



April 22, 2016

The Manager – Listing
BSE Limited
(BSE: 507685)

022 22723121

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

022 26598237

The Market Operations,
NYSE, New York
(NYSE: WIT)

0012126565780

Dear Sirs,

Sub: Submission of Public Announcement and other documents for Buyback of equity shares of Wipro Limited

Further to our intimation dated April 20, 2016, where we informed you that the Board of Directors of the Company approved the proposal to buyback up to 4,00,00,000 (Four Crores) fully paid up equity shares of the Company of face value of Rs. 2 (Rupees Two only) each at Rs. 625 (Rupees Six Hundred and Twenty Five Rupees only) per equity share on a proportionate basis through the tender offer process, please find attached:

1. A copy of the public announcement ("**Public Announcement**") made and published pursuant to Regulation 8(1) of the Securities and Exchange Board of India (Buy Back of Securities) Regulations, 1998 ("**Buyback Regulations**"), containing the disclosures as specified in Part A of Schedule II of the Buyback Regulations.
2. Press release titled "Wipro Announces Buyback Offer"; and
3. Notice to holders of Wipro Limited American Depositary Shares, each representing one equity share.
4. Notice Regarding the availability of Informational Materials for holders of American Depositary Shares

This is for your information and record.

For Wipro Limited

M Sanaula Khan
Company Secretary
ENCL: As above.

be rejected. For all confirmed Custodian Participant orders, order modification shall revoke the custodian confirmation and the revised order shall be sent to the custodian again for confirmation.

8.5. Upon placing the bid, the Seller Member shall provide a Transaction Registration Slip (TRS) generated by the exchange bidding system to the Eligible Sellers. TRS will contain the details of order submitted by Bid ID No., Application No., DP ID, Client ID, No. of Equity Shares tendered etc.

8.7. Procedure to be followed by Eligible Sellers holding Equity Shares in the Physical form:

8.7.1. Eligible Sellers who are holding physical Equity Shares and intend to participate in the Buyback will be required to approach the Seller Member who will provide a complete set of documents for verification procedures to be carried out including the (i) original share certificate(s), (ii) valid share transfer form(s) duly filled and signed by the transferor (i.e. by registered shareholders in same order and as per the specimen signatures registered with the Company) and duly witnessed at the appropriate place authorizing the transfer of the shares to the Seller Member, (iii) self-attested copy of the shareholder's PAN Card, and (iv) any other relevant documents such as power of attorney, corporate authorization (including board resolution/ specimen signature), notarized copy of death certificate and succession certificate or probated will, if the original shareholder has deceased, etc., as applicable. In addition, if the address of the Eligible Seller has undergone a change from the address registered in the Register of Members of the Company, this Eligible Seller would be required to submit a self-attested copy of address proof consisting of any one of the following documents: valid Aadhar Card, Voter Identity Card or Passport.

8.7.2. Upon placing the bid, the Seller Member shall provide a TRS generated by the Exchange Bidding System to the shareholder. TRS will contain the details of order submitted by Bid No., Certificate No., Distinctive No., No. of Equity Shares tendered etc.

8.7.3. The Seller Member shall deliver the original share certificate(s) and document(s) as mentioned in Paragraph 8.7.1. above along with TRS either by registered post or courier or hand delivery to the Registrar and Transfer Agent (RTA) (at the address mentioned at paragraph 12 below or the collection centers of the RTA details of which will be included in the Letter of Offer) within 2 (two) days of bidding by Seller Member. The envelope should be superimposed as "Wipro Buyback Offer 2016". One copy of the TRS will be retained by RTA and it will provide acknowledgement of the same to the Seller Member/Eligible Seller.

8.7.4. Eligible Sellers holding physical Equity Shares should note that physical Equity Shares will not be accepted unless the complete set of documents are submitted. Acceptance of the physical Equity Shares for the Buyback shall be subject to verification as per the Buyback Regulations and any further directions issued in this regard. The RTA will verify such bids based on the documents submitted and all such verified bids will be treated as confirmed bids.

8.7.5. Modification/cancellation of orders will be allowed during the tendering period of the Buyback.

8.8. The cumulative quantity tendered shall be made available on the website of the NSE (www.nseindia.com) throughout the tendering session and will be updated at specific intervals during the tendering period.

9. METHOD OF SETTLEMENT

9.1. Upon finalization of the basis of acceptance as per Buyback Regulations.

9.1.1. The settlement of trades shall be carried out in the manner similar to settlement of trades in the secondary market.

9.1.2. The Company will pay the consideration to the Company's Broker on or before the pay-day date for settlement. For Equity Shares accepted under the Buyback, the Seller Member will receive funds payout in their self-declared bank account.

9.1.3. The Equity Shares bought back in demat form would be transferred directly to the demat account of the Company (the "Company Demat Account") provided it is indicated by the Company's Broker or it will be transferred by the Company's Broker to the Company Demat Account on receipt of the Equity Shares from the clearing and settlement mechanism of NSE.

9.1.4. Excess demat Equity Shares or unaccepted demat Equity Shares, if any, tendered by the Eligible Sellers would be returned to the Seller Member after deducting proportionate charges. Any excess physical Equity Shares tendered by the Seller Member would be returned back to the shareholders after deducting proportionate charges.

9.1.5. The Seller Member would issue contract note and pay the consideration for the Equity Shares accepted under the Buyback and return the balance unaccepted Equity Shares to the Seller Member. The Company Broker would also issue a contract note to the Company for the Equity Shares accepted under the Buyback.

9.1.6. Eligible Sellers who intend to participate in the Buyback should consult their respective Seller Member for payment to them of any cost, applicable taxes and charges (including brokerage) that may be levied by the Seller Member upon the selling shareholders for tendering Equity Shares in the Buyback (secondary/tertiary transaction). The Brokerage consideration received by the selling shareholders from their respective Seller Member, in respect of accepted Equity Shares, could be net of such costs, applicable taxes, charges and expenses (including brokerage) and the Company accepts no responsibility to bear or pay any additional cost, charges and expenses (including brokerage) incurred solely by the Eligible Sellers.

10. The Equity Shares lying to the credit of the Company Demat Account and the Equity Shares bought back and accepted in physical form will be adjudicated in the manner and following the procedure prescribed in the Buyback Regulations.

11. COMPLAINT OFFICER/ INVESTOR SERVICE CENTRE

Investors may contact the Company Secretary for any clarifications or to address their grievances, if any, during office hours i.e. 10.00 a.m. to 5.00 p.m. on all working days except Saturday, Sunday and public holidays, at the following address:

Mr. M. Sanjiv Kumar
Company Secretary
Wipro Limited,
Dorabaijiwadi, Sarjapur Road, Bangalore - 560 035, India
Tel: +91 80 2844 0011 (ext. 230185), Fax: +91 80 2844 0054
Email: corporate.secretary@wipro.com, Website: www.wipro.com

12. REGISTRAR TO THE BUYBACK/ INVESTOR SERVICE CENTRE

In case of any queries, shareholders may also contact the Registrar to the Buyback in the Investor Relations team of the Company. Working hours i.e. 10.00 a.m. to 5.00 p.m. on all working days except Saturday, Sunday and public holidays, at the following address:

Registrar to the Buyback
Kavya Computers Private Limited
Kavya Selenium Tower B, Plot 31-32,
Gachibowli, Financial District,
Hyderabad-500 002, India
Tel: +91 40 9716 2222

Fax: +91 40 2343 1551
Contact person: Mr. M. Sanjiv Kumar
Email: corporate.secretary@wipro.com
Website: www.wipro.com
Scrip Registration Number: IN0000000021
Corporate Identity Number: U72401IN2003PTC041636
Company Investor Relations
Wipro Limited
Dorabaijiwadi, Sarjapur Road
Bangalore - 560 035, India
Tel: +91 80 2844 0011 (ext. 226186)
Fax: +91 80 2844 0054
Contact person: Mr. Anand Vignarathnam
Email: anand.vignarathnam@wipro.com
Website: www.wipro.com

13. MANAGER TO THE BUYBACK

JM FINANCIAL

JM Financial Institutional Securities Limited,
7th Floor, Chenchy, Appasaheb Marathe Marg, Prabhadevi, Mumbai - 400 025, India.
Tel: +91 22 6530 3030, Fax: +91 22 6530 3330
Contact Person: Mr. Lakshmi Lakshmanan
Email: info@jmfir.com, Website: www.jmfir.com
SEBI Registration Number: INM000010361
Corporate Identity Number: U0518AH1999PLC029522

14. DIRECTOR RESPONSIBILITY

As per Regulation 14(1)(a) of the Buyback Regulations, the Board of Directors of the Company accepts responsibility for the information contained in this Public Announcement and confirms that such document contains true, factual and material information and does not contain any misleading information.

For and on behalf of the Board of Directors of Wipro Limited

Sd/-	Sd/-	Sd/-	Sd/-
Aden H Premji	Rishabh K Premji	M. Sanjiv Kumar	John P. Delal
Executive Director and	Executive Director and	Company Secretary	Chief Financial Officer
Managing Director	Managing Director	(Membership Number: F4129)	
(Director Identification Number (DIN): 00234260)	(DIN: 02983999)		

Date: April 21, 2016

Place: Bangalore

(Continued)



GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF DISINVESTMENT

ENGAGEMENT OF MERCHANT BANKERS AND SELLING BROKERS FOR DISINVESTMENT IN NMDC LIMITED.

The Government of India is considering to divest 10% paid up equity share capital of NMDC out of its shareholding of 80% in the domestic market through Offer for Sale of shares by promoters through Stock Exchanges (OFS). Proposals are invited by 3:30 pm (IST) on 16.05.2016 from reputed Merchant Bankers, either singly or as a consortium, with experience and expertise in consultant offerings/OFS in the capital Market, to act as Merchant Bankers/Selling Brokers and to assist and advise Government in the process. For further details, interested parties may visit website www.divest.nic.in

Davp 15601/11/0001/1617

HAVE YOU TAKEN THE BUSINESS STANDARD POLL?

- ☐ Yes
- ☐ No
- ☐ Can't say

Have your say on current business issues @
www.business-standard.com/poll

Business Standard
Know More. No Less.

PUBLIC NOTICE

We, the under mentioned applicant(s) have applied to Karvy Computershare Private Limited, Hyderabad, share transfer agents (RTA) of Mega Film Consumer Healthcare Limited, Petalio Road, Mahab - 147001 (Company) for obtaining duplicate shares certificates for 100 equity shares of the company registered in the name of Mega Film (India) Limited under reference folio number CY6305 (Distinctive Numbers). Failing receipt of any objection/claim disputing the said transaction, the Company will issue fresh share certificates in lieu of the under mentioned share certificates reported lost, within 15 days from the date of the publication of this notice.

Name of shareholder	Mega Film (India) Limited
Certificate number	150572 & 150573
Folio no	CY6305
Distinctive Numbers	7543053 to 7543102 & 7543103 to 7543152
No of shares	100

MAHAGENCO e-TENDER NOTICE- 002 / 2016-17

Following e-tenders are being published on our website. Interested vendors are requested to get them registered with MSPGCL to participate in e-tender. For more details log on to website tenders.mahagenco.in

e-Tender ID	e-Tender Code	Particulars of Work / Supply	Est. Cost (in Lakhs)
IN0040	30598	Supply of spares for BFP booster pump model FA at Kharpheda TPS.	6.99
IN0041	30596	Maintenance work of gravity water line (From Navagaon to Kaori Pond) as & when required basis.	2.45
IN0042	30593	Cooling tower based cleaning of Unit-1 & 2 during AOH at Kharpheda TPS.	2.40
IN0043	30548	Procurement of complete roller assembly for NDV-18 Tiesfast PA fan at Unit-1 & 2.	49.00
IN0044	30602	Work of contract for carrying out cold air velocity test (CAVT) supply & installation of expanded metal screen in boiler at Unit No-3 during AOH.	49.16
IN0045	30604	Procurement of various types of liners of 55304 for R-600 raw coal feeders at Unit No-1 & 2 at Kharpheda TPS.	3.52
IN0046	30592	Procurement of various lighting material for EM2.	3.60
IN0047	30706	Repair of boiler expansion measurement probes including servicing / repair of guide & replacement of guide & rectification / repair of base plates for Unit No-3 AOH at Kharpheda TPS.	2.87
IN0048	30697	Work of cleaning of Administrative Building & all godowns and open yards on annual basis at Major Stages Kharpheda TPS.	11.08
IN0049	30694	In-situ spring machining of Turbo generator Unit-1 & 2 as & when required basis.	1.14
IN0050	30687	Boiler & Turbine side HT motor overhaul Unit-1 & 2 during overhaul of unit.	13.80
IN0051	30684	Oil filtration and allied works of HT Transformers Unit-1 & Unit-3 TPS Kharpheda.	7.59
IN0052	30676	Internal inspection and capital overhaul of Unit auxiliary transformer of Unit-1 during overhaul.	6.01
IN0053	30738	Procurement of ash intake valve 200 NB & vent valve 100 NB & NB rubber seat body & flaps for AHP-1.	3.76
IN0054	30744	Procurement of various logs and cable glands for (EM-II) 500 MW Kharpheda TPS.	1.11
IN0055	30774	Procurement of spares for dust suppression system like multi tip nozzles, diaphragm operated solenoid valves for CHP-II, Kharpheda TPS.	2.06
IN0056	30775	Supply, Erection, Commissioning & tie testing of Lead acid plant type 360V, 200AH, Battery set for Unit-1 & 2 and 36V, 325AH, Battery set along with accessories for Unit-3 & 4 at TPS Kharpheda.	101.40

Note: Tender cost is ₹ 1,00,00/- Service Tax.
Chief Engineer (O & M) MSPGCL, TPS Kharpheda.

OIL AND NATURAL GAS CORPORATION LTD.

महाराष्ट्र राज्य नैसर्गिक गैस कॉर्पोरेशन लिमिटेड

महाराष्ट्र राज्य नैसर्गिक गैस कॉर्पोरेशन लिमिटेड

DGM Incharge, MM, ONGC, Mehana Asset, invites e-bid in two bid system through ONGC e-procurement portal as per details given below:
Tender No. 11N1C16003 Brief Description: Procurement of Linear Motor Mud Cleaner (LMC). Contract/Delivery Period: As per tender. Tender Fee: For Domestic Bidders ₹ 6,000/- (Rupees Six Thousand Only). For Foreign Bidders US \$ 1,000.00 (US Dollars One Thousand Only). To be paid through payment gateway provided in ONGC e-procurement portal. Period of Sale of Tender Document: 22.04.2016 to 13.05.2016. Tender Closing Date & Time: 13.05.2016 at 14:00 Hrs. Tender Opening Date & Time: 13.05.2016 at 15:00 Hrs. Note: For other details of this tender including corrigendum if any, please log on to ONGC web site tenders.ongc.co.in and "e-tender.ongc.co.in" (for e-bid). In case of exigencies ONGC at its option may decide to extend tender sale & closing date. Bidders should ensure to approach ONGC for issue of tender code number along with all the required documents minimum 5 working days prior to bid closing date.

Western Offshore Unit, Mumbai

NOTICE INVITING TENDER

DGM (E&T), Offshore Services, 8th floor, 11th floor, Bandra - Sion Link Road, Mumbai, invites bids through e-procurement under domestic competitive bidding under Two Bid system, as per details given below:
Tender No. 11N1C16003 Brief Description: LAN Up gradation of Mumbai. Facilities (Phase-I) comprising: 11 Hrs. Building, Freshwater Chemical Storage and Meter Tower on LSTK Basis. Tender Fee: ₹ 500/- Period of Sale of Tender Document: From 22.04.2016 to 12.05.2016. Online Bid-submission Date and Time: On or after 13.05.2016 at 14:00 Hrs. Online Tender closing date & time: 13.05.2016 at 15:00 Hrs. Note: For other details of this tender including corrigendum if any, please log on to ONGC web site tenders.ongc.co.in and "e-tender.ongc.co.in" (for e-bid). In case of exigencies ONGC at its option may decide to extend tender sale & closing date. Bidders should ensure to approach ONGC for issue of tender code number along with all the required documents minimum 5 working days prior to bid closing date.

अहमदाबाद परिसर/ AHMEDABAD ASSET

DGM (E&T), JVC O&G, ONGC, Ahmedabad Asset, Room No. 12B-A, 3rd Floor, Avni Bhawan, Chaudheda, Ahmedabad-380003 on behalf of ONGC invite e-bids, as per details given below:
Tender No. DT1AC16001 Brief Description: ARC for laying of cables and associated jobs for various locations of A-Electrical, ONGC, Ahmedabad. Estimated Cost: ₹ 35,94,339.00 EMD: ₹ 1,80,000/- Contract/Delivery Period: Three years from 01.07.2016 or from the date as decided by ONGC Tender Fee: ₹ 500.00 Period of Sale of Tender Document: From 22.04.2016 to 13.05.2016 (up to 13.59.59 Hrs) Tender Closing Date & Time: 13.05.2016 (up to 13.59.59 Hrs) Tender Opening Date & Time: 13.05.2016 at 14:00 Hrs. Note: For other details of this tender including corrigendum if any, please log on to ONGC web site tenders.ongc.co.in and "e-tender.ongc.co.in" (for e-bid). In case of exigencies ONGC at its option may decide to extend tender sale & closing date. Bidders should ensure to approach ONGC for issue of tender code number along with all the required documents minimum 5 working days prior to bid closing date.

अहमदाबाद परिसर/ AHMEDABAD ASSET

DGM (Civil), ONGC, Ahmedabad Asset, Room No. 123, 3rd Floor, Avni Bhawan, Chaudheda, Ahmedabad-380003 on behalf of ONGC invite e-bids under open tender, two bid system through ONGC e-procurement portal as per details given below:
Tender No. D21RC16007 Brief Description: Works: JOB-1: Replacement of 1000 mm effluent tank (T-1) at Viraj GGS JOB-2: Repair of 400mm class water tanks at Sanand GGS-1 JOB-3: Repair of 2 x 200 mm oil storage tanks (T-3 & T-4) and 4mm skinned oil tank at Sanand GGS-4 JOB-4: Replacement of Polymer tank (T-5) at Sanand GGS-5 JOB-5: Replacement of roof of 150mm (T-4) at Sanand GGS-6 JOB-7: Estimated Value: ₹ 47,96,668.27 JOB-8: ₹ 13,47,977.75 JOB-9: ₹ 13,58,909.22 JOB-10: ₹ 21,06,798.30 JOB-11: 06 months JOB-12: 08 months JOB-13: 05 months JOB-14: 08 months Tender Fee: ₹ 500.00 EMD: ₹ 1,95,540.00 JOB-15: ₹ 26,960.00 JOB-16: ₹ 78,785.00 JOB-17: ₹ 2,140.00 EMD: ₹ 21,06,798.30 Period of Sale of Tender Documents: From 22.04.2016 (10:30 Hrs) to 13.05.2016 (14:00 Hrs) Techno Commercial Bid Closing/Opening Date/Time: 13.05.2016 @ 14:00 Hrs. 15:00 Hrs. Date of Closing/Opening of Physical Documents: 20.05.2016 @ 14:00 Hrs. 15:00 Hrs. AMDC/17

अहमदाबाद परिसर/ AHMEDABAD ASSET

ONGC, Ahmedabad Asset, Ahmedabad, invites e-bid in two bid system through ONGC e-procurement portal, as per details given below:
Tender No. DT1AC16007 Brief Description: Work: Hiring of job contractors for security and surveillance for a period of three years at Ahmedabad Asset Tender Fee: ₹ 1000.00 to be paid through payment gateway provided in ONGC e-procurement portal Period of Sale of Tender Documents: 22.04.2016 to 13.05.2016 EMD: Bid No. 1: ₹ 4,00,000.00 E-Tender Closing Date/Time: 12.05.2016 at 14:00 Hrs. E-Tender Opening Date/Time: 12.05.2016 at 15:00 Hrs. Physical Documents Submission Date: 19.05.2016 at 14:00 Hrs. AMDC/18

For other details of the above tenders including corrigendum if any, please log on to ONGC web site tenders.ongc.co.in "e-tender.ongc.co.in" (for e-bid). In case of exigencies ONGC at its option may decide to extend tender sale & closing date. Bidders should ensure to approach ONGC for issue of tender code number along with all the required documents minimum 5 working days prior to bid closing date.

RUPN/PAJADH/MH/5182016/011

NIT

RPI invited sealed quotations from transport operators for supply and operation of 2 Nos. Bore

Paravelling Vehicle along with driver. P.O. site complete on Ramnagar-Nashik Road up to Nashik. Bore (Bore) shall be used for carrying Bore charges. Quotation Inviting letter may be collected from 22.4.2016 to 4.5.2016 from RPI Office, Japur and operation on company's letter head. The details can be seen for the above and services at the website www.rupn.com. The quotation shall be submitted by 3.00 PM on 5.5.2016 at 1st Floor, UIC, Newa Mids Building, Bhamburda Singh Marg, Japur, MH. Tel: 0141/2747001/2/3. Fax: 0141/2747070. Quotations will be opened on same date at 3.30 PM. RPI reserves the right to accept or reject any quotation without assigning any reason therefor.

Manager

BHARAT SANCHAR NIGAM LTD

THE DGM, TELECOM FACTORY, PO: RAKHAJUNGLE, KHARGAPUR-721 301. Ph: 03222-233487/233233, Fax: 03222-233320

NOTICE INVITING TENDER

E-Tenders / Sealed tenders are invited by DGM, BSNL, Telecom Factory, Khargapur, from the prospective bidders for supply of the following:-

Sl. Tender No	Item	Quantity	Est. cost.
1	TFKH-PR-E (PP Rope) required for manufacturing of P.L.B. HDPE TELEMAR DUCT 40/33MM	50,000 Kgs.	79 Lakhs Rs.

Last date of receipt of tenders (On-line) :- 20.05.2016 upto 11:00 AM.

Last date of receipt of offline tender documents: 19.05.2016 upto 4:00 PM.

For details, please visit our website at www.telkotsa.bsnl.co.in and for e-tender at www.tenderindia.com/BSNLKOL

For further Corrigendum/Amendment (if any) the same will be posted in website only.

TENGUHAAT VIDYUT NIGAM LIMITED

तेजुहात विद्युत निगम लिमिटेड

(A GOVT. OF JHARKHAND UNDERTAKING)

CIN 1401019J1987SG0013153

HINO, DORANDA, Ranchi-834002, JHARKHAND

(TEL: 0651-2252202, Fax 0651-2251205)

Letter No. - 74/2016-17 Dated:- 18.04.2016

TENDER NOTICE

On behalf of Tenughat Vidyut Nigam Limited (TVNL), Ranchi sealed tenders are invited from manufacturer of SAP Hardware (HP make) or their Authorized Dealer/Channel Partner for Supply, Erection, Testing & Commissioning of SAP Hardware (HP make) for installation of SAP at Tenughat TPS as detailed below:-

Sl. NIT No.	Description	Due Date
01	02CA1P7VNL/RAN/2016-17 Supply, Erection, Testing & Commissioning of SAP Hardware (HP make) for installation of SAP at Tenughat TPS.	10.05.2016 Up to 14:00 Hrs.

For details, please log on to www.tvnlonline.com

Electrical Suppl. Division (E.S.D.)

PR No. 14/07/Tenughat Vidyut Nigam Ltd/16-17

www.jharkhandgov.in

Pen Branch

Shard Pawan Bhawan, Pen, District: Raigarh 822017

02143 252134, 02143 252057

POSSESSION NOTICE

(Applicable under the Act - Rule 8(1))

Whereas the under signed being the Authorized Officer of the Bank of Maharashtra under the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act - 2002 and in exercise of powers conferred under Sec. 13(2) read with rule 8 of Security Interest (Enforcement) Rules, 2002 issued a Demand Notice dated 11/04/2016 calling upon the Borrower Mr. Kailash Bahadur Shrivastava and Mrs. Manjula Shrivastava to repay the amount mentioned in the Notice being Rs. 24,62,015/- (Rupees Twenty Four Lakh Fifty Two Thousand Fifteen only) plus unpaid interest approx. Rs. 3,53,684/- till 11/04/2016; plus future interest @ 7.00% per annum from the date of the said Notice.

The Borrower Mr. Kailash Bahadur Shrivastava and Mrs. Manjula Shrivastava having failed to repay the amount, Notice is hereby given to the owner of property and the Public in general that the undersigned has taken possession of the property described herein below in the exercise of the powers conferred on him under Section 13(4) of the said Act read with rule 8 of the said Rules dated 11/04/2016.

The Borrower in the particular, and the Public in general is hereby cautioned not to deal with the property and any dealings with the property will be subject to the charge of the Bank of Maharashtra, Pen Branch for an amount of Rs. 24,62,015/- plus unpaid interest of Rs. 3,53,684/- till 11/04/2016 and future interest @ 7.00% per annum w.e.f. 12/04/2016; and other cost and expenses incurred.

DESCRIPTION OF MOVABLE/IMMOVABLE PROPERTY:

Flat no 404, 4th floor, Cwing, Yakshastan Apartment addressing 501 sq ft. situated on survey no. 153 hss no 24 at Borjagardi Urban, Tal Urban, Dist. Raigarh and bounded as follows:

On or Towards North: By Survey no 153 hss no 24

On or Towards East: By 9m wide municipal road

On or Towards South: By survey no 154 hss no 1

On or Towards West: by part and 1733.55 under LLC acquisition and metamorphosis court Urban

Symbolic possession taken

Date: 21/04/2016

Place: Urban

Chief Manager / Authorised Officer

Registered Office: Doddakannelli, Sarjapur Road, Bangalore - 560 035, India; Corporate Identification Number (CIN): L32102KA1945PLC020800
Phone: +91 80 2844 0011; Fax: +91 80 2844 0054; Email: info@wipro.com; Website: www.wipro.com; Company Secretary: Mr. M Sanaula Khan

PUBLIC ANNOUNCEMENT FOR THE ATTENTION OF EQUITY SHAREHOLDERS/BENEFICIAL OWNERS OF EQUITY SHARES OF WIPRO LIMITED FOR THE BUYBACK OF EQUITY SHARES THROUGH TENDER OFFER UNDER THE SECURITIES AND EXCHANGE BOARD OF INDIA (BUY BACK OF SECURITIES) REGULATIONS, 1998, AS AMENDED.

Company during that year, the Company will be able to meet its liabilities as and when they fall due and will not be rendered insolvent within a period of one year from that date; and

c. In forming their opinion for the above purposes, the Board has taken into account the liabilities as if the Company were being wound up under the provisions of the Companies Act (including prospective and contingent liabilities).

6. The text of the report dated April 20, 2016 received from BSR & Co. LLP, Chartered Accountants, the Statutory Auditors of the Company, addressed to the Board of Directors of the Company is presented below:

6. The text of the report dated April 20, 2016 received from BSR & Co. LLP, Chartered Accountants, the Statutory Auditors of the Company, addressed to the Board of Directors of the Company is reproduced below:

- Quote
The Board of Directors,
Wipro Limited,
Doddakannelli, Sarjapur Road,
Bangalore -- 560035, India
Bangalore, India

Re: Statutory Auditors' report in respect of proposed buyback of equity shares by Wipro Limited ('the Company') in terms of the clause (ii) of Part A of Schedule II of the Securities and Exchange Board of India (Buy Back of Securities) Regulations, 1998 (as amended).

1. In connection with the proposed buyback by the Company of its equity shares in pursuance of the provisions of Section 68, 69 and 70 of the Companies Act, 2013 ("the Act") and the Securities and Exchange Board of India (Buy Back of Securities) Regulations, 1998 as amended ("the Buy Back Regulations"), we report that:

- i. We have inquired into the state of affairs of the Company in relation to the Audited Condensed Interim standalone financial statements for the period ended 31 March 2016.
- ii. The amount of permissible capital payment towards Buy Back of equity shares (including premium), as stated in Annexure A, has been properly determined in accordance with the proviso to Section 58 (2) of the Act and Regulation 41(a) of the Buy Back Regulations; and
- iii. The Board of Directors of the Company, in their meeting held on April 20, 2016 have formed their opinion, as specified in clause (x) of Part A of Schedule II of the Buy Back Regulations, on reasonable grounds and that the Company will not, having regard to its state of affairs, be rendered insolvent within a period of one year from that date.

2. Compliance with the provisions of the Act and the Buy Back Regulations is the responsibility of the Company's management. Our responsibility is to verify the factual accuracy based on our aforementioned statements. For the purpose of this report, we conducted our verification in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes issued by the Institute of Chartered Accountants of India.
3. This report has been issued solely in connection with the proposed Buy Back of equity shares by the Company and should not be used, referred or distributed for any other purpose without our prior written consent.
4. We have no responsibility to update this certificate for events and circumstances occurring after the date of this certificate.

- for B S R & Co. LLP
Chartered Accountants
Firm Registration No.: 101248W/W-100022
Vijay Mathur
Partner

- Membership No.: 046476
Bangalore
April 20, 2016
Annexure A

- Wipro Limited
- Computation of amount of permissible capital payment towards buy back of equity shares in accordance with proviso to section 68 (2) of the Companies Act, 2013 and Regulation 4(1)(a) of the Buy Back Regulations based on the Audited Condensed Interim standalone financial statements for the period ended 31 March 2016:

- | Particulars | Amount (in ₹ million) |
|----------------------------------|-----------------------|
| Paid up equity share capital (A) | 4,941 |
| Free reserves: | |
| -Securities premium account | 14,254 |
| General reserve | 1,60,793 |

- | | |
|--|---------|
| -Surplus in Statement of Profit and Loss (Net of unrealized foreign exchange losses as at March 31, 2016 amounting to ₹ 138 million) | 226.145 |
| Total free reserves (B) | 400.182 |
| Total (A + B) | 405.123 |

- | | |
|--|--------|
| Maximum amount permissible for the buy-back i.e. 10% of total paid-up equity capital and free reserves | 40.512 |
|--|--------|
- Unquote
- 7. RECORD DATE AND SHAREHOLDER'S ENTITLEMENT**
- 7.1 The Company has fixed May 6, 2016 (the "**Record Date**") for the purpose of determining the entitlement

- 7.2 In due course, Eligible Sellers will receive a Letter of Offer along with a Tender/ Offer Form indicating the entitlement of the equity shareholder for participating in the Buyback.
- 7.3 The Equity Shares to be bought back as part of the Buyback are divided in two categories:
- a. Reserved category for Small Shareholders (defined hereinafter); and

- 7.4 As defined in the Buyback Regulations, a "Small Shareholder" is a shareholder who holds Equity Shares having market value, on the basis of closing price on BSE or NSE (as applicable, contingent on highest trading volume in respect of Equity Shares as on Record Date) as on the Record Date, of not more than ₹ 2,00,000 (Rupees Two Lakhs).

- 7.6 On the basis of the shareholding on the Record Date, the Company will determine the entitlement of each shareholder, including Small Shareholders, to tender their Equity Shares in the Buyback. This entitlement for each shareholder will be calculated based on the number of Equity Shares held by the respective shareholder.

- on the Record Date and the ratio of the Buyback applicable in the category to which such shareholder belongs. The final number of shares the Company will purchase from each Eligible Sellers will be based on the total number of shares tendered. Accordingly, the Company may not purchase all of the shares tendered by Eligible Sellers.

- back, if any in one category shall first be accepted, in proportion to the Equity Shares tendered over and above their entitlement in the offer by shareholders in that category, and thereafter from shareholders who have tendered over and above their entitlement in other category.
- 7.8 The participation of the Eligible Sellers in the Buyback is voluntary. Eligible Sellers may also accept a part of their entitlement. Eligible Sellers also have the option of tendering additional shares (over and above their

- entitlement) and participate in the shortfall created due to non-participation of some other Eligible Sellers, if any. If the Buyback entitlement for any shareholder is not a round number, then the fractional entitlement shall be ignored for computation of Buyback entitlement to tender Equity Shares in the Buyback.
- 7.9 The maximum tender under the Buyback by any Eligible Seller cannot exceed the number of Equity Shares held by the equity shareholder as on the Record Date.

- 7.10 Detailed instructions for participation in the Buyback (tender of Equity Shares in the Buyback) as well as the relevant time table will be included in the Letter of Offer which will be sent in due course to the Eligible Sellers.
- 8. PROCESS AND METHODOLOGY FOR BUYBACK**
- 8.1. The Buyback is open to all Eligible Sellers (including holders of ADSs that withdraw the underlying Equity Shares from the ADS facility on or later than 12:00 p.m. New York City time on May 4, 2016) beneficial owners

- 8.2. The Buyback shall be implemented using the "Mechanism for acquisition of shares through Stock Exchange" notified by SEBI vide circular CIR/CFD/POLICYCELL/1/2015 dated April 13, 2015 and following the procedure prescribed in the Companies Act and the Buyback Regulations, and as may be determined by the Board (including the Committee authorized to complete the formalities of the Buyback) and on such

- 8.3. For implementation of the Buyback, the Company has appointed JM Financial Services Limited as the registered broker to the Company (the "Company's Broker") through whom the purchases and settlements on account of the Buyback would be made by the Company. The contact details of the Company's Broker are as follows:

- JM Financial Services Limited,
5th Floor, Energy, Appasaheb Marathe Marg, Prabhadevi, Mumbai - 400 025, India.
Tel: +91 22 6704 3000, Fax: +91 22 6761 7222
Contact Person I: Mr. Sanjay Bhatia; Tel.: +91 22 6704 3000. Extn :3353
Email: sanjay.bhatia@jmfi.com

- 8.4. The Company will request NSE to provide the separate Acquisition Window to facilitate placing of sell orders by Eligible Sellers who wish to tender Equity Shares in the Buyback.

- 8.5 During the tendering period, the order for selling the Equity Shares will be placed in the Acquisition Window by Eligible Sellers through their respective stock brokers during normal trading hours of the secondary market. The stock brokers ("Seller Member(s)") can enter orders for demat shares as well as physical shares.
- 8.6 Procedure to be followed by Eligible Sellers holding Equity Shares in the dematerialised form:
- 8.6.1 Eligible Sellers who desire to tender their Equity Shares in the electronic form under Buyback would have to

- do so through their respective Seller Member by indicating to their broker the details of Equity Shares they intend to tender under the Buyback.
- 6.6.2 The Seller Member would be required to transfer the number of Equity Shares by using the settlement number and the procedure prescribed by the clearing corporation for the transfer of the Equity Shares to the Special Account of the clearing corporation before placing the bids/ orders and the same shall be validated at the time of order entry.

- 8.6.3 The details of the Special Account of clearing corporation shall be informed in the issue opening circular that will be issued by NSE/clearing corporation.
- 8.6.4 For custodian participant orders for demat Equity Shares early pay-in is mandatory prior to confirmation of order by custodian. The custodian shall either confirm or reject the orders not later than the closing of trading hours on the last day of the tendering period. Thereafter, all unconfirmed orders shall be deemed to

-
- Cont...



WIPRO ANNOUNCES BUYBACK OFFER

Bangalore, India and East Brunswick, New Jersey, USA - April 22, 2016:

On April 20, 2016, Wipro Limited (NYSE:WIT, BSE: 507685, NSE: WIPRO), a leading global information technology, consulting and business process services company announced that its board of directors ("Board") approved a buyback ("Buyback") by the Company of up to 40,000,000 (Forty Million Only) fully paid-up equity shares of Rs. 2/- each of the Company ("Equity Shares") representing 1.62% of the total paid-up Equity Share capital of the Company at a price of Rs. 625/- (USD\$ 9.42¹) per Equity Share ("Buyback Price") payable in cash for an aggregate amount of up to Rs. 25,000,000,000/- (Rupees Twenty Five Billion Only) (up to approximately USD\$ 377 million¹) ("Buyback Size"). The Buyback Size is 6.2% of the fully paid-up Equity Share capital and free reserves as per the audited standalone balance sheet of the Company for the financial year ended March 31, 2016.

The Buyback will be conducted on a proportionate basis through the "tender offer" route as prescribed under the Securities and Exchange Board of India ("SEBI") (Buy Back of Securities) Regulations, 1998 and the Companies Act, 2013 and rules made thereunder, including any statutory modifications or re-enactments thereof, from all holders of Equity Shares who hold Equity Shares as of May 6, 2016, the record date for the Buyback (the "Record Date"). The Buyback Size does not include any expenses incurred or to be incurred for the Buyback, like filing fees payable to the Securities and Exchange Board of India, advisors fees, public announcement publication expenses, printing & dispatch expenses and other incidental and related expenses.

The Company's American Depositary Shares ("ADSs"), each representing one Equity Share, evidenced by American Depositary Receipts ("ADRs"), are traded in the U.S. on the New York Stock Exchange ("NYSE") under the ticker symbol "WIT". Holders of ADSs will be able to participate in the Buyback by submitting their ADSs to JP Morgan Chase Bank N.A., as ADS Depositary (the "Depositary") for cancellation and withdrawing the underlying Equity Shares, no later than 12:00 p.m. New York City time on May 4, 2016 (the "Cancellation Deadline") so that they are holders of Equity Shares as of the Record Date.

In order to cancel ADSs, holders of ADSs must comply with all of the provisions governing the ADSs related thereto (including without limitation, payment of all fees, charges and expenses owing) no later than the Cancellation Deadline and will also need to establish a brokerage account in India prior to the Record Date to receive the withdrawn Equity Shares. Such holders will then be able to

¹ The U.S. dollar amounts are based on the exchange rate of Rs. 66.35/USD as of April 12, 2016 (Source: http://www.federalreserve.gov/releases/h10/hist/dat00_in.htm).

tender the Equity Shares in the Buyback in accordance with the terms of the Buyback. Prior to the Record Date, holders of ADSs will receive notice of the Buyback and information regarding surrendering the ADSs to the Depositary for cancellation and withdrawing the underlying Equity Shares so they can participate in the Buyback. The Depositary will not assist in establishing accounts in India nor will it assist holders in complying with the terms of the Buyback. If an ADS holder withdraws the underlying Equity Shares, such holder will not be able to re-deposit their Equity Shares into the ADR program and receive ADSs in return, regardless of whether such holder participates in the Buyback. Equity Shares are not listed on, and cannot be sold on, a U.S. exchange. Furthermore, holders of ADSs may be subject to taxation in India upon submitting their ADSs for cancellation and also the extent that the underlying Equity Shares are accepted in the Buyback. Holders of ADSs who decide to withdraw the underlying Equity Shares will be responsible for all related taxes, duties and fees, including fees payable to the Depositary to cancel the ADSs.

Holders of ADSs are advised to review the current trading price of ADSs on the NYSE, the current trading price of the Equity Shares on the National Stock Exchange of India Limited (NSE) and BSE Limited (BSE), and the Buyback Price prior to surrendering the ADSs for cancellation and withdrawing any Equity Shares. The Buyback Price will be paid in Indian Rupees therefore holders of ADSs should also review foreign exchange rates in effect prior to making any decisions regarding the withdrawal of Equity Shares underlying the ADSs and participating in the Buyback. In addition, shareholders who intend to participate in the Buyback should consult with their stock brokers regarding any costs, charges and expenses (including brokerage) that may be required by the stock broker for participating in the Buyback (secondary market transaction). The Buyback consideration received by selling shareholders in respect of accepted Equity Shares could be net of such costs, charges and expenses (including brokerage). Selling shareholders will be responsible for all such costs, charges and expenses.

The Public Announcement published in India on April 22, 2016 and supplemental information regarding the participation in the Buyback by holders of ADSs are posted on the Company's website at <http://www.wipro.com/investors/news-events/news/> and are available on the website of the U.S. Securities and Exchange Commission ("SEC") at www.sec.gov, generally on Form CB or Form 6-K. Such documents contain important additional information about the Buyback and related matters. Holders of ADSs are strongly encouraged to read such documents and consult with their financial and tax advisors prior to determining to submit their ADSs to the Depositary for cancellation and withdrawing the underlying Equity Shares.

The complete terms and conditions of the Buyback will be contained in the Letter of Offer which is expected to be mailed to Equity Holders as of the Record Date after receipt of all necessary approvals.

If you have any questions regarding an Equity Share Withdrawal or the Buyback, please call the Company at +91-80-2844 0011/+91-80-4672 6000.

Persons holding ADSs through a bank, broker or other nominee should contact such bank, broker or nominee with any questions they may have related to such cancellation procedures. Registered holders of ADRs may, however, contact the Depositary about the procedure related to the cancellation of their ADSs. Please do not contact the Depositary regarding the Buyback.

Special Notice to Securityholders in the United States

The Buyback is being made for securities of an Indian company and is subject to the laws of India. It is important for U.S. securities holders to be aware that the Buyback is subject to tender offer laws and regulations in India that are different from those in the U.S. and documents related to the Buyback will be prepared in accordance with Indian format and style, which differs from customary U.S. format and style. Certain of the U.S. federal securities laws apply to the Buyback as there are U.S. holders of Equity Shares and ADSs. The Buyback is being conducted in the U.S. in accordance with the "Tier I" exemption set forth in Rule 13(e)-4(h)(8) under the U.S. Securities Exchange Act of 1934, as amended.

About Wipro Limited (NYSE: WIT)

Wipro Limited (NYSE:WIT) is a leading information technology, consulting and business process services company that delivers solutions to enable its clients do business better. Wipro delivers winning business outcomes through its deep industry experience and a 360 degree view of "Business through Technology." By combining digital strategy, customer centric design, advanced analytics and product engineering approach, Wipro helps its clients create successful and adaptive businesses. A company recognized globally for its comprehensive portfolio of services, strong commitment to sustainability and good corporate citizenship, Wipro has a dedicated workforce of over 160,000, serving clients in 175+ cities across 6 continents. For more information, please visit www.wipro.com

Contact for Investor Relations

Pavan N Rao

Phone: +91-80-4672 6143

pavan.rao@wipro.com

Abhishek Kumar Jain

Phone: +1 978 826 4700

abhishekkumar.jain@wipro.com

Contact for Media & Press

Vipin Nair

Phone: +91-98450 14036

vipin.nair1@wipro.com



**NOTICE TO HOLDERS OF WIPRO LIMITED
AMERICAN DEPOSITARY SHARES,
EACH REPRESENTING ONE EQUITY SHARE**

On April 22, 2016, Wipro Limited (the "Company") published a public announcement in India (the "Public Announcement"), providing further details on the offer to buy back up to 40,000,000 (Forty Million only) fully paid up equity shares of face value Rs. 2 each (the "Equity Shares"), at a price of Rs. 625 per share (USD\$ 9.42¹) (the "Buyback Price") payable in cash for an aggregate amount of up to Rs. 25,000,000,000/- (Rupees Twenty Five Billion Only) (up to approximately USD\$ 377 million¹) ("Buyback Size") on a proportionate basis (the "Buyback") as notified to the stock exchanges on April 20, 2016. The Buyback will be implemented using a tender offer process, under which holders of Equity Shares as of May 6, 2016 (the "Record Date") will be able to tender a proportionate number of their Equity Shares to the Company at the Buyback Price. The number of shares each holder of Equity Shares is entitled to tender will be calculated based on the number of Equity Shares held by the respective shareholder on the Record Date and the entitlement ratio of the Buyback applicable to each shareholder. The final number of shares the Company will purchase from each holder of Equity Shares will be based on the total number of shares tendered. Accordingly, the Company may not purchase all of the shares tendered by a holder of Equity Shares. The full terms and conditions of the Buyback will be contained in a final letter of offer after all regulatory approvals are received (the "Letter of Offer"), which will be dispatched to eligible holders of Equity Shares as of the Record Date. The Letter of Offer is currently in draft stage and will be submitted to the Securities and Exchange Board of India (the "SEBI") for review and comments within 5 working days of the public announcement and will be issued in final form only after comments from the SEBI have been received. We anticipate that the offering period for the Buyback may commence in the latter half of May or early June 2016.

Holders of American Depositary Shares ("ADSs") of the Company, (each a "Holder" or collectively, "Holders"), each representing one Equity Share, evidenced by American Depositary Receipts ("ADRs"), may participate in the Buyback by i) submitting the desired number of ADSs to JPMorgan Chase Bank, N.A., as ADS depositary (the "Depositary") for cancellation and withdrawing the underlying Equity Shares no later than 12:00 p.m. New York City time on May 4, 2016 ("Equity Share Withdrawal") and ii) after receiving the Equity Shares in the brokerage account the Holder has established in India, tendering into the Buyback any or all of such withdrawn Equity Shares when the offering period for the Buyback commences. **YOU MUST BE A HOLDER OF EQUITY SHARES AS OF THE RECORD DATE TO PARTICIPATE IN THE BUYBACK.** The Depositary will charge such holder a fee of U.S.\$0.05 for each ADS surrendered for cancellation. These fees are payable whether or not the withdrawn Equity Shares are accepted for tender in the Buyback. See "Procedures for Equity Share Withdrawal" below.

Prior to submitting any ADSs for withdrawal, you should consult with your financial and tax advisors and ensure that you have a brokerage account in India that can take delivery of the Equity Shares. You should also be aware of the following:

¹ The U.S. dollar amounts are based on the exchange rate of Rs. 66.35/USD as of April 12, 2016 (Source: http://www.federalreserve.gov/releases/h10/hist/dat00_in.htm).

- The Buyback Price is a 19.71% discount to the volume weighted average market price of an ADS on the New York Stock Exchange for the 3 months preceding the date of notice to the Indian Stock Exchanges (as defined below) of the board meeting to consider the proposal of the Buyback; i.e., April 12, 2016.
- The Buyback Price is a 24.37% discount to the volume weighted average market price of an ADS on the New York Stock Exchange for the 2 weeks preceding April 12, 2016.
- Participating in the Buyback will likely result in holders of ADSs receiving less proceeds than could be obtained by selling ADSs on the NYSE.
- Upon withdrawal of the Equity Shares underlying the ADSs, an Equity Holder will not be able to re-deposit the Equity Shares into the ADR program to receive ADSs.
- Equity Shares must be held in a brokerage account in India and such Equity Shares cannot be traded on the U.S. exchange i.e. the NYSE.

**** All amounts based on the exchange rate of Rs. 66.35/USD as published by the Federal Reserve Board of Governors on April 12, 2016.**

The anticipated timetable for the Buyback, and certain considerations for holders of ADSs, is outlined below, including the price history of the Equity Shares and the ADSs, the procedures for an Equity Share Withdrawal and certain tax considerations relevant to an Equity Share Withdrawal and the Buyback.

There is no guarantee that any holder of ADSs that submits its ADSs for cancellation and withdrawal of the underlying Equity Shares will be able to tender successfully into the Buyback any or all of such Equity Shares. Equity Shares that are not accepted in the Buyback will remain outstanding, and the rights and obligations of any holder of such Equity Shares will not be affected. Pursuant to the terms of the Deposit Agreement dated October 19, 2000, and as amended, by and among the Company, the Depositary and the holders from time to time of ADRs (the "Deposit Agreement"), **holders of Equity Shares do not currently have any right to re-deposit such Equity Shares to receive ADSs**, and will not be entitled to any other rights or obligations of an ADR holder, even if such holder previously held ADRs. **Equity Shares trade on National Stock Exchange of India Limited (the "NSE") and the BSE Limited exchange in India (the "BSE", and together, the "Indian Stock Exchanges"), but do not trade on U.S. exchanges.**

The full terms and conditions of the Buyback will be contained in the Letter of Offer, which will be dispatched to eligible holders of Equity Shares as of the Record Date. The Letter of Offer is currently in draft stage and will be submitted to the SEBI for review and comments and will be issued in final form only after comments from SEBI have been received. Any informational documents related to the Buyback that are published or disseminated by the Company will be furnished to the U.S. Securities and Exchange Commission (the "SEC") under cover of Form CB no later than the business day after the relevant documents are published or otherwise disseminated by the Company in India. Documents furnished to the SEC can be viewed on the SEC's website at www.sec.gov when they are filed.

Each holder of ADRs that requests that the Depositary effect an Equity Share Withdrawal will be deemed to have acknowledged, represented to, warranted and agreed with the Company that such holder has sufficient information on the Company and the terms of the Equity Share Withdrawal so as to enable such holder to decide whether to effect an Equity Share Withdrawal.

Holders of the ADRs who wish to retain their ADRs do not need to take any action. The implications of effecting an Equity Share Withdrawal will depend on individual circumstances. **HOLDERS OF ADRs SHOULD CONSULT THEIR OWN LEGAL, FINANCIAL AND TAX ADVISORS BEFORE REQUESTING THAT THE DEPOSITARY EFFECT AN EQUITY SHARE WITHDRAWAL.**

Timeline for Equity Share Withdrawal

Event	Date*
Public Announcement of Buyback	April 22, 2016
ADR cancellation materials must be received by the Depositary no later than 12:00 p.m.	May 4, 2016
Record Date for the Buyback	May 6, 2016

* In New York City time, unless otherwise specified.

Procedures for Equity Share Withdrawal

A registered holder of ADRs may surrender such ADRs to the Depositary for cancellation along with the requisite fees, charges and expenses and a written order directing the Depositary to cause the Equity Shares represented by the ADSs to be withdrawn and delivered to, or upon the written order of, any person designated in such order (the "Withdrawal Order"). Persons holding their ADSs through a bank, broker or other nominee must request such bank, broker or other nominee to surrender the ADSs to be cancelled, pay the requisite fees, charges and expenses to the Depositary and provide the Depositary with the Withdrawal Order in order to withdraw the Equity Shares represented by such cancelled ADSs, a process we refer to as an "Equity Share Withdrawal". If you surrender ADSs and withdraw shares, you will be:

- required to establish an account with a bank, broker or other nominee in India to hold or sell shares in electronic dematerialized form (a "Brokerage Account") and may incur customary fees, charges and expenses in connection therewith; and
- liable for a fee of U.S.\$0.05 for each ADS surrendered in an Equity Share Withdrawal, whether or not the withdrawn Equity Shares are submitted or accepted for tender in the Buyback.

The Depositary will NOT assist Holders or other persons in establishing accounts in India. Holders are also advised that if delivery of the related Equity Shares cannot be completed within 72 hours of the first presentation of a given cancellation request by reason of improper delivery instructions, local market requirements or reason other than the gross negligence or willful misconduct of the Depositary, the presenter of such ADSs will be deemed to have not presented such ADSs for cancellation and such ADSs will be credited or returned to such Holder accordingly. As no cancellation will be deemed to have been presented, a portion of any cancellation fees theretofore paid may be retained by the Depositary to cover any costs the Depositary may have incurred in attempting delivery of Equity Shares. As a result, it is recommended that any party surrendering ADSs for cancellation consult with their local market agent to ensure that delivery instructions are properly provided and that any and all local market requirements have been satisfied to allow for timely delivery of Equity Shares.

Each holder of ADRs that wishes to effect an Equity Share Withdrawal will be responsible for setting up its own Brokerage Account, including providing any necessary documentation and know your customer documentation. A withdrawing ADR holder will also be solely responsible for its ADS cancellation fees and any other fees, charges and expenses of the Depositary and its agents.

To be a holder of Equity Shares on the Record Date and be eligible to participate in the Buyback, a registered holder of ADRs must submit to the Depositary the Withdrawal Order, the ADS cancellation fees and any fees, charges and expenses owing under the Deposit Agreement no later than 12 p.m. New York City time on May 4, 2016.

Before the Depositary will permit withdrawal of Equity Shares, the Depositary may require:

- payment of its fees;

- payment of stock transfer or other taxes or other governmental charges and transfer or registration fees charged by third parties for the transfer of any deposited securities;
- production of satisfactory proof of the identity of any signatory and genuineness of any signature or other information it deems necessary; and
- compliance with applicable laws and regulations, provisions of our charter and resolutions of our board of directors, and regulations it may establish, from time to time, consistent with the Deposit Agreement, including presentation of transfer documents;

The Holders are solely responsible for taking all of the steps and meeting all of the requirements necessary to effect an Equity Share Withdrawal.

Price History and Stock Exchanges

The Equity Shares are traded on the India Stock Exchanges. The ADSs are traded in the United States on the NYSE, under the ticker symbol "WIT". The following table sets forth for the periods indicated the price history of the Equity Shares on the Indian Stock Exchanges and ADSs on the NYSE.² The stock prices for prior periods have been restated to reflect stock dividend issued by the Company from time to time.

Fiscal Year ended March 31,	BSE				NSE				NYSE	
	Price per Equity Share				Price per Equity Share				Price per ADS	
	High (Rs.)	Low (Rs.)	High (US\$)	Low (US\$)	High (Rs.)	Low (Rs.)	High (US\$)	Low (US\$)	High (US\$)	Low (US\$)
2016	635.70	508.90	9.60	7.68	636.45	507.90	9.61	7.67	13.48	10.65
2015	676.90	475.35	10.86	7.63	677.60	474.70	10.87	7.62	14.18	10.86
2014	610.50	315.30	10.17	5.25	611.00	314.85	10.18	5.24	14.26	6.91
2013	455.80	325.60	8.36	5.97	456.00	295.00	8.36	5.41	11.08	7.56
2012	490.15	310.20	9.63	6.10	490.00	310.50	9.63	6.10	15.39	8.63

The U.S.\$ figures under BSE and NSE columns denote the Equity Share price in Indian rupees converted to U.S. dollars at the rate of exchange of 1 U.S.\$ = Rs. 50.89 for the year ended March 31, 2012, 1 U.S.\$ = Rs. 54.52 for the year ended March 31, 2013, 1 U.S.\$ = Rs. 60.00 for the year ended March 31, 2014, 1 U.S.\$ = Rs. 62.31 for the year ended March 31, 2015, and 1 U.S.\$ = Rs. 66.25 for the year ended March 31, 2016.

The volume weighted average closing price of the ADSs on the NYSE for 3 months and 2 weeks preceding the date of notice to the Indian Stock Exchanges of board meeting to consider the proposed buyback was US\$11.73 (approx. Rs. 778.43) and US\$12.46 (approx. Rs. 826.43) respectively. The closing price of the ADSs on the NYSE on date of notice of board meeting, i.e. April 12, 2016 was US\$12.50 (approx. Rs 829.38). The Indian Rupee amounts are based on the exchange rate of Rs. 66.35/USD as on April 12, 2016.³ To the extent available, holders of ADSs are urged to obtain additional current market information and quotations for the Equity Shares, and for the ADSs, before making any decision with respect to an Equity Share Withdrawal or the Buyback. **Equity Shares do not trade on the NYSE or any other U.S. stock exchange.**

Payment of the Buyback Price – Foreign Exchange Rates

As stated in the Public Announcement, the Buyback Price will be paid in Indian rupees. Fluctuations in the exchange rate between the Indian rupee and the U.S. dollar will affect the U.S. dollar equivalent of the Buyback

² Source: https://www.federalreserve.gov/releases/h10/hist/dat00_in.htm.

³ Source: https://www.federalreserve.gov/releases/h10/hist/dat00_in.htm.

Price. The Company will not make any conversion of the Buyback Price to U.S. dollars. On April 12, 2016, the certified foreign exchange rate published by the Federal Reserve Board of Governors was 1 U.S.\$ = Rs. 66.35. Shareholders are urged to obtain current exchange rate information before making any decision with respect to the Buyback.

Certain Tax Consequences of the Buyback for Non-Resident Shareholders

Indian Taxation

THE SUMMARY OF THE TAX CONSIDERATIONS IN THIS SECTION ARE BASED ON THE CURRENT PROVISIONS OF THE TAX LAWS OF INDIA AND THE REGULATIONS THEREUNDER, THE JUDICIAL AND THE ADMINISTRATIVE INTERPRETATIONS THEREOF, WHICH ARE SUBJECT TO CHANGE OR MODIFICATION BY SUBSEQUENT LEGISLATIVE, REGULATORY, ADMINISTRATIVE OR JUDICIAL DECISIONS. ANY SUCH CHANGES COULD HAVE DIFFERENT TAX IMPLICATIONS.

IN VIEW OF THE PARTICULARISED NATURE OF TAX CONSEQUENCES, SHAREHOLDERS ARE REQUIRED TO CONSULT THEIR TAX ADVISORS FOR THE APPLICABLE TAX PROVISIONS INCLUDING THE TREATMENT THAT MAY BE GIVEN BY THEIR RESPECTIVE TAX OFFICERS IN THEIR CASE, AND THE APPROPRIATE COURSE OF ACTION THAT THEY SHOULD TAKE.

THE COMPANY DOES NOT ACCEPT ANY RESPONSIBILITY FOR THE ACCURACY OR OTHERWISE OF SUCH ADVICE. THEREFORE, SHAREHOLDERS CANNOT RELY ON THIS ADVICE AND THE SUMMARY TAX IMPLICATIONS RELATING TO THE TREATMENT OF INCOME TAX IN THE CASE OF BUYBACK OF LISTED EQUITY SHARES ON THE STOCK EXCHANGE SET OUT BELOW SHOULD BE TREATED AS INDICATIVE AND FOR GUIDANCE PURPOSES ONLY.

General. The basis of charge of Indian income-tax depends upon the residential status of the taxpayer during a tax year. The Indian tax year runs from April 1 until March 31. A person who is an Indian tax resident is liable to taxation in India on his worldwide income, subject to certain tax exemptions, which are provided under the Income Tax Act, 1961 (the "Income Tax Act").

A person who is treated as non-resident for Indian income-tax purposes is generally subject to tax in India only on such person's India-sourced income, income received by such persons in India. In case of shares of a company, the source of income from shares would depend on the "situs" of such shares. As per judicial precedents, generally the "situs" of the shares is where a company is "incorporated" and where its shares can be transferred. Accordingly, since the Company is incorporated in India, the Company's shares would be "situated" in India and any gains arising to a non-resident on transfer of such shares should be taxable in India under the Income Tax Act. Further, the non-resident shareholder can avail themselves of the beneficial provisions of the Double Taxation Avoidance Agreement ("DTAA") between India and the respective relevant shareholder country but subject to meeting relevant conditions and providing and maintaining necessary information and documents as prescribed under the Income Tax Act.

The Income Tax Act also provides for different tax regimes/ rates applicable to the gains arising from the buyback of shares, based on the period of holding, residential status and classification of the shareholder, and nature of the income earned, etc. The summary tax implications on buyback of listed equity shares on the stock exchange is set out below. All references to equity shares in this note refer to listed equity shares unless stated otherwise.

Classification of Shareholders. Shareholders can be classified under the following categories:

a) Resident Shareholders being:

- Individuals, Hindu Undivided Family (HUF), Association of Persons (AOP) and Body of Individuals (BOI)
- Others

b) Non Resident Shareholders being:

- Non Resident Indians (NRIs)
- Foreign Institutional Investors (FIIs)
- Others:
 - company
 - Other than company

Classification of Income. Shares can be classified under the following two categories:

- a) Shares held as investment (Income from transfer taxable under the heading "Capital Gains")
- b) Shares held as stock-in-trade (Income from transfer taxable under the heading "Profits and Gains from Business or Profession")

Gains arising from the transfer of shares may be treated either as "capital gains" or as "business income" for tax purposes, depending upon whether such shares were held as a capital asset or trading asset (i.e. stock-in-trade). Traditionally, the issue of characterization of income arising from sale of shares has been a subject matter of litigation with the tax authorities. There have been various judicial pronouncements on whether gains from transactions in securities should be taxed as "business profits" or as "capital gains". However, these pronouncements, while laying down certain guiding principles have largely been driven by the facts and circumstances of each case. Recently, the apex body of Income-tax has issued Circular no. 6 of 2016, as per which, if the taxpayer is opts to consider the shares as stock-in-trade, the income arising from the transfer of such shares would be treated as its business income. Also, if such shares are held for a period of more than 12 months if the taxpayer desires to treat the income arising from the transfer thereof as "capital gains", the same shall not be put to dispute by the Indian tax authority.

Further, investments by FIIs in any securities in accordance with the regulations made under the Securities Exchange Board of India Act, 1922 would be treated as capital asset under the provisions of the Income Tax Act.

Shares Held As Investment. As per the provisions of the Income Tax Act, where the shares are held as investments, income arising from the transfer of such shares is taxable under the heading "Capital Gains". Capital gains on buyback of shares are governed by the provisions of section 46A of the Income Tax Act and would attract capital gains in the hands of shareholders as per provisions of section 48 of the Income Tax Act. The provisions of buy back tax under section 115QA in Chapter XII-DA of the Income Tax Act do not apply for shares listed on the stock exchange.

Period of holding. Depending on the period for which the shares are held, the gains would be taxable as "short term capital gain" or "long term capital gain":

- In respect of equity shares held for a period less than or equal to 12 months prior to the date of transfer, the same shall be treated as a "short-term capital asset", and the gains arising therefrom shall be taxable as "short term capital gains" ("STCG").
- Similarly, where equity shares are held for a period more than 12 months prior to the date of transfer, the same shall be treated as a "long-term capital asset", and the gains arising therefrom shall be taxable as "long-term capital gains" ("LTCG").

Buyback of shares through a recognized stock exchange. Where a transaction for transfer of such equity shares (i.e. buyback) is transacted through a recognized stock exchange, then the taxability will be as under (for all categories of shareholders):

- LTCG arising from such transaction would be exempt under section 10(38) of the Income Tax Act; and
- STCG arising from such transaction would be subject to tax at 15% under section 111A of the Income Tax Act.

Further, in case of resident Individual or HUF, the benefit of maximum amount which is not chargeable to income-tax is considered while computing the tax on such STCG taxable under section 111A of the Income Tax Act. In addition to the above STCG tax, Surcharge, Education Cess and Secondary and Higher Education Cess are leviable (*Please see below for rate of surcharge and cess*).

Non-resident shareholders can avail themselves of the beneficial provisions of the applicable DTAA entered into by India with the relevant country in which the shareholder is resident but subject to fulfilling relevant conditions and submitting/ maintaining necessary documents prescribed under the Income Tax Act.

As an overall point, since the Buyback is to be undertaken on the NSE, such transaction is chargeable to the Securities Transaction Tax ("STT"). STT is a tax payable in India on the value of securities on every purchase or sale of securities that are listed on the Indian Stock Exchanges. Currently, the STT rate applicable on the purchase or sale of shares on the stock exchange is 0.1% of the value of the security.

Taxation for American Depository Shares Holders. The non-resident holders of ADS of the Company may participate in the Buyback by withdrawing his or her ADS from the depository facility, acquiring underlying equity shares upon such withdrawal and then selling those equity shares back to the Company through the NSE.

There can be no assurance that the equity shares offered by an ADS holder in the Buyback will be accepted. ADS holders are advised to consult their legal, financial and tax advisors for advice prior to participating in the Buyback, including advice related to any related regulatory approvals and tax issues.

The following is a brief summary of capital gains taxation of non-resident holders in respect of the sale of Equity Shares received upon the Equity Share Withdrawal, which we refer to below as "redemption" of ADSs issued to non-resident holders.

- There are no specific tax provisions on redemption of ADS into equity shares. If ADS is treated as a title receipt to underlying shares, there are good arguments to support that equity shares received by non-resident ADS holders upon redemption of ADS may not be considered as transfer and hence not subject to capital gains tax in India at the point of redemption.
- The period of holding of shares acquired by such non-resident holders on redemption of ADS would be reckoned from the date on which a request for such redemption was made.
- Price of such equity shares held by non-resident holder prevailing on any recognised stock exchange in India on the date on which a request for such redemption was made by the non-resident holder will be considered as cost of acquisition of such equity shares.
- STT will be levied at the time of transfer of equity shares as part of the Buyback.
- Long term capital gains on sale of such shares post redemption of ADS will be exempt from tax.
- Short-term capital gains on sale of such shares will be taxed at 15% and further increased by applicable surcharge and cess (*please see below on rate of surcharge and cess*).
- Non-resident shareholders can avail themselves of the beneficial provisions of the applicable DTAA entered into by India with relevant shareholder country but subject to fulfilling relevant conditions and submitting/ maintaining necessary documents prescribed under the Income Tax Act.

Shares Held As Stock-In Trade. If the shares are held as stock-in-trade by any of the shareholders of the Company, then the gains would be characterized as business income and taxable under the heading "Profits and Gains from Business or Profession." In such a case, the provisions of section 46A of the Income Tax Act will not apply.

Resident Shareholders.

- a) For individuals, HUF, AOP, BOI, profits would be taxable at slab rates.
- b) For persons other than stated in (a) above, profits would be taxable at 30%.

No benefit of indexation by virtue of the period of holding would be available in any case.

Non Resident Shareholders.

- a) Non-resident shareholders can avail beneficial provisions of the applicable DTAA entered into by India with relevant shareholder country but subject to fulfilling relevant conditions and submitting/maintaining necessary documents prescribed under the Income Tax Act.
- b) Where DTAA provisions are not applicable:
 - For non-resident individuals, HUF, AOP, BOI, profits would be taxable at slab rates.
 - For foreign companies, profits would be taxed in India at 40%.
 - For other non-resident shareholders, such as foreign firms, profits would be taxed in India at 30%.

In addition to the above, Surcharge, Education Cess and Secondary and Higher Education Cess are leviable. (Please see below for rate of surcharge and cess).

Tax Deduction at Source.

In case of Resident Shareholders. In absence of any specific provision under the Income Tax Act, the Company is not required to deduct tax on the consideration payable to resident shareholders pursuant to the said Buyback.

In case of Non-resident Shareholders. Section 195(1) of the Income Tax Act provides that that any person responsible for paying to a non-resident, any sum chargeable to tax is required to deduct tax at source (including applicable surcharge and cess). Subject to regulations in this regard, wherever applicable and it is required to do so, tax at source (including applicable surcharge and education cess) shall be deducted at appropriate rates as per the Income Tax Act. In doing this, the Company will be guided by generally followed practices and make use of data available in its records except in cases where the non-resident shareholders provide a specific mandate in this regard.

Since the Buyback is through the Indian Stock Exchanges, the responsibility of discharge of the tax due on the gains (if any) is primarily on the non-resident shareholder. It is therefore important for the non-resident shareholders to suitably compute such gains (if any) on this transaction and immediately pay taxes in India (either by deduction or otherwise) in consultation with their custodians, authorized dealers, tax advisors, as appropriate.

Rate of Surcharge and Cess. In addition to the basic tax rate, Surcharge, Education Cess and Secondary and Higher Education Cess are leviable as follows:

Surcharge.

- In case of domestic companies: Surcharge at 12% is leviable where the total income exceeds Rs. 100 million (approximately US\$ 1.5 million) and at 7% where the total income exceeds Rs. 10 million (approximately US\$ 150,000).
- In case of companies other than domestic companies: Surcharge at 5% is leviable where the total income exceeds 100 million (approximately US\$ 1.5 million) and at 2% where the total income exceeds 10 million (approximately US\$ 150,000).
- In case of other assessee (i.e., other than companies): Surcharge at 12% which will increase to 15% under the Finance Bill 2016, effective April 2016, if and when enacted by India's parliament) is leviable where the total income exceeds 10 million (approximately US\$ 150,000).

Cess. Education Cess at 2% and Secondary and Higher Education Cess at 1% is leviable in all cases.

The U.S. dollar amounts are based on the exchange rate of Rs. 66.35/USD as of April 12, 2016 (Source: http://www.federalreserve.gov/releases/h10/hist/dat00_in.htm).

THE ABOVE NOTE ON TAXATION SETS OUT THE PROVISIONS OF LAW IN A SUMMARY MANNER ONLY AND IS NOT A COMPLETE ANALYSIS OR LISTING OF ALL POTENTIAL TAX CONSEQUENCES OF THE DISPOSAL OF EQUITY SHARES. THIS NOTE IS NEITHER BINDING ON ANY REGULATORS NOR CAN THERE BE ANY ASSURANCE THAT THEY WILL NOT TAKE A POSITION CONTRARY TO THE COMMENTS MENTIONED HEREIN. HENCE, YOU SHOULD CONSULT WITH YOUR OWN TAX ADVISORS FOR THE TAX PROVISIONS APPLICABLE TO YOUR PARTICULAR CIRCUMSTANCES.

Certain Material U.S. Federal Income Tax Consequences

The following is a summary of certain material U.S. federal income tax consequences that may be relevant with respect to a participation in the buyback of Equity Shares to U.S. holders (as defined below) (or the exchange of ADSs for Equity Shares and subsequent participation in the Buyback) and is for general information only. For purposes of this discussion, "U.S. holders" are individual citizens or residents of the United States, corporations (or other entities treated as corporations for U.S. federal income tax purposes) created in or under the laws of the United States or any political subdivision thereof or therein, estates, the income of which is subject to U.S. federal income taxation regardless of its source and trusts having a valid election to be treated as U.S. persons in effect under U.S. Treasury Regulations or for which a U.S. court exercises primary supervision and a U.S. person has the authority to control all substantial decisions.

This summary is limited to U.S. holders who hold Equity Shares or ADSs as capital assets. In addition, this summary is limited to U.S. holders who are not residents in India for purposes of the Convention between the Government of the United States of America and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income (the "Treaty"). If a partnership holds the Equity Shares or ADSs, the tax treatment of a partner will generally depend upon the status of the partner and upon the activities of the partnership. A partner in a partnership holding Equity Shares or ADSs should consult its own tax advisor.

This summary does not address any tax considerations arising under the laws of any U.S. state or local or non-U.S. jurisdiction, potential application of the Medicare tax on net investment income, or tax considerations under any U.S. non-income tax laws. In addition, this summary does not address tax considerations applicable to holders that may be subject to special tax rules, such as banks, insurance companies, regulated investment companies, real estate investment trusts, financial institutions, dealers in securities or currencies, tax-exempt entities, persons liable for alternative minimum tax, persons that hold Equity Shares or ADSs as a position in a "straddle" or as part of a "hedging" or "conversion" transaction for tax purposes, persons holding ADSs or Equity Shares through

partnerships or other pass-through entities, persons that have a "functional currency" other than the U.S. dollar or holders of 10% or more, by voting power or value, of the shares of our company. This summary is based on the tax laws of the United States as in effect on the date of this document and on U.S. Treasury Regulations in effect or, in some cases, proposed, as of the date of this document, as well as judicial and administrative interpretations thereof available on or before such date and is based in part on the assumption that each obligation in the Deposit Agreement and any related agreement will be performed in accordance with its terms. All of the foregoing is subject to change, which change could apply retroactively and could affect the tax consequences described below.

EACH PROSPECTIVE INVESTOR SHOULD CONSULT ITS OWN TAX ADVISOR WITH RESPECT TO THE U.S. FEDERAL, STATE, LOCAL AND NON-U.S. TAX CONSEQUENCES OF PARTICIPATING IN THE BUYBACK.

Ownership of ADSs. For U.S. federal income tax purposes, holders of ADSs generally will be treated as the owners of Equity Shares represented by such ADSs. Accordingly, the conversion of ADSs into Equity Shares to participate in the Buyback generally will not be subject to U.S. federal income tax.

Tax Treatment of Buyback. An exchange of Equity Shares for cash by a U.S. holder pursuant to the Buyback will be a taxable transaction for U.S. federal income tax purposes. In such case, depending on the applicable U.S. holder's particular circumstances, such tendering U.S. holder will be treated either as recognizing gain or loss from the disposition of the Equity Shares or as receiving a distribution from the company.

Under Section 302 of the Internal Revenue Code, a tendering U.S. holder will recognize gain or loss on the exchange of Equity Shares for cash if the exchange:

- results in a "substantially disproportionate" redemption with respect to such U.S. holder; or
- is "not essentially equivalent to a dividend" with respect to the U.S. holder.

An exchange of Equity Shares for cash generally will be a substantially disproportionate redemption with respect to a U.S. holder if the percentage of the voting stock owned by such U.S. holder immediately after the exchange is less than 80% of the percentage of the voting stock owned by such U.S. holder immediately before the exchange and after the exchange the U.S. holder owns less than 50% of the total combined voting power of all classes of stock entitled to vote. In applying the Section 302 tests, each U.S. holder must take into account Equity Shares and ADSs that such U.S. holder constructively owns under certain attribution rules, pursuant to which a U.S. holder will be treated as owning any Equity Shares and ADSs owned by certain family members (which family attribution, in certain circumstances, may be waived) and related entities, and Equity Shares and ADSs that the U.S. holder has the right to acquire by exercise of an option. Each U.S. holder is expected to consult with its own tax advisor with respect to the application of such attribution rules given such U.S. holder's particular circumstances.

If an exchange of Equity Shares for cash fails to satisfy the "substantially disproportionate" test, the U.S. holder may nonetheless satisfy the "not essentially equivalent to a dividend" test. An exchange of Equity Shares for cash will satisfy the "not essentially equivalent to a dividend" test if it results in a "meaningful reduction" of the U.S. holder's equity interest in the company given such U.S. holder's particular facts and circumstances. The Internal Revenue Service (the "IRS") has indicated in published rulings that a relatively minor reduction of the proportionate equity interest of a U.S. holder whose relative equity interest is minimal and who does not exercise any control over or participate in the management of corporate affairs should be treated as "not essentially equivalent to a dividend." Each U.S. holder should consult its tax advisors regarding the application of the rules of Section 302 in its particular circumstances. Because the Section 302 tests are applied on a stockholder by stockholder basis, the buyback may be a sale or exchange for certain U.S. holders and a distribution for others.

Sale or Exchange. Subject to the "passive foreign investment company" ("PFIC") rules described below, if a U.S. holder is treated as recognizing gain or loss for U.S. federal income tax purposes from the disposition of Equity Shares for cash, such gain or loss will be equal to the difference between the U.S. dollar value of the amount realized and the U.S. holder's tax basis, determined in U.S. dollars, in the Equity Shares. Gain or loss recognized will be long-term capital gain or loss with respect to Equity Shares held for more than 12 months at the time of the

sale or other disposition and any gain recognized generally will be income from sources within the United States for foreign tax credit limitation purposes. Long-term capital gains of non-corporate U.S. holders are generally taxed at preferential rates. Capital gains realized by a U.S. holder upon sale of Equity Shares may be subject to tax in India, including withholding tax. See "Certain Tax Consequences of the Buyback for Non-Resident Shareholders – Indian Taxation." Due to limitations on foreign tax credits, however, a U.S. holder may not be able to utilize any such taxes as a credit against the U.S. holder's federal income tax liability. U.S. holders should consult their own tax advisors regarding the tax treatment to them if the Buyback is treated as a sale or exchange.

Distribution. If a U.S. holder is not treated under the Section 302 tests as recognizing gain or loss on an exchange of Equity Shares for cash, such U.S. holder will be treated as having received a distribution from the company. The gross amount of the distribution will generally be treated as dividend income to the extent made from the current or accumulated earnings and profits (as determined under U.S. federal income tax principles) of our company. Such dividends will not be eligible for the dividends received deduction generally allowed to corporate U.S. holders. To the extent, if any, that the amount of the Buyback exceeds our company's current and accumulated earnings and profits as determined under U.S. federal income tax principles, such excess will be treated first as a tax-free return of the U.S. holder's tax basis in the Equity Shares and thereafter as capital gain.

Subject to certain conditions and limitations, including the PFIC rules described below, dividends paid to non-corporate U.S. holders, including individuals, may be eligible for a reduced rate of taxation if we are deemed to be a "qualified foreign corporation" for U.S. federal income tax purposes. A qualified foreign corporation includes a foreign corporation if (1) its shares are readily tradable on an established securities market in the United States, or (2) it is eligible for the benefits under a comprehensive income tax treaty with the United States, including the Treaty. Based on existing guidance, it is not clear whether a dividend on an Equity Share will be treated as a qualified dividend, because the Equity Shares are not themselves listed on a U.S. exchange. In addition, a corporation is not a qualified foreign corporation if it is a PFIC in the current taxable year or the prior taxable year (as discussed below). We may be eligible for benefits under the Treaty.

We do not intend to calculate our earnings and profits according to U.S. tax accounting principles. Accordingly, notwithstanding the discussion in the preceding paragraphs, if the Buyback is treated as a distribution on our Equity Shares, such distribution will generally be taxed to you as dividend distributions for U.S. tax purposes.

EACH U.S. HOLDER SHOULD CONSULT ITS OWN TAX ADVISOR REGARDING THE TREATMENT OF DIVIDENDS AND SUCH HOLDER'S ELIGIBILITY FOR REDUCED RATE OF TAXATION UNDER THE LAW IN EFFECT FOR THE YEAR OF THE DIVIDEND AND WHETHER ANY FOREIGN TAX CREDITS ARE AVAILABLE TO IT IN RESPECT OF INDIAN WITHHOLDING TAX, IF ANY.

Passive Foreign Investment Company. A non-U.S. corporation will be classified as a PFIC for U.S. Federal income tax purposes if either:

- 75% or more of its gross income for the taxable year is passive income; or
- on average for the taxable year by value, if 50% or more of its assets produce or are held for the production of passive income.

We do not believe that we satisfy either of the tests for PFIC status for the fiscal year ended March 31, 2016, and we do not expect to satisfy either of the tests for the fiscal year ending March 31, 2017. However, because this determination is made on an annual basis and depends on a variety of factors (including our market capitalization), no assurance can be given that we were not considered a PFIC for the fiscal year ended March 31, 2016, or that we will not be considered a PFIC for the current fiscal year and/or future fiscal years. If we were to be a PFIC for any taxable year, U.S. holders would be required to pay an interest charge together with tax calculated at an ordinary income rates on "excess distributions," as the term is defined in relevant provisions of U.S. tax laws, and on any gain on a sale or other disposition of Equity Shares, unless a U.S. holder makes a "QEF election" or a "mark-to-market" election, as described below. In addition, individual US holders will not be eligible for the reduced rates of dividend taxation described above if we are a PFIC for the fiscal year of the dividend payment or the preceding taxable year.

If we are a PFIC in any year, so long as the Equity Shares or ADSs are and remain "marketable," a U.S. holder may be able to avoid the excess distribution rules described above by having made a timely so-called "mark-to-market" election with respect to such U.S. holder's Equity Shares or ADSs. The Equity Shares or ADSs will be "marketable" as long as they remain regularly traded on a national securities exchange, such as The New York Stock Exchange, or a foreign securities exchange that is regulated or supervised by a governmental authority of the country in which the market is located. A mark-to-market election will be effective for the taxable year for which the election is made and for all subsequent taxable years, unless the Equity Shares or ADSs are no longer regularly traded on a qualified exchange or the IRS consents to the revocation of the election. However, because a mark-to-market election cannot be made for any lower-tier PFICs that we may own, a U.S. holder may continue to be subject to the PFIC rules with respect to any indirect interest in any investments held by us that are treated as an equity interest in a PFIC for U.S. federal income tax purposes, including our subsidiaries. U.S. holders should consult their own tax advisors with respect to making a mark-to-market election and the tax consequences of the Buyback if such an election is in effect.

In addition, if we are a PFIC in any year, a U.S. holder might be able to avoid the excess distribution rules described above by making a timely so-called "qualified electing fund," or QEF, election to be taxed currently on your pro rata portion of our income and gain. However, we have not provided and do not plan to provide information necessary for the QEF election, so such election would not have been available to U.S. holders.

In addition, certain information reporting obligations on IRS Form 8621 may apply to U.S. holders if we are determined to be a PFIC, including in the year of a sale or disposition.

Backup Withholding Tax and Information Reporting. Any dividends paid, or proceeds on a sale of, Equity Shares to or by a U.S. holder may be subject to U.S. information reporting, and backup withholding, currently at a rate of 28%, may apply unless the holder is an exempt recipient or provides a U.S. taxpayer identification number, certifies that such holder is not subject to backup withholding and otherwise complies with any applicable backup withholding requirements. Any amount withheld under the backup withholding rules will be allowed as a refund or credit against the holder's U.S. federal income tax, provided that the required information is furnished to the Internal Revenue Service.

THE ABOVE SUMMARY IS NOT INTENDED TO BE A COMPLETE ANALYSIS OF ALL TAX CONSEQUENCES RELATING TO PARTICIPATION IN THE BUYBACK. YOU SHOULD CONSULT WITH YOUR OWN TAX ADVISORS REGARDING THE APPLICATION OF THE U.S. FEDERAL INCOME TAX LAWS TO YOUR PARTICULAR CIRCUMSTANCES, AS WELL AS ANY ADDITIONAL TAX CONSEQUENCES RESULTING FROM PARTICIPATION IN THE BUYBACK, INCLUDING THE APPLICABILITY AND EFFECT OF THE TAX LAWS OF ANY STATE, LOCAL OR NON-U.S. JURISDICTION AND ANY ESTATE, GIFT AND INHERITANCE LAWS.

Limitations on Company, Depositary and Custodian Obligations and Liability to ADR Holders

The Company, the Depositary or the Custodian may refuse to permit an Equity Share Withdrawal until the following conditions have been met:

- the Holder has paid all taxes, governmental charges, and fees and expenses as required in the Deposit Agreement;
- the Holder has provided the Depositary with proof satisfactory to it of the identity and the genuineness of any signature and such other information it may deem necessary or proper, including without limitation, information as to citizenship, residence, exchange control approval, and beneficial ownership of any securities, compliance with applicable law, regulations, provisions of or governing deposited securities and terms of the Deposit Agreement and the ADRs, as it may deem necessary or proper; and
- the Holder has complied with such regulations as the Depositary may establish consistent with the Deposit Agreement.

The Depositary may also suspend an Equity Share Withdrawal, if the register for ADRs or the Equity Shares is closed or if the Company or the Depositary decides it is advisable to do so.

The Deposit Agreement expressly limits the obligations and liability of the Depositary, the Company and their respective agents. Neither the Company nor the Depositary nor any such agent will be liable if:

- any present or future law, rule, regulation, fiat, order or decree of the United States, the Republic of India or any other country, or of any governmental or regulatory authority or securities exchange or market or automated quotation system, the provisions of or governing any deposited securities, any present or future provision of the Company's charter, any act of God, war, terrorism, or other circumstance beyond its control shall prevent or delay, or shall cause any of them to be subject to any civil or criminal penalty in connection with, any act which the Deposit Agreement or the ADRs provide shall be done or performed by the Company, the Depositary or their respective agents;
- it exercises or fails to exercise discretion given it under the Deposit Agreement or the ADR;
- it performs its obligations under the Deposit Agreement and the ADRs without gross negligence or willful misconduct;
- it takes any action or refrains from taking any action in reliance upon the advice of or information from legal counsel, accountants, any person presenting Equity Shares for withdrawal, any Holder, or any other person believed by it to be competent to give such advice or information; or
- it relies upon any written notice, request, direction, instruction or document believed by it to be genuine and to have been signed, presented or given by the proper party or parties.

The Depositary shall not be liable for the acts or omissions made by, or the insolvency of, any securities depository, clearing agency or settlement system.

The Depositary shall not be responsible for, and shall incur no liability in connection with or arising from, any act or omission to act on the part of the Custodian except to the extent that the Custodian has (i) committed fraud or willful misconduct in the provision of custodial services to the Depositary or (ii) failed to use reasonable care in the provision of custodial services to the Depositary as determined in accordance with the standards prevailing in the jurisdiction in which the Custodian is located.

The Depositary shall be under no obligation to inform Holders or any other holders of an interest in an ADS about the requirements of Indian law, rules or regulations or any changes therein or thereto.

None of the Depositary, the Custodian or the Company shall be liable for the failure by any Holder or beneficial owner to obtain the benefits of credits on the basis of non-U.S. tax paid against such Holder's or beneficial owner's income tax liability. The Depositary and the Company shall not incur any liability for any tax consequences that may be incurred by Holders and beneficial owners on account of their ownership of the ADRs or ADSs. The Depositary shall not incur any liability for the content of any information submitted to it by or on behalf of the Company for distribution to the Holders or for any inaccuracy of any translation thereof, for any investment risk associated with acquiring an interest in the Deposited Securities, for the validity or worth of the Deposited Securities, for the credit-worthiness of any third party, for allowing any rights to lapse upon the terms of the Deposit Agreement or for the failure or timeliness of any notice from the Company. Neither the Depositary nor any of its agents shall be liable to Holders or beneficial owners of interests in ADSs for any indirect, special, punitive or consequential damages (including, without limitation, lost profits) of any form incurred by any person or entity, whether or not foreseeable and regardless of the type of action in which such a claim may be brought.

Neither the Depositary nor its agents have any obligation to appear in, prosecute or defend any action, suit or other proceeding in respect of any Equity Shares or the ADRs. Neither the Company nor its agents shall be obligated to appear in, prosecute or defend any action, suit or other proceeding in respect of any Equity Shares or the ADRs, which in the Company's opinion may involve it in expense or liability, unless indemnity satisfactory to it

against all expense, including fees and disbursements of counsel and liability, is furnished as often as may be required.

The foregoing is a summary of certain provisions of the Deposit Agreement and does not purport to be a complete summary of the Deposit Agreement and the ADR. Please refer to the Deposit Agreement and the amendments thereto, and the form of ADR which have been filed with the SEC.

Special notice to securityholders in the United States

The Buyback is being made for securities of an Indian company and is subject to the laws of India. It is important for U.S. securities holders to be aware that the Buyback is subject to tender offer laws and regulations in India that are different from those in the U.S. and documents related to the Buyback will be prepared in accordance with Indian format and style, which differs from customary U.S. format and style. Certain of the U.S. federal securities laws apply to the Buyback as there are U.S. holders of Equity Shares and ADSs. The Buyback is being treated in the U.S. as one to which the "Tier I" exemption mentioned in Rule 13(e)-4(h)(8) under the Securities Exchange Act of 1934, as amended, is applicable.

Documents on Display

The Company is subject to the reporting and other informational requirements of the U.S. Securities Exchange Act of 1934, as amended, and, in accordance therewith, files reports and other information with the SEC, which can be inspected and copied at the public reference facilities maintained by the SEC at:

100 F Street, NE
Washington D.C, 20549

Copies of these materials can also be obtained from the Public Reference Section of the SEC, 100 F Street, NE., Washington D.C, 20549, at prescribed rates.

The SEC maintains a website at www.sec.gov that contains reports, proxy and information statements, and other information regarding registrants that make electronic filings with the SEC using its EDGAR system.

If you have any questions regarding an Equity Share Withdrawal or the Buyback, please call the Company at +91-80-2844 0011/+91-80-4672 6000. Please do not call the Depositary with any questions related to the Buyback or any matter related to opening accounts in India. Registered holders of ADRs may, however, contact the Depositary about the procedure related to the cancellation of their ADSs. Those holding ADSs through a bank, broker or other nominee must contact such bank, broker or nominee with any questions they may have related to such cancellation procedures.

TO ENSURE COMPLIANCE WITH UNITED STATES TREASURY DEPARTMENT CIRCULAR 230, HOLDERS ARE HEREBY NOTIFIED THAT: (A) ANY DISCUSSION OF UNITED STATES FEDERAL TAX ISSUES IN THIS DOCUMENT IS NOT INTENDED OR WRITTEN TO BE RELIED UPON, AND CANNOT BE RELIED UPON BY HOLDERS, FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON HOLDERS UNDER THE UNITED STATES INTERNAL REVENUE CODE; (B) SUCH DISCUSSION IS WRITTEN IN CONNECTION WITH THE PROMOTION OR MARKETING OF THE TRANSACTIONS OR MATTERS ADDRESSED HEREIN; AND (C) HOLDERS SHOULD SEEK ADVICE BASED ON THEIR PARTICULAR CIRCUMSTANCES FROM THEIR OWN INDEPENDENT TAX ADVISORS.



Important Notice Regarding the Availability of Informational Materials

You are receiving this communication because you hold American Depositary Shares ("ADSs") in Wipro Limited ("Wipro") (NYSE:WIT). Wipro has released informational materials regarding a proposed buyback of its equity shares (the "Buyback"), which was announced via a public announcement ("Public Announcement") published in India on April 22, 2016. Holders of ADSs will be eligible to participate in the Buyback by submitting their ADSs to JP Morgan Chase Bank NA., as ADS Depositary (the "Depositary") for cancellation and withdrawing the underlying equity shares no later than 12:00 p.m New York City time on May 4, 2016 so that they are holders of equity shares as of May 6, 2016 (the "Record Date").

PLEASE REVIEW THE WIPRO BUYBACK MATERIALS FOR INFORMATION ABOUT PARTICIPATING IN THE BUYBACK AND CERTAIN RISKS ASSOCIATED WITH PARTICIPATING IN THE BUYBACK.

This notice provides instructions on how to access the Wipro Buyback materials for informational purposes only. It is not a complete summary and presents only an overview of the Wipro Buyback materials, which contain important information and are available, free of charge, on the Internet or by electronic mail. We encourage you to access and review closely the Wipro Buyback materials.

The Wipro Buyback materials consist of the Public Announcement and certain supplemental disclosures to ADS holders that Wipro has prepared in connection with the Buyback. Wipro may also post press releases or other announcements on the website as they become available.

You may view the Wipro materials online at <http://www.wipro.com/investors/news-events/news/> or request an e-mail copy by calling Wipro at +91-80-2844 0011/+91-80-4672 6000.

Special Notice to Securityholders in the United States

The Buyback is being made for securities of an Indian company and is subject to the laws of India. It is important for U.S. securities holders to be aware that the Buyback is subject to tender offer laws and regulations in India that are different from those in the U.S. and documents related to the Buyback will be prepared in accordance with Indian format and style, which differs from customary U.S. format and style. Certain of the U.S. federal securities laws apply to the Buyback as there are U.S. holders of Wipro's equity shares and ADSs. The Buyback is being conducted in the U.S. in accordance with the "Tier I" exemption set forth in Rule 13(e)-4(h)(8) under the U.S. Securities Exchange Act of 1934, as amended.