B S R & Co. LLP
Chartered Accountants

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Auditor's Report on Quarterly Consolidated Financial Results and Consolidated year to date Financial Results of Wipro Limited pursuant to Clause 41 of the Listing Agreement

To
Board of Directors of Wipro Limited

We have audited the quarterly consolidated financial results of Wipro Limited and subsidiaries ('the Company') for the quarter ended March 31, 2014 and the consolidated year to date financial results for the period from April 1, 2013 to March 31 , 2014, attached herewith, being submitted by the Company pursuant to the requirement of clause 41 of the Listing Agreement, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the Management and have not been audited by us. These quarterly consolidated financial results as well as the consolidated year to date financial results have been prepared from condensed consolidated interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these quarterly consolidated financial results based on our audit of such condensed consolidated interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in the International Accounting Standard (IAS) 34, Interim Financial Reporting, as issued by International Accounting Standards Board.

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

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

(i) include the quarterly financial results and year to date financial results of the entities listed in Note 5 of the Notes to the quarterly consolidated financial results;

(ii) have been presented in accordance with the requirements of clause 41 of the Listing Agreement in this regard; and

(iii) give a true and fair view of the consolidated net profit and other financial information for the quarter ended March 31, 2014 as well as the consolidated year to date results for the period from April 1, 2013 to March 31, 2014

Further, we also report that we have, on the basis of the books of account and other records and information and explanations given to us by the management, also verified the consolidated number of shares as well as percentage of shareholdings in respect of aggregate amount of consolidated public shareholdings, as furnished by the Company in terms of clause 35 of the Listing Agreement and found the same to be correct.

for **B S R & Co. LLP**
Chartered Accountants
Firm's registration number: 101248W

Supreet Sachdev
Partner
Membership number: 205385

Bangalore
April 17, 2014

WIPRO LIMITED - CONSOLIDATED

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 FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2014

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

	Particulars	Quarter ended			Year ended	
		March 31, 2014	December 31, 2013	March 31, 2013 *	**March 31, 2014**	March 31, 2013 *
1	**Income from operations**					
	a) Net Sales/income from operations (net of excise duty)	**117,036**	113,274	96,131	**437,549**	376,851
	b) Other operating income	**-**	-	-	**-**	-
	Total income from operations (net)	**117,036**	113,274	96,131	**437,549**	376,851
2	**Expenses**					
	a) Cost of materials consumed	**1,273**	627	1,085	**2,054**	3,541
	b) Purchase of stock-in-trade	**7,347**	7,002	6,361	**27,670**	27,235
	c) (Increase)/Decrease in inventories of finished stock, work-in-progress and stock in process	**523**	(131)	128	**54**	(183)
	d) Employee compensation	**52,722**	52,788	46,123	**206,568**	179,627
	e) Depreciation and amortisation expense	**2,880**	3,109	2,429	**11,106**	9,913
	f) Sub contracting/technical fees/third party application	**11,600**	11,174	9,573	**43,521**	36,186
	g) Other expenditure	**14,881**	15,287	13,303	**57,222**	50,560
	Total expense	**91,226**	89,856	79,002	**348,195**	306,879
3	**Profit from operations before other income, finance costs and exceptional items (1-2)**	**25,810**	23,418	17,129	**89,354**	69,972
4	Other Income	**3,959**	3,812	3,077	**14,542**	11,317
5	**Profit from ordinary activities before finance costs and exceptional items (3+4)**	**29,769**	27,230	20,206	**103,896**	81,289
6	Finance Cost	**842**	898	395	**2,891**	2,693
7	**Profit from ordinary activities after finance costs but before exceptional items (5-6)**	**28,927**	26,332	19,811	**101,005**	78,596
8	Exceptional items	**-**	-	-	**-**	-
9	**Profit from ordinary activities before tax (7+8)**	**28,927**	26,332	19,811	**101,005**	78,596
10	Tax expense	**6,536**	6,060	3,973	**22,600**	16,912
11	**Net profit from ordinary activities after tax (9-10) [Continuing Operations]**	**22,391**	20,272	15,838	**78,405**	61,684
12	Profit after tax from discontinued operations	**-**	-	1,535	**-**	5,012
13	**Net profit for the period (11+12)**	**22,391**	20,272	17,373	**78,405**	66,696
14	Share in earnings of associates	**-**	-	-	**-**	-
15	Minority interest	**(126)**	(125)	(86)	**(438)**	(337)
16	**Net profit after taxes, minority interest and share of profit of associates (13+14+15)**	**22,265**	20,147	17,287	**77,967**	66,359
17	Paid up equity share capital (Face value ₹ 2 per share)	**4,932**	4,931	4,926	**4,932**	4,926
18	Reserves excluding revaluation reserves as per balance sheet of previous accounting year					278,886
19	**EARNINGS PER SHARE (EPS)**					
	Basic (in ₹)	**9.07**	8.20	7.04	**31.76**	27.05
	Diluted (in ₹)	**9.04**	8.18	7.02	**31.66**	26.98
	From continuing operations					
	Basic (in ₹)	**9.07**	8.20	6.42	**31.76**	25.01
	Diluted (in ₹)	**9.04**	8.18	6.40	**31.66**	24.95
20	**Public shareholding** [(1)]					
	Number of shares	**606,514,878**	605,731,374	492,294,812	**606,514,878**	492,294,812
	Percentage of holding (as a % of total public shareholding)	**25.08%**	25.05%	19.99%	**25.08%**	19.99%
21	**Promoters and promoter group shareholding**					
	a) Pledged/ Encumbered					
	-Number of shares	**Nil**	Nil	Nil	**Nil**	Nil
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	**Nil**	Nil	Nil	**Nil**	Nil
	-Percentage of shares (as a % of the total share capital of the company)	**Nil**	Nil	Nil	**Nil**	Nil
	b) Non-encumbered					
	-Number of shares [(2)]	**1,812,022,464**	1,812,022,464	1,927,880,883	**1,812,022,464**	1,927,880,883
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	**100%**	100%	100%	**100%**	100%
	-Percentage of shares (as a % of the total share capital of the company, excluding ADS Shareholding)	**74.92%**	74.95%	78.28%	**74.92%**	78.28%

* Refer Note 8.

(1) Public shareholding as defined under clause 40A of the listing agreement (excludes shares beneficially held by promoters and holders of American Depository Receipt)

(2) Includes 440,557,453 (December 31, 2013: 440,557,453; March 31, 2013: 501,557,453) equity shares on which Promoter does not have beneficiary interest.

Status of redressal of complaints received for the period January 1, 2014 to March 31, 2014						
Sl No.	**Nature of the complaint**	**Nature**	**Unresolved as at 01.01.2014**	**Complaints received during the quarter**	**Complaints disposed during the quarter**	**Unresolved as at 31.03.2014**
1	Non-Receipt of Securities	Complaint	-	6	6	-
2	Non Receipt of Annual Reports	Complaint	-	11	11	-
3	Correction / Duplicate / Revalidation of dividend warrants / Demerger Fractional Payout Warrants	Request	-	132	132	-
4	SEBI/Stock Exchange Complaints	Complaint	-	9	9	-
5	Non Receipt of Dividend warrants	Complaint	-	90	90	-
	TOTAL		**-**	**248**	**248**	**-**

Note: There are certain pending cases relating to disputes over title to shares in which the company has been made a party. However these cases are not material in nature.

1. The condensed consolidated interim financial results of the Company for the quarter ended March 31, 2014 have been approved by the directors of the Company at its meeting held on April 17, 2014. The statutory auditors have expressed an unqualified audit opinion.

2. The above interim financial results have been prepared from the condensed consolidated interim financial statements, which are prepared in accordance with International Financial Reporting Standards and its interpretations ("IFRS"), as issued by the International Accounting Standards Board ("IASB").

3. The total revenue from continuing operations represent the aggregate revenue and includes foreign exchange gains / (losses), net and is net of excise duty amounting to ₹ 9, ₹ 43, and ₹ 9 for the quarter ended March 31, 2014, December 31, 2013 and March 31, 2013, respectively, ₹ 79 and ₹ 31 for the year ended March 31, 2014 and March 31, 2013, respectively.

4. **Derivatives**

   The Company is exposed to foreign currency fluctuations on foreign currency assets / liabilities, forecasted cash flows denominated in foreign currency and net investments in foreign operations. The Company follows established risk management policies, including the use of derivatives to hedge foreign currency assets / liabilities, foreign currency forecasted cash flows and net investments in foreign operations. The counter party in these derivative instruments is a bank and the Company considers the risks of non-performance by the counterparty as non-material.

   The following table presents the aggregate contracted principal amounts of the Company's derivative contracts outstanding:

(In millions)

	As at March 31, 2014		As at March 31, 2013	
Designated derivative instruments				
Sell	$	516	$	777
	£	51	£	61
	€	78	€	108
	AUD	9	AUD	9
Interest rate swaps	$	150	$	30
Net investment hedges in foreign operations				
Cross-currency swaps	¥	-	¥	24,511
Others	$	220	$	357
	€	25	€	40
Non designated derivative instruments				
Sell	$	1,061	$	1,241
	£	112	£	73

	As at March 31, 2014		As at March 31, 2013	
	€	63	€	47
	AUD	99	AUD	60
	¥	490	¥	-
	SGD	8	SGD	-
	ZAR	223	ZAR	-
	CAD	10	CAD	-
Buy	$	585	$	767
	¥	-	¥	1,525
Cross currency swaps	¥	-	¥	7,000

5. **List of subsidiaries as of March 31, 2014 are provided in the table below.**

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
Wipro LLC (formerly Wipro Inc).			USA
	Wipro Gallagher Solutions Inc	Opus Capital Markets Consultants LLC	USA
		Opus Technology Services LLC	USA
	Infocrossing Inc.		USA
	Wipro Promax Analytics Solutions LLC [Formerly Promax Analytics Solutions Americas LLC]		USA
	Wipro Insurance Solution LLC		USA
Wipro Japan KK			Japan
Wipro Shanghai Limited			China
Wipro Trademarks Holding Limited			India
Wipro Travel Services Limited			India
Wipro Holdings (Mauritius) Limited			Mauritius
	Wipro Holdings UK Limited		U.K.
		Wipro Holding Austria GmbH[(A)]	Austria
		3D Networks (UK) Limited	U.K.
		Wipro Europe Limited [(A)]	U.K.
Wipro Cyprus Private Limited			Cyprus
	Wipro Doha LLC[#]		
	Wipro Technologies S.A DE C. V		Mexico
	Wipro BPO Philippines LTD. Inc		Philippines
	Wipro Holdings Hungary Korlátolt Felelősségű Társaság		Hungary
	Wipro Technologies Argentina SA		Argentina
	Wipro Information Technology Egypt SAE		Egypt
	Wipro Arabia Limited[*]		Saudi Arabia
	Wipro Poland Sp Zoo		Poland
	Wipro IT Services Poland Sp. z o. o		Poland
	Wipro Outsourcing Services UK Limited		U.K.
	Wipro Technologies South Africa (Proprietary) Limited		South Africa
		Wipro Technologies Nigeria Limited	Nigeria
	Wipro Information Technology Netherlands BV		Netherland
		Wipro Portugal S.A.[(A)]	Portugal
		Wipro Technologies Limited, Russia	Russia
		Wipro Technology Chile SPA	Chile
		Wipro Technologies Canada Limited	Canada

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
	Wipro Technologies SRL PT WT Indonesia	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.	Kazakhstan Costa Rica Ireland Norway Venezuela Romania Indonesia
	Wipro Australia Pty Limited	Wipro Promax Holdings Pty Ltd (formerly Promax Holdings Pty Ltd) (A)	Australia Australia
	Wipro Technocentre (Singapore) Pte Limited		Singapore
	Wipro (Thailand) Co Limited		Thailand
	Wipro Bahrain Limited WLL		Bahrain
	Wipro Gulf LLC Wipro Technologies Spain S.L.		Sultanate of Oman Spain
Wipro Networks Pte Limited (formerly 3D Networks Pte Limited)			Singapore
Planet PSG Pte Limited	Wipro Technologies SDN BHD		Singapore Malaysia
Wipro Chengdu Limited			China
Wipro Airport IT Services Limited*			India

In addition to above, the Company controls 'The Wipro SA Board Based Ownership Scheme Trust' and Wipro SA Broad Based Ownership Scheme SPV (RF) (PTY) LTD incorporated in South Africa. Hence the Company has consolidated the same.

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

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

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

Subsidiaries	Subsidiaries	Country of Incorporation
Wipro Holding Austria GmbH	Wipro Technologies Austria GmbH New Logic Technologies SARL	Austria France
Wipro Europe Limited (formerly SAIC Europe Limited)	Wipro UK Limited Wipro Europe SARL	U.K. France
Wipro Portugal S.A.	SAS Wipro France Wipro Retail UK Limited Wipro do Brasil Technologia Ltda Wipro Technologies Gmbh	France U.K. Brazil Germany

Subsidiaries	Subsidiaries	Country of Incorporation
Wipro Promax Holdings Pty Ltd (formerly Promax Holdings Pty Ltd)	Wipro Promax Analytics Solutions Pty Ltd (formerly Promax Applications Group Pty Ltd)	Australia
	Wipro Promax IP Pty Ltd (formerly PAG IP Pty Ltd)	Australia
	Wipro Promax Analytics Solutions (Europe) Limited [formerly Promax Analytics Solutions (Europe) Ltd]	UK

6. **Segment Information**

The Company is organised by business, which primarily includes IT Services (comprising of IT Services and BPO Services) and IT Products and Others. Consequent to the demerger of Consumer Care and Lighting, Infrastructure Engineering and other non-IT businesses (collectively, "the Diversified Business"), the Company has re-organised the IT Services business with the object of making industry practice its focal point for performance evaluation and internal financial reporting and decision making. Consequently, the format for reporting IT services business has been changed to industry segments (Industry practice). Industry segments primarily consist of Banking, Financial Services and Insurance (BFSI), Healthcare and Life Sciences (HLS), Retail, Consumer, Transport and Government (RCTG), Energy, Natural Resources and Utilities (ENU), Manufacturing and Hi-tech (MFG) and Global Media and Telecom (GMT).

The IT Services reportable segment information for the comparative period by industry class of customers is not restated to reflect the above change since the meaningful segregation of the data is impracticable and cost to develop it is excessive. However, as required under IFRS 8, the Company has presented segment information for the current period on both the old basis and new basis of segmentation.

The Chairman 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.

Information on reportable segment on the new basis of segmentation for the quarter ended March 31, 2014, December 31, 2013 and year ended March 31, 2014 is as follows:

Particulars	Quarter ended		Year ended
	March 31, 2014	December 31, 2013	March 31, 2014
Revenue			
IT Services			
BFSI	28,468	27,305	106,035
HLS	11,275	10,914	41,130
RCTG	15,412	15,116	58,893
ENU	17,173	16,625	63,923
MFG	19,095	19,199	74,423
GMT	14,770	14,115	55,105
Total of IT Services	**106,193**	**103,274**	**399,509**
IT Products	11,090	10,155	38,785
Reconciling Items	(238)	(112)	(666)
Total	**117,045**	**113,317**	**437,628**
Segment Result			
IT Services			
BFSI	7,005	6,377	24,153
HLS	2,482	1,847	7,637
RCTG	4,048	3,164	13,012
ENU	4,887	4,683	17,418
MFG	4,909	4,565	17,348
GMT	3,332	2,845	11,569
Unallocated	(609)	309	(804)
Total of IT Services	**26,054**	**23,790**	**90,333**
IT Products	143	(116) *	310 *
Reconciling Items	(387)	(256)	(1,289)
Total	**25,810**	**23,418 ***	**89,354 ***
Finance Expense	(842)	(898)	(2,891)
Finance and Other Income	3,959	3,812	14,542
Profit before tax	**28,927**	**26,332**	**101,005**
Income tax expense	(6,536)	(6,060)	(22,600)
Profit for the period	**22,391**	**20,272 ***	**78,405 ***

* Refer note below for cessation of manufacturing of ‘Wipro branded desktops, laptops and servers’.

Information on reportable segments on the old basis of segmentation is given below:

Particulars	Quarter ended			Year ended	
	March 31, 2014	December 31, 2013	March 31, 2013	March 31, 2014 #	March 31, 2013
1. Segment Revenue					
- IT Services	106,193	103,274	85,538	399,509	338,431
- IT Products	11,090	10,155	10,746	38,785	39,238
Total IT Services and Products	117,283	113,429	96,284	438,294	377,669
Consumer Care and Lighting (Discontinued operation)	-	-	10,440	-	40,594
Others (Discontinued operation)	-	-	3,393	-	14,785
Reconciling items	(238)	(112)	147	(666)	560
Net Revenues from Operations	**117,045**	**113,317**	**110,264**	**437,628**	**433,608**
2. Segment Operating Income					
- IT Services	26,054	23,790	17,268	90,333	69,933
- IT Products	143	(116) *	268	310 *	990
Total IT Services and Products	26,197	23,674	17,536	90,643	70,923
Consumer Care and Lighting (Discontinued operation)	-	-	1,337	-	5,012
Others (Discontinued operation)	-	-	(23)	-	290
Reconciling items	(387)	(256)	(472)	(1,289)	(1,079)
Total Segment Operating Income	**25,810**	**23,418 ***	**18,378**	**89,354 ***	**75,146**
Finance expense	(842)	(898)	(402)	(2,891)	(2,822)
Finance and other income	3,959	3,812	3,677	14,542	12,828
Share of profts of equity accounted investees	-	-	97	-	(107)
Profit before tax	**28,927**	**26,332**	**21,750**	**101,005**	**85,045**
Income tax expense	(6,536)	(6,060)	(4,376)	(22,600)	(18,349)
Profit for the period	**22,391**	**20,272 ***	**17,374**	**78,405 ***	**66,696**
3. Average Capital Employed					
IT Services and Products	192,829	172,873	160,535	185,617	157,006
Consumer Care and Lighting (Discontinued operation)	-	-	24,686	-	23,434
Others (Discontinued operation)	-	-	11,306	-	11,419
Reconciling items	194,594	198,398	207,887	187,022	188,134
Total Capital Employed	**387,423**	**371,271**	**404,414**	**372,639**	**379,993**
4.Return on Capital Employed					
IT Services and Products	54%	55%	44%	49%	45%
Consumer Care and Lighting (Discontinued operation)	-	-	22%	-	21%
Others (Discontinued operation)	-	-	-1%	-	3%
Total	**27%**	**25%**	**18%**	**24%**	**20%**

* Refer note below for cessation of manufacturing of 'Wipro branded desktops, laptops and servers'.

Opening capital employed is represented net off adjustment of capital employed relating to diversified business.

Note:

The operating income of IT Products segment and the Company for the quarter ended March 31, 2014, December 31 2013, and year ended March 31, 2014 includes non-recurring expense of Nil and ₹ 209 and ₹ 209 respectively, incurred due to cessation of manufacturing of 'Wipro branded desktops, laptops and servers'. Operating income of the IT Products segment and the Company excluding the above non-recurring expense is ₹ 93 and ₹ 23,627 for the quarter ended December 31, 2013 and ₹ 519 and ₹ 89,563 for the year ended March 31, 2014, respectively, and profit after tax of the Company excluding the above non-recurring expense is ₹ 20,435 for the quarter ended December 31, 2013 and ₹ 78,567 for the year ended March 31, 2014, respectively.

Reconciliation of the reportable segment revenue and profit before tax for quarter ended March 31, 2013 and for year ended March 31, 2013:

	Quarter ended March 31, 2013	Year ended March 31, 2013
Revenues:		
Revenue as per segment reporting	₹ 110,264	₹ 433,608
Less: Excise duty	(9)	(31)
Less: Revenues for discontinued operations (Note 8)	(14,160)	(56,706)
Inter-group transactions and others	36	(20)
Revenues for continuing operations	**₹ 96,131**	**₹ 376,851**
Profit before tax:		
Profit before tax as per segment reporting	₹ 21,750	85,045
Less: Profit before tax for discontinued operations (Note 8)	(1,939)	(6,449)
Profit before tax for continuing operations	**₹ 19,811**	**₹ 78,596**

The Company has four geographic segments: India, the United States, Europe and Rest of the world. Revenues from the geographic segments based on domicile of the customer for continuing operations are as follows:

	Quarter ended			Year ended	
	March 31, 2014	December 31, 2013	March 31, 2013	March 31, 2014	March 31, 2013
India……	₹ 12,644	₹ 11,592	₹ 13,341	₹ 46,235	₹ 48,472
United States……..	53,504	51,751	43,171	200,343	172,461
Europe……..	32,603	31,543	25,414	120,868	99,639
Rest of the world……..	18,294	18,431	14,214	70,182	56,310
	₹ 117,045	**₹ 113,317**	**₹ 96,140**	**₹ 437,628**	**₹ 376,882**

Management believes that it is currently not practicable to provide disclosure of geographical location wise assets, since the meaningful segregation of the available information is onerous.

No client individually accounted for more than 10% of the revenues during the quarter ended March 31, 2014, December 31, 2013 and March 31, 2013, year ended March 31, 2014 and March 31, 2013.

Notes:

a) The company has the following reportable segments:

i) IT Services industry segments primarily consisting of Banking, Financial Services and Insurance (BFSI), Healthcare and Life Sciences (HLS), Retail, Consumer, Transport and Government (RCTG), Energy, Natural Resources and Utilities (ENU), Manufacturing (MFG) and Global Media and Telecom (GMT). Key service offering 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 outsourcing services.

ii) IT Products: The IT Products segment sells a range of Wipro personal desktop computers, Wipro servers and Wipro notebooks. The Company is also 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. During the current year, the Company has ceased the manufacturing of 'Wipro branded desktops, laptops and servers'. Revenue relating to the above items is reported as revenue from the sale of IT Products.

iii) 'Reconciling items' includes elimination of inter segment transactions and other corporate activities which do not qualify as operating segments under IFRS 8.

iv) Hitherto the Demerger of the Diversified Business (refer note 8) during the year ended March 31, 2013, the "Consumer Care and Lighting" and "Others" have been discontinued effective March 31, 2013.

b) Revenues for continuing operations include excise duty of to ₹ 9, ₹ 43, and ₹ 9 for the quarter ended March 31, 2014, December 31, 2013 and March 31, 2013, respectively, ₹ 79 and ₹ 31 for the year ended March 31, 2014 and March 31, 2013. For the purpose of segment reporting, the segment revenues are net of excise duty. Excise duty is reported in reconciling items.

c) For the purpose of segment reporting, the Company has included the impact of 'foreign exchange gains / (losses), net in revenues (which are reported as a part of operating profit in the statement of income).

d) For evaluating performance of the individual business segments, stock compensation expense is allocated on the basis of straight line amortization. The incremental impact of accelerated amortization of stock compensation expense over stock compensation expense allocated to the individual business segments is reported in reconciling items.

e) For evaluating the performance of the individual business segments, amortization of intangibles acquired through business combinations are reported in reconciling items.

f) For evaluating the performance of the individual business segments, loss on disposal of subsidiaries are reported in reconciling items.

g) The Company generally offers multi-year payment terms in certain total outsourcing contracts. These payment terms primarily relate to IT hardware, software and certain transformation services in outsourcing contracts. Corporate treasury provides internal financing to the business units offering multi-year payments terms. Accordingly, such receivables are reflected in capital employed in reconciling items. As of March 31, 2014 December 31, 2013 and March 31, 2013 capital employed in reconciling items includes ₹ 15,013, ₹ 13,796 and ₹ 14,123, respectively, of such receivables on extended collection terms. The finance income on deferred consideration earned under these contracts is included in the revenue of the respective segment and is eliminated under reconciling items.

h) Operating income of segments is after recognition of stock compensation expense arising from the grant of options for continuing operations is as follows:

Segments	**Quarter ended**			**Year ended**	
	March 31, 2014	**December 31, 2013**	**March 31, 2013**	**March 31, 2014**	**March 31, 2013**
IT Services …….	₹ 130	₹ 147	₹ 254	₹ 478	₹ 762
IT Products……..	5	4	15	19	45
Reconciling items……	6	6	(61)	16	(294)
Total……	**₹ 141**	**₹ 157**	**₹ 208**	**₹ 513**	**₹ 513**

7. The Company has granted Nil, 30,000 and 10,000 options under RSU Options Plan during the quarter ended March 31, 2014, December 31, 2013 and March 31, 2013 and 30,000 and 4,925,150 options under RSU Plan during the year ended March 31, 2014 and 2013, respectively.

8. **Demerger of diversified business and discontinued operations**

During the financial year 2012-13, the Company had initiated and completed the demerger of its consumer care and lighting, infrastructure engineering and other non-IT business segment (collectively, "the Diversified Business"). The scheme was effective March 31, 2013 after the sanction of the Honorable High Court and filing of the certified copy of the scheme with the Registrar of Companies.

Following the Effective Date, the Diversified Business is classified and presented in the consolidated financial statements as discontinued operation in accordance with IFRS 5 – Non-Current Assets Held for Sale and Discontinued Operations. The Demerger is considered as business under common control and hence is outside the

scope of application of IFRS 3 and IFRIC 17. Accordingly, assets and liabilities of the Diversified Business as on the Effective Date are at their carrying values.

The results of the Diversified Business are as follows:

	Quarter ended			Year ended	
	March 31, 2014	**December 31, 2013**	**March 31, 2013**	**March 31, 2014**	**March 31, 2013**
Revenues……..	₹ -	₹ -	₹ 14,160	₹ -	₹ 56,706
Expenses (net) ……	-	-	(12,910)	-	(51,530)
Finance and other Income/(expense), net……	-	-	592	-	1,380
Share of profits/(losses) of equity accounted investee…	-	-	97	-	(107)
Profit before tax……	-	-	1,939	-	6,449
Income tax expense……	-	-	(404)	-	(1,437)
Profit for the period from discontinued operations…	₹ -	₹ -	₹ **1,535**	₹ -	₹ **5,012**
Profit from discontinued operations attributable to:					
Equity holders of the company…	-	-	₹ 1,531	-	₹ 4,997
Non-controlling interest……	-	-	4	-	15
	₹ -	₹ -	₹ **1,535**	₹ -	₹ **5,012**
Earnings per equity share:					
Basic……	-	-	0.62	-	2.04
Diluted ……..	-	-	0.62	-	2.03
Weighted average number of equity shares used in computing earnings per equity share:					
Basic……	-	-	2,455,037,295	-	2,453,218,759
Diluted ……..	-	-	2,460,940,973	-	2,459,184,321

Cash flows from/ (used in) discontinued operations

	Year ended March 31,	
	2014	**2013**
Net cash flows from operating activities……...	₹ -	₹ 5,709
Net cash flows used in investing activities……	-	(9,825)
Net cash flows from / (used in) financing activities…….	-	(4,611)
Effect on net cash flows for the period..……...	₹ -	₹ **495**

Effect of disposal on the financial position of the Company as on the effective date

Goodwill…….....	₹ 18,660
Intangible assets……	3,255
Property, plant and equipment……..	9,722
Investment in equity accounted investee……..	3,193
Investment in newly acquired subsidiaries……...	8,276
Other assets…….....	6,175
Inventories…….....	7,543
Trade receivables……..	7,048
Available for sale investments……..	13,009
Current tax assets…….....	14
Cash and cash equivalents……	4,163
Loans and borrowings……..	(7,515)
Deferred tax liabilities……...	(1,122)
Trade payables, other liabilities and provisions..…….	(13,914)
Net assets and liabilities…….	₹ **58,507**

9. **Business Combination**

On January 14, 2014, the Company obtained control of Opus Capital Markets Consultants LLC ('Opus') by acquiring 100% of its share capital. Opus is a leading US-based provider of mortgage due diligence and risk management services. The acquisition will strengthen Wipro's mortgage solutions and complement its existing

offerings in mortgage origination, servicing and secondary market. The acquisition was executed through a share purchase agreement for a consideration of US$ 75 million including a deferred earn-out component of US$ 21 million, which is dependent on achievement of revenues and earnings over the period of 3 years. The fair value of the contingent consideration, recognized on the acquisition date is determined by discounting the estimated amount payable to the previous owners on achievement of certain financial targets.

10. On April 17, 2014, the Board of Directors of the Company declared a final dividend of ₹ 5 ($0.08) per equity share and ADR.

11. **Statement of Assets and Liabilities**

Particulars	As at March 31, 2014	As at March 31, 2013
I. EQUITY AND LIABILITIES		
1. Shareholder's funds		
Share capital ……	4,932	4,926
Reserves and surplus ……..	338,567	278,886
	343,499	**283,812**
2. Minority Interest	1,387	1,171
3. Non- current liabilities		
Long-term borrowings……	10,909	854
Deferred tax liabilities……..	1,796	846
Other long term liabilities……	4,803	3,508
Long-term provisions……	3,454	4,799
	20,962	**10,007**
4. Current liabilities		
Short term borrowings ……	40,683	62,962
Trade payables and accrued expense……..	52,256	48,067
Other current liabilities……..	29,665	22,311
Short term provisions……..	13,852	11,400
	136,456	**144,740**
TOTAL EQUITY AND LIABILTIES ……	**502,304**	**439,730**

Particulars	As at March 31, 2014	As at March 31, 2013
II ASSETS		
1. Non-current assets		
Fixed assets		
Tangible assets ……	51,449	50,525
Intangible assets……..	1,936	1,714
Goodwill ……..……..	63,422	54,756
Non-current investments ……..	2,676	-
Deferred tax assets…..……..	3,362	4,235
Long-term loans and advances ……..	10,192	10,308
Other non-current assets ……	14,581	10,789
	147,618	**132,327**
2. Current assets		
Current investments ……	60,557	69,171
Inventories ……	2,293	3,263
Trade receivables ……..	85,392	76,635
Cash and bank balances…..……..	114,201	84,838
Short-term loans and advances ……..	9,774	7,408
Other current assets……..	82,469	66,088
	354,686	**307,403**
TOTAL ASSETS……..	**502,304**	**439,730**

By order of the board,

For, Wipro Limited

Place: Bangalore.
Date: April 17, 2014

Azim H Premji

Chairman

B S R & Co. LLP
Chartered Accountants

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

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Auditor's Report on Quarterly Financial Results of Wipro Limited pursuant to the Clause 41 of the Listing Agreement

To,
Board of Directors of Wipro Limited

We have audited the quarterly financial results of Wipro Limited ('the Company') for the quarter ended March 31, 2014 and the year to date financial results for the period from April 1, 2013 to March 31, 2014, attached herewith, being submitted by the Company pursuant to the requirement of clause 41 of the Listing Agreement, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding', which have been traced from disclosures made by the Management and have not been audited by us. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the condensed interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these quarterly financial results based on our audit of such condensed interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, Interim Financial Reporting, notified under sub-section (3C) of section 211 of the Companies Act, 1956 ("the Act") read with the General Circular 15/2013 dated September 13, 2013 of the Ministry of Corporate Affairs in respect of section 133 of the Companies Act, 2013 and accounting principles generally accepted in India.

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

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

(i) are presented in accordance with the requirements of clause 41 of the Listing Agreement in this regard; and

(ii) give a true and fair view of the net profit and other financial information for the quarter ended March 31, 2014 as well as the year to date results for the period from April 1, 2013 to March 31, 2014.

Further, we also report that we have, on the basis of the books of account and other records and information and explanations given to us by the management, also verified the number of shares as well as percentage of shareholdings in respect of aggregate amount of public shareholdings, as furnished by the Company in terms of clause 35 of the Listing Agreement and found the same to be correct.

for **B S R & Co. LLP**
Chartered Accountants
Firm's registration number: 101248W

Supreet Sachdev
Partner
Membership No. 205385

Bangalore
April 17, 2014

WIPRO LIMITED - STANDALONE

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 Financial Results for the Quarter and Year Ended March 31, 2014

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

Sl No.	PARTICULARS	Quarter Ended			Year Ended	
		March 31, 2014*	December 31, 2013*	March 31, 2013	March 31, 2014*	March 31, 2013
1	**Income from operations**					
	(a) Net sales/income from operations (net of excise duty)	103,383	100,231	85,486	387,572	332,265
	(b) Other operating income	635	788	177	3,761	2,908
	Total income from operations (net)	**104,018**	**101,019**	**85,663**	**391,333**	**335,173**
2	**Expenses**					
	(a) Cost of materials consumed	24	1,875	1,085	2,053	3,542
	(b) Purchase of stock-in-trade	7,244	4,533	5,613	22,858	23,472
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	510	(411)	135	9	(182)
	(d) Employee benefits expense	46,538	46,734	40,838	183,375	159,042
	(e) Depreciation and amortisation expense	1,940	1,881	1,723	7,367	7,013
	(f) Sub contracting/technical fees/third party application	11,494	11,905	9,722	43,757	35,109
	(g) Other expenses	10,885	11,378	10,968	44,436	41,947
	Total expenses	**78,635**	**77,895**	**70,084**	**303,855**	**269,943**
3	**Profit from operations before other income, finance costs and exceptional items (1 – 2)**	**25,383**	**23,124**	**15,579**	**87,478**	**65,230**
4	Other income	5,202	4,571	3,224	12,351	10,345
5	**Profit from ordinary activities before finance costs and exceptional items (3 + 4)**	**30,585**	**27,695**	**18,803**	**99,829**	**75,575**
6	Finance costs	943	924	895	3,747	3,524
7	**Profit from ordinary activities after finance costs but before exceptional items (5 – 6)**	**29,642**	**26,771**	**17,908**	**96,082**	**72,051**
8	Exceptional Items	–	–	–	–	–
9	**Profit from ordinary activities before tax (7 – 8)**	**29,642**	**26,771**	**17,908**	**96,082**	**72,051**
10	Tax expense	6,111	6,139	3,084	22,208	15,549
11	**Net Profit from ordinary activities after tax (9 – 10)**	**23,531**	**20,632**	**14,824**	**73,874**	**56,502**
12	Extraordinary items (net of tax expense)	–	–	–	–	–
13	**Net Profit for the period (11 – 12)**	**23,531**	**20,632**	**14,824**	**73,874**	**56,502**
14	Paid up equity share capital (Face value ₹ 2 per share)	4,932	4,931	4,926	4,932	4,926
15	Reserve excluding Revaluation Reserves as per balance sheet of the previous accounting year					237,369
16	**EARNINGS PER SHARE (EPS)**					
	(i) Before extraordinary items					
	Basic (in ₹)	9.58	8.40	6.04	30.09	23.03
	Diluted (in ₹)	9.56	8.38	6.03	30.01	22.99
	(ii) After extraordinary items					
	Basic (in ₹)	9.58	8.40	6.04	30.09	23.03
	Diluted (in ₹)	9.56	8.38	6.03	30.01	22.99
A	**Public shareholding** [1]					
1	Number of shares	606,514,878	605,731,374	492,294,812	605,514,878	492,294,812
	Percentage of holding (as a % of total public shareholding)	25.08%	25.05%	19.99%	25.08%	19.99%
2	**Promoters and promoter group shareholding**					
	(a) Pledged/Encumbered					
	– Number of shares	Nil	Nil	Nil	Nil	Nil
	– Percentage of shares (as a % of the total shareholding of promoter and promoter group)	Nil	Nil	Nil	Nil	Nil
	– Percentage of shares (as a % of the total share capital of the Company)	Nil	Nil	Nil	Nil	Nil
	(b) Non-encumbered					
	– Number of shares [2]	1,812,022,464	1,812,022,464	1,927,880,883	1,812,022,464	1,927,880,883
	– Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100%	100%
	– Percentage of shares (as a % of the total share capital of the company, excluding ADS Shareholding)	74.92%	74.95%	78.28%	74.92%	78.28%

[1] Public shareholding as defined under clause 40A of the listing agreement (excludes shares beneficially held by promoters and holders of American Depository Receipt).

[2] Includes 440,557,453 (December 31, 2013: 440,557,453;March 31, 2013 : 501,557,453) equity shares on which Promoter does not have beneficiary interest.

*Refer Note 6

	Status of redressal of Complaints received for the period January 1, 2014 to March 31, 2014					
Sl No.	**Nature of the complaint**	**Nature**	**Unresolved as at January 1, 2014**	**Complaints received during the quarter**	**Complaints disposed during the quarter**	**Unresolved as at March 31, 2014**
1	Non-Receipt of Securities	Complaint	–	6	6	–
2	Non Receipt of Annual Reports	Complaint	–	11	11	–
3	Correction/Duplicate/Revalidation of dividend warrants/Demerger Fractional Payout Warrants	Request	–	132	132	–
4	SEBI/Stock Exchange Complaints	Complaint	–	9	9	–
5	Non Receipt of Dividend warrants	Complaint	–	90	90	–
	TOTAL		–	**248**	**248**	–

Note: There are certain pending cases relating to disputes over title to shares in which the company has been made a party. However, these cases are not material in nature.

1. The above audited interim financial results for the quarter and year ended March 31, 2014 have been approved by the Board of Directors of the Company at its meeting held on April 17, 2014. The statutory auditors have expressed an unqualified audit opinion.

2. The audited interim financial results have been prepared from the audited condensed interim financial statements for the quarter and year ended March 31, 2014. The financial statements are prepared in accordance with Generally Accepted Accounting Principles in India (GAAP) under the historical cost convention on the accrual basis, except for certain financial instruments which are measured on a fair value basis. GAAP comprises Accounting Standards as prescribed by Companies (Accounting Standards) Rules, 2006, Companies Act, 1956 (to the extent applicable), the provisions of Companies Act, 2013 (to the extent notified), Accounting Standards ('AS') issued by Institute of Chartered Accountants of India (ICAI) and other generally accepting accounting principles in India.

3. The total income from operations (net) represents the aggregate revenue and includes foreign exchange gains / (losses), net, of ₹ 542, ₹ 783 and ₹ 203 for the quarter ended March 31, 2014, December 31, 2013 and March 31, 2013, respectively and ₹ 3,406 and ₹ 2,753 for the year ended March 31, 2014 and 2013 respectively. Foreign exchange gain / (losses), net, are also included in the segment revenues for the respective periods.

4. The Company has applied the principles of AS 30, Financial Instruments: Recognition and measurement, as per announcement by ICAI to the extent such principles of AS 30 does not conflict with existing accounting standards prescribed by Companies (Accounting Standards) Rules, 2006, Companies Act, 1956 (to the extent applicable), the provisions of Companies Act, 2013 (to the extent notified) and other authoritative pronouncements.

   The Company has designated derivate contracts USD 220 Million (March 31, 2013: USD 357 Million), Euro 25 Million (March 31, 2013: Euro 40 Million) and has also designated a dollar-denominated foreign currency borrowing amounting to USD 150 Million during the current period (March 31, 2013: Nil) as a hedging instrument to hedge net investment in non-integral foreign operations. The Company had also designated a yen-denominated foreign currency borrowing in combination with Cross Currency Interest Rate Swaps (CCIRS) amounting to JPY 24.5 billion, as a hedging instrument to hedge net investment in a non-integral foreign operation, which was repaid during the quarter ended June 30, 2013. As equity investments in non-Integral foreign subsidiaries / operations are stated at historical cost, in these standalone condensed interim financial statements, the changes in fair value of derivative contracts and impact of restatement of foreign currency borrowing amounting to gain/(loss) of ₹ 967, ₹ 476 and ₹ 654 for the quarter ended March 31, 2014, December 31, 2013 and March 31, 2013 respectively and ₹ (2,607) and ₹ (1,107) for the year ended March 31, 2014 and 2013, respectively has been recorded in the statement of profit and loss.

   As at March 31, 2014 the Company has recognised gain/ (loss) of ₹ 569 (March 31, 2013: ₹ 1,278) relating to derivative financial instruments that are designated as effective cash flow hedges in the shareholders' fund.

   The following table presents the aggregate contracted principal amounts of the Company's derivative contracts outstanding as at:

(In millions)

Particulars	As at March 31, 2014	As at March 31, 2013
Designated derivative instruments		
Sell	**$ 516**	$ 777
	£ 51	£ 61
	AUD 9	AUD 9

Particulars	As at March 31, 2014		As at March 31, 2013	
	€	**78**	€	108
Interest rate swap	**$**	**150**	$	30
Non designated derivative instruments				
Cross currency swaps	**¥**	**-**	¥	31,511
Sell	**$**	**1,281**	$	1,598
	AUD	**99**	AUD	60
	£	**112**	£	73
	€	**88**	€	87
	JPY	**490**	JPY	–
	SGD	**8**	SGD	–
	ZAR	**223**	ZAR	–
	CAD	**10**	CAD	–
Buy	**$**	**585**	$	767
	¥	**–**	¥	1,525

5. Employees covered under Stock Option Plans and Restricted Stock Unit (RSU) Option Plans are granted an option to purchase shares of the Company at the respective exercise prices, subject to requirements of vesting conditions. These options generally vest over a period of five years from the date of grant. Upon vesting, the employees acquire one equity share for every option. The maximum contractual term for aforementioned stock option plans is generally 10 years.

   The stock compensation cost is computed under the intrinsic value method and amortised on a straight line basis over the total vesting period. The Company has granted nil, 30,000 and 10,000 options under RSU Options Plan during the quarter ended March 31, 2014, December 31, 2013 and March 31, 2013 and 30,000 and 4,925,150 options for the year ended March 31, 2014 and 2013, respectively. The Company has recorded stock compensation expense of ₹115, ₹138 and ₹228 for the quarter ended March 31, 2014, December 31, 2013 and March 31, 2013 respectively, ₹ 535 and ₹ 804 for the year ended March 31, 2014 and 2013, respectively.

6. Amalgamation of Companies

Wipro Technology Services ('WTS') and Wipro Energy IT Services Limited ('WEITSL') is engaged in the business of providing information technology services including software maintenance and support services. WTS and WEITSL wholly owned subsidiaries of the Company have been amalgamated with the Company in terms of the scheme of amalgamation ('Scheme') sanctioned by the Honorable High Court of Karnataka pursuant to its Order dated March 28, 2014. The Scheme became effective on April 9, 2014 with appointed date of April 1, 2013 when the sanction of the Honorable High Court of Karnataka and filing of the certified copy of the same with the Registrar of Companies. The Scheme has been accounted for under the 'pooling of interest method' as prescribed under AS 14 as per the terms of the Court Order. Since the subsidiaries amalgamated were wholly owned subsidiaries of the Company, there was no exchange of shares to effect the amalgamation. The difference between the amounts recorded as investments of the Company and the amount of share capital of the aforesaid amalgamating subsidiaries have been adjusted in the reserves.

As the appointed date of the Scheme was April 1, 2013, the condensed interim statement of profit and loss for the quarter ended December 31, 2013 has been recast to give impact of the Scheme.

Particulars	Quarter ended December 31, 2013	
	Reported	**Recasted**
Total Revenue (including other income)	105,102	105,590
Total expenses	78,539	78,819
Profit before taxes	26,563	26,771
Taxes		
Current tax	5,869	5,922
Deferred tax	215	217
Profit after tax	20,479	20,632

7. The segment information for the quarter ended March 31, 2014, December 31, 2013 and year ended March 31, 2014 is as follows:

The Company is organized by business, which primarily include IT Services (comprising of IT Services and BPO Services) and IT Products and Others. Consequent to the demerger of Consumer Care and Lighting, Infrastructure Engineering and other non-IT businesses (collectively, "the Diversified Business"), the Company has re-organized the IT Services business with the object of making industry practice its focal point for performance evaluation and internal financial reporting and decision making. Consequently, the format for reporting IT services business has been changed to industry segments (Industry practice). Industry segments primarily consist of Banking, Financial Services and Insurance (BFSI), Healthcare and Life Sciences (HLS), Retail, Consumer, Transport and Government (RCTG), Energy and Natural Resources (ENU), Manufacturing (MFG) and Global Media and Telecom (GMT). The secondary segment is identified based on the geographic location of the customer.

The IT Services reportable segment information for the comparative period by industry class of customers is not restated to reflect the above change as the comparative information cannot be reasonably determined. However the Company has presented segment information for the previous period on old basis of segment reporting.

Information on reportable segments on the new basis of segmentation for the quarter ended March 31, 2014, December 31, 2013 and year ended March 31, 2014 is given below:

Particulars	Quarter ended March 31, 2014	Quarter ended December 31, 2013	Year ended March 31, 2014
Segment revenue			
IT Services			
BFSI	25,943	25,962	99,623
HLS	9,866	9,177	34,497
RCTG	13,116	12,728	49,952
ENU	14,894	14,685	56,203
MFG	17,366	17,284	67,328
GMT	13,380	13,018	51,404
Total of IT Services	**94,565**	**92,854**	**359,007**
IT Products	9,547	8,316	32,682
Others	(187)	(155)	(711)
Total	**103,925**	**101,015**	**390,978**
Segment result			
IT Services			
BFSI	6,364	6,773	24,021
HLS	2,166	1,725	6,729
RCTG	3,434	2,958	11,581
ENU	4,225	4,534	16,156
MFG	4,451	4,563	16,509
GMT	3,008	2,913	11,327
Unallocated	1,875	-	1,875
Total of IT Services	**25,523**	**23,466**	**88,198**
IT Products*	47	(207)*	32
Others	(187)	(135)	(752)
Total*	**25,383**	**23,124***	**87,478**
Interest and Other income, net	4,259	3,648	8,604
Profit before tax	29,642	26,772	**96,082**
Income tax expense	(6,111)	(6,139)	(22,208)
Profit for the period *	**23,531**	**20,632***	**73,874**

* The Segment result of IT Products segment and the Company for the quarter ended March 31, 2014, December 31, 2013 and year ended March 31, 2014, includes non-recurring expense of nil, ₹ 209 and ₹ 209, respectively, incurred due to cessation of manufacturing of 'Wipro branded desktops, laptops and servers'. Segment result of the IT Products segment and the Company excluding the above non-recurring expense is ₹ 2 and ₹ 23,333 for the quarter ended December 31, 2013, respectively and ₹ 241 and ₹ 87,688 for the year ended March 31, 2014, respectively and profit after tax of the Company excluding the above non-recurring expense is ₹ 20,798 and ₹ 74,039 for the quarter ended December 31, 2013 and year ended March 31, 2014, respectively.

Information on reportable segments on the old basis of segmentation for the quarter and year ended March 31, 2013 is given below:

Particulars	Quarter ended March 31, 2013	Year ended March 31, 2013
Segment revenues		
IT Services	77,620	304,909
IT Products	8,222	30,900
Eliminations including corporate	(153)	(791)
TOTAL	**85,689**	**335,018**
Segment Result		
IT Services	15,793	65,333
IT Products	167	674
Others	(381)	(777)
TOTAL	**15,579**	**65,230**
Interest and Other Income, Net	2,329	6,821
Profit before tax	**17,908**	**72,051**
Income Tax expense	(3,084)	(15,549)
Profit for the period	**14,824**	**56,502**

Notes to Segment Report:

a) The Company has the following reportable segments:

IT Services: IT Services industry segments primarily consisting of Banking, Financial Services and Insurance (BFSI), Healthcare and Life Sciences (HLS), Retail, Consumer, Transport and Government (RCTG), Energy, Natural Resources and Utilities (ENU), Manufacturing (MFG) and Global Media and Telecom (GMT). Key service offering 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 outsourcing services.

IT Products: The IT Products segment sells a range of Wipro personal desktop computers, Wipro servers and Wipro notebooks. The Company is also 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. During the current year, the Company has ceased the manufacturing of 'Wipro branded desktops, laptops and servers'. Revenue relating to these items is reported as revenue from sale of IT Products.

The Others' segment consists of business segments that do not meet the requirements individually for a reportable segment as defined in AS 17 Segment Reporting and includes corporate and treasury.

Segment revenue and Segment results includes the respective amounts identifiable to each of the segment. Segment revenue resulting from business with other business segments are on the basis of market determined prices.

b) For the purpose of segment reporting, the Company has included the impact of "foreign exchange gains/ (losses), net in revenues which are reported as part of Other Income in the Financial Statements. Segment results includes ₹ 93, ₹ 5 and ₹ (26) for the quarter ended March 31, 2014, December 31, 2013 and March 31, 2013, ₹ 355 and ₹ 155 for the year ended March 31, 2014 and 2013 respectively of certain operating other income which is reflected in Other Income in the Financial Statements.

c) 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 others' segment.

d) Segmental Capital Employed: Assets and liabilities are not identified to any of the reportable segments, since they are used interchangeably between segments. The Management believes that it is impracticable to

provide segment disclosures relating to total assets and liabilities since a meaningful segregation of the available information is onerous.

8 .Statement of Assets and Liabilities as follows:

Particulars	As at March 31, 2014	As at March 31, 2013
EQUITY AND LIABILITIES		
Shareholder's funds		
Share capital	4,932	4,926
Reserves and surplus	288,627	237,369
	293,559	**242,295**
Share application money pending allotment (1)	-	-
Non- current liabilities		
Long-term borrowings	10,061	590
Deferred tax liabilities	1,379	528
Other long term liabilities	629	118
Long-term provisions	2,585	2,289
	14,654	**3,525**
Current liabilities		
Short term borrowings	35,042	39,870
Trade payables	53,905	49,228
Other current liabilities	24,013	38,054
Short term provisions	36,196	34,094
	149,156	**161,246**
TOTAL EQUITY AND LIABILTIES	**457,369**	**407,066**
ASSETS		
Non-current assets		
Fixed assets		
Tangible assets	36,215	35,560
Intangible assets and goodwill	3,535	3,534
Capital work-in-progress	2,751	3,789
Non-current investments	51,968	48,547
Deferred tax assets	1,487	1,151
Long-term loans and advances	29,981	25,168
Other non-current assets	5,390	5,469
	131,327	**123,218**
Current assets		
Current investments	58,392	60,495
Inventories	2,283	3,205
Trade receivables	85,509	84,994
Cash and bank balances	105,549	78,004
Short-term loans and advances	29,293	21,244
Other current assets	45,016	35,906
	326,042	**283,848**
TOTAL ASSETS	**457,369**	**407,066**

(1) value is less than one million rupees.

9. On April 17, 2014, the Board of Directors of the company declared a final dividend of ₹ 5 ($0.08) per equity share and ADR.

Place: Bangalore
Date: April 17, 2014

By order of the board,

Azim H Premji
Chairman

FOR IMMEDIATE RELEASE

Results for the quarter and year ended March 31, 2014 under IFRS

Net Income Grew 41% YoY in the quarter
IT Services Operating Margin Expanded by 150 basis points sequentially
IT Services Revenues Grew 24% YoY in the quarter; IT Services EBIT Grew 51% YoY in the quarter

Bangalore, India and East Brunswick, New Jersey, USA – April 17, 2014 -- Wipro Limited (NYSE:WIT) today announced financial results under International Financial Reporting Standards (IFRS) for its fourth quarter and year ended March 31, 2014.

Highlights of the Results:

Results for the Quarter ended March 31, 2014:

- Revenues from continuing operations were ₹117.0 billion ($2.0 billion[1]), an increase of 22% YoY.
- Net Income from continuing operations was ₹22.3 billion ($371 million[1]), an increase of 41% YoY.
- Non-GAAP Adjusted Net Income from continuing operations was ₹22.3 billion ($371 million[1]), an increase of 42% YoY.
- IT Services Revenue was $1,720.2 million, a sequential increase of 2.5% and YoY increase of 8.5%.
- IT Services[2] Revenues in Rupee terms was ₹106.2 billion ($1.8 billion[1]), an increase of 24% YoY.
- IT Services[2] Earnings Before Interest and Tax (EBIT) was ₹26.1 billion ($434 million[1]), an increase of 51% YoY.
- IT Services[2] Operating Margins was 24.5%, an expansion of 150 basis points sequentially.

Results for the Year ended March 31, 2014:

- Revenues from continuing operations were ₹437.6 billion ($7.3 billion[1]), an increase of 16% YoY.
- Net Income from continuing operations was ₹78.0 billion ($1.3 billion[1]), an increase of 27% YoY.
- Non-GAAP Adjusted Net Income from continuing operations was ₹78.0 billion ($1.3 billion[1]), an increase of 28% YoY.
- IT Services Revenue was $6,617.9 million, YoY increase of 6.4%.
- IT Services[2] Revenues in Rupee terms was ₹399.5 billion ($6.7 billion[1]), an increase of 18% YoY.
- IT Services[2] Earnings Before Interest and Tax (EBIT) was ₹90.3 billion ($1.5 billion[1]), an increase of 29% YoY.
- IT Services[2] Operating Margins was 22.6% for the year an expansion of 195 basis points YoY.
- Wipro declared a final dividend of ₹5 ($0.08) per share /ADS, taking the total dividend declared during the year to ₹8 ($0.13) per share/ADS.

1. For the convenience of the reader, the amounts in Indian rupees in this release have been translated into United States dollars at the noon buying rate in New York City on March 31, 2014, for cable transfers in Indian rupees, as certified by the Federal Reserve Board of New York, which was US $1= ₹60.00. However, the realized exchange rate in our IT Services business segment for the quarter ended March 31, 2014 was US$1= ₹61.73
2. For additional information on revenue and operating income by reportable segment on the new basis of segmentation, please see the financial statements

Performance for the quarter and year ended March 31, 2014

Azim Premji, Chairman of Wipro, commenting on the results said, "The steady improvement in global economy, coupled with the exciting pace of technological advancements, presents us with opportunities to create innovative solutions to help our customers differentiate, compete and succeed in their respective markets."

T K Kurien, Executive Director & Chief Executive Officer of Wipro, said, "Our focus on process simplification, automation and platform-based delivery continues to deliver results and we are seeing the benefits through improved productivity, reduced timelines in execution and greater business agility. It is also gratifying to see that this focus has enabled improved win ratios and has also enhanced customer satisfaction."

Suresh Senapaty, Executive Director & Chief Financial Officer of Wipro, said – "We continue to systematically work on improving our operational efficiencies resulting in expansion of full year IT Services operating margins by 195 basis points."

Outlook for the Quarter ending June 30, 2014

We expect Revenues from our IT Services business to be in the range of $ 1,715 million to $ 1,755 million*.

* Guidance is based on the following exchange rates: GBP/USD at 1.66, Euro/USD at 1.37, AUD/USD at 0.90, USD/INR at 61.62

IT Services

The IT Services segment had 146,053 employees as of March 31, 2014. We added 59 new customers for the quarter.

Wipro has won a five-year infrastructure managed services contract with a Fortune 500 global leader in specialty chemicals. This strategic engagement leverages Wipro's global network of data centers, delivery center footprint, automation capabilities and extensive experience in infrastructure and technology transformation. Wipro will incorporate ServiceNXT, its next-generation integrated managed services framework for this contract as well as leverage its strategic technology alliances in the industry.

Wipro has won a seven-year engagement with Xoserve, an organization which is an integral part of the restructured gas distribution market in Britain. The contract will involve replacement of Xoserve's two-decade old legacy platform with best-in-class enterprise applications and more contemporary technologies, which will enable Xoserve to better meet the expected demand growth generated by the roll-out of smart meters in the United Kingdom.

A large global bank has selected Wipro as a strategic partner to provide quality assurance and automation services. As part of this multi-year contract, services that are currently managed by multiple incumbent vendors will transition to Wipro. Wipro will also help establish a 'Target Operating Model' for software testing as well as provide functional and non-functional testing and automation services for the bank.

A leading apparel and footwear company has renewed its multi-year engagement with Wipro, for application support services in a managed services model. The services provided by Wipro will enhance the stability, resilience and reduce the total cost of ownership for the customer's organization-wide

application landscape, which spans across several global brands and functions such as finance, supply chain, warehouse management and retail.

Wipro has won a deal from a multinational telecommunications company to manage IT and Network operations for their "Enterprise Business" in India. The scope of work includes design, build, feasibility, network operations and field support.

Wipro has won a large deal in the Basel II Risk & Compliance domain from a large state owned bank in India. The contract will provide Enterprise Risk Management for the Bank and its subsidiaries and will include the implementation of software, hardware, infrastructure management, and application sustenance.

Awards and accolades

Wipro was named 'Leader' in Worldwide Life Science Manufacturing and Supply Chain ITO by technology global research and advisory firm International Data Corporation (IDC) in its report IDC MarketScape: Worldwide Life Science Manufacturing and Supply Chain ITO 2013 Vendor Assessment, Doc #HI244265, November 2013. IDC evaluated leading Life Science Manufacturing and Supply Chain ITO Services providers across 24 criteria relating to current offering, strategy and market presence based on client inquiries, user needs assessments, and vendor and expert interviews.

IT Products

- Our IT Products segment delivered Revenue of ₹11.1 billion ($185 million[1]) for the quarter ended March 31, 2014, a YoY increase of 3%. Revenue for the year end March 31, 2014 was ₹38.8 billion ($646 million[1]), a decrease of 1% YoY.
- Earnings Before Interest and Tax (EBIT) for the quarter ended March 31, 2014 was ₹143 million ($2 million[1]), a decrease of 47% YoY. EBIT for the year ended March 31, 2014 was ₹310 million ($5 million[1]). a decrease of 69% YoY.The operating income of IT Products segment for the year includes non-recurring expense of ₹209 million ($3 million[1]) incurred due to cessation of manufacturing of Wipro branded desktops, laptops and servers. Operating income of the IT Products segment excluding the above non-recurring expense is ₹519 million ($9 million[1]).

Please see the table on page 8 for a reconciliation between (i) IFRS Net Income and non-GAAP Adjusted Net Income (excluding the impact of stock-based compensation) and (ii) IFRS IT Services Revenue and IT Services Revenue on a non-GAAP constant currency basis.

About Non-GAAP financial measures

This press release contains non-GAAP financial measures within the meaning of Regulation G and Item 10(e) of Regulation S-K. Such non-GAAP financial measures are measures of our historical or future performance, financial position or cash flows that are adjusted to exclude or include amounts that are excluded or included, as the case may be, from the most directly comparable financial measure calculated and presented in accordance with IFRS.

The table on page 8 provides Adjusted Net Income for the period, which is a non-GAAP measure that excludes the impact of accelerated amortization in respect of stock options that vest in a graded manner, and IT Services Revenue on a constant currency basis, which is a non-GAAP measure that is calculated by translating IT Services Revenue from the current reporting period into U.S. dollars based on the currency

conversion rate in effect for the prior reporting period. We consider a stock option award with a graded vesting schedule to be in substance a single award and not multiple stock option awards and accordingly believe the straight line amortization reflects the economic substance of the award. We refer to growth rates in constant currency so that business results may be viewed without the impact of fluctuations in foreign currency exchange rates, thereby facilitating period-to-period comparisons of our business performance. We believe that the presentation of this Non-GAAP Adjusted Net Income, when shown in conjunction with the corresponding IFRS measure, provides useful information to investors and management regarding financial and business trends relating to its Net Income for the period.

These Non-GAAP financial measures are not based on any comprehensive set of accounting rules or principles and should not be considered a substitute for, or superior to, the most directly comparable financial measure calculated in accordance with IFRS, and may be different from non-GAAP measures used by other companies. In addition to these non-GAAP measures, the financial statements prepared in accordance with IFRS and the reconciliation of these non-GAAP financial measures with the most directly comparable IFRS financial measure should be carefully evaluated.

For internal budgeting process, our management also uses financial statements that exclude the impact of accelerated amortization relating to stock options that vest in a graded manner. Management of the Company also uses Non-GAAP Adjusted Net Income, in addition to the corresponding IFRS measure, in reviewing our financial results.

Results for the quarter and year ended March 31, 2014, computed under IFRS, along with individual business segment reports, are available in the Investors section of our website at www.wipro.com.

Quarterly Conference Call

We will hold a conference call today at 06:45 p.m. Indian Standard Time (09:15 a.m. US Eastern Time) to discuss our performance for the quarter. An audio recording of the management discussions and the question and answer session will be available online and will be accessible in the Investor Relations section of our website at www.wipro.com.

About Wipro Limited (NYSE: WIT)

Wipro provides comprehensive IT solutions and services, including systems integration, Information Systems outsourcing, IT enabled services, package implementation, software application development and maintenance, and research and development services to corporations globally. Wipro Limited is the first PCMM Level 5 and SEI CMM Level 5 certified IT Services Company globally.

For more information, please visit our websites at www.wipro.com.

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Forward-looking and Cautionary Statements

The forward-looking statements contained herein represent Wipro's beliefs regarding future events, many of which are by their nature, inherently uncertain and outside Wipro's control. Such statements include, but are not limited to, statements regarding Wipro's growth prospects, its future financial operating results, and its plans, expectations and intentions. Wipro cautions readers that the forward-looking statements

contained herein are subject to risks and uncertainties that could cause actual results to differ materially from the results anticipated by such statements. Such risks and uncertainties include, but are not limited to, risks and uncertainties regarding fluctuations in our earnings, revenue and profits, our ability to generate and manage growth, intense competition in IT services, our ability to maintain our cost advantage, wage increases in India, our ability to attract and retain highly skilled professionals, time and cost overruns on fixed-price, fixed-time frame contracts, client concentration, restrictions on immigration, our ability to manage our international operations, reduced demand for technology in our key focus areas, disruptions in telecommunication networks, our ability to successfully complete and integrate potential acquisitions, liability for damages on our service contracts, the success of the companies in which we make strategic investments, withdrawal of fiscal governmental incentives, political instability, war, legal restrictions on raising capital or acquiring companies outside India, unauthorized use of our intellectual property, and general economic conditions affecting our business and industry. Additional risks that could affect our future operating results are more fully described in our filings with the United States Securities and Exchange Commission, including, but not limited to, Annual Reports on Form 20-F. These filings are available at www.sec.gov. We may, from time to time, make additional written and oral forward-looking statements, including statements contained in the company's filings with the Securities and Exchange Commission and our reports to shareholders. We do not undertake to update any forward-looking statement that may be made from time to time by us or on our behalf.

# # #

(Tables to follow)

WIPRO LIMITED AND SUBSIDIARIES
AUDITED CONDENSED CONSOLIDATED INTERIM STATEMENTS OF FINANCIAL POSITION
(Rupees in millions, except share and per share data, unless otherwise stated)

	As of March 31,	As of March 31,	
	2013	2014	2014
ASSETS			
Goodwill	54,756	63,422	1,057
Intangible assets	1,714	1,936	32
Property, plant and equipment	50,525	51,449	857
Derivative assets	51	286	5
Available for sale investments	-	2,676	45
Non-current tax assets	10,308	10,192	170
Deferred tax assets	4,235	3,362	56
Other non-current assets	10,738	14,295	238
Total non-current assets	132,327	147,618	2,460
Inventories	3,263	2,293	38
Trade receivables	76,635	85,392	1,423
Other current assets	31,069	39,474	658
Unbilled revenues	31,988	39,334	656
Available for sale investments	69,171	60,557	1,009
Current tax assets	7,408	9,774	163
Derivative assets	3,031	3,661	61
Cash and cash equivalents	84,838	114,201	1,903
Total current assets	307,403	354,686	5,911
TOTAL ASSETS	439,730	502,304	8,371
EQUITY			
Share capital	4,926	4,932	82
Share premium	11,760	12,664	211
Retained earnings	259,178	314,952	5,249
Share based payment reserve	1,316	1,021	17
Other components of equity	7,174	10,472	175
Shares held by controlled trust	(542)	(542)	(9)
Equity attributable to the equity holders of the company	283,812	343,499	5,725
Non-controlling Interest	1,171	1,387	23
Total equity	284,983	344,886	5,748
LIABILITIES			
Long - term loans and borrowings	854	10,909	182
Deferred tax liabilities	846	1,796	30
Derivative liabilities	118	629	10
Non-current tax liability	4,790	3,448	57
Other non-current liabilities	3,390	4,174	70
Provisions	9	6	-
Total non-current liabilities	10,007	20,962	349
Loans and borrowings and bank overdrafts	62,962	40,683	678
Trade payables and accrued expenses	48,067	52,256	871
Unearned revenues	10,347	12,767	213
Current tax liabilities	10,226	12,482	208
Derivative liabilities	975	2,504	42
Other current liabilities	10,989	14,394	240
Provisions	1,174	1,370	23
Total current liabilities	144,740	136,456	2,274
TOTAL LIABILITIES	154,747	157,418	2,623
TOTAL EQUITY AND LIABILITIES	439,730	502,304	8,371

WIPRO LIMITED AND SUBSIDIARIES
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF INCOME
(₹ in millions, except share and per share data, unless otherwise stated)

	Three months ended March 31,			Year ended March 31,		
	2013	2014	2014	2013	2014	2014
			Convenience translation into US $ in millions (Unaudited)			Convenience translation into US $ in millions (Unaudited)
Continuing Operations						
Gross revenues	96,078	116,535	1,942	374,256	434,269	7,238
Cost of revenues	(67,008)	(77,700)	(1,295)	(260,665)	(295,488)	(4,925)
Gross profit	**29,070**	**38,835**	**647**	**113,591**	**138,781**	**2,313**
Selling and marketing expenses	(6,183)	(7,025)	(117)	(24,213)	(29,248)	(487)
General and administrative expenses	(5,820)	(6,510)	(108)	(22,032)	(23,538)	(392)
Foreign exchange gains/(losses), net	62	510	8	2,626	3,359	56
Results from operating activities	**17,129**	**25,810**	**430**	**69,972**	**89,354**	**1,490**
Finance expenses	(395)	(842)	(14)	(2,693)	(2,891)	(48)
Finance and other income	3,077	3,959	66	11,317	14,542	242
Profit before tax	**19,811**	**28,927**	**482**	**78,596**	**101,005**	**1,684**
Income tax expense	(3,973)	(6,536)	(109)	(16,912)	(22,600)	(377)
Profit for the period from continuing operation	**15,838**	**22,391**	**373**	**61,684**	**78,405**	**1,307**
Discontinued operation						
Profit after tax for the period from discontinued operation	1,535	-	-	5,012	-	-
Profit for the period	**17,373**	**22,391**	**373**	**66,696**	**78,405**	**1,307**
Attributable to:						
Equity holders of the company	17,287	22,265	371	66,359	77,967	1,300
Non-controlling interest	86	126	2	337	438	7
Profit for the period	**17,373**	**22,391**	**373**	**66,696**	**78,405**	**1,307**
Profit from continuing operations attributable to:						
Equity holders of the company	15,756	22,265	371	61,362	77,967	1,300
Non-controlling interest	82	126	2	322	438	7
	15,838	**22,391**	**373**	**61,684**	**78,405**	**1,307**
Earnings per equity share:						
Attributable to equity share holders of the company						
Basic	7.04	9.07	0.15	27.05	31.76	0.53
Diluted	7.02	9.04	0.15	26.98	31.66	0.53
From continuing operations						
Basic	6.42	9.07	0.15	25.01	31.76	0.53
Diluted	6.40	9.04	0.15	24.95	31.66	0.53
Weighted average number of equity shares used in computing earnings per equity share						
Basic	2,455,037,295	2,455,543,231	2,455,543,231	2,453,218,759	2,454,745,434	2,454,745,434
Diluted	2,460,940,973	2,462,876,367	2,462,876,367	2,459,184,321	2,462,626,739	2,462,626,739
Additional Information						
Segment Revenue						
IT Services	85,538	106,193	1,770	338,431	399,509	6,658
IT Products	10,746	11,090	185	39,238	38,785	646
IT Services & Products	**96,284**	**117,283**	**1,955**	**377,669**	**438,294**	**7,305**
Consumer Care and Lighting (Discontinued operation)	10,440	-	-	40,594	-	-
Others (Discontinued operation)	3,393	-	-	14,785	-	-
Others	147	(238)	(4)	560	(666)	(11)
Total	**110,264**	**117,045**	**1,951**	**433,608**	**437,628**	**7,294**
Operating Income						
IT Services	17,268	26,054	434	69,933	90,333	1,506
IT Products	268	143	2	990	310	5
IT Services & Products	**17,536**	**26,197**	**436**	**70,923**	**90,643**	**1,511**
Consumer Care and Lighting (Discontinued operation)	1,337	-	-	5,012	-	-
Others (Discontinued operation)	(23)	-	-	290	-	-
Others	(473)	(387)	(6)	(1,079)	(1,289)	(21)
Total	**18,376**	**25,810**	**430**	**75,146**	**89,354**	**1,490**

WIPRO LIMITED AND SUBSIDIARIES
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF INCOME
(₹ in millions, except share and per share data, unless otherwise stated)

	Three months ended March 31,			Year ended March 31,		
	2013	2014	2014 Convenience translation into US $ in millions (Unaudited)	2013	2014	2014 Convenience translation into US $ in millions (Unaudited)
Reconciliation of adjusted Non-GAAP profit to profit as per IFRS						
Profit for the period attributable to Equity holders of the Company (Continuing operations)……	**15,756**	**22,265**	**371**	**61,362**	**77,967**	**1,300**
Adjustments :						
Accelerated amortization of stock options that vest in a graded manner……	(68)	1	-	(308)	(3)	(0)
Non-GAAP adjusted profit (Continuing operations)…	**15,687**	**22,266**	**371**	**61,054**	**77,963**	**1,300**
Profit for the period attributable to Equity holders of the Company (Discontinued operations)……	1,531	-	-	4,997	(0)	(0)
Adjustments :						
Accelerated amortization of stock options that vest in a graded manner……	(1)	-	-	(12)	-	-
Non-GAAP adjusted profit (Discontinued operations)	**1,530**	**-**	**-**	**4,984**	**(0)**	**(0)**

Reconciliation of Non-GAAP Constant Currency IT Services Revenue to IT Services Revenue as per IFRS ($MN)

IT Services Revenue as per IFRS	1,720.2
Effect of Foreign currency exchange movement	2.8
Non-GAAP Constant Currency IT Services Revenue based on previous quarter exchange rates	1,717.4
IT Services Revenue as per IFRS	1,720.2
Effect of Foreign currency exchange movement	11.8
Non-GAAP Constant Currency IT Services Revenue based on previous year exchange rates	1,732.0

Segment Revenue and Operating Income as per new basis of segmentation

	Three months ended March 31, 2014		Year ended March 31, 2014	
SEGMENT	**Revenue**	**Operating Income**	**Revenue**	**Operating Income**
BFSI	28,468	7,005	106,035	24,153
HLS	11,275	2,482	41,130	7,637
RCTG	15,412	4,048	58,893	13,012
ENU	17,173	4,887	63,923	17,418
MFG	19,095	4,909	74,423	17,348
GMT	14,770	3,332	55,105	11,569
UNALLOCATED	-	(609)	-	(804)
TOTAL IT SERVICES	**106,193**	**26,054**	**399,509**	**90,333**
IT PRODUCTS	11,090	143	38,785	310
RECONCILING ITEM	(238)	(387)	(666)	(1,289)
ENTITY TOTAL	**117,045**	**25,810**	**437,628**	**89,354**

Particulars	As at March 31, 2014	As at March 31, 2013
II ASSETS		
1. Non-current assets		
Fixed assets		
Tangible assets	51,449	50,525
Intangible assets	1,936	1,714
Goodwill	63,422	54,756
Non-current investments	2,676	-
Deferred tax assets	3,362	4,235
Long-term loans and advances	10,192	10,308
Other non-current assets	14,581	10,789
	147,618	**132,327**
2. Current assets		
Current investments	60,557	69,171
Inventories	2,293	3,263
Trade receivables	85,392	76,635
Cash and bank balances	114,201	84,838
Short-term loans and advances	9,774	7,408
Other current assets	82,469	66,088
	354,686	**307,403**
TOTAL ASSETS	**502,304**	**439,730**

By order of the board,

For, Wipro Limited

Place: Bangalore.
Date: April 17, 2014

Azim H Premji
Chairman

9. On April 17, 2014, the Board of Directors of the company declared a final dividend of ₹ 5 ($0.08) per equity share and ADR.

Place: Bangalore
Date: April 17, 2014

By order of the board,

Azim H Premji
Chairman