

DISCLOSURE UNDER SEBI (SHARE BASED EMPLOYEE BENEFITS AND SWEAT EQUITY) REGULATIONS, 2021 FOR THE YEAR ENDED MARCH 31, 2024

Sl. No.	Description	Wipro Restricted Stock Unit Plan 2005	ADS Restricted Stock Unit Plan 2004	Wipro Restricted Stock Unit Plan 2007
1	Date of Shareholder's Approval	July 21, 2005	June 11, 2004	July 18, 2007
2	Total Number of Options Approved Under the plan*	59,797,979	59,797,979 ADS representing 59,797,979 underlying equity shares	49,831,651
3	Vesting Requirements	As determined by Nomination and Remuneration Committee	As determined by Nomination and Remuneration Committee	As determined by Nomination and Remuneration Committee
4	Maximum Term of Options Granted	As determined by Nomination and Remuneration Committee	As determined by Nomination and Remuneration Committee	As determined by Nomination and Remuneration Committee
5	Source of Shares (Primary, Secondary or Combination)	Primary	Primary	Primary
6	Number of Options outstanding at the beginning of the period (2023-24)	-	13,435,451	8,253,007
7	Number of Options/ RSUs granted during the year*	-	14,546,143	5,237,166
8	Pricing formula	Face value of the share	Face value of the share	Face value of the share

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9	Number of Options Vested during the year	-	7,424,335	3,266,861
10	Number of Options exercised during the year	-	6,674,868	4,151,654
11	Number of shares arising as a result of exercise of options (as of March 31, 2024)	-	-	-
12	a) Through transfer of shares from Wipro Equity Reward Trust, ESOP Trust	-	-	3,943,096
	b) Through allotment of shares	-	6,674,868	208,558
13	Number of Options Lapsed/Forfeited during the year **	-	3,669,857	1,146,503
14	Variation in terms of options upto March 31, 2024	-	-	-
15	Money realized by exercise of options during the year (₹) – for allotment of shares at 12 (b) above	-	13,349,736	417,116
16	Number of Options outstanding at the end of the year (2023-24)	-	17,636,869	8,192,016
17	Number of Options Exercisable at the end of the year	-	2,038,346	1,905,001

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18	Loan Repaid by the Trust during the year from exercise price received	Not applicable	Not applicable	Not applicable
19	Employee Wise details of Options granted during the year:			
	i. Senior managerial personnel			
	Theirry Delaporte, Chief Executive Officer and Managing Director ***	-	1,057,083	-
	Aparna C Iyer, Chief Financial Officer	-	-	103,000
	M. Sanaula Khan, Company Secretary	-	-	64,375
	ii. Any other Employee who receives a grant in any one year of option amounting to 5% or more of option granted during that year	-	-	-
	iii. Identified employees who were granted option, during any one year, equal to or exceeding 1% of the issued capital (exceeding outstanding warrants and conversion) of the company at the time of grant	-	-	-

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Sl. No.	Description	Wipro Restricted Stock Unit Plan 2005	ADS Restricted Stock Unit Plan 2004	Wipro Restricted Stock Unit Plan 2007
20	Diluted Earnings per share pursuant to issue of shares on exercise of options calculated in accordance with Ind AS (AS) 33	20.82		
21	Method used to account for ESOS - Intrinsic or fair value			
22	Where the company opts for expensing of the options using the intrinsic value of the options, the difference between the employee compensation cost so computed and the employee compensation cost that shall have been recognized if it had used the fair value of the options shall be disclosed. The impact of this difference on profits and on EPS of the company.	Since these options were granted at a nominal exercise price, intrinsic value on the date of grants approximates the fair value of the options	Since these options were granted at a nominal exercise price, intrinsic value on the date of grants approximates the fair value of the options	Since these options were granted at a nominal exercise price, intrinsic value on the date of grants approximates the fair value of the options

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23	Weighted average exercise prices and weighted average fair values of options separately for options whose exercise price either equals or exceeds or is less than the market prices of the stock.	Not applicable as there were no grants during the year under this plan	Exercise price Rs. 2/- per option. The weighted average grant-date fair value of options granted during the year ended March 31, 2024 was Rs. 387.01/-.	Exercise price Rs. 2/- per option. The weighted average grant-date fair value of options granted during the year ended March 31, 2024 was Rs. 389.50/-.
24	A description of method and significant assumptions used during the year to estimate the fair values of options, including the following information:			
	(a) the weighted- average values of share price, exercise price, expected volatility, expected option life, expected dividends, the risk- free interest rate and any other inputs to the model; (b) the method used and the assumptions made to incorporate the effects of expected early exercise;			

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	(c) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and (d) whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition.	Not Applicable as there were no grants during the year under this plan	Since these options were granted at a nominal exercise price, intrinsic value on the date of grants approximates the fair value of the options	Since these options were granted at a nominal exercise price, intrinsic value on the date of grants approximates the fair value of the options

Notes:-

* Includes RSUs that will vest based on performance parameters of the Company.

** As per the plan options/RSUs lapse on termination of the Plan. If an Option/RSU expires or becomes un-exercisable without having been exercised in full, such options shall become available for future grant under the Plan.

*** The Board of Directors at their meeting held on April 6, 2024, noted the resignation of Mr. Thierry Delaporte as the Chief Executive Officer and Managing Director with effect from close of business hours April 6, 2024.

Details relating to Wipro Equity Reward Trust

(i) General information on all schemes

Sl. No.	Particulars	Details
1	Name of the trust	Wipro Equity Reward Trust
2	Details of the Trustee(s)	As per requirements of trust deed
3	Amount of loan disbursed by company/any company in the group, during the year	-
4	Amount of loan outstanding (repayable to company / any company in the group) as at the end of the year	-
5	Amount of loan, if any, taken from any other source for which company/any company in the group has provided any security or guarantee	-
6	Any other contribution made to the Trust during the year	-

(ii) Brief details of transactions in shares by the Trust

(a)	Number of shares held at the beginning of the year	9,895,836 equity shares
(b)	Number of shares acquired during the year through (i) primary issuance (ii) secondary acquisition, also as a percentage of paid up equity capital as at the end of the previous financial year, along with information on weighted average cost of acquisition per share	NIL
(c)	Number of shares transferred to the employees / sold along with the purpose thereof	3,943,096 equity shares
(d)	Number of shares held at the end of the year	5,952,740 equity shares

Note: As per Rule 12 of the Company (Share Capital and debenture) Rules, 2014, Employees have no right to receive any dividend or to vote or in any manner or enjoy the benefits of a shareholder in respect of option granted to them, till shares are issued on the exercise of the option.

(iii) In case of secondary acquisition of shares by the Trust- Not Applicable

Number of shares	As a percentage of paid-up equity capital as at the end of the year immediately preceding the year in which shareholders' approval was obtained
Held at the beginning of the year	-
Acquired during the year	-
Sold during the year	-
Transferred to the employees during the year	-
Held at the end of the year	-