

January 18, 2016

The Manager-Listing
National Stock Exchange of India Limited,
Mumbai

022-26598238

The Manager-Listing
Bombay Stock Exchange Limited.
Mumbai

022-22723121

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

0012126565780

Dear Sirs,

Subject: Announcement of financial results for the quarter and nine months ended December 31, 2015 and declaration of Interim Dividend

1. The Board of Directors of Wipro Limited had their Board Meeting over January 16, 2016 to January 18, 2016. At their meeting held on January 18, 2016, at 7:15 am and concluded at 7:45 am, the Board of Directors considered and approved the financial results of our Company for the quarter and nine months ended December 31, 2015.

Pursuant to Regulation 33 of the Listing Regulations, we are enclosing audited financial results for the quarter and nine months ended December 31, 2015 together with the Auditors Report. We have also uploaded the results on the Stock Exchange Websites at <http://www.nseindia.com/corporates/> and <http://www.bseindia.com/markets/> and on the Company's website at www.wipro.com.

2. It is further informed that the Board of Directors have considered and approved an interim dividend of Rs. 5 per equity share of par value Rs.2/- each to the members of the Company whose names appear in the Register of Members of the Company as on January 27, 2016, being the Record Date. It is also informed that the payment date for interim dividend will be made on or before February 2, 2016.

For Wipro Limited


M Sanaula Khan
Company Secretary

B S R & Co. LLP

Chartered Accountants

Maruthi Info-Tech Centre
11-12/1 Inner Ring Road
Koramangala
Bangalore 560 071 India

Telephone: + 91 80 3980 6000
Fax: + 91 80 3980 6999

**Auditor's Report on Quarterly Financial Results and Year to Date Financial Results of
Wipro Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015**

To,
The Board of Directors of Wipro Limited

We have audited the quarterly financial results of Wipro Limited ('the Company') for the quarter ended December 31, 2015 and the year to date financial results for the period from April 1, 2015 to December 31, 2015, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the condensed standalone interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such condensed standalone interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended December 31, 2015 as well as the year to date results for the period from April 1, 2015 to December 31, 2015.

for B S R & Co. LLP

Chartered Accountants

Firm's registration number: 101248W/W-100022


Vijay Mathur

Partner

Membership No. 046476

Mumbai

January 18, 2016

WIPRO LIMITED

CIN- L32102KA1945PLC020800 ; Registered Office : Wipro Limited, Doddakannelli, Sarjapur Road, Bangalore-560035, India
Website : www.wipro.com ; Email : info@wipro.com ; Tel:+91-80-2844 0011; Fax: +91-80-2844 0054

Statement of Audited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2015

(₹ in millions, except share and per share data, unless otherwise stated)

Sl No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2015	September 30, 2015	December 31, 2014	December 31, 2015	December 31, 2014	March 31, 2015
1	Income from operations						
	(a) Net sales/income from operations (net of excise duty)	112,079	110,376	104,006	330,229	305,923	412,098
	(b) Other operating income	648	679	1,206	2,829	3,912	4,252
	Total income from operations (net)	112,727	111,055	105,212	333,058	309,835	416,350
2	Expenses						
	(a) Cost of materials consumed	-	-	6	1	34	34
	(b) Purchase of stock-in-trade	6,432	5,861	7,076	19,385	20,055	27,964
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(165)	(842)	(1,662)	(899)	(2,087)	(2,543)
	(d) Employee benefits expense	53,394	53,477	49,746	159,505	147,485	197,263
	(e) Depreciation and amortisation expense	2,287	2,053	2,004	6,329	5,775	7,784
	(f) Sub contracting/technical fees/third party application	16,970	15,370	14,065	46,268	38,315	52,076
	(g) Other expenses	13,313	12,011	12,217	37,100	34,221	45,311
	Total expenses	92,231	87,930	83,452	267,689	243,798	327,889
3	Profit from operations before other income, finance costs and exceptional items (1 – 2)	20,496	23,125	21,760	65,369	66,037	88,461
4	Other income	6,688	5,892	5,576	17,740	14,950	20,738
5	Profit from ordinary activities before finance costs and exceptional items (3 + 4)	27,184	29,017	27,336	83,109	80,987	109,199
6	Finance costs	1,372	1,436	1,450	4,096	2,763	3,629
7	Profit from ordinary activities after finance costs but before exceptional items (5 – 6)	25,812	27,581	25,886	79,013	78,224	105,570
8	Exceptional Items	-	-	-	-	-	-
9	Profit from ordinary activities before tax (7 – 8)	25,812	27,581	25,886	79,013	78,224	105,570
10	Tax expense	5,767	6,162	5,963	17,667	17,709	23,639
11	Net Profit from ordinary activities after tax (9 – 10)	20,045	21,419	19,923	61,346	60,515	81,931
12	Extraordinary items (net of tax expense)	-	-	-	-	-	-
13	Net Profit for the period (11 – 12)	20,045	21,419	19,923	61,346	60,515	81,931
14	Paid up equity share capital (Face value ₹ 2 per share)	4,941	4,940	4,937	4,941	4,937	4,937
15	Reserve excluding Revaluation Reserves as per balance sheet of the previous accounting year	341,279	341,279	288,627	341,279	288,627	341,279
16	EARNINGS PER SHARE (EPS)						
	<i>(i) Before extraordinary items</i>						
	Basic (in ₹)	8.16	8.72	8.11	24.97	24.62	33.38
	Diluted (in ₹)	8.14	8.70	8.07	24.93	24.53	33.28
	<i>(ii) After extraordinary items</i>						
	Basic (in ₹)	8.16	8.72	8.11	24.97	24.62	33.38
	Diluted (in ₹)	8.14	8.70	8.07	24.93	24.53	33.28

1. The audited interim financial results for the quarter and nine months ended December 31, 2015 have been approved by the Board of Directors of the Company at its meeting held on January 18, 2016. The statutory auditors have expressed an unqualified audit opinion.
2. The audited interim financial results have been prepared from the audited condensed interim financial statements for the quarter and nine months ended December 31, 2015. The financial statements are prepared in accordance with Generally Accepted Accounting Principles in India (GAAP) under the historical cost convention on the accrual basis, except for certain financial instruments which are measured on a fair value basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ("the 2013 Act") read with Rule 7 of the Companies (Accounts) Rules, 2014, and the relevant provisions of the Companies Act, 2013 ("the 2013 Act") / Companies Act, 1956 ("the 1956 Act"), as applicable, Accounting Standards (AS) issued by Institute of Chartered Accountants of India (ICAI) and other generally accepted accounting principles in India.
3. Other operating income includes foreign exchange gains / (losses), net, of ₹ 535, ₹ 527 and ₹ 985 for the quarter ended December 31, 2015, September 30, 2015 and December 31, 2014, respectively and ₹ 2,404 and ₹ 3,356 for the nine months ended December 31, 2015 and 2014, respectively and ₹ 3,478 for the year ended March 31, 2015.
4. The Company is organized by the following operating segments; IT Services and IT Products.

IT Services: The IT Services segment primarily consists of IT Service offerings to customers organized by industry verticals as follows: Banking, Financial Services and Insurance (BFSI), Healthcare and Life Sciences (HLS), Retail, Consumer, Transport and Government (RCTG), Energy, Natural Resources and Utilities (ENU), Manufacturing (MFG) and Global Media and Telecom (GMT). Key service offering to customers includes software application development and maintenance, research and development services for hardware and software design, business application services, analytics, digital, consulting, infrastructure outsourcing services and business process outsourcing Services.

IT Products: The Company is a value added reseller of desktops, servers, notebooks, storage products, networking solutions and packaged software for leading international brands. In certain total outsourcing contracts of the IT Services segment, the Company delivers hardware, software products and other related deliverables. Revenue relating to the above items is reported as revenue from the sale of IT Products.

Assets and liabilities used in the Company's business are not identified to any of the reportable segments, as these are used interchangeably between segments. Management believes that it is currently not practicable to provide segment disclosures relating to total assets and liabilities since a meaningful segregation of the available data is onerous.

Information on reportable segments for the quarter ended December 31, 2015, September 30, 2015, December 31, 2014 and nine months ended December 31, 2015 and 2014 and for the year ended March 31, 2015 are given below:

Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2015	September 30, 2015	December 31, 2014	December 31, 2015	December 31, 2014	March 31, 2015
Revenue						
IT Services						
BFSI	29,450	28,920	26,706	86,759	78,442	105,629
HLS	12,513	12,061	11,213	35,519	31,152	42,454
RCTG	15,197	15,311	12,975	45,211	38,639	52,305
ENU	13,806	14,126	14,225	41,728	44,173	58,078
MFG	20,904	20,909	19,050	61,762	54,563	73,470
GMT	14,995	14,885	14,770	44,387	42,978	57,134
Total of IT Services	106,865	106,212	98,939	315,366	289,947	389,070
IT Products	5,928	4,889	6,339	17,886	20,130	27,496
Reconciling Items	(179)	(198)	(287)	(620)	(798)	(990)
Total	112,614	110,903	104,991	332,632	309,279	415,576
Segment Result						
IT Services						
BFSI	6,402	6,719	6,419	19,817	18,530	25,375
HLS	2,645	2,887	2,516	7,961	6,491	9,107
RCTG	2,949	2,979	2,630	8,704	8,259	11,253
ENU	2,614	3,022	3,242	8,739	11,321	14,591
MFG	3,725	4,808	3,875	12,723	11,735	15,889
GMT	2,734	3,136	3,233	8,545	10,181	12,888
Total of IT Services	21,069	23,551	21,915	66,489	66,517	89,103
IT Products	(384)	(207)	115	(470)	332	370
Others	(188)	(218)	(270)	(649)	(812)	(1,015)
Total	20,497	23,126	21,760	65,370	66,037	88,458
Interest and Other income, net	5,315	4,455	4,126	13,643	12,187	17,112
Profit before tax	25,812	27,581	25,886	79,013	78,224	105,570

Notes to Segment Report

- 'Reconciling items' includes elimination of inter-segment transactions and other corporate activities.
- Revenue from sale of traded cloud based licenses is reported as part of IT Services revenues.
- For the purpose of segment reporting, the Company has included the impact of "foreign exchange gains/ (losses)" net' of ₹ 535, ₹ 527 and ₹ 985 for the quarter ended December 31, 2015, September 30, 2015, and December 31, 2014 respectively and ₹ 2,404 and ₹ 3,356 for the nine months ended December 31, 2015 and 2014, respectively and ₹ 3,478 for the year ended March 31, 2015 in revenues.
- Segment results includes ₹ 113, ₹ 152 and ₹ 221 for the quarter ended December 31, 2015, September 30, 2015 and December 31, 2014 respectively and ₹ 425 and ₹ 556 for the nine months ended December 31, 2015 and 2014, respectively and ₹ 774 for the year ended March 31, 2015 of certain items which is reflected in other operating income in the standalone financial results.

- e) The Company generally offers multi-year payment terms in certain total outsourcing contracts. These payment terms primarily relate to IT hardware, software and certain transformation services in outsourcing contracts. Corporate treasury provides internal financing to the business units offering multi-year payments terms. The finance income on deferred consideration earned under these contracts is included in the revenue of the respective segment and is eliminated under 'Reconciling items'.

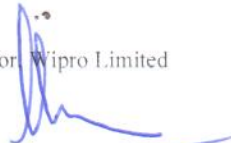
5. Subsequent events

On January 18, 2016, the Board of Directors of the Company declared an interim dividend of ₹ 5 (\$ 0.08) per equity share and ADR (250% on an equity share of par value of ₹ 2).

By order of the board,

Place: Bangalore
Date: January 18, 2016

For Wipro Limited



T.K. Kurien
Executive Director &
Chief Executive Officer

B S R & Co. LLP

Chartered Accountants

Maruthi Info-Tech Centre
11-12/1 Inner Ring Road
Koramangala
Bangalore 560 071 India

Telephone: + 91 80 3980 6000
Fax: + 91 80 3980 6999

Auditor's Report on Quarterly Consolidated Financial Results and Year to Date Consolidated Financial Results of Wipro Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of Wipro Limited

We have audited the quarterly consolidated financial results of Wipro Limited ('the Company') and its subsidiaries (collectively referred to as 'the Group') for the quarter ended December 31, 2015 and the year to date consolidated financial results for the period from April 1, 2015 to December 31, 2015, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly consolidated financial results as well as the year to date consolidated financial results have been prepared from condensed consolidated interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such condensed consolidated interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in the International Accounting Standard (IAS) 34, Interim Financial Reporting, as issued by International Accounting Standards Board.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, these quarterly consolidated financial results as well as the year to date consolidated financial results:

- (i) include the quarterly financial results and year to date financial results of the entities listed in Note 4 of the Notes to the quarterly and year to date consolidated financial results;
- (ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

B S R & Co. LLP

(iii) give a true and fair view of the consolidated net profit and other financial information for the quarter ended December 31, 2015 as well as the year to date consolidated results for the period from April 1, 2015 to December 31, 2015.

for **B S R & Co. LLP**

Chartered Accountants

Firm's registration number: 101248W/W-100022



Vijay Mathur

Partner

Membership number: 046476

Mumbai

January 18, 2016

WIPRO LIMITED

CIN: L32102KA1945PLC020800 ; Registered Office : Wipro Limited, Doddakanneli, Sarjapur Road, Bangalore - 560035, India

Website: www.wipro.com ; Email id – info@wipro.com ; Tel: +91-80-2844 0011 ; Fax: +91-80-2844 0054

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2015
(₹ in millions, except share and per share data, unless otherwise stated)

	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2015	September 30, 2015	December 31, 2014	December 31, 2015	December 31, 2014	March 31, 2015
1	Income from operations						
	a) Net Sales/income from operations (net of excise duty)	129,516	125,668	120,851	378,890	351,466	473,180
	b) Other operating income	-	-	-	-	-	-
	Total income from operations (net)	129,516	125,668	120,851	378,890	351,466	473,180
2	Expenses						
	a) Cost of materials consumed	-	-	5	1	34	34
	b) Purchase of stock-in-trade	7,599	6,241	8,928	21,840	24,933	34,454
	c) (Increase)/Decrease in inventories of finished stock, work-in-progress and stock in process	(583)	(836)	(1,622)	(1,322)	(2,080)	(2,588)
	d) Employee benefits expense	61,465	61,314	57,175	181,786	168,011	224,838
	e) Depreciation and amortisation expense	3,764	3,530	3,647	10,661	9,556	12,823
	f) Sub contracting/technical fees/third party application	17,410	15,880	14,137	47,851	38,908	52,303
	g) Other expenses	15,987	15,250	14,547	45,888	41,237	55,893
	Total expenses	105,642	101,379	96,817	306,705	280,599	377,757
3	Profit from operations before other income, finance costs and exceptional items (1-2)	23,874	24,289	24,034	72,185	70,867	95,423
4	Other Income	6,227	6,194	5,035	17,663	14,383	19,859
5	Profit from ordinary activities before finance costs and exceptional items (3+4)	30,101	30,483	29,069	89,848	85,250	115,282
6	Finance Costs	1,423	1,589	810	4,298	2,687	3,599
7	Profit from ordinary activities after finance costs but before exceptional items (5-6)	28,678	28,894	28,259	85,550	82,563	111,683
8	Exceptional items	-	-	-	-	-	-
9	Profit from ordinary activities before tax (7+8)	28,678	28,894	28,259	85,550	82,563	111,683
10	Tax expense	6,248	6,486	6,228	18,679	18,369	24,624
11	Net profit from ordinary activities after tax (9-10)	22,430	22,408	22,031	66,871	64,194	87,059
12	Extraordinary items (net of tax expense)	-	-	-	-	-	-
13	Net profit for the period (11+12)	22,430	22,408	22,031	66,871	64,194	87,059
14	Share of Profit/(loss) of associates	-	-	-	-	-	-
15	Minority interest	(89)	(54)	(103)	(299)	(386)	(531)
16	Net profit after taxes, minority interest and share of profit of associates (13+14+15)	22,341	22,354	21,928	66,572	63,808	86,528
17	Paid up equity share capital (Face value ₹ 2 per share)	4,941	4,940	4,937	4,941	4,937	4,937
18	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	403,045	403,045	338,567	403,045	338,567	403,045
19	EARNINGS PER SHARE (EPS)						
	(of ₹ 2/- each)						
	Before extraordinary items						
	Basic (in ₹)	9.09	9.10	8.92	27.10	25.97	35.25
	Diluted (in ₹)	9.07	9.08	8.88	27.05	25.85	35.13
	After extraordinary items						
	(of ₹ 2/- each)						
	Basic (in ₹)	9.09	9.10	8.92	27.10	25.97	35.25
	Diluted (in ₹)	9.07	9.08	8.88	27.05	25.85	35.13

1. The consolidated interim financial results of the Company for the quarter and nine months ended December 31, 2015 have been approved by the Board of Directors of the Company at its meeting held on January 18, 2016. The statutory auditors have expressed an unqualified audit opinion.
2. The above consolidated interim financial results have been prepared from the condensed consolidated interim financial statements, which are prepared in accordance with International Financial Reporting Standards and its interpretations (“IFRS”), as issued by the International Accounting Standards Board (“IASB”).
3. The total revenue from operations represent the aggregate revenue and includes foreign exchange gains / (losses), net amounting to ₹ 911, ₹ 533 and ₹ 922 for the quarter ended December 31, 2015, September 30, 2015 and December 31, 2014, respectively, ₹ 2,774 and ₹ 3,343 for the nine months ended December 31, 2015 and December 31, 2014, respectively and ₹ 3,637 for the year ended March 31, 2015 and is net of excise duty amounting to Nil, Nil and Nil for the quarter ended December 31, 2015, September 30, 2015 and December 31, 2014, respectively, Nil and ₹ 2 for the nine months ended December 31, 2015 and December 31, 2014, respectively and ₹ 2 for the year ended March 31, 2015.
4. List of subsidiaries as of December 31, 2015 are provided in the table below:

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
Wipro LLC (formerly Wipro, Inc.)	Wipro Gallagher Solutions, Inc. Infocrossing, Inc. Wipro Promax Analytics Solutions LLC [Formerly Promax Analytics Solutions Americas LLC] Wipro Insurance Solutions LLC Wipro Data Centre and Cloud Services, Inc. (formerly Macaw Merger, Inc.) Wipro IT Services, Inc.	Opus Capital Markets Consultants LLC	USA USA USA USA USA USA USA USA
Wipro Overseas IT Services Pvt. Ltd			India
Wipro Japan KK			Japan
Wipro Shanghai Limited			China
Wipro Trademarks Holding Limited			India
Wipro Travel Services Limited			India
Wipro Holdings (Mauritius) Limited	Wipro Holdings UK Limited	Wipro Information Technology Austria GmbH ^(A) (Formerly Wipro Holdings Austria GmbH) Wipro Digital Aps ^(A) 3D Networks (UK) Limited	Mauritius U.K. Austria Denmark U.K. U.K.

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
		<p>Wipro Europe Limited ((formerly SAIC Europe Limited)) ^(A)</p> <p>Wipro Promax Analytics Solutions (Europe) Limited [formerly Promax Analytics Solutions (Europe) Ltd]</p>	UK
Wipro Cyprus Private Limited	<p>Wipro Doha LLC[#]</p> <p>Wipro Technologies S.A DE C. V</p> <p>Wipro BPO Philippines LTD. Inc</p> <p>Wipro Holdings Hungary Korlátolt Felelősségű Társaság</p> <p>Wipro Technologies Argentina SA</p> <p>Wipro Information Technology Egypt SAE</p> <p>Wipro Arabia Limited*</p> <p>Wipro Poland Sp. z o. o</p> <p>Wipro IT Services Poland Sp. z o. o</p> <p>Wipro Technologies Australia Pty Ltd (formerly Promax Applications Group Pty Ltd)</p> <p>Wipro Corporate Technologies Ghana Limited</p> <p>Wipro Technologies South Africa (Proprietary) Limited</p> <p>Wipro Information Technology Netherlands BV.</p>	<p>Wipro Technologies Nigeria Limited</p> <p>Wipro Portugal S.A.^(A)</p> <p>Wipro Technologies Limited, Russia</p> <p>Wipro Technology Chile SPA</p> <p>Wipro Solutions Canada Limited</p> <p>Wipro Information Technology Kazakhstan LLP</p>	<p>Cyprus</p> <p>Qatar</p> <p>Mexico</p> <p>Philippines</p> <p>Hungary</p> <p>Argentina</p> <p>Egypt</p> <p>Saudi Arabia</p> <p>Poland</p> <p>Poland</p> <p>Australia</p> <p>Ghana</p> <p>South Africa</p> <p>Nigeria</p> <p>Netherland</p> <p>Portugal</p> <p>Russia</p> <p>Chile</p> <p>Canada</p> <p>Kazakhstan</p>

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
		Wipro Technologies W.T. Sociedad Anonima Wipro Outsourcing Services (Ireland) Limited Wipro IT Services Ukraine LLC Wipro Technologies Norway AS Wipro Technologies VZ, C.A. Wipro Technologies Peru S.A.C	Costa Rica Ireland Ukraine Norway Venezuela Peru
	Wipro Technologies SRL PT WT Indonesia		Romania Indonesia
	Wipro Australia Pty Limited	Wipro Promax Holdings Pty Ltd (formerly Promax Holdings Pty Ltd) ^(A)	Australia Australia
	Wipro (Thailand) Co Limited		Thailand
	Wipro Bahrain Limited WLL		Bahrain
	Wipro Gulf LLC		Sultanate of Oman
Wipro Networks Pte Limited (formerly 3D Networks Pte Limited)			Singapore
	Wipro (Dalian) Limited		China
	Wipro Technologies SDN BHD		Malaysia
Wipro Chengdu Limited			China
Wipro Airport IT Services Limited*			India

*All the above direct subsidiaries are 100% held by the Company except that the Company holds 66.67% of the equity securities of Wipro Arabia Limited and 74% of the equity securities of Wipro Airport IT Services Limited.

51% of equity securities of Wipro Doha LLC are held by a local share holder. However, the beneficial interest in these holdings is with the Company.

The Company controls 'The Wipro SA Broad Based Ownership Scheme Trust' and 'Wipro SA Broad Based Ownership Scheme SPV (RF) (PTY) LTD incorporated in South Africa.

Wipro LLC a wholly owned subsidiary of Wipro Limited has invested in Drivestream, Inc. and holds 19.02% of equity.

^(A) Step Subsidiary details of Wipro Information Technology Austria GmbH, Wipro Europe Limited, Wipro Portugal S.A, Wipro Promax Holdings Pty Ltd and Wipro Digital Aps are as follows:

Subsidiaries	Subsidiaries	Country of Incorporation
Wipro Information Technology Austria GmbH (Formerly Wipro Holdings Austria GmbH)	Wipro Technologies Austria GmbH New Logic Technologies SARL	Austria Austria France
Wipro Europe Limited (formerly SAIC Europe Limited)	Wipro UK Limited Wipro Europe SARL	U.K. U.K. France
Wipro Portugal S.A.	SAS Wipro France Wipro Retail UK Limited Wipro do Brasil Tecnologia Ltda Wipro Technologies GmbH Wipro Do Brasil Sistemetas De Informatica Ltd	Portugal France U.K. Brazil Germany Brazil
Wipro Promax Holdings Pty Ltd (formerly Promax Holdings Pty Ltd)	Wipro Promax IP Pty Ltd (formerly PAG IP Pty Ltd)	Australia Australia
Wipro Digital Aps	Designit A/S Designit Denmark A/S Designit Munchen GmbH Denextep Consulting S.L Designit Oslo A/S Designit Sweden AB Designit T.L.V Ltd. Designit Tokyo Ltd.	Denmark Denmark Denmark Germany Spain Norway Sweden Israel Japan

5. Segment Information

The Company is organized by the following operating segments; IT Services and IT Products.

IT Services: The IT Services segment primarily consists of IT Service offerings to customers organized by industry verticals as follows: Banking, Financial Services and Insurance (BFSI), Healthcare and Life Sciences (HLS), Retail, Consumer, Transport and Government (RCTG), Energy, Natural Resources and Utilities (ENU), Manufacturing (MFG), Global Media and Telecom (GMT). It also includes Others which comprises dividend income and gains or losses (net) relating to strategic investments, which are presented within “Finance and other income” in the statement of Income. Key service offering to customers includes software application development and maintenance, research and development services for hardware and software design, business application services, analytics, digital, consulting, infrastructure outsourcing services and business process services.

IT Products: The Company is a value added reseller of desktops, servers, notebooks, storage products, networking solutions and packaged software for leading international brands. In certain total outsourcing contracts of the IT Services segment, the Company delivers hardware, software products and other related deliverables. Revenue relating to the above items is reported as revenue from the sale of IT Products.

The Chairman and Managing Director of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by IFRS 8, “*Operating Segments*”. The Chairman of the Company evaluates the segments based on their revenue growth and operating income.

Assets and liabilities used in the Company's business are not identified to any of the operating segments, as these are used interchangeably between segments. Management believes that it is currently not practicable to provide segment disclosures relating to total assets and liabilities since a meaningful segregation of the available data is onerous.

Information on reportable segment for the quarter ended December 31, 2015, September 30, 2015 and December 31, 2014, and nine months ended December 31, 2015 and December 31, 2014, and year ended March 31, 2015 is as follows:

Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2015	September 30, 2015	December 31, 2014	December 31, 2015	December 31, 2014	March 31, 2015
Revenue						
IT Services						
BFSI	32,322	32,253	29,177	95,595	85,653	115,505
HLS	14,719	13,746	13,247	41,453	36,713	49,884
RCTG	19,158	18,112	16,005	54,650	45,951	62,209
ENU	17,708	17,664	18,637	52,949	53,792	71,229
MFG	22,683	22,562	20,718	66,769	59,721	80,303
GMT	16,557	16,091	15,661	47,932	45,933	61,050
Others	-	-	-	-	-	-
Total of IT Services	123,147	120,428	113,445	359,348	327,763	440,180
IT Products	6,503	5,442	7,740	20,119	24,552	34,006
Reconciling Items	(134)	(202)	(334)	(577)	(847)	(1,004)
Total	129,516	125,668	120,851	378,890	351,468	473,182
Segment Result						
IT Services						
BFSI	7,199	6,935	7,035	21,147	19,904	27,378
HLS	3,188	3,044	2,981	8,991	7,534	10,565
RCTG	3,809	3,262	3,255	10,211	9,648	13,190
ENU	3,436	3,497	4,262	10,745	13,483	17,561
MFG	4,142	4,801	4,228	13,270	12,630	17,127
GMT	3,093	3,137	3,438	8,928	10,696	13,574
Others	-	-	-	-	583	583
Unallocated	(47)	276	(458)	759	(1,606)	(2,329)
Total of IT Services	24,820	24,952	24,741	74,051	72,872	97,649
IT Products	(505)	(208)	89	(574)	316	374
Reconciling Items	(441)	(455)	(796)	(1,292)	(2,321)	(2,600)
Total	23,874	24,289	24,034	72,185	70,867	95,423
Finance Expense	(1,423)	(1,589)	(810)	(4,298)	(2,687)	(3,599)
Finance and Other Income	6,227	6,194	5,035	17,663	14,383	19,859
Profit before tax	28,678	28,894	28,259	85,550	82,563	111,683

Notes:

- 'Reconciling items' includes elimination of inter-segment transactions, dividend income/ gains/ losses relating to strategic investments and other corporate activities.
- Segment result represents operating profits of the segments and dividend income and gains or losses (net) relating to strategic investments, which are presented within "Finance and other income" in the statement of Income.
- Revenues include excise duty amounting to Nil, Nil and Nil for the quarter ended December 31, 2015, September 30, 2015 and December 31, 2014, respectively, Nil and ₹ 2 for the nine months ended December 31, 2015 and December

31, 2014, respectively and ₹ 2 for the year ended March 31, 2015. For the purpose of segment reporting, the segment revenues are net of excise duty. Excise duty is reported in reconciling items.

- d) Revenue from sale of traded cloud based licenses is reported as part of IT Services revenues.
- e) For the purpose of segment reporting, the Company has included the impact of 'foreign exchange gains / (losses), net' in revenues (which is reported as a part of operating profit in the statement of income).
- f) For evaluating performance of the individual business segments, stock compensation expense is allocated on the basis of straight line amortization. The differential impact of accelerated amortization of stock compensation expense over stock compensation expense allocated to the individual business segments is reported in reconciling items.
- g) For evaluating the performance of the individual business segments, amortization of intangibles arising out of business combinations are reported in reconciling items.
- h) The Company generally offers multi-year payment terms in certain total outsourcing contracts. These payment terms primarily relate to IT hardware, software and certain transformation services in outsourcing contracts. Corporate treasury provides internal financing to the business units offering multi-year payments terms. The finance income on deferred consideration earned under these contracts is included in the revenue of the respective segment and is eliminated under reconciling items.

6. Subsequent Events

On January 18, 2016, the Board of Directors of the Company declared an interim dividend of ₹ 5 (\$ 0.08) per equity share and ADR (250% on an equity share of par value of ₹ 2)

By order of the Board.

Place: Bangalore
Date: January 18, 2016

For Wipro Limited



T.K. Kurlen

Executive Director &
Chief Executive Officer