



January 19, 2018

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

The Manager- Listing
Bombay Stock Exchange Limited
(BSE: 507685)

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

Dear Sirs,

Subject: Announcement of financial results for the quarter and nine months ended December 31, 2017 and declaration of Interim Dividend

1. The Board of Directors of Wipro Limited have at their meeting held over January 18-19, 2018 concluded at 3:45 PM, considered and approved the financial results of our Company for the quarter and nine months ended December 31, 2017.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we are enclosing Audited Standalone and Consolidated financial results under IndAS and Audited Consolidated financial results under IFRS for the quarter and nine months ended December 31, 2017, together with the Auditor's Report. We have also uploaded the results on the Company's website at www.wipro.com.

2. The Board of Directors have considered and approved an interim dividend of Rs.1/- per equity share of par value Rs.2/- each to the Members of the Company as on February 1, 2018, being the Record Date. It is also informed that the payment of Interim Dividend will be made on or before February 8, 2018.

Thanking You,

For Wipro Limited

M Sanaulla 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





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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 nine months period ended December 31, 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.

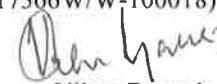
2. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material 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
 - (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 nine months period ended December 31, 2017.

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


Vikas Bagaria
Partner
(Membership No 60408)

Bangalore, January 19, 2018

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 nine months period ended December 31, 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.

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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.

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

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 - (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
 - (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 nine months period ended December 31, 2017.

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

Vikas Bagaria
Partner
(Membership No 60408)

Bangalore, January 19, 2018

AUDITED STANDALONE FINANCIAL RESULTS FOR THE THREE AND NINE MONTHS ENDED DECEMBER 31, 2017 UNDER IND AS

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

	Particulars	Three months ended			Nine months ended		Year ended
		December 31, 2017	September 30, 2017	December 31, 2016	December 31, 2017	December 31, 2016	March 31, 2017
I	Income						
	Operating income						
	a) Revenue from operations	110,727	110,505	113,783	332,760	344,196	456,396
	b) Other operating income	-	-	-	-	-	4,082
II	Other income	6,395	7,141	6,398	19,794	19,312	25,700
III	Total Income (I+II)	117,122	117,646	120,181	352,554	363,508	486,178
IV	Expenses						
	a) Purchase of stock-in-trade	2,891	2,067	5,568	10,197	18,105	21,869
	b) Changes in inventories of finished goods, work in progress and stock-in-trade	509	257	(353)	1,286	(130)	1,640
	c) Employee benefit expense	53,997	53,770	53,205	161,381	164,273	218,544
	d) Finance costs	468	1,040	1,427	2,407	3,677	3,921
	e) Depreciation and amortisation expense	2,625	2,593	2,817	7,730	7,825	10,477
	f) Sub-contracting/ technical fees/ third party application	19,478	20,340	18,869	58,266	55,334	74,614
	g) Other expenses	12,670	9,978	12,926	33,127	37,604	48,242
	Total Expenses (IV)	92,638	90,045	94,459	274,394	286,688	379,307
V	Profit before tax (III-IV)	24,484	27,601	25,722	78,160	76,820	106,871
VI	Tax expense						
	a) Current tax	7,659	6,220	5,342	18,675	17,107	24,304
	b) Deferred tax	(1,220)	38	1,195	(171)	1,131	950
	Total tax expense (VI)	6,439	6,258	6,537	18,504	18,238	25,254
VII	Profit for the period (V-VI)	18,045	21,343	19,185	59,656	58,582	81,617
VIII	Total Other comprehensive income for the period	73	(2,836)	340	(4,120)	4,232	5,154
IX	Total comprehensive income for the period (VII+VIII)	18,118	18,507	19,525	55,536	62,814	86,771
X	Paid up equity share capital (Face value ₹ 2 per share)	9,047	9,733	4,861	9,047	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	3.76	4.40	3.97	12.35	12.04	16.80
	Diluted	3.75	4.40	3.96	12.33	12.01	16.75

1. The audited standalone financial results for the three and nine months ended December 31, 2017 have been approved by the Board of Directors of the Company at its meeting held on January 19, 2018. The Company confirms that its statutory auditors, Deloitte Haskins & Sells LLP have issued audit report with unmodified opinion on the interim standalone financial results for the three and nine months ended December 31, 2017. Amounts for the three and nine months ended December 31, 2016 and year ended March 31, 2017 were audited by B S R & Co. LLP.
2. 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.
3. 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. In December 2017, National Grid filed a legal claim against the Company in U.S. District Court of the Eastern District of New York seeking damages amounting to \$140 million (₹ 8,936 million) plus additional costs related to an ERP implementation project that was completed in 2014. The Company expects to defend itself against the claim and believes that the claim will not sustain.

5. Issue of Bonus shares

The bonus issue in the proportion of 1:1 i.e.1 (One) bonus equity share of ₹ 2 each for every 1 (one) fully paid-up equity share held (including ADS holders) had been approved by the shareholders of the Company on June 03, 2017 through Postal Ballot/ e-voting. For this purpose, June 14, 2017, was fixed as the record date. Consequently, 2,433,074,327 shares have been issued and ₹ 4,866 (representing par value of ₹ 2 per share) had been transferred from retained earnings to share capital.

Consequently, earnings per share for the comparative periods has been proportionately adjusted.

6. Buyback of equity shares

During the current period, the Company has concluded the buyback of 343.75 million equity shares as approved by the Board of Directors on July 20, 2017. This has resulted in a total cash outflow of ₹ 110,000 million. In line with the requirement of the Companies Act 2013, an amount of ₹ 1,656 and ₹ 108,344 has been utilized from the share premium account and retained earnings respectively. Further, capital redemption reserves of ₹ 687 (representing the nominal value of the shares bought back) has been created as an apportionment from retained earnings. Consequent to such buy back, share capital has reduced by ₹ 687.

7. Consequent to insolvency of a customer post balance sheet date, the Company has recorded a provision of ₹ 2,395 for impairment of receivables and deferred contract cost.

8. Events after the reporting period

On January 19, 2018, the Board of Directors of the Company declared an interim dividend of ₹ 1.00 (\$ 0.02) per equity share and ADR (50% on an equity share of par value of ₹ 2).

By order of the Board,

For, Wipro Limited

Place: Bangalore
Date: January 19, 2018

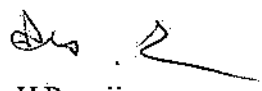
Azim H Premji
Executive Chairman &
Managing Director

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By order of the Board,

For, Wipro Limited

Place: Bangalore
Date: January 19, 2018


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 nine months period ended December 31, 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 nine months period ended December 31, 2017.

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



Vikas Bagaria
Partner
(Membership No.60408)

Bangalore, January 19, 2018

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TO THE BOARD OF DIRECTORS OF
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- 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 nine months period ended December 31, 2017.

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

Vikas Bagaria
Partner
(Membership No.60408)

Bangalore, January 19, 2018

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 NINE MONTHS ENDED DECEMBER 31, 2017 UNDER Ind AS
(₹ in millions, except share and per share data, unless otherwise stated)

	Particulars	Three months ended			Nine months ended		Year ended
		December 31, 2017	September 30, 2017	December 31, 2016	December 31, 2017	December 31, 2016	March 31, 2017
I	Operating income						
	a) Revenue from operations	136,690	134,234	136,878	407,185	410,527	550,402
	b) Other operating income	-	-	-	-	-	4,082
II	Other income	6,259	7,114	6,486	19,926	19,086	25,467
III	Total Income (I+II)	142,949	141,348	143,364	427,111	429,613	579,951
IV	Expenses						
	a) Purchase of stock-in-trade	3,883	2,939	6,391	13,128	20,177	25,560
	b) Changes in inventories of finished goods, work in progress and stock-in-trade	719	(30)	(412)	1,144	(233)	1,411
	c) Employee benefit expense	67,409	67,612	66,052	202,463	199,334	268,081
	d) Finance costs	1,205	1,386	1,366	4,065	4,130	5,183
	e) Depreciation, amortization and impairment expense	5,278	5,198	5,410	15,417	14,921	23,100
	f) Sub contracting/technical fees	21,543	21,503	21,224	63,293	61,503	82,747
	g) Other expenses	18,266	14,422	15,744	47,816	48,800	63,476
	Total Expenses (IV)	118,303	113,030	115,775	347,326	348,632	469,558
V	Share of profits/ (loss) of equity accounted investee	10	5	-	14	-	-
VI	Profit before tax (III-IV+V)	24,656	28,323	27,589	79,799	80,981	110,393
VII	Tax expense						
	a) Current tax	8,271	6,050	5,499	19,711	18,205	26,501
	b) Deferred tax	(2,916)	377	942	(1,935)	267	(1,287)
	Total Tax Expense (VI)	5,355	6,427	6,441	17,776	18,472	25,214
VIII	Profit for the period (VI-VII)	19,301	21,896	21,148	62,023	62,509	85,179
IX	Total Other comprehensive income for the period	(1,406)	(464)	965	(2,505)	4,976	2,184
	Total comprehensive income for the period (VIII+IX)	17,895	21,432	22,113	59,518	67,485	87,363
X	Profit for the period attributable to:						
	Equity holders of the Company	19,313	21,918	21,096	61,998	62,319	84,931
	Non-controlling interest	(12)	(22)	52	25	190	248
		19,301	21,896	21,148	62,023	62,509	85,179
	Total comprehensive income for the period attributable to:						
	Equity holders of the Company	17,959	21,426	22,013	59,528	67,246	87,184
	Non-controlling interest	(64)	6	100	(10)	239	179
		17,895	21,432	22,113	59,518	67,485	87,363
XI	Paid up equity share capital (Face value ₹ 2 per share)	9,047	9,733	4,861	9,047	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) (not annualised)						
	Basic (in ₹)	4.02	4.52	4.36	12.83	12.81	17.49
	Diluted (in ₹)	4.02	4.52	4.35	12.81	12.78	17.43

1. The audited consolidated financial results of the Company for the three and nine months ended December 31, 2017 have been approved by the Board of Directors of the Company at its meeting held on January 19, 2018. 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 three and nine months ended December 31, 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. In December 2017, National Grid filed a legal claim against the Company in U.S. District Court of the Eastern District of New York seeking damages amounting to \$140 million (₹ 8,936 million) plus additional costs related to an ERP implementation project that was completed in 2014. The Company expects to defend itself against the claim and believes that the claim will not sustain.
4. List of subsidiaries and equity accounted investee as at December 31, 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) Cooper Software, Inc.	USA 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 Technologies Austria GmbH New Logic Technologies SARL Designit A/S ^(A)	Mauritius U.K. Austria Austria France Denmark Denmark

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
	Wipro Europe Limited Wipro Financial Services UK Limited	Wipro UK Limited	U.K. U.K. U.K.
Wipro Cyprus Private Limited	Wipro Doha LLC # 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 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 Holdings Investment Korlátolt Felelősségű Társaság Women's Business Park Technologies Limited * 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 VZ, C.A. Wipro Technologies Peru S.A.C InfoSERVER S.A.	Cyprus Qatar Mexico Philippines Hungary Hungary Argentina Egypt Saudi Arabia Saudi Arabia Poland Poland Australia Ghana South Africa Nigeria Ukraine Netherlands Portugal Russia Chile Canada Kazakhstan Costa Rica Ireland Venezuela Peru Brazil Romania Indonesia

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
	Wipro (Thailand) Co Limited Wipro Bahrain Limited WLL Wipro Gulf LLC Rainbow Software LLC Cellent GmbH	Cellent Mittelstandsberatung GmbH Cellent GmbH ^(A)	Thailand Bahrain Sultanate of Oman Iraq Germany 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, 74% of the equity securities of Wipro Airport IT Services Limited and 55% of the equity securities of Women's Business Park Technologies 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', 'Wipro SA Broad Based Ownership Scheme SPV (RF) (PTY) LTD incorporated in South Africa and Wipro Foundation in India.

(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 do Brasil Technologia Ltda Wipro Technologies GmbH Wipro Do Brasil Sistemetas De Informatica Ltd		Portugal 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 Lt.d Denextep Spain Digital, S.L	Designit Colombia S A S Designit Peru SAC	Denmark Denmark Germany Norway Sweden Israel Japan Spain Colombia Peru

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
Cellent GmbH	Frontworx Informations technologie GmbH		Austria Austria
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 December 31, 2017, the Company held 43.7% interest in Drivestream Inc., accounted for using the equity method.

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. 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 December 31, 2017, September 30, 2017, and December 31, 2016, nine months ended December 31, 2017 and December 31, 2016 and year ended March 31, 2017 are given below:

Particulars	Three months ended			Nine months ended		Year ended
	December 31, 2017	September 30, 2017	December 31, 2016	December 31, 2017	December 31, 2016	March 31, 2017
Revenue						
IT Services						
BFSI	37,766	36,349	33,843	109,049	101,056	135,967
HLS	18,463	17,989	20,972	55,602	61,786	82,242
CBU	21,209	20,989	20,780	62,733	62,213	83,417
ENU	16,426	17,769	17,131	51,659	51,368	68,883
MNT	30,050	30,010	29,517	89,402	88,518	119,175
COMM	8,432	8,583	9,718	25,846	29,478	38,756
Total of IT Services	132,346	131,689	131,961	394,291	394,419	528,440
IT Products	4,498	2,988	5,713	13,829	19,309	25,922
Reconciling Items	(29)	10	(29)	(4)	(139)	(153)
Total Revenue	136,815	134,687	137,645	408,116	413,589	554,209
Other operating income						
IT Services	-	-	-	-	-	4,082
IT Products	-	-	-	-	-	-
Total other operating income	-	-	-	-	-	4,082
Total income from operations	136,815	134,687	137,645	408,116	413,589	558,291
Segment Result						
IT Services						
BFSI	6,832	6,055	6,413	18,328	19,786	24,939
HLS	2,364	2,698	3,400	7,796	9,490	9,479
CBU	3,869	3,244	3,415	10,047	10,774	14,493
ENU	(1,312)	3,435	3,856	5,774	10,324	14,421
MNT	5,692	5,400	5,355	16,267	17,484	23,453
COMM	1,315	1,147	1,604	3,911	4,700	6,149
Unallocated	830	805	112	2,167	(1,762)	(951)
Other Operating Income	-	-	-	-	-	4,082
Total of IT Services	19,590	22,784	24,155	64,290	70,796	96,065
IT Products	195	88	(586)	314	(1,252)	(1,680)
Reconciling Items	(68)	171	(333)	251	(457)	(469)
Total segment result	19,717	23,043	23,236	64,855	69,087	93,916
Finance costs	(1,205)	(1,386)	(1,366)	(4,065)	(4,130)	(5,183)
Other Income	6,134	6,661	5,719	18,995	16,024	21,660
Share of profit/ (loss) of equity accounted investee	10	5	-	14	-	-
Profit before tax	24,656	28,323	27,589	79,799	80,981	110,393

Notes:

- “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” in revenues (which is reported as a part of operating profit in the statement of profit and loss).
- 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.
- g) Segment results for ENU industry vertical for three months and nine months ended December 31, 2017 is after considering the impact of provision for impairment of receivables and deferred contract costs (refer note 8).

6. Issue of Bonus share

The bonus issue in the proportion of 1:1 i.e.1 (One) bonus equity share of ₹ 2 each for every 1 (one) fully paid-up equity share held (including ADS holders) had been approved by the shareholders of the Company on June 03, 2017 through Postal Ballot /e-voting. For this purpose, June 14, 2017, was fixed as the record date. Consequently, 2,433,074,327 shares have been issued and ₹ 4,866 (representing par value of ₹ 2 per share) has been transferred from retained earnings to share capital.

7. Buy back of shares

During the current period, the Company has concluded the buyback of 343.75 million equity shares as approved by the Board of Directors on July 20, 2017. This has resulted in a total cash outflow of ₹ 110,000 million. In line with the requirement of the Companies Act 2013, an amount of ₹ 1,656 and ₹ 108,344 has been utilized from the share premium account and retained earnings respectively. Further, capital redemption reserves (included in other reserves) of ₹ 687 (representing the nominal value of the shares bought back) has been created as an apportionment from retained earnings. Consequent to such buy back, share capital has reduced by ₹ 687.

- 8. Consequent to insolvency of a customer post balance sheet date, the Company has recorded a provision of ₹ 3,175 for impairment of receivables and deferred contract costs.

9. Events after the reporting period

On January 19, 2018, the Board of Directors of the Company declared an interim dividend of ₹ 1.00 (\$ 0.02) per equity share and ADR (50% on an equity share of par value of ₹ 2).

By order of the Board,

For, Wipro Limited

Place: Bangalore
Date: January 19, 2018

Azim H Premji
Executive Chairman
& Managing Director

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.
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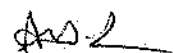
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9. Events after the reporting period

On January 19, 2018, the Board of Directors of the Company declared an interim dividend of ₹ 1.00 (\$ 0.02) per equity share and ADR (50% on an equity share of par value of ₹ 2).

By order of the Board,

For, Wipro Limited



Place: Bangalore
Date: January 19, 2018

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 nine months period ended December 31, 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.

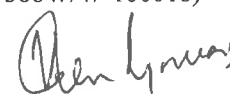
2. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material 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 nine months period ended December 31, 2017.

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



Vikas Bagaria
Partner
(Membership No.60408)

Bangalore, January 19, 2018

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 nine months period ended December 31, 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 nine months period ended December 31, 2017.

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

Vikas Bagaria
Partner
(Membership No.60408)

Bangalore, January 19, 2018

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 NINE MONTHS ENDED DECEMBER 31, 2017 UNDER IFRS (IASB)

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

	Particulars	Three months ended			Nine months ended		Year ended
		December 31,2017	September 30,2017	December 31,2016	December 31,2017	December 31,2016	March 31, 2017
1	Income from operations						
	a) Net Sales/Income	136,690	134,234	136,878	407,185	410,527	550,402
	b) Other operating income	-	-	-	-	-	4,082
	c) Foreign exchange gains/(losses), net	125	453	767	931	3,032	3,777
	Total income from operations	136,815	134,687	137,645	408,116	413,559	558,261
2	Expenses						
	a) Purchase of stock-in-trade	3,883	2,939	6,393	13,128	20,179	25,560
	b) (Increase)/Decrease in inventories of finished stock, work-in-progress and stock in process	719	(30)	(414)	1,144	(235)	1,411
	c) Employee benefit expense	67,409	67,612	66,052	202,463	199,334	268,081
	d) Depreciation, amortisation and impairment	5,279	5,200	5,412	15,422	14,926	23,107
	e) Sub contracting/technical fees	21,543	21,503	21,224	63,293	61,503	82,747
	f) Other expenses	18,207	14,422	15,745	47,757	48,801	63,476
	Total expenses	117,040	111,646	114,412	343,207	344,508	464,382
3	Finance expenses	1,205	1,386	1,366	4,065	4,130	5,183
4	Finance and Other Income	6,134	6,661	5,719	18,995	16,024	21,660
5	Share of profits/(loss) of equity accounted investees	10	5	-	14	-	-
6	Profit before tax [1-2-3+4+5]	24,714	28,321	27,586	79,853	80,945	110,356
7	Tax expense	5,355	6,426	6,440	17,775	18,471	25,213
8	Net profit for the period [6-7]	19,359	21,895	21,146	62,078	62,474	85,143
9	Non Controlling Interest	(12)	(22)	52	25	190	248
10	Net profit after taxes and Non Controlling Interest [8-9]	19,371	21,917	21,094	62,053	62,284	84,895
11	Paid up equity share capital (Face value ₹ 2 per share)	9,047	9,733	4,861	9,047	4,861	4,861
12	Reserves excluding revaluation reserves and Non Controlling Interest as per balance sheet of previous accounting period						515,443
13	<u>EARNINGS PER SHARE (EPS)</u> <u>(of ₹ 2/- each) (not annualised)</u>						
	Basic (in ₹)	4.03	4.52	4.36	12.85	12.81	17.48
	Diluted (in ₹)	4.03	4.52	4.35	12.83	12.77	17.43

1. The audited consolidated financial results of the Company for the three and nine months ended December 31, 2017 have been approved by the Board of Directors of the Company at its meeting held on January 19, 2018. 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 three and nine months ended December 31, 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").
3. In December 2017, National Grid filed a legal claim against the Company in U.S. District Court of the Eastern District of New York seeking damages amounting to \$140 million (8,936 million) plus additional costs related to an ERP implementation project that was completed in 2014. The Company expects to defend itself against the claim and believes that the claim will not sustain.
4. **List of subsidiaries and equity accounted investees as of December 31, 2017 are provided in the table below:**

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
Wipro LLC	Wipro Gallagher Solutions, Inc.	Opus Capital Markets Consultants LLC Wipro Promax Analytics Solutions LLC	USA USA USA
	Infocrossing, Inc. Wipro Insurance Solutions LLC Wipro Data Centre and Cloud Services, Inc. Wipro IT Services, Inc.		USA USA USA
		HPH Holdings Corp. ^(A) Appirio, Inc. ^(A) Cooper Software, Inc.	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.

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, 74% of the equity securities of Wipro Airport IT Services Limited and 55% of the equity securities of Women's Business Park Technologies 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', 'Wipro SA Broad Based Ownership Scheme SPV (RF) (PTY) LTD incorporated in South Africa and Wipro Foundation in India

(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 do Brasil Technologia Ltda Wipro Technologies GmbH Wipro Do Brasil Sistemetas De Informatica Ltd		Portugal 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 December 31, 2017, the Company held 43.7% interest in Drivestream Inc., accounted for using the equity method.

5. Segment Information

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

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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 December 31, 2017, September 30, 2017 and December 31, 2016, nine months ended December 31, 2017 and December 31, 2016 and year ended March 31, 2017 is as follows:

Particulars	Three months ended			Nine months ended		Year ended
	December 31, 2017	September 30, 2017	December 31, 2016	December 31, 2017	December 31, 2016	March 31, 2017
	Audited	Audited	Audited	Audited	Audited	Audited
Revenue						
IT Services						
BFSI	37,766	36,349	33,843	109,049	101,056	135,967
HLS	18,463	17,989	20,972	55,602	61,786	82,242
CBU	21,209	20,989	20,780	62,733	62,213	83,417
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Reconciling Items	(29)	10	(29)	(4)	(169)	(183)
Total Revenue	136,815	134,687	137,645	408,116	413,559	554,179
Other operating Income						
IT Services	-	-	-	-	-	4,082
IT Products	-	-	-	-	-	-
Total Other Operating Income	-	-	-	-	-	4,082
Segment Result						
IT Services						
BFSI	6,832	6,055	6,413	18,328	19,786	24,939
HLS	2,364	2,698	3,400	7,796	9,490	9,479
CBU	3,869	3,244	3,415	10,047	10,774	14,493
ENU	(1,312)	3,435	3,856	5,774	10,324	14,421
MNT	5,692	5,400	5,355	16,267	17,484	23,453
COMM	1,315	1,147	1,604	3,911	4,700	6,149
Unallocated	830	805	112	2,167	(1,762)	(951)
Other Operating Income	-	-	-	-	-	4,082
Total of IT Services	19,590	22,784	24,155	64,290	70,796	96,065
IT Products	195	88	(586)	314	(1,252)	(1,680)
Reconciling Items	(10)	169	(336)	305	(493)	(506)
Total	19,775	23,041	23,233	64,909	69,051	93,879
Finance Expense	(1,205)	(1,386)	(1,366)	(4,065)	(4,130)	(5,183)
Finance and Other Income	6,134	6,661	5,719	18,995	16,024	21,660
Share of profit/ (loss) of equity accounted investee	10	5	-	14	-	-
Profit before tax	24,714	28,321	27,586	79,853	80,945	110,356

Notes:

- “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.

- 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.
- g) Segment results for ENU industry vertical for three months and nine months ended December 31, 2017 is after considering impact of provision for impairment of receivables and deferred contract cost (Refer note 9).

6. Issue of Bonus share

The bonus issue in the proportion of 1:1 i.e.1 (One) bonus equity share of ₹ 2 each for every 1 (one) fully paid-up equity share held (including ADS holders) had been approved by the shareholders of the Company on June 03, 2017 through Postal Ballot /e-voting. For this purpose, June 14, 2017, was fixed as the record date. Consequently, 2,433,074,327 shares have been issued and ₹ 4,866 (representing par value of ₹ 2 per share) has been transferred from retained earnings to share capital.

7. Buyback of equity shares:

During the current period, the Company has concluded the buyback of 343.75 million equity shares as approved by the Board of Directors on July 20, 2017. This has resulted in a total cash outflow of ₹ 110,000 million. In line with the requirement of the Companies Act 2013, an amount of ₹ 1,656 and ₹ 108,344 has been utilized from the share premium account and retained earnings respectively. Further, capital redemption reserves (included in other reserves) of ₹ 687 (representing the nominal value of the shares bought back) has been created as an apportionment from retained earnings. Consequent to such buy back, share capital has reduced by ₹ 687.

- 8. Consequent to insolvency of a customer post balance sheet date, the Company has recorded a provision of ₹ 3,175 for impairment of receivables and deferred contract cost.

9. Events after the reporting period

On January 19, 2018, the Board of Directors of the Company declared an interim dividend of ₹ 1.00 (\$ 0.02) per equity share and ADR (50% on an equity share of par value of ₹ 2).

By order of the Board,

For, Wipro Limited

Place: Bangalore
Date: January 19, 2018

Azim H Premji
Executive Chairman &
Managing Director

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