back) ₹ (608) ₹ 593 ₹ (166) ₹ (41) ₹ 273 ₹ 640 ₹ m) (Gain)/loss on sale of property, plant and equipment, net ₹ 77 ₹ (820) ₹ 68 ₹ (766) ₹ (2,174) ₹ (2,072) ₹ n) Other expenses ₹ 1,810 ₹ (174) ₹ 2,792 ₹ 3,283 ₹ 6,000 ₹ 6,736 ₹ II ₹ Total expenses ₹ 184,632 ₹ 185,471 ₹ 189,448 ₹ 553,466 ₹ 575,262 ₹ 761,844 ₹ III ₹ Finance expenses ₹ 4,146 ₹ 3,569 ₹ 3,125 ₹ 11,003 ₹ 9,244 ₹ 12,552 IV ₹ Finance and other income ₹ 9,708 ₹ 9,195 ₹ 5,785 ₹ 26,383 ₹ 17,137 ₹ 23,896 V ₹ Share of net profit/ (loss) of associate and joint venture accounted for using the equity method ₹ 5 ₹ 3 ₹ (4) ₹ (37) ₹ (31) ₹ (233) ₹ VI ₹ Profit before tax [I-II-III+IV+V] ₹ 44,533 ₹ 42,778 ₹ 35,521 ₹ 127,527 ₹ 108,588 ₹ 147,210 ₹ VII ₹ Tax expense ₹ 10,866 ₹ 10,512 ₹ 8,515 ₹ 31,228 ₹ 26,049 ₹ 36,089 ₹ VIII ₹ Profit for the period [VI-VII] ₹ 33,667 ₹ 32,266 ₹ 27,006 ₹ 96,299 ₹ 82,539 ₹ 111,121 ₹ IX ₹ Total comprehensive income (OCI) ₹ Items that will not be reclassified to profit or loss in subsequent periods ₹ Remeasurements of the defined benefit plans, net ₹ (231) ₹ 323 ₹ 253 ₹ 150 ₹ 259 ₹ 82 ₹ Net change in fair value of investment in equity instruments measured at fair value through OCI ₹ (367) ₹ 153 ₹ 141 ₹ (533) ₹ 33 ₹ (473) ₹ Items that will be reclassified to profit or loss in subsequent periods ₹ Foreign currency translation differences ₹ 1,853 ₹ 5,115 ₹ 3,601 ₹ 5,569 ₹ 5,063 ₹ 4,219 ₹ Reclassification of foreign currency translation differences on liquidation of subsidiaries to statement of income ₹ 1 ₹ 13 ₹ (15) ₹ 14 ₹ (196) ₹ (198) ₹ Net change in time value of option contracts designated as cash flow hedges, net of taxes ₹ 269 ₹ (368) ₹ (324) ₹ (95) ₹ (73) ₹ 198 ₹ Net change in intrinsic value of option contracts designated as cash flow hedges, net of taxes ₹ (171) ₹ (103) ₹ (88) ₹ (189) ₹ 113 ₹ 128 ₹ Net change in fair value of forward contracts designated as cash flow hedges, net of taxes ₹ (1,100) ₹ (673) ₹ (286) ₹ (1,555) ₹ 1,300 ₹ 1,655 ₹ Net change in fair value of investment in debt instruments measured at fair value through OCI, net of taxes ₹ 37 ₹ 390 ₹ (81) ₹ 611 ₹ 1,255 ₹ 1,516 ₹ IX ₹ Total other comprehensive income for the period, net of taxes ₹ 291 ₹ 4,850 ₹ 3,201 ₹ 3,972 ₹ 7,754 ₹ 7,127 ₹ X ₹ Profit for the period attributable to: ₹ Equity holders of the Company ₹ 33,538 ₹ 32,088 ₹ 26,942 ₹ 95,658 ₹ 82,106 ₹ 110,452 ₹ Non-controlling interests ₹ 129 ₹ 178 ₹ 64 ₹ 641 ₹ 433 ₹ 669 ₹ ₹ 33,667 €, ₹ 32,266 €, ₹ 27,006 €, ₹ 96,299 €, ₹ 82,539 €, ₹ 111,121 €, ₹ Total comprehensive income for the period attributable to: ₹ Equity holders of the Company ₹ 33,783 ₹ 36,942 ₹ 30,154 ₹ 99,590 ₹ 89,963 ₹ 117,744 ₹ Non-controlling interests ₹ 175 ₹ 174 ₹ 53 ₹ 681 ₹ 330 ₹ 504 ₹ ₹ 33,958 ₹ 37,116 ₹ 30,207 ₹ 100,271 ₹ 90,293 ₹ 118,248 ₹ XI ₹ Paid up equity share capital (Par value â<sup>1</sup> 2 per share) ₹ 20,938 ₹ 10,463 ₹ 10,448 ₹ 20,938 ₹ 10,448 ₹ 10,450 XII ₹ Reserves excluding revaluation reserves and Non-controlling interests as per balance sheet ₹ 739,433 XIII ₹ Earnings per share (EPS) ₹ (Equity shares of par value of â<sup>1</sup> 2/- each) (EPS for the three and nine months ended periods are not annualized) ₹ Basic (in â<sup>1</sup>) ₹ 3.21 ₹ 3.07 ₹ 2.58 ₹ 9.15 ₹ 7.73 ₹ 10.44 ₹ Diluted (in â<sup>1</sup>) ₹ 3.20 ₹ 3.06 ₹ 2.58 ₹ 9.13 ₹ 7.71 ₹ 10.41 ₹

1. The audited consolidated financial results of the Company for the three and nine months ended December 31, 2024, have been approved by the Board of Directors of the Company at its meeting held on January 17, 2025. The Company confirms that its statutory auditors, Deloitte Haskins & Sells LLP have issued an audit report with unmodified opinion on the consolidated financial results.

2. The above consolidated financial results have been prepared on the basis of the audited interim condensed consolidated financial statements which are prepared in accordance with International Financial Reporting Standards and its interpretations ("IFRS"), as issued by the International Accounting Standards Board ("IASB"). All amounts included in the consolidated financial results (including notes) are reported in millions of Indian rupees (â<sup>1</sup> in millions) except share and per share data, unless otherwise stated.

3. (Gain)/loss on sale of property, plant and equipment for the three months ended September 30, 2024 and nine months ended December 31, 2024, includes gain on relinquishment of the lease hold rights of land, and transfer of building along with other assets of â<sup>1</sup> (885), and for the nine months ended December 31, 2023 and year ended March 31, 2024 includes gain on sale of immovable properties of â<sup>1</sup> (2,357).

4. Other expenses are net of reversals of contingent consideration of â<sup>1</sup> Nil, â<sup>1</sup> 167, â<sup>1</sup> 2 for the three months ended December 31, 2024, September 30, 2024 and December 31, 2023, respectively, â<sup>1</sup> 167 and â<sup>1</sup> 508 for the nine months ended December 31, 2024 and 2023, respectively and â<sup>1</sup> 1,300 for the year ended March 31, 2024. Other expenses are net of insurance claim received of â<sup>1</sup> Nil, â<sup>1</sup> 1,805, â<sup>1</sup> Nil for the three months ended December 31, 2024, September 30, 2024 and December 31, 2023, respectively, â<sup>1</sup> 1,805 and â<sup>1</sup> Nil for the nine months ended December 31, 2024 and 2023, respectively and â<sup>1</sup> Nil for the year ended March 31, 2024.

5. List of subsidiaries, associate and joint venture as at December 31, 2024 are provided in the table below:

Subsidiaries	Country of Incorporation
Attune Consulting India Private Limited	India
Capco Technologies Private Limited	India
Wipro Technology Product Services Private Limited	India
Wipro Chengdu Limited	China
Wipro Holdings (UK) Limited	U.K.
Wipro HR Services India Private Limited	India
Wipro IT Services Bangladesh Limited	Bangladesh
Wipro IT Services UK Societas	U.K.
Designit A/S	Denmark
Designit Denmark A/S	Denmark
Designit Germany GmbH	Germany
Designit Oslo A/S	Norway
Designit Spain Digital, S.L.U.	Spain
Designit Sweden AB	Sweden
Designit T.L.V Ltd.	Israel
Wipro Bahrain Limited Co. 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 ÂÂ France ÂÂ ÂÂ Wipro CRM Services B.V. (formerly known as Wipro 4C Nederland B.V) ÂÂ Netherlands ÂÂ ÂÂ Wipro CRM Services ApS ÂÂ Denmark ÂÂ ÂÂ Wipro CRM Services UK Limited ÂÂ U.K. ÂÂ Grove Holdings 2 S.Âj.r.l.ÂÂ ÂÂ Luxembourg ÂÂ ÂÂ Capco Solution Services GmbH ÂÂ Germany ÂÂ ÂÂ The Capital Markets Company Italy Srl ÂÂ Italy ÂÂ ÂÂ Capco Brasil ServiÃos E Consultoria Ltda ÂÂ Brazil ÂÂ ÂÂ The Capital Markets Company BVÂ (1) ÂÂ Belgium ÂÂ ÂÂ Capco Consulting Middle East FZEÂ (4) ÂÂ UAE ÂÂ PT. WT Indonesia ÂÂ ÂÂ Indonesia ÂÂ Rainbow Software LLC ÂÂ ÂÂ Iraq ÂÂ Wipro Arabia LimitedÂ (2) ÂÂ ÂÂ Saudi Arabia ÂÂ ÂÂ Womenâ€™s Business Park Technologies LimitedÂ (2) ÂÂ Saudi Arabia ÂÂ Wipro Doha LLC ÂÂ ÂÂ Qatar ÂÂ Wipro Financial Outsourcing Services Limited ÂÂ ÂÂ U.K. ÂÂ ÂÂ Wipro UK Limited ÂÂ U.K. ÂÂ Wipro Gulf LLC ÂÂ ÂÂ Sultanate of Oman ÂÂ Wipro Holdings Hungary KorlÃ;tolt Felel’ssÃ©gÃ± TÃjrsasÃ;jg ÂÂ ÂÂ Hungary ÂÂ ÂÂ Wipro Holdings Investment KorlÃ;tolt Felel’ssÃ©gÃ± TÃjrsasÃ;jg ÂÂ Hungary ÂÂ Wipro Information Technology Netherlands BV. ÂÂ ÂÂ Netherlands ÂÂ ÂÂ Wipro do Brasil Technologia LtdaÂ (1) ÂÂ Brazil ÂÂ ÂÂ Wipro Information Technology Kazakhstan LLP ÂÂ Kazakhstan ÂÂ ÂÂ Wipro Outsourcing Services (Ireland) Limited ÂÂ Ireland ÂÂ ÂÂ Wipro Portugal S.A.Â (1) ÂÂ Portugal ÂÂ ÂÂ Wipro Solutions Canada Limited ÂÂ Canada ÂÂ ÂÂ Wipro Technologies Limited ÂÂ Russia ÂÂ ÂÂ Wipro Technologies Peru SAC ÂÂ Peru ÂÂ ÂÂ Wipro Technologies W.T. Sociedad Anonima ÂÂ Costa Rica ÂÂ ÂÂ Wipro Technology Chile SPA ÂÂ Chile ÂÂ ÂÂ Applied Value Technologies B.V.Â (5) ÂÂ Netherlands ÂÂ Wipro IT Service Ukraine, LLC ÂÂ ÂÂ Ukraine ÂÂ Wipro IT Services Poland SP Z.O.O ÂÂ ÂÂ Poland ÂÂ Wipro IT Services S.R.L. ÂÂ ÂÂ Romania ÂÂ Wipro Regional Headquarter ÂÂ ÂÂ Saudi Arabia ÂÂ Wipro Technologies Australia Pty Ltd ÂÂ ÂÂ Australia ÂÂ ÂÂ Wipro Ampion Holdings Pty LtdÂ (1) ÂÂ Australia ÂÂ Wipro Technologies SA ÂÂ ÂÂ Argentina ÂÂ Wipro Technologies SA DE CV ÂÂ ÂÂ Mexico ÂÂ Wipro Technologies South Africa (Proprietary) Limited ÂÂ ÂÂ South Africa ÂÂ ÂÂ Wipro Technologies Nigeria Limited ÂÂ Nigeria ÂÂ Wipro Technologies SRL ÂÂ ÂÂ Romania ÂÂ Wipro (Thailand) Co. Limited ÂÂ ÂÂ Thailand Wipro Japan KK ÂÂ ÂÂ ÂÂ Japan Wipro Networks Pte Limited ÂÂ ÂÂ ÂÂ Singapore ÂÂ Wipro (Dalian) Limited ÂÂ ÂÂ China ÂÂ Wipro Technologies SDN BHD ÂÂ ÂÂ Malaysia Â 3 Wipro Overseas IT Services Private Limited ÂÂ ÂÂ ÂÂ India Wipro Philippines, Inc. ÂÂ ÂÂ ÂÂ Philippines Wipro Shanghai Limited ÂÂ ÂÂ ÂÂ China Wipro Trademarks Holding Limited ÂÂ ÂÂ ÂÂ India Wipro Travel Services Limited ÂÂ ÂÂ ÂÂ India Wipro VLSI Design Services India Private Limited ÂÂ ÂÂ ÂÂ India Wipro, LLC ÂÂ ÂÂ ÂÂ USA ÂÂ Wipro Gallagher Solutions, LLC ÂÂ ÂÂ USA ÂÂ Wipro Insurance Solutions, LLC ÂÂ ÂÂ USA ÂÂ Wipro IT Services, LLC ÂÂ ÂÂ USA ÂÂ ÂÂ Aggne Global Inc.Â (3) ÂÂ USA ÂÂ ÂÂ Cardinal US Holdings, Inc.(1) ÂÂ USA ÂÂ ÂÂ Edgile, LLC ÂÂ USA ÂÂ ÂÂ HealthPlan Services, Inc.Â (1) ÂÂ USA ÂÂ ÂÂ Infocrossing, LLC ÂÂ USA ÂÂ ÂÂ International TechneGroup IncorporatedÂ (1) ÂÂ USA ÂÂ ÂÂ Wipro NextGen Enterprise Inc.Â (1) ÂÂ USA ÂÂ ÂÂ Rizing Intermediate Holdings, Inc.Â (1) ÂÂ USA ÂÂ ÂÂ Wipro Appirio, Inc.Â (1) ÂÂ USA ÂÂ ÂÂ Wipro Designit Services, Inc.Â (1) ÂÂ USA ÂÂ ÂÂ Wipro Telecom Consulting LLC ÂÂ USA ÂÂ ÂÂ Wipro VLSI Design Services, LLC ÂÂ USA ÂÂ ÂÂ Applied Value Technologies, Inc.Â (6) ÂÂ USA Aggne Global IT Services Private LimitedÂ (3) ÂÂ ÂÂ ÂÂ India Wipro, Inc.Â (7) ÂÂ ÂÂ ÂÂ USA ÂÂ Wipro Life Science Solutions, LLCÂ (8) ÂÂ ÂÂ USA The Company controls â€˜The Wipro SA Broad Based Ownership Scheme Trustâ€™, â€˜Wipro SA Broad Based Ownership SchemeSPV (RF) (PTY) LTDâ€™ incorporated in South Africa and Wipro Foundation in India. All the above direct subsidiaries are 100% held by the Company except as mentioned in footnote (2)Â and (3) below. Â (2)Â Wipro IT Services UK Societas holds 66.67% of the equity securities of Wipro Arabia Limited. Wipro ArabiaLimited holds 55% of the equity securities of Womenâ€™s Business Park Technologies Limited. (3)Â The Company holds 60% of the equity securities of Aggne Global IT Services Private Limited and Wipro ITServices, LLC holds 60% of the equity securities of Aggne Global Inc. (4)Â Capco Consulting Middle East FZE has been incorporated with effect from DecemberÂ 17, 2024 which is 100%held by Grove Holdings 2 S.Âj.r.l. (5)Â Wipro Information Technology Netherlands BV. has acquired 100% of the equity securities of Applied ValueTechnologies B.V. (6)Â Wipro IT Services, LLCÂ has acquired 100% of the equity securities of Applied Value Technologies, Inc. (7)Â Wipro, Inc. has been incorporated as a wholly-owned subsidiary of the Company with the effect fromSeptemberÂ 30, 2024. (8)Â Wipro Life Science Solutions, LLC has been incorporated as a wholly-owned subsidiary of Wipro, Inc. with effectfrom OctoberÂ 10, 2024. (1)Â Step Subsidiary details of Cardinal US Holdings, Inc., HealthPlan Services, Inc., International TechneGroupIncorporated, 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: Â Subsidiaries ÂÂ Subsidiaries ÂÂ Country ofIncorporation Cardinal US Holdings, Inc. ÂÂ ÂÂ ÂÂ USA ÂÂ Capco Consulting Services LLC ÂÂ ÂÂ USA ÂÂ Capco RISC Consulting LLC ÂÂ ÂÂ USA ÂÂ The Capital Markets Company LLC ÂÂ ÂÂ USA Â 4 HealthPlan Services, Inc. ÂÂ ÂÂ ÂÂ USA ÂÂ HealthPlan Services Insurance Agency, LLC ÂÂ ÂÂ USA International TechneGroup Incorporated ÂÂ ÂÂ ÂÂ USA ÂÂ International TechneGroup Ltd. ÂÂ ÂÂ U.K. ÂÂ ITI Proficiency Ltd ÂÂ ÂÂ Israel ÂÂ MechWorks S.R.L. ÂÂ ÂÂ Italy Wipro NextGen Enterprise Inc. ÂÂ ÂÂ ÂÂ USA ÂÂ LeanSwift AB ÂÂ ÂÂ Sweden Rizing Intermediate Holdings, Inc. ÂÂ ÂÂ ÂÂ USA ÂÂ Rizing Lanka (Private) Ltd ÂÂ ÂÂ Sri Lanka ÂÂ ÂÂ Attune Netherlands B.V.Â (9) ÂÂ Netherlands ÂÂ Rizing Solutions Canada Inc. ÂÂ ÂÂ Canada ÂÂ Rizing LLC ÂÂ ÂÂ USA ÂÂ ÂÂ Aasonn Philippines Inc. ÂÂ Philippines ÂÂ ÂÂ Rizing B.V. ÂÂ Netherlands ÂÂ ÂÂ Rizing Consulting Ireland Limited ÂÂ Ireland ÂÂ ÂÂ Rizing Consulting Pty Ltd. ÂÂ Australia ÂÂ ÂÂ Rizing Geospatial LLC ÂÂ USA ÂÂ ÂÂ Rizing GmbH ÂÂ Germany ÂÂ ÂÂ Rizing Limited ÂÂ U.K. ÂÂ ÂÂ Rizing Pte Ltd.Â (9) ÂÂ Singapore The Capital Markets Company BV ÂÂ ÂÂ ÂÂ Belgium ÂÂ CapAfric Consulting (Pty) Ltd ÂÂ ÂÂ South Africa ÂÂ Capco Belgium BV ÂÂ ÂÂ Belgium ÂÂ Capco Consultancy (Malaysia) Sdn. Bhd ÂÂ ÂÂ Malaysia ÂÂ Capco Consultancy (Thailand) Ltd ÂÂ ÂÂ Thailand ÂÂ Capco Consulting Singapore Pte. Ltd ÂÂ ÂÂ Singapore ÂÂ Capco Greece Single Member P.C ÂÂ ÂÂ Greece ÂÂ Capco Poland sp. z.o.o ÂÂ ÂÂ Poland ÂÂ The Capital Markets Company (UK) Ltd ÂÂ ÂÂ U.K. ÂÂ ÂÂ Capco (UK) 1, Limited ÂÂ U.K. ÂÂ The Capital Markets Company GmbH ÂÂ ÂÂ Germany ÂÂ ÂÂ Capco Austria GmbH ÂÂ Austria ÂÂ The Capital Markets Company Limited ÂÂ ÂÂ Hong Kong ÂÂ The Capital Markets Company Limited ÂÂ ÂÂ Canada ÂÂ The Capital Markets Company S.Âj.r.l ÂÂ ÂÂ Switzerland ÂÂ ÂÂ Andrion AG ÂÂ Switzerland ÂÂ The Capital Markets Company S.A.S ÂÂ ÂÂ France ÂÂ The Capital Markets Company s.r.o ÂÂ ÂÂ Slovakia Wipro Ampion Holdings Pty Ltd ÂÂ ÂÂ ÂÂ Australia ÂÂ Wipro Revolution IT Pty Ltd ÂÂ ÂÂ Australia ÂÂ Crowdsprint Pty Ltd ÂÂ ÂÂ Australia ÂÂ Wipro Shelde Australia Pty Ltd ÂÂ ÂÂ Australia Wipro Appirio, Inc. ÂÂ ÂÂ ÂÂ USA ÂÂ Wipro Appirio (Ireland) Limited ÂÂ ÂÂ Ireland ÂÂ ÂÂ Wipro Appirio UK Limited ÂÂ U.K. ÂÂ Topcoder, LLC. ÂÂ ÂÂ USA Wipro Designit Services, Inc. ÂÂ ÂÂ ÂÂ USA ÂÂ Wipro Designit Services Limited ÂÂ ÂÂ Ireland Wipro do Brasil Technologia Ltda ÂÂ ÂÂ ÂÂ Brazil ÂÂ Wipro do Brasil Servicos Ltda ÂÂ ÂÂ Brazil ÂÂ Wipro Do Brasil Sistemas De Informatica Ltda ÂÂ ÂÂ 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 as follows: Subsidiaries Subsidiaries Subsidiaries Country of Incorporation Attune Netherlands B.V. 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 Segment revenue IT Services 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 Segment result IT Services 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 140, 139, and 126 for the three months ended December 31, 2024, September 30, 2024 and December 31, 2023 respectively, 119, and 146 for the nine months ended December 31, 2024, December 31, 2023, respectively and 134 for the year ended March 31, 2024, which is reported under foreign exchange gains/(losses), net in the consolidated financial results. d) Restructuring cost 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 of \$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, For, Wipro Limited Place: Bengaluru Date: January 17, 2025

Rishad A. Premji Chairman

8 EX-99.5 Exhibit 99.5 Wipro Limited Highlights for the Quarter ended December 31, 2024

REVENUE QoQ Constant YoY Constant Operating \$2.63 Bn Currency 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 \$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 15.3% 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

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% 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% 18.5% 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
							Page 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 290 297 301 301 301 305 313 > \$3Mn 403 411 407 409 409 430 437 > \$1Mn
							722 733 735 741 741 750 774 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% 11% 10% 11%
							EUR 10% 10% 10% 10% 10% 10% 10%
							INR 4% 4% 4% 5% 5% 5% 5%
							AUD 4% 4% 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 Q3"25  
Q3"25 Q3"25 Q3"25 Reported 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)" 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 Q3"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\$30" 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