WIPRO LIMITED 401(K) PLAN

SAFE HARBOR NOTIFICATION TO ELIGIBLE EMPLOYEES

This is an annual notice and only applies to the Plan Year beginning on January 1, 2025.

This notice covers the following points:

- How much you can contribute to the Plan;
- What other amounts the Employer may contribute to the Plan for you; and
- When your Plan account will be vested (that is, not lost when you leave your job), and when you can receive a distribution of your Plan account.

You can find out more information about the Plan in the Plan's Summary Plan Description (SPD). You can obtain a copy of the SPD from the Plan Administrator.

I. Employee deferral contributions

You are allowed to defer a portion of your compensation to the Plan. These amounts are referred to as deferrals and are held in an account for your behalf. When you are permitted to take a distribution from the Plan, you will be entitled to all of your deferrals, as adjusted for any gains or losses. The type of compensation that may be deferred under the Plan is explained in the section of the Summary Plan Description entitled "What compensation is used to determine my Plan benefits?" (this is in the Article entitled "COMPENSATION AND ACCOUNT BALANCE").

Generally, your Compensation will be that as reflected on your W-2. Your Compensation includes your pre-tax salary deferrals. If you are determined to be a “Highly Compensated Employee”, compensation in excess of $200,000 will be excluded from the definition of “Compensation” for purposes of computing the Employer Safe-Harbor Matching Contribution below. You are considered to be a “Highly Compensated Employee” if you had Compensation in excess of $155,000 in 2024 (the prior year).

Your total deferrals in any taxable year may not exceed a dollar limit which is set by law ($23,500 for 2025). The dollar limit may increase each year for cost-of-living adjustments. The Administrator will notify you of the maximum percentage you may defer.

If you are at least age 50 or will attain age 50 during a calendar year, then you may elect to defer additional amounts (called "catch-up contributions") to the Plan. These are additional amounts that you may defer, up to an annual limit imposed by law, regardless of any other limits imposed by the Plan. The catch-up contribution limit for 2025 is $7,500. If you are between the age 60 to 63 the limit is $11,250 for 2025.

You may make either Regular 401(k) deferrals (pre-tax) or Roth 401(k) deferrals (after-tax). Your election regarding the amount and type of deferrals is irrevocable with respect to any deferrals already withheld from your compensation. If you make Regular 401(k) deferrals, your deferrals are not subject to income tax until distributed from the Plan. If you make Roth 401(k) deferrals, your deferrals are subject to income tax at the time of deferral. The Roth 401(k) deferrals, however, are not taxed when you receive a distribution from the Plan. In addition, if the distribution of Roth 401(k) deferrals is considered "qualified," then the earnings on the deferrals will not be subject to income tax when distributed from the Plan. Distributions from your Roth accounts will be considered "qualified" only if the distribution is on account of attainment of age 59 1/2, death or disability, and the distribution must not occur prior to the end of the 5-year participation period that begins with the first taxable year for which you made a Roth 401(k) deferral to the Plan, or if earlier, the first taxable year for which you made a Roth 401(k) deferral to another Roth 401(k) plan or Roth 403(b) plan that you rolled over to this Plan. Both types of deferrals are subject to Social Security taxes at the time of deferral. Your Employer will deduct the Social Security taxes, and in the case of Roth 401(k) deferrals will deduct income taxes, from your remaining compensation.

II. Employer Safe Harbor Contribution Election

To help you make an informed decision on the level of your own elective deferral contributions, if any, your Employer must inform you about the contributions it will make to the Plan. Your Employer has elected to make the following employer safe harbor contribution:

Safe Harbor Matching Contribution. In order to maintain "safe harbor" status, your Employer will make a safe harbor matching contribution equal to 100% of your elective deferrals that do not exceed 3% of your compensation plus 50% of your elective deferrals between 3% and 5% of your compensation. This safe harbor matching contribution is 100% vested.

For purposes of calculating this safe harbor matching contribution, your compensation and deferrals will be computed for each Plan Year quarter each Plan Year quarter based on the payroll pay date or the payroll periods that end with or within each Plan-Year quarter, as determined by Wipro. A Plan-Year quarter generally means a 3-month period beginning on the first day of the Plan Year and the same day of the fourth, seventh and tenth months in the Plan Year. The matching contribution for such Plan-Year quarter will be paid within the quarter following each Plan Year quarter.

Eligible participants. In general, participants who are eligible to make elective deferrals to the Plan are entitled to the safe harbor contribution. However, the following participants are not eligible for the contribution:

- Employees who have not completed a Period of Service by the end of the Plan Year. You will be credited with a Period of Service once twelve months have passed since your date of hire.

- Employees who have not reached their Entry Date. For purposes of safe harbor matching contributions, your Entry Date will be the first day of the Plan Year, or the first day of the fourth month of the Plan Year, or the first day of the seventh month of the Plan Year or the first day of the tenth month of the Plan Year coinciding with or next following the data on which you satisfy the eligibility requirements.

Other Employer Contributions. In addition to the above, other contributions may be made to the Plan. You should review the Article of the SPD entitled "EMPLOYER CONTRIBUTIONS" for details regarding these other contributions.

III. Suspension or reduction of safe harbor matching contribution.

The Employer retains the right to reduce or suspend the safe harbor matching contribution under the Plan. If the Employer chooses to do so, you will receive a supplemental notice explaining the reduction or suspension of the safe harbor matching contribution at least 30 days before the change is effective. The Employer will contribute any safe harbor matching contribution you have earned up to that point. At this time, the Employer has no such intention to suspend or reduce the safe harbor matching contribution.

IV. Vesting

The following is a general explanation of the vesting provisions of the Plan. More details can be found in the Article of the SPD entitled "VESTING."

You are always 100% vested in all of your Plan accounts.

Additional vesting provisions

Accounts accrued prior to January 1, 2018 in the Appirio, Inc. Retirement Savings Plan will remain on the 4-year graded vesting schedule using the elapsed time method. Vesting will be accelerated to 100% upon death or disability.

V. Distribution provisions

The Plan and law impose restrictions on when you may receive a distribution from the Plan. Below is general information on when distributions may be made under the Plan. See the SPD for more details, including details on how benefits are paid. Also, at the time you are entitled to receive a distribution, the Plan Administrator will provide you with a notice explaining the rules regarding the taxation of the distribution.

You generally may not withdraw your deferral contributions except when one of the following events occurs: severance from employment with the Employer, death, or attainment of age 59 1/2. You are always 100% vested in your deferral contributions.

You may withdraw any additional contributions provided for in "Other Employer Contributions" upon your death or termination of employment.

If your vested account balance exceeds $5,000, you may elect to have your vested account balance distributed to you as soon as administratively feasible following your termination of employment.

If your vested account balance does not exceed $5,000, a distribution of your vested account balance will be made to you, regardless of whether you consent to receive it, as soon as administratively feasible following your termination of employment regardless of consent.

You may also withdraw money from the Plan from certain accounts if you have reached age 59 1/2 or if you have an immediate and heavy financial need. However, there are various rules and requirements that you must meet before any withdrawal is permitted. See the Article in the SPD entitled "DISTRIBUTIONS PRIOR TO TERMINATION OF EMPLOYMENT" for more details.

You may withdraw money from your rollover account at any time. See the Article in the SPD entitled "DISTRIBUTIONS PRIOR TO TERMINATION OF EMPLOYMENT" for more details.

VI. Administrative procedures

The amount you elect to defer will be deducted from your pay in accordance with a procedure established by the Plan Administrator. The procedure will require that you enter into a written salary reduction agreement after you satisfy the Plan's eligibility requirements. Your election will become effective as soon as administratively feasible. Your election will remain in effect until you modify or terminate it.

You may revoke or make modifications to your salary deferral election in accordance with procedures that the Plan Administrator provides. You can enter into an agreement to make or change your salary deferral contribution on any date. Your election will become effective as soon as is administratively feasible following the execution of a valid election.

VII. Investments

Right to direct investment/default investment. You have the right to direct the investment of your Pre-Tax 401(k) and Roth 401(k) deferrals and also other accounts under the Plan (your "directed accounts") in any of the investment choices explained in the investment information materials provided to you.

We encourage you to make an investment election to ensure that amounts in the Plan are invested in accordance with your long-term investment and retirement plans. However, if you do not make an investment election, then the amounts that you could have elected to invest will be invested in a default investment that the Plan officials have selected.

. Employer's right to terminate Plan

Pursuant to the terms of the Plan, your Employer has the right, at any time, to terminate the Plan. Termination of the Plan will result in the discontinuance of all contributions to the Plan (including the safe harbor 401(k) contribution) with respect to any compensation you receive after the effective date of the termination. Termination of the Plan will not affect your right to receive any contributions you have accrued as of the effective date of the termination.

VIII. Additional information

You can change your contribution level, obtain investment information concerning the other investment alternatives under the Plan, change your investments, get daily investment performance information, and perform many other transactions at digital.alight.com/wipro, or by calling **Wipro Benefits Center** toll-free phone number **1-833-253-7717** Monday through Friday from 9 a.m. to 6 p.m., CT. You can also find out more about the Plan in the Plan's Summary Plan Description located on digital.alight.com/wipro under Plan Information.

This notice is not a substitute for the Summary Plan Description. The provisions of the Plan are very complex and you should always look at the Summary Plan Description if you have any questions about the Plan. If, after reading the Summary Plan Description, you still have questions, contact the Plan Administrator.

The Plan Administrator is the Employer. You may contact the Employer at:

Contact: Wipro Limited

Address: 2 Tower Center Boulevard 22nd Floor

East Brunswick, New Jersey 08816-1100

Telephone: (732) 509-1500

Where to go for further investment information. You can obtain further investment information about the Plan's investment alternatives by contacting the Plan Administrator as listed above.