



October 21, 2015

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

The Manager-Listing
BSE Ltd. Mumbai
(507685)

Listing Operations
New York Stock Exchange
(WIT)

Dear Sirs,

Sub: Announcement of financial results

The Board of Directors of Wipro Limited have at their meeting held over October 20-21, 2015, considered and approved the financial results of our Company for the quarter and half-year ended September 30, 2015.

Please find enclosed herewith the consolidated and standalone audited financial results for the quarter and half-year ended September 30, 2015 required to be published under the revised Clause 41 of the Listing Agreement together with the press release annexed to this letter.

Thanking you

Yours faithfully
For **Wipro Limited**

M Sanaula Khan
Company Secretary
Encl: a/a

Note: We are also parallely filing the above on-line.

B S R & Co. LLP

Chartered Accountants

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

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

To,

The Board of Directors of Wipro Limited

We have audited the financial results of Wipro Limited ('the Company') for the quarter ended September 30, 2015 and the year to date financial results for the period from April 1, 2015 to September 30, 2015, 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 year to date financial results have been prepared on the basis of the condensed standalone interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these quarterly financial results and year to date financial results based on our audit of such condensed standalone interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, Interim Financial Reporting, specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India.

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

In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as 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 September 30, 2015 as well as the year to date results for the period from April 1, 2015 to September 30, 2015.



B S R & Co. LLP

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/W-100022



Vijay Mathur

Partner

Membership No. 046476

Mumbai

October 21, 2015

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

Audited Standalone Financial Results for the Quarter and Six Months Ended Sep 30, 2015

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

Sl No.	PARTICULARS	Quarter Ended			Six Months Ended		Year Ended
		September 30, 2015	June 30, 2015	September 30, 2014	September 30, 2015	September 30, 2014	March 31, 2015
1	Income from operations						
	(a) Net sales/income from operations (net of excise duty)	110,376	107,774	102,283	218,150	201,917	412,098
	(b) Other operating income	679	1,502	1,299	2,181	2,706	4,252
	Total income from operations (net)	111,055	109,276	103,582	220,331	204,623	416,350
2	Expenses						
	(a) Cost of materials consumed	-	1	9	1	28	34
	(b) Purchase of stock-in-trade	5,861	7,092	6,662	12,953	12,980	27,964
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(842)	108	(361)	(734)	(425)	(2,543)
	(d) Employee benefits expense	53,477	52,634	49,974	106,111	97,739	197,263
	(e) Depreciation and amortisation expense	2,053	1,988	1,901	4,041	3,771	7,784
	(f) Sub contracting/technical fees/third party application	15,370	13,928	12,360	29,298	24,250	52,076
	(g) Other expenses	12,011	11,777	11,309	23,788	22,003	45,311
	Total expenses	87,930	87,528	81,854	175,458	160,346	327,889
3	Profit from operations before other income, finance costs and exceptional items (1 – 2)	23,125	21,748	21,728	44,873	44,277	88,461
4	Other income	5,892	5,160	4,670	11,052	9,374	20,738
5	Profit from ordinary activities before finance costs and exceptional items (3 + 4)	29,017	26,908	26,398	55,925	53,651	109,199
6	Finance costs	1,436	1,288	494	2,724	1,313	3,629
7	Profit from ordinary activities after finance costs but before exceptional items (5 – 6)	27,581	25,620	25,904	53,201	52,338	105,570
8	Exceptional Items	-	-	-	-	-	-
9	Profit from ordinary activities before tax (7 – 8)	27,581	25,620	25,904	53,201	52,338	105,570
10	Tax expense	6,162	5,738	5,984	11,900	11,746	23,639
11	Net Profit from ordinary activities after tax (9 – 10)	21,419	19,882	19,920	41,301	40,592	81,931
12	Extraordinary items (net of tax expense)	-	-	-	-	-	-
13	Net Profit for the period (11 – 12)	21,419	19,882	19,920	41,301	40,592	81,931
14	Paid up equity share capital (Face value ₹ 2 per share)	4,940	4,938	4,935	4,940	4,935	4,937
15	Reserve excluding Revaluation Reserves as per balance sheet of the previous accounting year						341,279
16	EARNINGS PER SHARE (EPS)						
	(i) Before extraordinary items						
	Basic (in ₹)	8.72	8.10	8.11	16.81	16.53	33.38
	Diluted (in ₹)	8.70	8.08	8.08	16.79	16.46	33.28
	(ii) After extraordinary items						
	Basic (in ₹)	8.72	8.10	8.11	16.81	16.53	33.38
	Diluted (in ₹)	8.70	8.08	8.08	16.79	16.46	33.28
A	Public shareholding ⁽¹⁾						
1	Number of shares	609,430,861	608,937,579	607,829,785	609,430,861	607,829,785	608,633,451
	Percentage of holding (as a % of total public shareholding)	25.17%	25.15%	25.12%	25.17%	25.12%	25.14%
2	Promoters and promoter group shareholding						
	(a) Pledged/Encumbered						
	– Number of shares	Nil	Nil	Nil	Nil	Nil	Nil
	– Percentage of shares (as a % of the total shareholding of promoter and promoter group)	Nil	Nil	Nil	Nil	Nil	Nil
	– Percentage of shares (as a % of the total share capital of the Company)	Nil	Nil	Nil	Nil	Nil	Nil
	(b) Non-encumbered						
	– Number of shares ⁽²⁾	1,812,022,464	1,812,022,464	1,812,022,464	1,812,022,464	1,812,022,464	1,812,022,464
	– Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%
	– Percentage of shares (as a % of the total share capital of the company, excluding ADS Shareholding)	74.83%	74.85%	74.88%	74.83%	74.88%	74.86%

⁽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 (June 30, 2015: 440,557,453 ; March 31, 2015: 440,557,453 ; September 30, 2014: 440,557,453) equity shares on which Promoter does not have beneficiary interest.

Status of redressal of complaints received for the period July 1, 2015 to September 30, 2015						
Sl. No.	Nature of the complaint	Nature	Unresolved as at 01.07.2015	Complaints received during the quarter	Complaints disposed during the quarter	Unresolved as at 30.09.2015
1	Non-Receipt of Securities	Complaint	-	1	1	-
2	Non Receipt of Annual Reports	Complaint	-	185	185	-
3	Correction / Duplicate / Revalidation of dividend warrants	Request	-	84	84	-
4	SEBI/Stock Exchange Complaints	Complaint	-	2	2	-
5	Non Receipt of Dividend warrants	Complaint	-	74	74	-
	TOTAL		-	346	346	-

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 audited interim financial results for the quarter and six months ended September 30, 2015 have been approved by the Board of Directors of the Company at its meeting held on October 21, 2015. 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 six months ended September 30, 2015. The financial statements are prepared in accordance with Generally Accepted Accounting Principles in India (GAAP) under the historical cost convention on the accrual basis, except for certain financial instruments which are measured on a fair value basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ("the 2013 Act") read with Rule 7 of the Companies (Accounts) Rules, 2014, and the relevant provisions of the Companies Act, 2013 ("the 2013 Act") / Companies Act, 1956 ("the 1956 Act"), as applicable, Accounting Standards (AS') issued by Institute of Chartered Accountants of India (ICAI) and other generally accepted accounting principles in India.
3. Other operating income includes foreign exchange gains / (losses), net, of ₹ 527, ₹ 1,341 and ₹ 1,139 for the quarter ended September 30, 2015, June 30, 2015 and September 30, 2014, respectively and ₹ 1,868 and ₹ 2,371 for the six months ended September 30, 2015 and 2014, respectively and ₹ 3,478 for the year ended March 31, 2015.
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 under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of Companies Act, 2013 (to the extent notified and applicable) and other authoritative pronouncements.

The Company has designated derivative contracts amounting to USD 125 Million (March 31, 2015: USD 145 Million) and has also designated a dollar-denominated foreign currency borrowing amounting to USD 150 Million (March 31, 2015: USD 150 Million) as a hedging instrument to hedge net investment in non-integral foreign operations. As equity investments in non-integral foreign subsidiaries / operations are stated at historical cost, in the standalone condensed interim financial statements, the changes in fair value of derivative contracts and impact of restatement of foreign currency borrowing amounting (loss) / gain of ₹ (391), ₹ (179) and ₹ (152) for the quarter ended September 30, 2015, June 30, 2015 and September 30, 2014 respectively, ₹ (570) and ₹ 74 for the six months ended September 30, 2015 and 2014, respectively and ₹ 390 for the year ended March 31, 2015 has been recorded in the statement of profit and loss.

As at September 30, 2015 the Company has recognized gain/ (loss) of ₹1,446 (March 31, 2015: ₹ 4,270 Million) 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:

Particulars	(In Million)	
	As at September 30, 2015	As at March 31, 2015
Designated derivative instruments		
Sell		
	\$ 870	\$ 836
	£ 243	£ 198
	AUD 122	AUD 83
	€ 283	€ 220
Interest Rate Swap	\$ 150	\$ 150

Particulars	As at September 30, 2015	As at March 31, 2015
Non designated derivative instruments		
Sell		
	\$ 905	\$ 1,449
	AUD 28	AUD 53
	£ 52	£ 67
	€ 88	€ 60
	JPY 490	JPY 490
	SGD 3	SGD 13
	ZAR 20	ZAR 69
	CAD 11	CAD 30
	CHF 10	CHF 10
Buy	\$ 970	\$ 790

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 three to 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 83,000, 2,747,400 and Nil options under RSU Options Plan and, 10,000, 1,487,700 and 35,000 options under ADS Option plan during the quarter ended September 30, 2015, June 30, 2015 and September 30, 2014 and 2,830,400 and 2,480,000 RSU option plan and 1,497,700 and 1,689,500 option under ADS for the six months ended September 30, 2015 and 2014 respectively and 2,480,000 RSU option plan and 1,689,500 Option under ADS Option plan for the year ended March 31, 2015.

The Company has recorded stock compensation expense of ₹ 412, ₹ 433 and ₹ 329 for the quarter ended September 30, 2015, June 30, 2015 and September 30, 2014 respectively, and ₹ 845 and ₹ 667 for the six months ended September 30, 2015 and 2014, respectively and ₹ 1,296 for the year ended March 31, 2015.

6. The Company has provided for depreciation using straight line method over the useful life of the assets as prescribed under part C of Schedule II of the Companies Act, 2013 except in the case of following assets which are depreciated based on the useful lives estimated by the Management:

Class of asset	Estimated useful life
Buildings	40 years
Computer including telecom equipment and software (included under plant and machinery)	2 – 7 years
Furniture and fixtures	5 – 6 years
Electrical installations (included under plant and machinery)	5 years
Vehicles	4 years

Freehold land is not depreciated.

Assets under finance lease are amortised over their estimated useful life or the lease term, whichever is lower.

For the class of assets mentioned above, based on internal technical assessment the management believes that the useful lives as given above best represent the period over which management expects to use these assets. Hence the useful lives for these assets are different from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013.

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

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

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

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

Particulars	Quarter ended			Six months ended		Year ended
	September 30, 2015	June 30, 2015	September 30, 2014	September 30, 2015	September 30, 2014	March 31, 2015
Segment Revenue						
IT Services						
BFSI	28,920	28,389	25,993	57,309	51,736	105,629
HLS	12,061	10,945	10,225	23,006	19,939	42,454
RCTG	15,311	14,703	13,172	30,014	25,664	52,305
ENU	14,126	13,796	15,158	27,922	29,948	58,078
MFG	20,909	19,949	18,080	40,858	35,513	73,470
GMT	14,885	14,507	14,092	29,392	28,208	57,134
Total of IT Services	106,212	102,289	96,720	208,501	191,008	389,070
IT Products	4,889	7,069	6,979	11,958	13,791	27,496
Reconciling Items	(198)	(243)	(277)	(441)	(511)	(990)
Total	110,903	109,115	103,422	220,018	204,288	415,576
Segment Result						
IT Services						
BFSI	6,719	6,696	5,832	13,415	12,036	25,375
HLS	2,887	2,429	2,076	5,316	3,948	9,107
RCTG	2,979	2,776	2,832	5,755	5,593	11,253
ENU	3,022	3,103	4,220	6,125	8,307	14,591
MFG	4,808	4,190	3,743	8,998	7,812	15,889
GMT	3,136	2,675	3,309	5,811	6,906	12,888
Total of IT Services	23,551	21,869	22,012	45,420	44,602	89,103
IT Products	(207)	122	28	(85)	217	370
Reconciling Items	(218)	(243)	(312)	(461)	(542)	(1,015)
Total	23,126	21,748	21,728	44,874	44,277	88,458
Interest and Other income, net	4,455	3,872	4,176	8,327	8,061	17,112
Profit before tax	27,581	25,620	25,904	53,201	52,338	105,570
Income tax expense	(6,162)	(5,738)	(5,984)	(11,900)	(11,746)	(23,639)
Profit for the period	21,419	19,882	19,920	41,301	40,592	81,931

Notes to Segment Report

- 'Reconciling items' includes elimination of inter-segment transactions and other corporate activities.
- Revenue from sale of traded cloud based licenses is reported as part of IT Services revenues.
- For the purpose of segment reporting, the Company has included the impact of "foreign exchange gains/(losses)" net' of ₹ 527, ₹ 1,341 and ₹ 1,139 for the quarter ended September 30, 2015, June 30, 2015, and September 30, 2014 respectively and ₹ 1,868 and ₹ 2,371 for the six months ended 30, September 2015 and 2014, respectively and ₹ 3,478 for the year ended March 31, 2015 in revenues.
- Segment results includes ₹ 152, ₹ 161 and ₹ 160 for the quarter ended September 30, 2015, June 30, 2015 and September 30, 2014 respectively and ₹ 313 and ₹ 335 for the six months ended September 30, 2015 and

2014, respectively and ₹ 774 for the year ended March 31, 2015 of certain items which is reflected in other operating income in the standalone financial results.

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

8. Statement of Assets and Liabilities:

(₹ in million, unless stated otherwise)

Particulars	As at Sep 30, 2015	As at March 31, 2015
<u>EQUITY AND LIABILITIES</u>		
Shareholders' funds		
Share capital.....	4,940	4,937
Reserves and surplus	380,579	341,279
	<u>385,519</u>	<u>346,216</u>
Share application money pending allotment ⁽¹⁾	-	-
Non-current liabilities		
Long term borrowings.....	11,144	10,632
Deferred tax liabilities.....	642	567
Other long term liabilities.....	368	281
Long term provisions.....	4,781	2,736
	<u>16,935</u>	<u>14,216</u>
Current liabilities		
Short term borrowings.....	67,030	49,704
Trade payables.....	59,100	57,288
Other current liabilities.....	26,267	25,511
Short term provisions.....	22,112	41,150
	<u>174,509</u>	<u>173,653</u>
TOTAL EQUITY AND LIABILITIES	<u>576,963</u>	<u>534,085</u>
<u>ASSETS</u>		
Non-current assets		
Fixed assets		
Tangible assets.....	35,221	35,700
Intangible assets.....	4,669	4,684
Capital work-in-progress.....	4,950	3,612
Non-current investments.....	59,003	55,797
Deferred tax assets.....	2,268	1,659
Long term loans and advances	31,703	30,710
Other non-current assets	2,573	3,368
	<u>140,387</u>	<u>135,530</u>
Current assets		
Current investments	120,422	51,888
Inventories	5,513	4,794
Trade receivables	84,058	81,442
Cash and cash equivalents.....	109,443	156,675
Short term loans and advances	62,233	52,561
Other current assets	54,907	51,195
	<u>436,576</u>	<u>398,555</u>
TOTAL ASSETS	<u>576,963</u>	<u>534,085</u>

⁽¹⁾ value is less than one million rupees.

By order of the board,

For, Wipro Limited

Place: Bangalore
Date: October 21, 2015

Azim H Premji
Chairman & Managing Director

B S R & Co. LLP

Chartered Accountants

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

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

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

To
The Board of Directors of Wipro Limited

We have audited the quarterly consolidated financial results of Wipro Limited ('the Company') and its subsidiaries (collectively referred to as 'the Group') for the quarter ended September 30, 2015 and the year to date consolidated financial results for the period from April 1, 2015 to September 30, 2015, 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 year to date consolidated financial results have been prepared from condensed consolidated interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these quarterly consolidated financial results and year to date consolidated financial results based on our audit of such condensed consolidated interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in the International Accounting Standard (IAS) 34, Interim Financial Reporting, as issued by International Accounting Standards Board.

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

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

- (i) include the quarterly financial results and year to date financial results of the entities listed in Note 5 of the Notes to the quarterly and year to date 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 September 30, 2015 as well as the year to date consolidated results for the period from April 1, 2015 to September 30, 2015.



B S R & Co. LLP

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/W-100022



Vijay Mathur

Partner

Membership number: 046476

Mumbai

October 21, 2015

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 QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2015							
(₹ in millions, except share and per share data, unless otherwise stated)							
	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2015	June 30, 2015	September 30, 2014	September 30, 2015	September 30, 2014	March 31, 2015
1	Income from operations						
	a) Net Sales/income from operations (net of excise duty)	125,668	123,706	118,160	249,374	230,615	473,180
	b) Other operating income	-	-	-	-	-	-
	Total income from operations (net)	125,668	123,706	118,160	249,374	230,615	473,180
2	Expenses						
	a) Cost of materials consumed	-	1	10	1	29	34
	b) Purchase of stock-in-trade	6,241	8,000	8,534	14,241	16,005	34,454
	c) (Increase)/Decrease in inventories of finished stock, work-in-progress and stock in process	(836)	97	(381)	(739)	(459)	(2,588)
	d) Employee compensation	61,314	59,007	56,947	120,321	110,836	224,838
	e) Depreciation and amortisation expense	3,530	3,367	3,075	6,897	5,909	12,823
	f) Sub contracting/technical fees/third party application	15,880	14,561	13,082	30,441	24,772	52,303
	g) Other expenditure	15,250	14,651	13,831	29,901	26,690	55,893
	Total expense	101,379	99,684	95,098	201,063	183,782	377,757
3	Profit from operations before other income, finance costs and exceptional items (1-2)	24,289	24,022	23,062	48,311	46,833	95,423
4	Other Income	6,194	5,242	5,109	11,436	9,348	19,859
5	Profit from ordinary activities before finance costs and exceptional items (3+4)	30,483	29,264	28,171	59,747	56,181	115,282
6	Finance Cost	1,589	1,286	989	2,875	1,877	3,599
7	Profit from ordinary activities after finance costs but before exceptional items (5-6)	28,894	27,978	27,182	56,872	54,304	111,683
8	Exceptional items	-	-	-	-	-	-
9	Profit from ordinary activities before tax (7+8)	28,894	27,978	27,182	56,872	54,304	111,683
10	Tax expense	6,486	5,945	6,199	12,431	12,141	24,624
11	Net profit from ordinary activities after tax (9-10)	22,408	22,033	20,983	44,441	42,163	87,059
12	Extraordinary items (net of tax expense)	-	-	-	-	-	-
13	Net profit for the period (11+12)	22,408	22,033	20,983	44,441	42,163	87,059
14	Share in earnings of associates	-	-	-	-	-	-
15	Minority interest	(54)	(156)	(135)	(210)	(283)	(531)
16	Net profit after taxes, minority interest and share of profit of associates (13+14+15)	22,354	21,877	20,848	44,231	41,880	86,528
17	Paid up equity share capital (Face value ₹ 2 per share)	4,940	4,938	4,935	4,940	4,935	4,937
18	Reserves excluding revaluation reserves as per balance sheet of previous accounting year						403,045
19	EARNINGS PER SHARE (EPS)						
	Before extraordinary items						
	Basic (in ₹)	9.10	8.91	8.49	18.01	17.05	35.25
	Diluted (in ₹)	9.08	8.89	8.45	17.97	16.98	35.13
	After extraordinary items						
	Basic (in ₹)	9.10	8.91	8.49	18.01	17.05	35.25
	Diluted (in ₹)	9.08	8.89	8.45	17.97	16.98	35.13
20	Public shareholding ⁽¹⁾						
	Number of shares	609,430,861	608,937,579	607,829,785	609,430,861	607,829,785	608,633,451
	Percentage of holding (as a % of total public shareholding)	25.17%	25.15%	25.12%	25.17%	25.12%	25.14%
21	Promoters and promoter group shareholding						
	a) Pledged/ Encumbered						
	-Number of shares	Nil	Nil	Nil	Nil	Nil	Nil
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	Nil	Nil	Nil	Nil	Nil	Nil
	-Percentage of shares (as a % of the total share capital of the company)	Nil	Nil	Nil	Nil	Nil	Nil
	b) Non-encumbered						
	-Number of shares ⁽²⁾	1,812,022,464	1,812,022,464	1,812,022,464	1,812,022,464	1,812,022,464	1,812,022,464
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%
	-Percentage of shares (as a % of the total share capital of the company, excluding ADS Shareholding)	74.83%	74.85%	74.88%	74.83%	74.88%	74.86%

⁽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 (June 30, 2015: 440,557,453 ; September 30, 2014: 440,557,453; March 31, 2015: 440,557,453) equity shares on which Promoter does not have beneficiary interest.

Status of redressal of complaints received for the period July 1, 2015 to September 30, 2015						
Sl No.	Nature of the complaint	Nature	Unresolved as at 01.07.2015	Complaints received during the quarter	Complaints disposed during the quarter	Unresolved as at 30.09.2015
1	Non-Receipt of Securities	Complaint	-	1	1	-
2	Non Receipt of Annual Reports	Complaint	-	185	185	-
3	Correction / Duplicate / Revalidation of dividend warrants	Request	-	84	84	-
4	SEBI/Stock Exchange Complaints	Complaint	-	2	2	-
5	Non Receipt of Dividend warrants	Complaint	-	74	74	-
	TOTAL		-	346	346	-

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 consolidated interim financial results of the Company for the quarter and six months ended September 30, 2015 have been approved by the directors of the Company at its meeting held on October 21, 2015. The statutory auditors have expressed an unqualified audit opinion.
2. The above consolidated interim financial results have been prepared from the condensed consolidated interim financial statements, which are prepared in accordance with International Financial Reporting Standards and its interpretations ("IFRS"), as issued by the International Accounting Standards Board ("IASB").
3. The total revenue from operations represent the aggregate revenue and includes foreign exchange gains / (losses), net amounting to ₹ 533, ₹ 1,330 and ₹ 1,323 for the quarter ended September 30, 2015, June 30, 2015 and September 30, 2014, respectively, ₹ 1,863 and ₹ 2,421 for the six months ended September 30, 2015 and September 30, 2014, respectively and ₹ 3,637 for the year ended March 31, 2015 and is net of excise duty amounting to Nil, Nil and ₹ 1 for the quarter ended September 30, 2015, June 30, 2015 and September 30, 2014, respectively, Nil and ₹ 2 for the six months ended September 30, 2015 and September 30, 2014, respectively and ₹ 2 for the year ended March 31, 2015.

4. Derivatives

Derivative assets and liabilities:

The Company is exposed to foreign currency fluctuations on foreign currency assets / liabilities, forecasted cash flows denominated in foreign currency and net investment 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 investment in foreign operations. The counter parties in these derivative instruments are primarily banks 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:

	As at	
	March 31, 2015	September 30, 2015
<u>Designated derivative instruments</u>		
Sell	\$ 836 £ 198 € 220 AUD 83	\$ 870 £ 243 € 283 AUD 122
Interest rate swaps	\$ 150	\$ 150
<u>Net investment hedges in foreign operations</u>		
Others	\$ 145	\$ 125
<u>Non designated derivative instruments</u>		
Sell	\$ 1,304 £ 67 € 60 AUD 53 ¥ 490 SGD 13 ZAR 69 CAD 30 CHF 10	\$ 780 £ 52 € 88 AUD 28 ¥ 490 SGD 3 ZAR 20 CAD 11 CHF 10
Buy	\$ 790	\$ 970

5. List of subsidiaries as of September 30, 2015 are provided in the table below

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
Wipro LLC (formerly Wipro Inc).	Wipro Gallagher Solutions Inc Infocrossing Inc. Wipro Promax Analytics Solutions LLC [Formerly Promax Analytics Solutions Americas LLC] Wipro Insurance Solutions LLC Macaw Merger Inc. Wipro IT Services Inc	Opus Capital Markets Consultants LLC	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

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

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

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

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

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

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

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

6. Segment Information

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

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

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

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

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

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

Particulars	Quarter ended			Six months ended		Year ended
	September 30, 2015	June 30, 2015	September 30, 2014	September 30, 2015	September 30, 2014	March 31, 2015
Revenue						
IT Services						
BFSI	32,253	31,020	28,411	63,273	56,476	115,505
HLS	13,746	12,988	12,176	26,734	23,466	49,884
RCTG	18,112	17,380	15,218	35,492	29,945	62,209
ENU	17,664	17,577	18,333	35,241	35,155	71,229
MFG	22,562	21,524	19,894	44,086	39,004	80,303
GMT	16,091	15,284	15,203	31,375	30,272	61,050
Others	-	-	-	-	-	-
Total of IT Services	120,428	115,773	109,235	236,201	214,318	440,180
IT Products	5,442	8,174	9,152	13,616	16,812	34,006
Reconciling Items	(202)	(241)	(226)	(443)	(513)	(1,004)
Total	125,668	123,706	118,161	249,374	230,617	473,182
Segment Result						
IT Services						
BFSI	6,935	7,013	6,245	13,948	12,869	27,378
HLS	3,044	2,759	2,422	5,803	4,553	10,565
RCTG	3,262	3,140	3,205	6,402	6,393	13,190
ENU	3,497	3,812	5,000	7,309	9,553	17,561
MFG	4,801	4,327	4,034	9,128	8,402	17,127
GMT	3,137	2,698	3,496	5,835	7,258	13,574
Others	-	-	608	-	583	583
Unallocated	276	530	(987)	806	(1,611)	(2,329)
Total of IT Services	24,952	24,279	24,023	49,231	48,000	97,649
IT Products	(208)	139	62	(69)	227	374
Reconciling Items	(455)	(396)	(1,023)	(851)	(1,394)	(2,600)
Total	24,289	24,022	23,062	48,311	46,833	95,423
Finance Expense	(1,589)	(1,286)	(989)	(2,875)	(1,877)	(3,599)
Finance and Other Income	6,194	5,242	5,109	11,436	9,348	19,859
Profit before tax	28,894	27,978	27,182	56,872	54,304	111,683
Income tax expense	(6,486)	(5,945)	(6,199)	(12,431)	(12,141)	(24,624)
Profit for the period	22,408	22,033	20,983	44,441	42,163	87,059

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

	Quarter ended			Six months ended		Year ended
	September 30, 2015	June 30, 2015	September 30, 2014	September 30, 2015	September 30, 2014	March 31, 2015
India.....	₹ 12,073	₹ 13,354	₹ 10,668	₹ 25,427	₹ 21,739	₹ 45,814
Americas.....	64,094	61,061	57,133	125,155	110,009	227,328
Europe.....	30,629	30,006	30,884	60,635	62,251	124,523
Rest of the world.....	18,872	19,285	19,476	38,157	36,618	75,517
	₹ 125,668	₹ 123,706	₹ 118,161	₹ 249,374	₹ 230,617	₹ 473,182

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 September 30, 2015, June 30, 2015 and September 30, 2014, six months ended September 30, 2015 and September 30, 2014 and year ended March 31, 2015.

Notes:

- a) 'Reconciling items' includes elimination of inter-segment transactions, dividend income/ gains/ losses relating to strategic investments and other corporate activities.
 - b) Segment result represents operating profits of the segments and dividend income and gains or losses (net) relating to strategic investments, which are presented within "Finance and other income" in the statement of Income.
 - c) Revenues include excise duty amounting to Nil, Nil and ₹ 1 for the quarter ended September 30, 2015, June 30, 2015 and September 30, 2014, respectively, Nil and ₹ 2 for the six months ended September 30, 2015 and September 30, 2014, respectively and ₹ 2 for the year ended March 31, 2015. For the purpose of segment reporting, the segment revenues are net of excise duty. Excise duty is reported in reconciling items.
 - d) Revenue from sale of traded cloud based licenses is reported as part of IT Services revenues.
 - e) For the purpose of segment reporting, the Company has included the impact of 'foreign exchange gains / (losses), net' in revenues (which is reported as a part of operating profit in the statement of income).
 - f) For evaluating performance of the individual business segments, stock compensation expense is allocated on the basis of straight line amortization. The differential impact of accelerated amortization of stock compensation expense over stock compensation expense allocated to the individual business segments is reported in reconciling items.
 - g) For evaluating the performance of the individual business segments, amortization of intangibles arising out of business combinations are reported in reconciling items.
 - h) The Company generally offers multi-year payment terms in certain total outsourcing contracts. These payment terms primarily relate to IT hardware, software and certain transformation services in outsourcing contracts. Corporate treasury provides internal financing to the business units offering multi-year payments terms. The finance income on deferred consideration earned under these contracts is included in the revenue of the respective segment and is eliminated under reconciling items.
7. The Company has granted 83,000, 2,747,400 and Nil options under RSU Options Plan and 10,000, 1,487,700 and 35,000 options under ADS during the quarter ended September 30, 2015, June 30, 2015 and September 30, 2014 and 2,830,400 and 2,480,000 options under RSU Plan and 1,497,700 and 1,689,500 options under ADS during the six months ended September 30, 2015 and 2014, respectively and 2,480,000 options under RSU Plan and 1,689,500 options under ADS during the year ended March 31, 2015.

8. Business combination

ATCO I-Tek Inc.

On August 15, 2014, the Company obtained control of ATCO I-Tek Inc, a Canadian entity, by acquiring 100% of its share capital and certain assets of IT services business of ATCO I-Tek Australia (hereafter the acquisitions are collectively referred to as ‘acquisition of ATCO I-Tek’) for an all-cash consideration of ₹ 11,071 (Canadian Dollars 198 million) post conclusion of closing conditions and fair value adjustments. ATCO I-Tek provides IT services to ATCO Group. The acquisition will strengthen Wipro’s IT services delivery model in North America and Australia.

The following table presents the allocation of purchase price:

Description	Pre-acquisition carrying amount	Fair value adjustments	Purchase price allocated
Net assets.....	₹ 1,330	₹ (278)	₹ 1,052
Customer related intangibles	-	8,228	8,228
Deferred tax liabilities.....	-	(2,017)	(2,017)
Total	₹ 1,330	₹ 5,933	7,263
Goodwill			3,808
Total purchase price			₹ 11,071

The goodwill of ₹ 3,808 comprises value of expected synergies arising from the acquisition. Goodwill is not deductible for income tax purposes.

Designit AS

On August 6, 2015, the Company obtained control of Designit AS (“Designit”) by acquiring 100% of its share capital. Designit is a Denmark based global strategic design firm specializing in designing transformative product-service experiences. The acquisition will strengthen the Company’s digital offerings, combining engineering and transformative technology with human centered-design methods.

The acquisition was executed through a share purchase agreement for a consideration of ₹ 6,540 million (EUR 93 million) which includes a deferred earn-out component of ₹ 2,092 million (EUR 30 million), which is linked to achievement of revenues and earnings over a period of 3 years ending June 30, 2018. The fair value of the earn-out liability was estimated by applying the discounted cash flow approach considering discount rate of 13% and probability adjusted revenue and earnings estimates. This earn-out liability was fair valued at ₹ 1,287 million and recorded as part of preliminary purchase price allocation.

The following table presents the provisional allocation of purchase price:

Description	Pre-acquisition carrying amount	Fair value adjustments	Purchase price allocated
Net assets.....	₹ 580	₹ -	₹ 580
Customer related intangibles	-	597	597
Brand.....	-	638	638
Non-compete agreement.....	-	103	103
Deferred tax liabilities.....	-	(290)	(290)
Total	₹ 580	₹ 1,048	1,628
Goodwill			4,107
Total purchase price			₹ 5,735

Net assets acquired include ₹ 359 of cash and cash equivalents and trade receivables valued at ₹ 392.

The goodwill of ₹ 4,107 comprises value of acquired workforce and expected synergies arising from the acquisition. Goodwill is not deductible for income tax purposes.

The pro-forma effects of this acquisition on the Company's operations were not material.

The purchase consideration has been allocated on a provisional basis based on management's estimates. The Company is in the process of making a final determination of the fair value of assets and liabilities. Finalization of the purchase price allocation may result in certain adjustments to the above allocation.

9. Consolidated Statement of assets and Liabilities

Particulars	As at September 30, 2015	As at March 31, 2015
I. EQUITY AND LIABILITIES		
1. Share holder's funds		
Share capital	4,940	4,937
Reserves and surplus	428,276	403,045
	433,216	407,982
2. Minority Interest	1,936	1,646
3. Non- current liabilities		
Long-term borrowings.....	15,884	12,707
Deferred tax liabilities.....	3,394	3,240
Other long term liabilities.....	6,909	3,729
Long-term provisions.....	6,486	6,700
	32,673	26,376
4. Current liabilities		
Short term borrowings	83,427	66,206
Trade payables and accrued expense.....	61,515	58,745
Other current liabilities.....	30,615	29,525
Short term provisions.....	10,640	9,553
	186,197	164,029
TOTAL EQUITY AND LIABILITIES	654,022	600,033

Particulars	As at September 30, 2015	As at March 31, 2015
II ASSETS		
1. Non-current assets		
Fixed assets		
Tangible assets	57,403	54,206
Intangible assets.....	8,740	7,931
Goodwill	75,246	68,078
Non-current investments	4,374	3,867
Deferred tax assets.....	4,094	2,945
Long-term loans and advances	11,551	11,409
Other non-current assets	14,074	15,105
	175,482	163,541
2. Current assets		
Current investments	123,315	53,908
Inventories	5,571	4,849
Trade receivables	96,539	91,531
Cash and bank balances.....	100,486	158,940
Short-term loans and advances	7,549	6,490
Other current assets.....	145,080	120,774
	478,540	436,492
TOTAL ASSETS.....	654,022	600,033

By order of the Board,

Place: Bangalore
Date: October 21, 2015

For, Wipro Limited

Azim H Premji
Chairman

Particulars	As at September 30, 2015	As at March 31, 2015
II ASSETS		
1. Non-current assets		
Fixed assets		
Tangible assets	57,403	54,206
Intangible assets	8,740	7,931
Goodwill	75,246	68,078
Non-current investments	4,374	3,867
Deferred tax assets	4,094	2,945
Long-term loans and advances	11,551	11,409
Other non-current assets	14,074	15,105
	175,482	163,541
2. Current assets		
Current investments	123,315	53,908
Inventories	5,571	4,849
Trade receivables	96,539	91,531
Cash and bank balances	100,486	158,940
Short-term loans and advances	7,549	6,490
Other current assets	145,080	120,774
	478,540	436,492
TOTAL ASSETS.....	654,022	600,033

By order of the Board,

Place: Bangalore
Date: October 21, 2015

For, Wipro Limited


Azim H Premji

Chairman

2014, respectively and ₹ 774 for the year ended March 31, 2015 of certain items which is reflected in other operating income in the standalone financial results.

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

8. Statement of Assets and Liabilities:

(₹ in million, unless stated otherwise)		
Particulars	As at Sep 30, 2015	As at March 31, 2015
<u>EQUITY AND LIABILITIES</u>		
Shareholders' funds		
Share capital.....	4,940	4,937
Reserves and surplus	380,579	341,279
	<u>385,519</u>	<u>346,216</u>
Share application money pending allotment ⁽¹⁾	-	-
Non-current liabilities		
Long term borrowings.....	11,144	10,632
Deferred tax liabilities.....	642	567
Other long term liabilities.....	368	281
Long term provisions.....	4,781	2,736
	<u>16,935</u>	<u>14,216</u>
Current liabilities		
Short term borrowings.....	67,030	49,704
Trade payables.....	59,100	57,288
Other current liabilities.....	26,267	25,511
Short term provisions.....	22,112	41,150
	<u>174,509</u>	<u>173,653</u>
TOTAL EQUITY AND LIABILITIES	<u>576,963</u>	<u>534,085</u>
<u>ASSETS</u>		
Non-current assets		
Fixed assets		
Tangible assets.....	35,221	35,700
Intangible assets.....	4,669	4,684
Capital work-in-progress.....	4,950	3,612
Non-current investments.....	59,003	55,797
Deferred tax assets.....	2,268	1,659
Long term loans and advances	31,703	30,710
Other non-current assets	2,573	3,368
	<u>140,387</u>	<u>135,530</u>
Current assets		
Current investments	120,422	51,888
Inventories	5,513	4,794
Trade receivables	84,058	81,442
Cash and cash equivalents.....	109,443	156,675
Short term loans and advances	62,233	52,561
Other current assets	54,907	51,195
	<u>436,576</u>	<u>398,555</u>
TOTAL ASSETS	<u>576,963</u>	<u>534,085</u>

⁽¹⁾ value is less than one million rupees.

By order of the board,

Place: Bangalore
Date: October 21, 2015

For, Wipro Limited


Azim H Premji
Chairman & Managing Director