



**January 18, 2023**

The Manager- Listing  
BSE Limited  
(BSE: 507685)

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

Dear Sir/Madam,

**Sub: Newspaper Advertisement- Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing the copy of the newspaper advertisement published in the Business Standard and Kannada Prabha. The same has been made available on the Company's website at [www.wipro.com](http://www.wipro.com).

Thanking you,

**For Wipro Limited**

**G Kothandaraman**  
**General Manager - Finance**

Registered Office:

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



# Power counters back in spotlight on high demand

Usage in January almost touches the figure recorded in summer of 2022

LOVISHA DARAD  
New Delhi, 17 January

Power stocks are back in focus as demand crossed the 200-gigawatt (Gw) mark last week, amid the onset of a harsh winter season.

This matched the peak demand of 216 Gw recorded during the summer months.

Analysts expect the BSE Power index to build on double-digit gains, which it logged during calendar year 2022 (CY22), as the outlook for the sector remains robust.

“We expect power demand to remain in mid to high single digits for the medium term, given favourable government policies like ‘Power for All’ and stable financials of state discoms (distribution companies). While we expect improving load factors to benefit regulated companies in the near term, the recovery in capacities would help them sustain their performance in the long run,” said Ekta Mehta, portfolio manager at Karma Capital.

Power generation in the country rebounded from flatish levels in October 2022 to double digits during November-December 2022. This led to 8 per cent year-on-year (YoY) growth in Q3 of FY23.

While the generation from thermal units rose 7.3 per cent YoY during the quarter, renewable energy generation jumped 25 per cent. Overall power generation went up 10 per cent in the first nine months of 2022-23.

Further, for the fourth quarter of this financial year (Q4 of FY23), power demand is expected to grow in the range of 6-7 per cent YoY. This is on the back of an intense cold wave, and a pick-up in economic activity. It has already soared 14 per

## POWERING INVESTOR ACCOUNTS



Stock (price in ₹)	Change %
CG Power & Industrial Solution	61.3
Adani Power	52.3
NHPC	47.3
ABB India	33.5
Siemens	24.3
NTPC	24.2
Adani Transmission	14.8
Adani Green Energy	13.2
Power Grid Corp of India	0.7
JSW Energy	-11.1
Tata Power	-13.1

Index	31-03-2022	17-01-2023	Change %
BSE India Power	4,043.6	4,548.0	12.5
S&P BSE SENSEX	58,568.5	60,655.7	3.6

All stock prices are for FY23, up to January 17, '23  
Source: Bloomberg, exchanges Compiled by BS Research Bureau

cent YoY in the first eight days of CY23, according to CRISIL's market intelligence and analytics report.

Abhijeet Bora, deputy vice-president for research at Sharekhan by BNP Paribas, says that the higher power demand bodes well for companies like Tata Power, CESC, and Indian Energy Exchange (IEX). NTPC and Tata Power's transition to renewable energy will be key triggers to look out for, he adds.

Analysts also expect the softened coal prices in the international markets to bode well for power stocks as power deficit normalised to 0.4 per cent in Q3. Prices of coal have dropped 16 per cent to \$370 per tonne, from record highs in June. This is due to hopes of weaker demand amid the global slowdown. Mehta foresees domestic

coal prices following the trend set by international spot prices. This could aid power volumes on exchanges. Despite an 11.9 per cent increase in domestic coal supplies to utilities, coal imports by Indian utilities more than doubled to 42 million tonnes during the first eight months of FY23. The power ministry has directed all generation companies to use imported coal up to 6 per cent of their requirement. It anticipates a coal shortfall of 24 metric tonnes at thermal power plants for the first six months of FY23-24.

Analysts at HDFC Securities expect the power industry to report 28.5 per cent YoY earnings growth in Q3 of FY23, owing to the strong generation growth and improved coal availability. “We remain positive on reg-

ulated entities like NTPC, CESC and NHPC, trading at comfortable valuations. They are expected to see better earnings due to improved demand and availability. Tata Power could also report an exceptional gain from the CERC's (Central Electricity Regulatory Commission's) relief order,” they added.

On the bourses, shares of Adani Power, Adani Transmission, CG Power, NHPC, NTPC, and Adani Green Energy have surged up to 61 per cent so far in FY23, ACE Equity data shows.

Meanwhile, Tata Power and JSW Energy have delivered negative returns. In comparison, BSE Power and BSE Sensex have climbed 12.46 per cent and 3.5 per cent, respectively, during the same period.

# Capital gains: Investment cut-off date extended, but there's a catch

Taxpayers may not be able to avail of it unless last date for filing revised ITR is extended

BINDISHA SARANG

Individuals who have earned long-term capital gains from the sale of a house or any other asset can avoid paying tax on these gains by investing in another house or in specified bonds. They can do so under the provisions of Section 54 to Section 54GB of the Income-Tax (I-T) Act. Through a circular issued on January 6, 2023, the Central Board of Direct Taxes (CBDT) has extended the deadline for making these investments.

According to an earlier notification, individuals who had to make the required investments between April 1, 2021 and September 29, 2021, could do so by September 30, 2021. According to the latest notification, for investments that had to be made between April 1, 2021 and February 28, 2022, the deadline has now been extended to March 31, 2023.

The Covid-19 pandemic had made it difficult for taxpayers to make these investments. Archit Gupta, founder and chief executive officer (CEO), Clear, says, “The non-availability of many of the tax-saving opportunities caused hardships to taxpayers. The government has taken this step to ease the burden of capital gains tax on taxpayers.”

### Section 54 to 54GB

Sections 54 to 54GB require taxpayers to make certain investments, say, in a residential property or in specified bonds within certain specified timelines, to claim exemption from capital gains tax. Suresh Surana, founder, RSM India, says, “Section 54 allows a taxpayer to claim exemption from tax on long-term capital gains derived from the sale of residential property, provided the gains are

## USE SECTION 54 TO AVOID TAX ON CAPITAL GAINS

SECTION	WHEN DOES IT APPLY
Section 54	Capital gain from sale of residential property, reinvested in another residential property
Section 54B	Capital gain from sale of urban agricultural land, reinvested in other agricultural land
Section 54D	Compulsory acquisition of industrial land and building
Section 54EC	Investment in certain bonds
Section 54F	Capital gain on sale of long-term capital asset, sale proceeds reinvested in a residential property
Section 54GB	Transfer of residential property or plot, reinvested in equity shares of eligible companies

Source: RSM India

reinvested in a house property within two years from the date of transfer, or a new property is constructed within three years from the date of transfer.”

Section 54F provides for exemption of capital gains derived from the sale of long-term capital assets -- other than residential property -- by reinvesting the proceeds in a residential property within India within the specified timeline (similar to Section 54).



### Invest in the right option

After Covid-19, people have access to all the investment options once again. CBDT's measure will give taxpayers more time to decide and invest in the right option. Maneet Pal Singh, partner, I.P. Pasricha & Co, says, “This measure will provide an opportunity to taxpayers to evaluate all the opportunities that are available now but were not there, or were limited, one year ago.”

Naveen Wadhwa, deputy general manager (DGM), Taxmann, says, “It will provide relief not only to taxpayers who are still required to invest, but also to those who invested after the previous deadline had expired.”

### The catch

While the circular is well intended, there's a catch. Taxpayers have already filed their income-tax returns for assessment year (AY) 2022-23. December 31, 2022, the deadline for

filing revised returns, has also elapsed.

Pallav Pradyumn Narang, partner, CNK, says, “The taxpayers who were not able to claim the exemption on the basis of the last circular still have no remedy. They have already taken a position in their tax returns due to their failure to make the eligible investments within the stipulated time limits. In the absence of any option for taxpayers to revisit their claim in the tax return, the benefit of may not accrue to them.”

### What can taxpayers do?

Taxpayers may not be able to avail of the benefit of this extension, unless the time limit for filing revised returns is also extended. Sumit Mangal, partner, Luthra and Luthra Law Offices India, says, “If a taxpayer has claimed capital gains tax exemption in the tax return on the basis of difficulties faced by him, even though the eligible investment was not made within the original time limit, he can invest within the extended time period and regularise the claim made in his tax return.”

To avail sections 54 to 54GB benefits, maintain proof of investments made. Invest in the tax-saving investment most suited to you after doing proper research. If you are not sure, consult a chartered accountant. Many taxpayers may have no option but to wait. Narang says, “Wait and watch for the CBDT to issue further clarifications on this issue.”

**BAMBINO AGRO INDUSTRIES LIMITED**  
CIN: L15440TG1983PLC004363; 4E, Surya Towers, S.P. Road, Secunderabad - 500 003  
Ph No: 040-44363322; Email Id: cs@bambinoagro.com

**NOTICE**

Notice is hereby given that Bambino Agro Industries Limited (the Company) has transferred 28216 equity shares of Rs.10/- each held by its 245 shareholders to Investor Education Protection Fund (IEPF), pursuant to Section 124(6) of the Companies Act, 2013 read with Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016. The said shares correspond to the unclaimed dividend for the financial year 2014-15 that has been transferred to IEPF on 8th December, 2022 and the concerned shareholders have not claimed dividends for a period of seven consecutive years.

Notice is further given that the Company has already sent a specific communication to the concerned shareholders at their address registered with the Company, inter alia providing the details of the shares being transferred to IEPF.

The concerned shareholders may note that they can claim the said shares along with dividend(s) from IEPF, for which details are available at [www.iepf.gov.in](http://www.iepf.gov.in).

For further information, concerned shareholders may contact the Registrars and Share Transfer Agents KFin Technologies Limited at the following address: Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad-00032 Ph No: 040-67162222. Email id: einward.ris@kfintech.com

**For Bambino Agro Industries Limited**  
Sd/-  
Shirisha Myadam  
Chairman & Managing Director

Place : Secunderabad  
Dated : 17-01-2023

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(Corporate Contracts Department)  
Sahar Receiving Station, Near Hotel Leela, Andheri (E), Mumbai 400 059, Maharashtra, India  
(Board Line: 022-67173188) CIN: L28920MH1919PLC000567

**NOTICE INVITING EXPRESSION OF INTEREST**

The Tata Power Company Limited hereby invites Expression of Interest from eligible parties for **Cluster maintenance works like Carpentry/Plumbing and electrical work at office area + residential COA + Guest houses + CRC/BCC across Mo Area for two years.**

For details of pre-qualification requirements, purchasing of tender document, bid security, etc., please visit Tender section of our website (URL: <https://www.tatapower.com/tender/tenderlist.aspx>). Eligible parties willing to participate may submit their expression of interest along with the tender fee on or before **28<sup>th</sup> January 2023.**

**SWELECT ENERGY SYSTEMS LIMITED**  
CIN: L93090TN1994PLC028578  
Registered Office: 'SWELECT HOUSE', No.5, Sir P.S. Sivasamy Salai, Mylapore, Chennai - 600 004. Tel: +91 44 24993266. Fax: +91 44 24995179. Email: cg.ird@swelectes.com Website: [www.swelectes.com](http://www.swelectes.com)

**NOTICE**

**[For transfer of Equity Shares of the Company to Investor Education and Protection Fund Authority]**

NOTICE is hereby given to the Shareholders of the Company pursuant to the provisions of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfers and Refund) Rules, 2016 ("the Rules") notified and amended rules from time to time by the Ministry of Corporate Affairs.

The Rules, amongst others, contains provisions for transfer of all shares in respect of which dividend has not been paid or claimed by the shareholders for seven consecutive years or more in the name of the Investor Education and Protection Fund (IEPF) Authority.

In adherence to various requirements set out in the Rules, the Company has sent communication to the concerned shareholders individually whose shares are liable to be transferred to the IEPF Authority under the said Rules for taking appropriate action(s).

The Company has uploaded full details of such shareholder(s) and shares due for transfer to the IEPF Authority on its website [www.swelectes.com](http://www.swelectes.com). Shareholders are requested to refer to the website of the Company [www.swelectes.com](http://www.swelectes.com) to verify the details of unencashed dividends and those shares are liable to be transferred to the IEPF Authority.

The concerned shareholder(s) holding shares in physical form and whose shares are liable to be transferred to the IEPF Authority, may note that the Company would be issuing new share certificate(s) in lieu of the share certificates held by them for the purpose of transfer of shares to the IEPF Authority and upon such issue, the share certificate(s) which are registered in their name shall stand automatically cancelled and be deemed non-negotiable. The shareholder(s) may further note that the details uploaded by the Company on its website should be regarded and shall be deemed adequate notice in respect of issue of new share certificate(s) by the Company for the purpose of transfer of shares to the demat account of IEPF Authority pursuant to the Rules.

In case, the Company does not receive any communication from the concerned shareholders before the due date for transfer of shares (ie. 19.04.2023), the Company shall with a view to adhering with the requirements of the Rules, transfer the shares to the IEPF Authority by the due date as per the procedure set out in the rules.

Shareholders may kindly note that both the unclaimed dividend and the corresponding shares transferred to the IEPF Authority including all benefits accruing on such shares, if any till date of valid claim, can be claimed back from the IEPF Authority, after following procedure prescribed in the Rules in this regard.

In case the shareholders have any queries on the aforesaid subject, they may contact the Company's Registrar and Share Transfer Agent, M/s.Cameo Corporate Services Limited, 'Subramanian Building', No.1, Club House Road, Chennai - 600 002. Tel: 044 28460390.

**for SWELECT ENERGY SYSTEMS LIMITED**  
Sd/-  
R. Sathishkumar  
Company Secretary

Place : Chennai  
Date : 17.01.2023

**KOTAK INFRASTRUCTURE DEBT FUND LIMITED**  
CIN : U65910MH1988PLC048450  
Regd. Office: 27BKC, C 27, G Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051.  
Website: [www.kidfl.com](http://www.kidfl.com) Telephone: +91-22-61660000

**Extract of unaudited financial results for quarter and nine months ended December 31, 2022**

Sr. No	Particulars	Amount (₹ in Lakhs)		
		Quarter ended December 31, 2022 (Unaudited)	Quarter ended December 31, 2021 (Unaudited)	Previous Year ended March 31, 2022 (Audited)
1	Total Income from Operations	2,089.52	1,848.14	6,959.57
2	Net Profit for the year (before Tax, Exceptional and Extraordinary items)	873.41	939.92	2,984.66
3	Net Profit for the year before tax (after Exceptional and Extraordinary items)	873.41	939.92	2,984.66
4	Net Profit for the year after tax (after Exceptional and Extraordinary items)	873.41	939.92	2,984.66
5	Total Comprehensive Income for the year [Comprising Profit for the year (after tax) and Other Comprehensive Income (after tax)]	874.23	941.57	2,982.66
6	Paid up Equity Share Capital (Face Value ₹ 10 per share)	31,000.00	31,000.00	31,000.00
7	Reserves (excluding Revaluation Reserve)	15,544.13	12,918.45	13,565.35
8	Net Worth	46,544.13	43,918.45	44,565.35
9	Paid up Debt Capital / Outstanding Debt	63,004.38	51,706.16	51,793.62
10	Outstanding Redeemable Preference Shares (Nos. 14 each of ₹ 500000)	-	73.94	75.25
11	Debt Equity Ratio	1.35	1.18	1.16
12	Earnings per Share (of ₹ 10 each) - Basic & Diluted	0.28	0.30	0.96
13	Capital Redemption Reserve	19.00	19.00	19.00
14	Debtenture Redemption Reserve	-	-	-

**Notes:**

- The above results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on January 17, 2023.
- The above is an extract of the detailed format of results filed with BSE Limited under Regulation 52 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the yearly financial results are available on the websites of BSE Limited at [www.bseindia.com](http://www.bseindia.com) and the Company at [www.kidfl.com](http://www.kidfl.com)
- For the items referred in sub-clauses (a), (b), (d) and (e) of the Regulation 52 (4) of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015, the pertinent disclosures have been made to the BSE Limited and can be accessed on [www.bseindia.com](http://www.bseindia.com)
- Figures for the previous period/year have been regrouped wherever necessary to conform to current period/year presentation.
- These financial results have been prepared in accordance with the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 read with CIR/IMD/DF/1/69/2016 dated August 10, 2016.

**For Kotak Infrastructure Debt Fund Limited**  
(Director)

Place : Mumbai  
Date : January 17, 2023

**WIPRO LIMITED**  
Registered Office: Doddakannelli, Sarjapur Road, Bengaluru - 560 035. Tel:+91-80-2844 0011 CIN: L32102KA1945PLC020800 Email: [corp-secretarial@wipro.com](mailto:corp-secretarial@wipro.com) Website: [www.wipro.com](http://www.wipro.com)

**NOTICE**

**(For the attention of Equity Shareholders of the Company)**

We wish to inform you that the Board of Directors of your Company at their meeting held on January 13, 2023 declared an interim dividend of ₹ 1/- per equity share having nominal value of ₹ 2/- each for the financial year ending March 31, 2023. The record date is fixed as January 25, 2023 to determine eligible shareholders for the purpose of interim dividend.

As you may be aware, in terms of the provisions of the Income-tax Act, 1961, ("Act"), dividend paid or distributed by a Company on or after April 01, 2020, shall be taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source (TDS) at the time of payment of dividend to Resident shareholders at 10% with valid Permanent Account Number (PAN) or at 20% without/invalid PAN and for Non-Resident shareholders at the rates prescribed under the Act or Tax Treaty, read with Multilateral Instruments, if applicable. Further, no withholding of tax is applicable if the dividend payable to resident individual shareholders is up to ₹ 5,000/- p.a. within a financial year. In case the aggregate of dividend paid during Financial year 2022-23 [interim, final or by any other name called] exceeds ₹ 5,000/- for a resident individual shareholder, TDS will be calculated on the aggregate amount and deducted from the next sequential dividend paid upto 31 March 2023.

Further, as per the Finance Act 2021, section 206AB has been inserted w.e.f. 1 July 2021 wherein higher rate of tax (twice the specified rate) would be applicable on payment made to a 'Specified Person' defined under the provisions of the aforesaid section. Accordingly, the Interim Dividend will be paid on or before February 10, 2023 after deducting TDS as explained herein.

The TDS rate would vary depending on the residential status of the Shareholders and the documents submitted by them and accepted by the Company in accordance with the applicable provisions of the Act. The details of the TDS rates applicable to different categories of shareholders, and documentation required, are provided on our website at <https://www.wipro.com/investors/>. Requesting you to share such information/documents at [einward.ris@kfintech.com](mailto:einward.ris@kfintech.com) on or before January 25, 2023. For claiming exemptions if any, please logon to <https://ris.kfintech.com/form15> or email to [einward.ris@kfintech.com](mailto:einward.ris@kfintech.com).

In case of any queries, please contact the Company or the Registrar and Share Transfer Agent — in KFin Technologies Limited at their following address/email/telephone number:

**Wipro Limited, Doddakannelli, Sarjapur Road, Bengaluru - 560 035. Telephone: +91 80 2844 0011 Email: [corp-secretarial@wipro.com](mailto:corp-secretarial@wipro.com) Website: [www.wipro.com](http://www.wipro.com)**

**KFin Technologies Ltd., Unit: Wipro Limited, Selenium Tower B, Plot no. 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad - 500 032. Telephone: 040 6716 2222 Toll free no: 1800-309-4001 Email: [einward.ris@kfintech.com](mailto:einward.ris@kfintech.com) Website: [www.kfintech.com](http://www.kfintech.com)**

**For WIPRO LIMITED**  
M Sanaula Khan  
Company Secretary

Place: Bengaluru, India  
Date: January 18, 2023

Dear Members,

We request all our members to register your email ID to receive all communications electronically. In case you hold securities of the Company in demat mode, please furnish your email ID to your Depository Participant (i.e., with whom you have your demat account). If you hold securities in physical mode, please furnish your email ID to the Company's Registrar & Share Transfer Agent, KFin Technologies Ltd (RTA) at their email ID [einward.ris@kfintech.com](mailto:einward.ris@kfintech.com).

For more details you may please contact: [corp-secretarial@wipro.com](mailto:corp-secretarial@wipro.com).



