



October 17, 2017

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

The Manager-Listing
Bombay Stock Exchange Limited,
Mumbai

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

Dear Sirs/ Madam,

Sub: Announcement of financial results for the quarter ended September 30, 2017

The Board of Directors of Wipro Limited at their Board Meeting held over October 16, 2017 to October 17, 2017, concluded at 3.45 PM on October 17, 2017, considered and approved the financial results of the Company for the quarter ended September 30, 2017. Pursuant to Regulation 33 of the Listing Regulations, we are enclosing Audited Standalone and Consolidated Financial Results under IndAS and the Audited Consolidated Financial Results under IFRS for the quarter ended September 30, 2017 together with the Auditors Report. We have also uploaded the results on the Company's website at www.wipro.com

Thanking you,

For Wipro Limited

A handwritten signature in black ink, appearing to read "M Sanaula Khan", is positioned above the printed name.

**M Sanaula Khan
Company Secretary**

Encl: As Above

Registered Office:

Wipro Limited
Doddakannelli
Sarjapur Road
Bengaluru 560 035
India

T : +91 (80) 2844 0011
F : +91 (80) 2844 0054
E : info@wipro.com
W : wipro.com
C : L32102KA1945PLC020800



INDEPENDENT AUDITORS' REPORT ON AUDIT OF INTERIM CONSOLIDATED FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
WIPRO LIMITED**

1. We have audited the accompanying Statement of Consolidated Financial Results of **WIPRO LIMITED** ("the Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group"), for the three months and six months period ended September 30, 2017.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been derived from the related interim consolidated financial statements which has been prepared in accordance with International Accounting Standard (IAS) 34, "Interim Financial Reporting" as issued by the International Accounting Standards Board. Our responsibility is to express an opinion on the Statement based on our audit of such interim consolidated financial statements.

2. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

3. In our opinion and to the best of our information and according to the explanations given to us, the Statement gives a true and fair view in conformity with IAS 34 of the consolidated profit and consolidated total comprehensive income for the period, and other financial information of the Group for the three months and six months period ended September 30, 2017.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



Vikas Bagaria
Partner
(Membership No.60408)

Bangalore, October 17, 2017

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

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THREE AND SIX MONTHS ENDED SEPTEMBER 30, 2017 UNDER IFRS (IASB)

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

	Particulars	Three months ended			Six months ended		Year ended
		September 30,2017	June 30,2017	September 30,2016	September 30,2017	September 30,2016	March 31, 2017
1	Income from operations						
	a) Net Sales/Income	134,234	136,261	137,657	270,495	273,649	550,402
	b) Other operating income	-	-	-	-	-	4,082
	c) Foreign exchange gains/(losses), net	453	353	1,281	806	2,265	3,777
	Total income from operations	134,687	136,614	138,938	271,301	275,914	558,261
2	Expenses						
	a) Purchase of stock-in-trade	2,939	6,306	6,206	9,245	13,786	25,560
	b) (Increase)/Decrease in inventories of finished stock, work-in-progress and stock in process	(30)	455	1,248	425	179	1,411
	c) Employee benefit expense	67,612	67,442	67,105	135,054	133,282	268,081
	d) Depreciation, amortisation and impairment	5,200	4,943	4,849	10,143	9,514	23,107
	e) Sub contracting/technical fees	21,503	20,247	19,919	41,750	40,279	82,747
	f) Other expenses	14,422	15,128	16,640	29,550	33,056	63,476
	Total expenses	111,646	114,521	115,967	226,167	230,096	464,382
3	Finance expenses	1,386	1,474	1,428	2,860	2,764	5,183
4	Finance and Other Income	6,661	6,200	5,105	12,861	10,305	21,660
5	Share of profits/(loss) of equity accounted investees	5	(1)	-	4	-	-
6	Profit before tax [1-2-3+4+5]	28,321	26,818	26,648	55,139	53,359	110,356
7	Tax expense	6,426	5,994	5,909	12,420	12,031	25,213
8	Net profit for the period [6-7]	21,895	20,824	20,739	42,719	41,328	85,143
9	Non Controlling Interest	(22)	59	67	37	138	248
10	Net profit after taxes and Non Controlling Interest [8-9]	21,917	20,765	20,672	42,682	41,190	84,895
11	Paid up equity share capital (Face value ₹ 2 per share)	9,733	9,732	4,861	9,733	4,861	4,861
12	Reserves excluding revaluation reserves and Non Controlling Interest as per balance sheet of previous accounting period						515,443
13	EARNINGS PER SHARE (EPS)						
	(of ₹ 2/- each) (not annualised)						
	Before extraordinary items						
	Basic (in ₹)	4.52	4.29	4.27	8.81	8.44	17.48
	Diluted (in ₹)	4.52	4.28	4.26	8.80	8.42	17.43

1. The audited consolidated financial results of the Company for the three and six months ended September 30, 2017 have been approved by the Board of Directors of the Company at its meeting held on October 17, 2017. The Company confirms that its statutory auditors, Deloitte Haskins & Sells LLP have issued audit reports with unmodified opinion on the consolidated financial results. Amounts for the previous three and six months ended September 30, 2016 and year ended March 31, 2017 were audited by B S R & Co. LLP.
2. The above consolidated financial results have been prepared from the interim condensed consolidated 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"). Effective April 1, 2016, the Company has early adopted IFRS 9, Financial Instruments. The comparative information has been adjusted to effect this change retrospectively.
3. List of subsidiaries and equity accounted investees as of September 30, 2017 are provided in the table below:

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
Wipro LLC	Wipro Gallagher Solutions, Inc. Infocrossing, Inc. Wipro Insurance Solutions LLC Wipro Data Centre and Cloud Services, Inc. Wipro IT Services, Inc.	Opus Capital Markets Consultants LLC Wipro Promax Analytics Solutions LLC HPH Holdings Corp. ^(A) Appirio, Inc. ^(A)	USA 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 Wipro Digital Aps Wipro Europe Limited Wipro Financial Services UK Limited	Wipro Technologies Austria GmbH New Logic Technologies SARL Designit A/S Wipro UK Limited	Mauritius U.K. Austria Austria France Denmark Denmark U.K. U.K. U.K.
Wipro Cyprus Private Limited	Wipro Doha LLC #		Cyprus Qatar

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
	Wipro Technologies S.A DE C.V Wipro BPO Philippines LTD. Inc. Wipro Holdings Hungary Korlátolt Felelősségű Társaság Wipro Technologies SA Wipro Information Technology Egypt SAE Wipro Arabia Co. Limited * Wipro Poland Sp. Z.o.o Wipro IT Services Poland Sp.zo.o Wipro Technologies Australia Pty Ltd	Wipro Holdings Investment Korlátolt Felelősségű Társaság	Mexico Philippines Hungary Hungary Argentina Egypt Saudi Arabia Poland Poland Australia
	Wipro Corporate Technologies Ghana Limited Wipro Technologies South Africa (Proprietary) Limited Wipro IT Service Ukraine LLC Wipro Information Technology Netherlands BV. Wipro Technologies SRL PT WT Indonesia Wipro (Thailand) Co Limited Wipro Bahrain Limited WLL Wipro Gulf LLC Rainbow Software LLC Cellent GmbH	Wipro Technologies Nigeria Limited Wipro Portugal S.A. ^(A) Wipro Technologies Limited, Russia Wipro Technology Chile SPA Wipro Solutions Canada Limited Wipro Information Technology Kazakhstan LLP Wipro Technologies W.T. Sociedad Anonima Wipro Outsourcing Services (Ireland) Limited Wipro Technologies Norway AS Wipro Technologies VZ, C.A. Wipro Technologies Peru S.A.C InfoSERVER S.A. Cellent Mittelstandsberatung GmbH	Ghana South Africa Nigeria Ukraine Netherlands Portugal Russia Chile Canada Kazakhstan Costa Rica Ireland Norway Venezuela Peru Brazil Romania Indonesia Thailand Bahrain Sultanate of Oman Iraq Germany Germany

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
		Cellent Gmbh ^(A)	Austria
Wipro Networks Pte Limited	Wipro (Dalian) Limited Wipro Technologies SDN BHD		Singapore China Malaysia
Wipro Chengdu Limited			China
Wipro Airport IT Services Limited *			India
Appirio India Cloud Solutions Private 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 Co. 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 shareholder. 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.

(A) Step Subsidiary details of Wipro Portugal S.A, Digital A/s, Cellent GmbH, HPH Holdings Corp. and Appirio, Inc. are as follows:

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
Wipro Portugal S.A.	Wipro Retail UK Limited Wipro do Brasil Technologia Ltda Wipro Technologies GmbH Wipro Do Brasil Sistemetas De Informatica Ltd		Portugal U.K. Brazil Germany Brazil
Designit A/S	Designit Denmark A/S Designit Munich GmbH Designit Oslo A/S Designit Sweden AB Designit T.L.V Ltd. Designit Tokyo Ltd Denextep Spain Digital, S.L	Designit Colombia S A S Designit Peru SAC	Denmark Denmark Germany Norway Sweden Israel Japan Spain Colombia Peru
Cellent GmbH	Frontworx Informations technologie GmbH		Austria Austria
HPH Holdings Corp.	HealthPlan Services Insurance Agency, Inc. HealthPlan Services, Inc.		USA USA USA

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
Appirio, Inc.	Appirio, K.K. Topcoder, Inc. Appirio Ltd	Appirio GmbH Apprio Ltd (UK) Saaspoint, Inc.	USA Japan USA Ireland Germany U.K. USA
	Appirio Singapore Pte Ltd		Singapore

As of September 30, 2017, the Company held 26% interest in Drivestream Inc., accounted for using the equity method.

4. 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. The industry verticals are as follows: Banking, Financial Services and Insurance (BFSI), Healthcare and Lifesciences (HLS), Consumer Business Unit (CBU), Energy, Natural Resources and Utilities (ENU), Manufacturing and Technology (MNT) and Communications (COMM). IT Services segment also includes Others which comprises dividend income relating to strategic investments, which are presented within "Finance and other Income" in the statement of Income. Key service offerings to customers includes software application development and maintenance, research and development services for hardware and software design, business application services, analytics, 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 three months ended September 30, 2017, June 30, 2017 and September 30, 2016, six months ended September 30, 2017 and September 30, 2016 and year ended March 31, 2017 is as follows:

Particulars	Three months ended			Six months ended		Year ended
	September 30, 2017	June 30,2017	September 30, 2016	September 30, 2017	September 30, 2016	March 31, 2017
	Audited	Audited	Audited	Audited	Audited	Audited
Revenue						
IT Services						
BFSI	36,349	34,934	33,583	71,283	67,213	135,967
HLS	17,989	19,150	20,883	37,139	40,814	82,242
CBU	20,989	20,535	20,708	41,524	41,433	83,417
ENU	17,769	17,464	16,881	35,233	34,237	68,883
MNT	30,010	29,342	29,463	59,352	59,001	119,175
COMM	8,583	8,831	9,848	17,414	19,760	38,756
Total of IT Services	131,689	130,256	131,366	261,945	262,458	528,440
IT Products	2,988	6,343	7,666	9,331	13,596	25,922
Reconciling Items	10	15	(94)	25	(140)	(183)
Total Revenue	134,687	136,614	138,938	271,301	275,914	554,179
Other operating Income						
IT Services	-	-	-	-	-	4,082
IT Products	-	-	-	-	-	-
Total Other Operating Income	-	-	-	-	-	4,082
Segment Result						
IT Services						
BFSI	6,055	5,441	6,379	11,496	13,373	24,939
HLS	2,698	2,734	3,234	5,432	6,090	9,479
CBU	3,244	2,934	3,584	6,178	7,359	14,493
ENU	3,435	3,651	3,443	7,086	6,468	14,421
MNT	5,400	5,175	6,175	10,575	12,129	23,453
COMM	1,147	1,449	1,594	2,596	3,096	6,149
Unallocated	805	532	(1,037)	1337	(1,874)	(951)
Other Operating Income	-	-	-	-	-	4,082
Total of IT Services	22,784	21,916	23,372	44,700	46,641	96,065
IT Products	88	31	(298)	119	(666)	(1,680)
Reconciling Items	169	146	(103)	315	(157)	(506)
Total	23,041	22,093	22,971	45,134	45,818	93,879
Finance Expense	(1,386)	(1,474)	(1,428)	(2,860)	(2,764)	(5,183)
Finance and Other Income	6,661	6,200	5,105	12,861	10,305	21,660
Share of profit/ (loss) of equity accounted investee	5	(1)	-	4	-	-
Profit before tax	28,321	26,818	26,648	55,139	53,359	110,356

Notes:

- a) "Reconciling items" includes elimination of inter-segment transactions and other corporate activities.
- b) Revenue from sale of traded cloud based licenses is reported as part of IT Services revenues.
- c) 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).
- d) For evaluating performance of the individual operating 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 operating segments is reported in reconciling items.
- 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. 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.
- f) Net gain from sale of Eco Energy division for the period ended March 31,2017 is included as part of IT Services segment result.

5. Statement of Assets and Liabilities

	As at September 30, 2017	As at March 31, 2017
<u>ASSETS</u>		
Goodwill	128,839	125,796
Intangible assets	20,571	15,922
Property, plant and equipment	71,803	69,794
Derivative assets	493	106
Investments	9,844	7,103
Investment in equity accounted investee	407	-
Trade receivables	4,179	3,998
Non-current tax assets	15,037	12,008
Deferred tax assets	3,088	3,098
Other non-current assets	15,755	16,793
Total non-current assets	270,016	254,618
Inventories	3,456	3,915
Trade receivables	99,887	94,846
Other current assets	31,484	30,751
Unbilled revenues	45,435	45,095
Investments	333,056	292,030
Current tax assets	6,132	9,804
Derivative assets	2,352	9,747
Cash and cash equivalents	51,412	52,710
Total current assets	573,214	538,898
TOTAL ASSETS	843,230	793,516
<u>EQUITY</u>		
Share capital	9,733	4,861
Share premium	2,231	469
Retained earnings	529,496	490,930
Share based payment reserve	1,593	3,555
Other components of equity	19,397	20,489
Equity attributable to the equity holders of the company	562,450	520,304
Non-controlling interest	2,445	2,391
Total equity	564,895	522,695
<u>LIABILITIES</u>		
Long - term loans and borrowings	31,152	19,611
Deferred tax liabilities	7,464	6,614
Derivative liabilities	-	2
Non-current tax liability	8,607	9,547
Other non-current liabilities	4,605	5,500
Provisions	3	4
Total non-current liabilities	51,831	41,278
Loans and borrowings and bank overdrafts	114,210	122,801
Trade payables and accrued expenses	69,640	65,486
Unearned revenues	16,040	16,150
Current tax liabilities	7,420	8,101
Derivative liabilities	3,530	2,708
Other current liabilities	14,642	13,027
Provisions	1,022	1,270
Total current liabilities	226,504	229,543
TOTAL LIABILITIES	278,335	270,821
TOTAL EQUITY AND LIABILITIES	843,230	793,516

6. Buyback of equity shares:

On July 20, 2017, the Board of Directors approved a buyback proposal for purchase by the Company of up to 343.75 million shares of ₹ 2 each (representing 7.06% of total paid-up equity capital) from the shareholders of the Company on a proportionate basis by way of a tender offer at a price of ₹ 320 per equity share for an aggregate amount not exceeding ₹ 110,000 million in accordance with the provisions of the Companies Act, 2013 and the SEBI (Buy Back of Securities) Regulations, 1998. The buyback proposal was also approved by the shareholders through postal ballot, the results of which were declared on August 30, 2017. Buy back offer period will commence on completion of regulatory requirements.

By order of the Board,

For, Wipro Limited

Place: Bangalore
Date: October 17, 2017


Azim H Premji
Executive Chairman &
Managing Director



**INDEPENDENT AUDITORS' REPORT ON
AUDIT OF INTERIM CONSOLIDATED FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
WIPRO LIMITED**

1. We have audited the accompanying Statement of Consolidated Financial Results of **WIPRO LIMITED** ("the Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group"), for the three months and six months period ended September 30, 2017 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related interim consolidated financial statements which has been prepared in accordance with Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such interim consolidated financial statements.

2. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

3. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - a. includes the results of the subsidiaries and an associate as listed in note 4 to the Statement.
 - b. is presented in accordance with the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and



Deloitte Haskins & Sells LLP

- c. gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated profit and total comprehensive income for the period and other financial information of the Group for the three months and six months period ended September 30, 2017.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



Vikas Bagaria
Partner
(Membership No.60408)

Bangalore, October 17, 2017

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							
AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THREE AND SIX MONTHS ENDED SEPTEMBER 30, 2017 UNDER Ind AS (₹ in millions, except share and per share data, unless otherwise stated)							
	Particulars	Three months ended			Six months ended		Year ended
		September 30, 2017	June 30, 2017	September 30, 2016	September 30, 2017	September 30, 2016	March 31, 2017
I	Operating income						
	a) Revenue from operations	134,234	136,261	137,657	270,495	273,649	550,402
	b) Other operating income	-	-	-	-	-	4,082
II	Other income	7,114	6,553	6,416	13,667	12,600	25,467
III	Total Income (I+II)	141,348	142,814	144,073	284,162	286,249	579,951
IV	Expenses						
	a) Purchase of stock-in-trade	2,939	6,306	6,206	9,245	13,786	25,560
	b) Changes in inventories of finished goods, work in progress and stock-in-trade	(30)	455	1,248	425	179	1,411
	c) Employee benefit expense	67,612	67,442	67,105	135,054	133,282	268,081
	d) Finance costs	1,386	1,474	1,428	2,860	2,764	5,183
	e) Depreciation, amortization and impairment expense	5,198	4,941	4,847	10,139	9,511	23,100
	f) Sub contracting/technical fees	21,503	20,247	19,919	41,750	40,279	82,747
	g) Other expenses	14,422	15,128	16,639	29,550	33,056	63,476
	Total Expenses (IV)	113,030	115,993	117,392	229,023	232,857	469,558
V	Share of profits/ (loss) of equity accounted investee	5	(1)	-	4	-	-
VI	Profit before tax (III-IV+V)	28,323	26,820	26,681	55,143	53,392	110,393
VII	Tax expense						
	a) Current tax	6,050	5,390	6,275	11,440	12,706	26,501
	b) Deferred tax	377	604	(365)	981	(675)	(1,287)
	Total Tax Expense (VI)	6,427	5,994	5,910	12,421	12,031	25,214
VIII	Profit for the period (VI-VII)	21,896	20,826	20,771	42,722	41,361	85,179
IX	Total Other comprehensive income for the period	(464)	(635)	865	(1,099)	4,011	2,184
	Total comprehensive income for the period (VIII+IX)	21,432	20,191	21,636	41,623	45,372	87,363
X	Profit for the period attributable to:						
	Equity holders of the Company	21,918	20,767	20,704	42,685	41,223	84,931
	Non-controlling interest	(22)	59	67	37	138	248
		21,896	20,826	20,771	42,722	41,361	85,179
	Total comprehensive income for the period attributable to:						
	Equity holders of the Company	21,426	20,143	21,591	41,569	45,233	87,184
	Non-controlling interest	6	48	45	54	139	179
		21,432	20,191	21,636	41,623	45,372	87,363
XI	Paid up equity share capital (Face value ₹ 2 per share)	9,733	9,732	4,861	9,733	4,861	4,861
XII	Reserves excluding revaluation reserves and Non-controlling interest as per balance sheet of previous accounting year						511,841
XIII	Earnings per equity share (EPS) (Equity shares of par value ₹ 2/- each)						
	Basic (in ₹)	4.52	4.29	4.28	8.81	8.45	17.49
	Diluted (in ₹)	4.52	4.28	4.27	8.80	8.43	17.43

1. The audited consolidated financial results of the Company for the three and six months ended September 30, 2017 have been approved by the Board of Directors of the Company at its meeting held on October 17, 2017. The Company confirms that its statutory auditors, Deloitte Haskins & Sells LLP have issued audit report with unmodified opinion on the interim consolidated financial results. Amounts for the previous three and six months ended September 30, 2016 and year ended March 31, 2017 were audited by B S R & Co. LLP.
2. The interim condensed consolidated financial results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Companies Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016
3. List of subsidiaries and equity accounted investee as at September 30, 2017 are provided in the table below.

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
Wipro LLC	Wipro Gallagher Solutions, Inc. Infocrossing, Inc. Wipro Insurance Solutions LLC Wipro Data Centre and Cloud Services, Inc. Wipro IT Services, Inc.	Opus Capital Markets Consultants LLC Wipro Promax Analytics Solutions LLC HPH Holdings Corp. ^(A) Appirio, Inc. ^(A)	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 Wipro Digital Aps Wipro Europe Limited Wipro Financial Services UK Limited	Wipro Technologies Austria GmbH New Logic Technologies SARL Designit A/S ^(A) Wipro UK Limited	Mauritius U.K. Austria Austria France Denmark Denmark U.K. U.K. U.K.
Wipro Cyprus Private Limited	Wipro Doha LLC #		Cyprus Qatar

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
	Wipro Technologies S.A DE C.V Wipro BPO Philippines LTD. Inc. Wipro Holdings Hungary Korlátolt Felelősségű Társaság Wipro Technologies SA Wipro Information Technology Egypt SAE Wipro Arabia Co. Limited * Wipro Poland Sp. Z.o.o Wipro IT Services Poland Sp.zo.o Wipro Technologies Australia Pty Ltd	Wipro Holdings Investment Korlátolt Felelősségű Társaság	Mexico Philippines Hungary Hungary Argentina Egypt Saudi Arabia Poland Poland Australia
	Wipro Corporate Technologies Ghana Limited Wipro Technologies South Africa (Proprietary) Limited Wipro IT Service Ukraine LLC Wipro Information Technology Netherlands BV. Wipro Technologies SRL PT WT Indonesia Wipro (Thailand) Co Limited Wipro Bahrain Limited WLL Wipro Gulf LLC Rainbow Software LLC Cellent GmbH	Wipro Technologies Nigeria Limited Wipro Portugal S.A. ^(A) Wipro Technologies Limited, Russia Wipro Technology Chile SPA Wipro Solutions Canada Limited Wipro Information Technology Kazakhstan LLP Wipro Technologies W.T. Sociedad Anonima Wipro Outsourcing Services (Ireland) Limited Wipro Technologies Norway AS Wipro Technologies VZ, C.A. Wipro Technologies Peru S.A.C InfoSERVER S.A.	Ghana South Africa Nigeria Ukraine Netherlands Portugal Russia Chile Canada Kazakhstan Costa Rica Ireland Norway Venezuela Peru Brazil Romania Indonesia Thailand Bahrain Sultanate of Oman Iraq Germany

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
		Cellent Mittelstandsberatung GmbH Cellent GmbH ^(A)	Germany Austria
Wipro Networks Pte Limited	Wipro (Dalian) Limited Wipro Technologies SDN BHD		Singapore China Malaysia
Wipro Chengdu Limited			China
Wipro Airport IT Services Limited *			India
Appirio India Cloud Solutions Private 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 Co. 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 shareholder. 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.

(A) Step Subsidiary details of Wipro Portugal S.A, Digital A/s, Cellent GmbH, HPH Holdings Corp. and Appirio, Inc. are as follows:

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
Wipro Portugal S.A.	Wipro Retail UK Limited Wipro do Brasil Tecnologia Ltda Wipro Technologies GmbH Wipro Do Brasil Sistemetas De Informatica Ltd		Portugal U.K. Brazil Germany Brazil
Designit A/S	Designit Denmark A/S Designit Munich GmbH Designit Oslo A/S Designit Sweden AB Designit T.L.V Ltd. Designit Tokyo Ltd Denextep Spain Digital, S.L	Designit Colombia S A S Designit Peru SAC	Denmark Denmark Germany Norway Sweden Israel Japan Spain Colombia Peru
Cellent GmbH	Frontworx Informations technologie GmbH		Austria Austria

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
HPH Holdings Corp.	HealthPlan Services Insurance Agency, Inc. HealthPlan Services, Inc.		USA USA USA
Appirio, Inc.	Appirio, K.K Topcoder, Inc. Appirio Ltd Appirio Singapore Pte Ltd	Appirio GmbH Apprio Ltd (UK) Saaspoint, Inc.	USA Japan USA Ireland Germany U.K. USA Singapore

As of September 30, 2017, the Company held 26% interest in Drivestream Inc., accounted for using the equity method.

4. 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. The industry verticals are as follows: Banking, Financial Services and Insurance (BFSI), Healthcare and Lifesciences (HLS), Consumer Business Unit (CBU), Energy, Natural Resources and Utilities (ENU), Manufacturing and Technology (MNT) and Communications (COMM). IT Services segment also includes Others which comprises dividend income relating to strategic investments, which are presented within “Finance and other Income” in the statement of Income. Key service offerings to customers includes software application development and maintenance, research and development services for hardware and software design, business application services, analytics, 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 Ind AS 108, “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 three months ended September 30, 2017, June 30, 2017, and September 30, 2016, half year ended September 30, 2017 and September 30, 2016 and year ended March 31, 2017 are given below:

Particulars	Three months ended			Six months ended		Year ended
	September 30, 2017	June 30, 2017	September 30, 2016	September 30, 2017	September 30, 2016	March 31, 2017
Revenue						
IT Services						
BFSI	36,349	34,934	33,583	71,283	67,213	135,967
HLS	17,989	19,150	20,883	37,139	40,814	82,242
CBU	20,989	20,535	20,708	41,524	41,433	83,417
ENU	17,769	17,464	16,881	35,233	34,237	68,883
MNT	30,010	29,342	29,463	59,352	59,001	119,175
COMM	8,583	8,831	9,848	17,414	19,760	38,756
Total of IT Services	131,689	130,256	131,366	261,945	262,458	528,440
IT Products	2,988	6,343	7,666	9,331	13,596	25,922
Reconciling Items	10	15	(64)	25	(110)	(153)
Total Revenue	134,687	136,614	138,968	271,301	275,944	554,209
Other operating income						
IT Services	-	-	-	-	-	4,082
IT Products	-	-	-	-	-	-
Total other operating income	-	-	-	-	-	4,082
Total income from operations	134,687	136,614	138,968	271,301	275,944	558,291
Segment Result						
IT Services						
BFSI	6,055	5,441	6,379	11,496	13,373	24,939
HLS	2,698	2,734	3,234	5,432	6,090	9,479
CBU	3,244	2,934	3,584	6,178	7,359	14,493
ENU	3,435	3,651	3,443	7,086	6,468	14,421
MNT	5,400	5,175	6,175	10,575	12,129	23,453
COMM	1,147	1,449	1,594	2,596	3,096	6,149
Unallocated	805	532	(1,037)	1,337	(1,874)	(951)
Other Operating Income	-	-	-	-	-	4,082
Total of IT Services	22,784	21,916	23,372	44,700	46,641	96,065
IT Products	88	31	(298)	119	(666)	(1,680)
Reconciling Items	171	148	(70)	319	(124)	(469)
Total segment result	23,043	22,095	23,004	45,138	45,851	93,916
Finance costs	(1,386)	(1,474)	(1,428)	(2,860)	(2,764)	(5,183)
Other Income	6,661	6,200	5,105	12,861	10,305	21,660
Share of profit/ (loss) of equity accounted investee	5	(1)	-	4	-	-
Profit before tax	28,323	26,820	26,681	55,143	53,392	110,393

Notes:

- a) "Reconciling items" includes elimination of inter-segment transactions and other corporate activities.
- b) Revenue from sale of traded cloud based licenses is reported as part of IT Services revenues.
- c) 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 profit and loss).
- d) For evaluating performance of the individual operating 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 operating segments is reported in reconciling items.
- 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. 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.
- f) Net gain from sale of EcoEnergy division for the period ended March 31, 2017 is included as part of IT Services segment result.

5. Consolidated statement of Assets and Liabilities

	As at	
	September 30, 2017	March 31, 2017
ASSETS		
Non-current assets		
Property, plant and equipment	59,963	60,667
Capital work in progress	10,135	7,377
Goodwill	125,295	122,276
Other intangible assets	20,571	15,922
Financial assets		
Investments	9,844	7,103
Investments in equity accounted investee	407	-
Derivative assets	493	106
Trade receivables	4,179	3,998
Other financial assets	4,337	4,785
Deferred tax assets	3,088	3,098
Non-current tax assets	15,037	12,008
Other non-current assets	12,951	13,582
Total non-current assets	266,300	250,922
Current assets		
Inventories	3,456	3,915
Financial assets		
Investments	333,056	292,030
Trade receivables	99,887	94,846
Cash and cash equivalents	51,412	52,710
Derivative assets	2,352	9,747
Unbilled revenues	45,435	45,095
Other financial assets	9,148	8,629
Current tax assets	6,132	9,804
Other current assets	22,336	22,122
Total current assets	573,214	538,898
TOTAL ASSETS	839,514	789,820
EQUITY AND LIABILITIES		
Equity		
Share capital	9,733	4,861
Other equity	549,094	511,841
Equity attributable to the equity holders of the Company	558,827	516,702
Non-controlling interest	2,445	2,391
Total equity	561,272	519,093
Non-current liabilities		
Financial liabilities		
Long - term loans and borrowings	31,152	19,611
Derivative liabilities	-	2
Other financial liabilities	-	833
Deferred tax liabilities	7,429	6,578
Non-current tax liability	8,607	9,547
Other non-current liabilities	380	410
Provisions	4,228	4,241
Total non-current liabilities	51,796	41,242
Current liabilities		
Financial liabilities		
Loans and borrowings and bank overdrafts	109,123	116,741
Trade payables	54,165	48,673
Derivative liabilities	3,530	2,708
Other financial liabilities	21,696	23,156
Unearned revenues	16,040	16,150
Current tax liabilities	7,420	8,101
Other current liabilities	6,798	6,413
Provisions	7,674	7,543
Total current liabilities	226,446	229,485
TOTAL LIABILITIES	278,242	270,727
TOTAL EQUITY AND LIABILITIES	839,514	789,820

6. Buy back of shares

On July 20, 2017, the Board of Directors approved a buyback proposal for purchase by the Company of up to 343.75 million shares of ₹ 2 each (representing 7.06% of total paid-up equity capital) from the shareholders of the Company on a proportionate basis by way of a tender offer at a price of ₹ 320 per equity share for an aggregate amount not exceeding ₹ 110,000 million in accordance with the provisions of the Companies Act, 2013 and the SEBI (Buy Back of Securities) Regulations, 1998. The buyback proposal was also approved by the shareholders through postal ballot, the results of which were declared on August 30, 2017. Buy back offer period will commence on completion of regulatory requirements.

By order of the Board,

For, Wipro Limited



Place: Bangalore
Date: October 17, 2017

Azim H Premji
Executive Chairman
& Managing Director



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF INTERIM STANDALONE FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
WIPRO LIMITED**

1. We have audited the accompanying Statement of Standalone Financial Results of **WIPRO LIMITED** ("the Company"), for the three months and six months period ended September 30, 2017 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related interim condensed standalone financial statements which has been prepared in accordance with Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such interim condensed standalone financial statements.

2. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

3. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and

Deloitte Haskins & Sells LLP

- (ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the profit, total comprehensive income and other financial information of the Company for the three months and six months period ended September 30, 2017.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



Vikas Bagaria
Partner

(Membership No 60408)

Bangalore, October 17, 2017

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

AUDITED STANDALONE FINANCIAL RESULTS FOR THE THREE AND SIX MONTHS ENDED SEPTEMBER 30, 2017 UNDER IND AS

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

	Particulars	Three months ended			Six months ended		Year ended
		September 30, 2017	June 30, 2017	September 30, 2016	September 30, 2017	September 30, 2016	March 31, 2017
	Income						
I	Operating income						
	a) Revenue from operations	110,505	111,528	114,538	222,033	230,413	456,396
	b) Other operating income	-	-	-	-	-	4,082
II	Other income	7,141	6,258	6,478	13,399	12,914	25,700
III	Total Income (I+II)	117,646	117,786	121,016	235,432	243,327	486,178
IV	Expenses						
	a) Purchase of stock-in-trade	2,067	5,239	5,519	7,306	12,537	21,869
	b) Changes in inventories of finished goods, work in progress and stock-in-trade	257	520	782	777	223	1,640
	c) Employee benefit expense	53,770	53,614	55,688	107,384	111,068	218,544
	d) Finance costs	1,040	899	953	1,939	2,250	3,921
	e) Depreciation and amortisation expense	2,593	2,512	2,597	5,105	5,008	10,477
	f) Sub-contracting/ technical fees/ third party application	20,340	18,448	17,936	38,788	36,380	74,614
	g) Other expenses	9,978	10,479	12,394	20,457	24,763	48,242
	Total Expenses (IV)	90,045	91,711	95,869	181,756	192,229	379,307
V	Profit before tax (III-IV)	27,601	26,075	25,147	53,676	51,098	106,871
VI	Tax expense						
	a) Current tax	6,220	4,796	5,856	11,016	11,765	24,304
	b) Deferred tax	38	1,011	(30)	1,049	(65)	950
	Total tax expense (VI)	6,258	5,807	5,826	12,065	11,700	25,254
VII	Profit for the period (V-VI)	21,343	20,268	19,321	41,611	39,398	81,617
VIII	Total Other comprehensive income for the period	(2,836)	(1,357)	2,225	(4,193)	3,892	5,154
IX	Total comprehensive income for the period (VII+VIII)	18,507	18,911	21,546	37,418	43,290	86,771
X	Paid up equity share capital (Face value ₹ 2 per share)	9,733	9,732	4,861	9,733	4,861	4,861
XI	Reserve excluding revaluation reserves as per balance sheet of previous accounting year						462,195
XII	Earnings per equity share						
	Equity shares of par value ₹ 2 each						
	Basic	4.40	4.18	3.99	8.58	8.08	16.80
	Diluted	4.40	4.18	3.98	8.58	8.06	16.75

- The audited standalone financial results for the three and six months ended September 30, 2017 have been approved by the Board of Directors of the Company at its meeting held on October 17, 2017. The Company confirms that its statutory auditors, Deloitte Haskins & Sells LLP have issued audit report with unmodified opinion on the standalone financial results for the three and six months ended September 30, 2017. Amounts for the previous three months and six months ended September 30, 2016 and year ended March 31, 2017 were audited by B S R & Co. LLP.
- The above standalone financial results have been prepared from the interim condensed standalone financial statements, which are prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The Company publishes this standalone financial result along with the consolidated financial results. In accordance with Ind AS 108, Operating Segments, the Company has disclosed the segment information in the condensed consolidated interim financial statements and is incorporated in the consolidated financial results.

4. Statement of Assets and Liabilities:

	(₹ in millions)	
	As at September 30, 2017	As at March 31, 2017
ASSETS		
Non-current assets		
Property, plant and equipment	37,702	37,555
Capital work-in-progress	9,140	6,941
Goodwill	3,882	3,882
Other intangible assets	1,978	2,185
Financial assets		
Investments	66,651	59,994
Derivative assets	493	106
Trade receivables	4,179	3,998
Other financial assets	3,247	3,545
Deferred tax assets	2,116	2,352
Non-current tax assets	15,037	12,008
Other non-current assets	10,899	11,732
Total non-current assets	155,324	144,298
Current assets		
Inventories	2,748	3,559
Financial assets		
Investments	332,525	291,467
Trade receivables	87,066	81,299
Cash and cash equivalents	25,737	35,166
Derivative assets	2,352	9,747
Unbilled revenues	33,309	32,845
Loans to subsidiaries	1,930	1,917
Other financial assets	6,846	6,151
Current tax assets	5,020	7,701
Other current assets	16,962	17,419
Total current assets	514,495	487,271
TOTAL ASSETS	669,819	631,569
EQUITY		
Share capital	9,733	4,861
Other equity	495,294	462,195
Total equity	505,027	467,056
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Borrowings	1,091	11,463
Derivative liabilities	-	2
Other financial liabilities	-	77
Provisions	3,721	3,733
Deferred tax liabilities	1,476	1,391
Non-current tax liability	8,158	9,099
Other non-current liabilities	380	349
Total non-current liabilities	14,826	26,114
Current liabilities		
Financial liabilities		
Borrowings	58,063	50,186
Trade payables	43,042	38,186
Derivative liabilities	3,530	2,708
Other financial liabilities	13,759	17,628
Unearned revenues	11,799	11,506
Provisions	6,305	6,269
Current tax liabilities	8,094	6,792
Other current liabilities	5,374	5,124
Total current liabilities	149,966	138,399
TOTAL EQUITY AND LIABILITIES	669,819	631,569

5. Buyback of equity shares

On July 20, 2017, the Board of Directors approved a buyback proposal for purchase by the Company of up to 343.75 million shares of ₹ 2 each (representing 7.06% of total paid-up equity capital) from the shareholders of the Company on a proportionate basis by way of a tender offer at a price of ₹ 320 per equity share for an aggregate amount not exceeding ₹ 110,000 million in accordance with the provisions of the Companies Act, 2013 and the SEBI (Buy Back of Securities) Regulations, 1998. The buyback proposal was also approved by the shareholders through postal ballot, the results of which were declared on August 30, 2017. Buy back offer period will commence on completion of regulatory requirements

By order of the Board,

For, Wipro Limited



Place: Bangalore
Date: October 17, 2017

Azim H Premji
Executive Chairman &
Managing Director

9/1
