

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		Nine months ended		Year ended	
	December 31, 2013	September 30, 2013	December 31, 2012	December 31, 2013	December 31, 2012	March 31, 2013
Revenues.....	₹ -	₹ -	₹ 14,348	₹ -	₹ 42,547	₹ 56,706
Expenses (net)	-	-	(12,916)	-	(38,610)	(51,530)
Finance and other						
Income/(expense), net.....	-	-	282	-	787	1,380
Share of profits/(losses) of equity accounted investee...	-	-	(65)	-	(203)	(107)
Profit before tax.....	-	-	1,649	-	4,521	6,449
Income tax expense.....	-	-	(376)	-	(1,033)	(1,437)
Profit for the period from discontinued operations...	₹ -	₹ -	₹ 1,273	₹ -	₹ 3,488	₹ 5,012
Profit from discontinued operations attributable to:						
Equity holders of the company...	-	-	₹ 1,269	-	₹ 3,476	₹ 4,997
Non-controlling interest.....	-	-	4	-	12	15
	₹ -	₹ -	₹ 1,273	₹ -	₹ 3,488	₹ 5,012
Earnings per equity share:						
Basic.....	-	-	0.52	-	1.42	2.04
Diluted	-	-	0.52	-	1.41	2.03
Weighted average number of equity shares used in computing earnings per equity share:						
Basic.....	-	-	2,454,147,915	-	2,452,383,566	2,453,218,759
Diluted	-	-	2,458,907,939	-	2,458,419,557	2,459,184,321

Cash flows from/ (used in) discontinued operations

	Nine months ended		Year ended	
	December 31,		March 31,	
	2013	2012	2013	
Net cash flows from operating activities.....	₹ -	₹ 4,029	₹ 5,709	
Net cash flows used in investing activities.....	-	(2,377)	(9,825)	
Net cash flows from / (used in) financing activities.....	-	(848)	4,611	
Effect on net cash flows for the period.....	₹ -	₹ 804	₹ 495	

9. On December 02, 2013, the Company had entered into a definitive agreement to acquire Opus Capital Markets Consultants LLC ('Opus') a leading US-based providers of mortgage due diligence and risk management services for a consideration of approximately US\$ 75 million, including a deferred earn-out component. The acquisition will strengthen Wipro's mortgage solutions and complement its existing offerings in mortgage origination, servicing and secondary market. The acquisition was completed on January 14, 2014, on completion of customary closing condition.

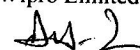
10. On January 17, 2014, the Board of Directors of the Company declared an interim dividend of ₹ 3 (\$0.05) per equity share and ADR (150% on an equity share of par value of ₹ 2).

By order of the board,

Place: Bangalore.

Date: January 17, 2014

For, Wipro Limited




Azim H Premji

Chairman