



**January 29, 2026**

The Manager- Listing  
National Stock Exchange of India Limited  
(NSE: WIPRO)

Dear Sir/Madam,

**Sub: Response to the clarification sought by National Stock Exchange of India Limited (“NSE”) vide email dated January 23, 2026 (“Email”)**

We have received an email from (“NSE”) requesting clarification from Wipro Limited (“Company”) regarding the following matter:

This is with respect to a Outcome of Board Meeting-Financial Results submitted to the Exchange dated 16-Jan-2026 of WIPRO: Wipro Limited. Following deficiency/ non submission have/has been observed in your result, you are requested to kindly clarify on below mentioned points.

*1. Financial results submitted in XBRL with discrepancies - In consolidated financial results, mismatch in Profit before tax figures*

Response:

1. The Company respectfully submits that the consolidated financial results are prepared in accordance with Schedule III of Companies Act, 2013. The Company has certain investments which are classified as associates under the relevant accounting standard. The profit and loss from such associates are accounted under equity methods and are included in the profit before tax numbers as prescribed under schedule III.
2. The XBRL format (as published) captures the profit and loss from associates at net profit level and not as part of profit before tax.
3. The Company has also added the below note to this effect in its XBRL filling.

*Note: 1 Profit before Tax excludes Share of net profit loss of associate and joint venture accounted for using equity method*

Registered Office:

**Wipro Limited** T : +91 (80) 2844 0011  
Doddakannelli F : +91 (80) 2844 0054  
Sarjapur Road E : info@wipro.com  
Bengaluru 560 035 W : wipro.com  
India C : L32102KA1945PLC020800





Below is the reconciliation for the same:

<b>Particulars</b>	<b>Three months ended as on 31st Dec'25</b>	<b>Nine months ended as on 31st Dec'25</b>
Profit before tax as per XBRL	41,311	126,516
Share of net profit/ (loss) of associate and joint venture accounted for using the equity method	28	230
Profit before tax as per consolidated financial results	41,339	126,746

We trust that this explanation addresses the concerns and we request you to contact the undersigned in case you require any further information/ clarification.

Thanking you,

**For Wipro Limited**

A handwritten signature in black ink, appearing to read "M Sanaula Khan".

**M Sanaula Khan**  
**Company Secretary**

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