



October 22, 2013

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

022-26598238

The Manager-Listing
Bombay Stock Exchange Ltd. Mumbai

022-22722061

Dear Sirs,

Subject: Announcement of financial results

The Board of Directors of Wipro Limited have at their meeting held on October 22, 2013, considered and approved the financial results of our Company for the quarter and half year ended September 30, 2013.

Pursuant to Clause 41 of the Listing Agreement, we are enclosing consolidated financial results for the quarter and half year ended on September 30, 2013 under IFRS and Standalone financial results of Wipro Limited for the quarter and half year ended September 30, 2013, under Indian GAAP requirements in the formats specified in Annexure to Clause 41 of the Listing Agreement together with the Auditors Reports for both Consolidated and Standalone audited financial results. The segment wise report of Wipro Limited and its consolidated subsidiaries prepared in accordance with the AS 17 on segment report issued by ICAI in the format as per the Revised Clause 41 together with our press release are enclosed as annexures to this letter.

Thanking you

Yours faithfully
For Wipro Limited

V Ramachandran
Company Secretary

Encl: a/a

WIPRO LIMITED - CONSOLIDATED
AUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2013
(₹ in millions, except share and per share data, unless otherwise stated)

	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2013	June 30, 2013	September 30, 2012 *	September 30, 2013	September 30, 2012 *	March 31, 2013
1	Income from operations						
	a) Net Sales/income from operations (net of excise duty)	109,907	97,332	92,350	207,239	184,827	376,851
	b) Other operating income	-	-	-	-	-	-
	Total income from operations (net)	109,907	97,332	92,350	207,239	184,827	376,851
2	Expenses						
	a) Cost of materials consumed	(198)	351	957	153	1,955	3,541
	b) Purchase of stock-in-trade	6,903	6,418	6,586	13,321	13,838	27,235
	c) (Increase)/Decrease in inventories of finished stock, work-in-progress and stock in process	(9)	(328)	(435)	(337)	(921)	(183)
	d) Employee compensation	52,730	48,328	44,527	101,058	88,059	179,627
	e) Depreciation and amortisation expense	2,616	2,501	2,549	5,117	5,003	9,913
	f) Sub contracting/technical fees/third party application	10,541	10,206	9,001	20,747	17,745	36,186
	g) Other expenditure	14,902	12,154	11,818	27,056	24,345	50,560
	Total expense	87,485	79,630	75,003	167,115	150,024	306,879
3	Profit from operations before other income, finance costs and exceptional items (1-2)	22,422	17,702	17,347	40,124	34,803	69,972
4	Other Income	3,412	3,362	2,930	6,774	5,343	11,317
5	Profit from ordinary activities before finance costs and exceptional items (3+4)	25,834	21,064	20,277	46,898	40,146	81,289
6	Finance Cost	656	495	535	1,151	1,826	2,693
7	Profit from ordinary activities after finance costs but before exceptional items (5-6)	25,178	20,569	19,742	45,747	38,320	78,596
8	Exceptional items	-	-	-	-	-	-
9	Profit from ordinary activities before tax (7+8)	25,178	20,569	19,742	45,747	38,320	78,596
10	Tax expense	5,754	4,251	4,637	10,005	8,467	16,912
11	Net profit from ordinary activities after tax (9-10) [Continuing Operations]	19,424	16,318	15,105	35,742	29,853	61,684
12	Profit after tax from discontinued operations	-	-	1,065	-	2,215	5,012
13	Net profit for the period (11+12)	19,424	16,318	16,170	35,742	32,068	66,696
14	Share in earnings of associates	-	-	-	-	-	-
15	Minority interest	(103)	(84)	(64)	(187)	(161)	(337)
16	Net profit after taxes, minority interest and share of profit of associates (13+14+15)	19,321	16,234	16,106	35,555	31,907	66,359
17	Paid up equity share capital (Face value ₹ 2 per share)	4,930	4,928	4,923	4,930	4,923	4,926
18	Reserves excluding revaluation reserves as per balance sheet of previous accounting year						278,886
19	EARNINGS PER SHARE (EPS)						
	Basic (in ₹)	7.87	6.61	6.57	14.48	13.01	27.05
	Diluted (in ₹)	7.85	6.60	6.55	14.44	12.98	26.98
	From continuing operations						
	Basic (in ₹)	7.87	6.61	6.13	14.48	12.11	25.01
	Diluted (in ₹)	7.85	6.60	6.12	14.44	12.08	24.95
20	Public shareholding ⁽¹⁾						
	Number of shares	605,403,338	604,568,320	491,618,005	605,403,338	491,618,005	492,294,812
	Percentage of holding (as a % of total public shareholding)	25.04%	25.02%	19.97%	25.04%	19.97%	19.99%
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	1,927,880,883	1,812,022,464	1,927,880,883	1,927,880,883
	-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)	74.96%	74.98%	78.31%	74.96%	78.31%	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 (June 30, 2013: 440,557,453; March 31, 2013: 501,557,453 ; September 30, 2012: 206,030,453) equity shares on which Promoter does not have beneficiary interest.

Status of redressal of Complaints received for the period July 1, 2013 to September 30, 2013						
Sl No.	Nature of the complaint	Nature	Unresolved as at 01.07.2013	Complaints received during the quarter	Complaints disposed during the quarter	Unresolved as at 30.09.2013
1	Non-Receipt of Securities	Complaint	-	83	83	-
2	Non Receipt of Annual Reports	Complaint	-	85	85	-
3	Correction / Duplicate / Revalidation of dividend warrants / Demerger Fractional Payout Warrants	Request	-	210	210	-
4	SEBI/Stock Exchange Complaints	Complaint	-	10	10	-
5	Non Receipt of Dividend warrants	Complaint	-	116	116	-
	TOTAL		-	504	504	-

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 September 30, 2013 have been approved by the directors of the Company at its meeting held on October 22, 2013. 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 ₹ 13, ₹ 14, and ₹ 13 for the quarter ended September 30, 2013, June 30, 2013 and September 30, 2012, respectively, ₹ 27 and ₹ 19 for the six months ended September 30, 2013 and September 30, 2012, respectively and ₹ 31 for the year ended March 31, 2013.

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 September 30, 2013		As at March 31, 2013	
Designated derivative instruments				
Sell	\$	765	\$	777
	£	78	£	61
	¥	-	¥	-
	€	81	€	108
	AUD	4	AUD	9
Interest rate swaps	\$	150	\$	30
Net investment hedges in foreign operations				
Cross-currency swaps	¥	-	¥	24,511
Others	\$	302	\$	357
	€	35	€	40

Subsidiaries	Subsidiaries	Subsidiaries	Country of Incorporation
	(formerly Retail Box BV)	Wipro Portugal S.A. ^(A) (Formerly Enabler Informatica SA) Wipro Technologies Limited, Russia Wipro Technology Chile SPA Wipro Technologies Canada Limited Wipro Information Technology Kazakhstan LLP Wipro Technologies W.T. Sociedad Anonima Wipro Outsourcing Services (Ireland) Limited Wipro Technologies Norway AS Wipro Technologies VZ, C.A.	Portugal Russia Chile Canada Kazakhstan Costa Rica Ireland Norway Venezuela Romania Indonesia
	Wipro Technologies SRL PT WT 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 (formerly SAIC Gulf LLC)		Sultanate of Oman
	Wipro Technologies Spain S.L.		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 Technology Services Limited			India
Wipro Airport IT Services Limited [*]			India

*All the above direct subsidiaries are 100% held by the Company except that the Company holds 98% of the equity securities of Enthink Inc., 66.67% of the equity securities of Wipro Arabia Limited and 74% of the equity securities of Wipro Airport IT Services Limited.

[#] In connection with the demerger, all subsidiaries which pertained to the Diversified Business were transferred to the Resulting Company. Certain of these subsidiaries in turn possessed subsidiaries which do not pertain to the Diversified Business and instead are considered a portion of the IT Services business segment. The Company has entered into a share purchase agreement with the resulting company to affect the transfer of the IT Services related subsidiaries back to Wipro. The transfer of the above subsidiaries will be complete on conclusion of the regulatory process. In the interim, the board of directors of the Resulting Company has authorized Wipro to retain all operating and management control for such subsidiaries, including the power to govern the operating and financial policies, the appointing of a majority of the board of directors, and appointment of key management personnel, and accordingly, the results of such subsidiaries are included with the results of the Company in the consolidated financial statements.

^(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 (formerly SAIC Limited) Wipro Europe (formerly Science Applications International, Europe SARL)	U.K. France
Wipro Portugal S.A.	SAS Wipro France (formerly Enabler France SAS) Wipro Retail UK Limited (formerly Enabler UK Limited) Wipro do Brasil Tecnologia Ltda (formerly Enabler Brazil Ltda) Wipro Technologies GmbH (formerly Enabler & Retail Consult GmbH)	France U.K. Brazil Germany
Wipro Promax Holdings Pty Ltd (formerly Promax Holdings Pty Ltd)	Wipro Promax Analytics Solutions Pty Ltd (formerly Promax Applications Group Pty Ltd) Wipro Promax IP Pty Ltd (formerly PAG IP Pty Ltd) Wipro Promax Analytics Solutions (Europe) Limited [Promax Analytics Solutions (Europe) Ltd]	Australia Australia 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 September 30, 2013 and quarter ended June 30, 2013 and six months ended September 30, 2013 is as follows:

Particulars	Quarter ended		Six months ended
	September 30, 2013	June 30, 2013	September 30, 2013
Revenue			
IT Services			
BFSI	26,570	23,692	50,262
HLS	10,174	8,767	18,941
RCTG	14,916	13,449	28,365
ENU	15,897	14,228	30,125
MFG	19,100	17,029	36,129
GMT	14,022	12,198	26,220
Total of IT Services	100,679	89,363	190,042
IT Products	9,374	8,166	17,540
Reconciling Items	(133)	(183)	(316)
Total	109,920	97,346	207,266
Segment Result			
IT Services			
BFSI	5,981	4,790	10,771
HLS	1,904	1,404	3,308
RCTG	3,252	2,548	5,800
ENU	4,260	3,588	7,848
MFG	4,489	3,385	7,874
GMT	3,157	2,235	5,392
Unallocated	(399)	(105)	(504)
Total of IT Services	22,644	17,845	40,489
IT Products	152	131	283
Reconciling Items	(374)	(274)	(648)
Total	22,422	17,702	40,124
Finance Expense	(656)	(495)	(1,151)
Finance and Other Income	3,412	3,361	6,774
Profit before tax	25,178	20,568	45,747
Income tax expense	(5,754)	(4,251)	(10,005)
Profit for the period	19,424	16,317	35,742

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

Particulars	Quarter ended			Six months ended		Year ended
	September 30, 2013	June 30, 2013 *	September 30, 2012	September 30, 2013 *	September 30, 2012	
1. Segment Revenue						
- IT Services	100,679	89,363	83,732	190,042	166,875	338,431
- IT Products	9,374	8,166	8,990	17,540	18,523	39,238
Total IT Services and Products	110,053	97,529	92,722	207,582	185,398	377,669
Consumer Care and Lighting (Discontinued operation)	-	-	10,075	-	19,873	40,594
Others (Discontinued operation)	-	-	3,778	-	7,665	14,785
Reconciling items	(133)	(183)	(9)	(316)	160	560
Net Revenues from Operations	109,920	97,346	106,566	207,266	213,096	433,608
2. Segment Operating Income						
- IT Services	22,644	17,845	17,305	40,489	34,748	69,933
- IT Products	152	131	272	283	483	990
Total IT Services and Products	22,796	17,976	17,577	40,772	35,231	70,923
Consumer Care and Lighting (Discontinued operation)	-	-	1,134	-	2,273	5,012
Others (Discontinued operation)	-	-	180	-	277	290
Reconciling items	(374)	(274)	(304)	(648)	(472)	(1,079)
Total Segment Operating Income	22,422	17,702	18,587	40,124	37,309	75,146
Finance expense	(656)	(495)	(537)	(1,151)	(1,904)	(2,822)
Finance and other income	3,412	3,361	3,234	6,774	5,925	12,828
Share of profits of equity accounted investees	-	-	(35)	-	(138)	(107)
Profit before tax	25,178	20,568	21,249	45,747	41,192	85,045
Income tax expense	(5,754)	(4,251)	(5,079)	(10,005)	(9,124)	(18,349)
Profit for the period	19,424	16,317	16,170	35,742	32,068	66,696
3. Average Capital Employed						
IT Services and Products	167,141	162,924	161,248	165,673	156,709	157,006
Consumer Care and Lighting (Discontinued operation)	-	-	24,031	-	23,421	23,434
Others (Discontinued operation)	-	-	11,840	-	11,979	11,419
Reconciling items	192,676	189,206	173,183	190,813	166,385	188,134
Total Capital Employed	359,817	352,130	370,302	356,486	358,494	379,993
4. Return on Capital Employed						
IT Services and Products	55%	44%	44%	49%	45%	45%
Consumer Care and Lighting (Discontinued operation)	-	-	19%	-	19%	21%
Others (Discontinued operation)	-	-	6%	-	5%	3%
Total	24%	20%	20%	23%	21%	20%

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

Reconciliation of the reportable segment revenue and profit before tax for quarter ended September 30, 2012, six months ended September 30, 2012 and for year ended March 31, 2013:

	Quarter ended	Six months ended	Year ended
	September 30, 2012	September 30, 2012	March 31, 2013
Revenues:			
Revenue as per segment reporting	₹ 106,566	₹ 213,096	433,608
Less: Excise Duty	(13)	(19)	(31)
Less: Revenues for discontinued operations (Note 8)	(14,194)	(28,199)	(56,706)
Inter-group transactions and others	(9)	(51)	(20)
Revenues for continuing operations	₹ 92,350	₹ 184,827	₹ 376,851
Profit before tax:	₹ 21,249	₹ 41,192	85,045
Profit before tax as per segment reporting	(1,507)	(2,872)	(6,449)
Less: Profit before tax for discontinued operations (Note 8)	₹ 19,742	₹ 38,320	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			Six months ended		Year ended
	September 30, 2013	June 30, 2013	September 30, 2012	September 30, 2013	September 30, 2012	March 31, 2013
India.....	₹ 11,301	₹ 10,695	₹ 11,130	₹ 21,996	₹ 22,616	₹ 48,447
United States.....	46,241	44,666	43,372	90,907	86,174	172,470
Europe.....	27,810	26,537	24,100	54,347	48,273	99,644
Rest of the world.....	24,568	15,448	13,761	40,016	27,783	56,321
	₹ 109,920	₹ 97,346	₹ 92,363	₹ 207,266	₹ 184,846	₹ 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 September 30, 2013, June 30, 2013 and September 30, 2012, six months ended September 30, 2013 and September 30, 2012 and year ended March 31, 2013.

Notes:

a) The company has the following reportable segments:

- 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. Revenue relating to these items is reported as revenue from the sale of IT Products.
- Corporate activities such as treasury, legal and accounting, which do not qualify as operating segments under IFRS 8, and elimination of inter-segment transactions have been considered as ‘reconciling items’.
- 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 ₹ 13, ₹ 14, and ₹ 13 for the quarter ended September 30, 2013, June 30, 2013 and September 30, 2012, respectively, ₹ 27 and ₹ 19 for the six months ended September 30, 2013 and September 30, 2012, respectively and ₹ 31 for the year ended 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 September 30, 2013 June 30, 2013 and September 30, 2012 capital employed in reconciling items includes ₹ 13,414, ₹ 13,512 and ₹ 13,862, 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			Six months ended		Year ended
	September 30, 2013	June 30, 2013	September 30, 2012	September 30, 2013	September 30, 2012	March 31, 2013
IT Services	₹ 139	₹ 63	₹ 184	₹ 201	₹ 253	₹ 762
IT Products.....	6	5	11	10	16	45
Reconciling items.....	5	(3)	(122)	4	(179)	(294)
Total.....	₹ 150	₹ 65	₹ 73	₹ 215	₹ 90	₹ 513

7. The Company has granted Nil options under RSU Options Plan during the quarter ended September 30, 2013, June 30, 2013 and September 30, 2012 and Nil options under RSU Plan during the six months ended September 30, 2013 and 2012, respectively and 4,925,150 options under RSU Plan during the year ended March 31, 2013.

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.

In connection with the demerger, all subsidiaries which pertained to the Diversified Business were transferred to the Resulting Company. Certain of these subsidiaries in turn possessed subsidiaries which do not pertain to the Diversified Business and instead are considered a portion of the IT Services business segment. The Company has entered into a share purchase agreement with the resulting company to affect the transfer of the IT Services related subsidiaries back to Wipro. The transfer of the above subsidiaries will be complete on conclusion of the regulatory process. In the interim, the board of directors of the Resulting Company has authorized Wipro to retain all operating and management control for such subsidiaries, including the power to govern the operating and financial policies, the appointing of a majority of the board of directors, and appointment of key management personnel, and accordingly, the results of such subsidiaries are included with the results of the Company in the consolidated financial statements. Also refer note 5.

The results of the Diversified Business are as follows:

	Quarter ended			Six months ended		Year ended
	September 30, 2013	June 30, 2013	September 30, 2012	September 30, 2013	September 30, 2012	March 31, 2013
Revenues.....	₹ -	₹ -	₹ 14,194	₹ -	₹ 28,199	₹ 56,706
Expenses (net)	-	-	(12,954)	-	(25,694)	(51,530)
Finance and other	-	-	302	-	505	1,380
Income/(expense), net.....						
Share of profits/(losses) of equity accounted investee...	-	-	(35)	-	(138)	(107)
Profit before tax.....	-	-	1,507	-	2,872	6,449
Income tax expense.....	-	-	(442)	-	(657)	(1,437)
Profit for the period from discontinued operations...	₹ -	₹ -	₹ 1,065	₹ -	₹ 2,215	₹ 5,012
Profit from discontinued operations attributable to:						
Equity holders of the company...	-	-	₹ 1,062	-	₹ 2,207	4,997
Non-controlling interest.....	-	-	3	-	8	15
	₹ -	₹ -	₹ 1,065	₹ -	₹ 2,215	5,012
Earnings per equity share:						
Basic.....	-	-	0.43	-	0.90	2.04
Diluted	-	-	0.43	-	0.90	2.03
Weighted average number of equity shares used in computing earnings per equity share:						
Basic.....	-	-	2,453,173,688	-	2,452,384,099	2,453,218,759
Diluted	-	-	2,458,188,698	-	2,457,689,075	2,459,184,321

Cash flows from/ (used in) discontinued operations

	Six months ended September 30,		Year ended
	2013	2012	March 31, 2013
Net cash flows from operating activities.....	₹ -	₹ 3,366	₹ 5,709
Net cash flows used in investing activities.....	-	(1,989)	(9,825)
Net cash flows from / (used in) financing activities.....	-	(651)	4,611
Effect on net cash flows for the period.....	₹ -	₹ 726	₹ 495

9. Consolidated Statement of assets and liabilities (IFRS)

Particulars	As at September 30, 2013	As at March 31, 2013
<u>I. EQUITY AND LIABILITIES</u>		
1. Shareholder's funds		
Share capital	4,930	4,926
Reserves and surplus	301,644	278,886
	306,574	283,812
2. Minority Interest	1,186	1,171
3. Non- current liabilities		
Long-term borrowings	10,963	854
Deferred tax liabilities	983	846
Other long term liabilities	4,809	3,508
Long-term provisions	4,515	4,799
	21,270	10,007
4. Current liabilities		
Short term borrowings	45,451	62,962
Trade payables and accrued expense	50,853	48,067
Other current liabilities	32,759	22,311
Short term provisions	14,285	11,400
	143,348	144,740
TOTAL EQUITY AND LIABILITIES	472,378	439,730
<u>II ASSETS</u>		
1. Non-current assets		
Fixed assets		
Tangible assets	52,377	50,525
Intangible assets	1,879	1,714
Goodwill	62,751	54,756
Non-current investments	-	-
Deferred tax assets	4,776	4,235
Long-term loans and advances	11,061	10,308
Other non-current assets	11,967	10,789
	144,811	132,327
2. Current assets		
Current investments	72,582	69,171
Inventories	3,296	3,263
Trade receivables	78,087	76,635
Cash and bank balances	83,897	84,838
Short-term loans and advances	9,619	7,408
Other current assets	80,086	66,088
	327,567	307,403
TOTAL ASSETS	472,378	439,730

By order of the board,

Place: Bangalore.
Date: October 22, 2013

For, Wipro Limited

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

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

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 September 30, 2013 and the consolidated year to date financial results for the period from April 1, 2013 to September 30, 2013, 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 September 30, 2013 as well as the consolidated year to date results for the period from April 1, 2013 to September 30, 2013

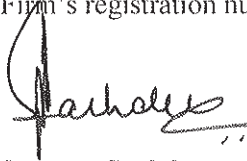
B S R & Co. LLP

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 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

A handwritten signature in black ink, appearing to read 'Supreet Sachdev', with a stylized flourish at the end.

Supreet Sachdev

Partner

Membership number: 205385

Bangalore

October 22, 2013

WIPRO LIMITED - STANDALONE
Audited Financial Results for the Quarter and Six Months ended September 30, 2013

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

Sl No.	PARTICULARS	Quarter Ended			Six Months Ended		Year ended March 31, 2013
		September 30, 2013	June 30, 2013	September 30, 2012 *	September 30, 2013	September 30, 2012 *	
1	Income from operations						
	(a) Net sales/income from operations (net of excise duty)	95,895	87,323	82,051	183,218	162,090	332,265
	(b) Other operating income	2,170	91	601	2,261	2,032	2,908
	Total income from operations (net)	98,065	87,414	82,652	185,479	164,122	335,173
2	Expenses						
	(a) Cost of materials consumed	(197)	351	957	154	1,956	3,542
	(b) Purchase of stock-in-trade	5,744	5,337	5,322	11,081	11,422	23,472
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	230	(320)	(362)	(90)	(828)	(182)
	(d) Employee benefits expense	46,535	43,015	39,333	89,550	78,016	159,042
	(e) Depreciation and amortisation expense	1,771	1,754	1,819	3,525	3,584	7,013
	(f) Sub contracting/technical fees/third party application	10,434	10,242	8,655	20,676	17,069	35,109
	(g) Other expenses	11,970	10,056	10,016	22,026	20,151	41,947
	Total expenses	76,487	70,435	65,740	146,922	131,370	269,943
3	Profit from operations before other income, finance costs and exceptional items (1 – 2)	21,578	16,979	16,912	38,557	32,752	65,230
4	Other income	1,199	1,212	4,671	2,411	4,345	10,345
5	Profit from ordinary activities before finance costs and exceptional items (3 + 4)	22,777	18,191	21,583	40,968	37,097	75,575
6	Finance costs	1,010	870	718	1,880	1,787	3,524
7	Profit from ordinary activities after finance costs but before exceptional items (5 – 6)	21,767	17,321	20,865	39,088	35,310	72,051
8	Exceptional Items	–	–	–	–	–	–
9	Profit from ordinary activities before tax (7 – 8)	21,767	17,321	20,865	39,088	35,310	72,051
10	Tax expense	5,603	4,261	4,517	9,864	8,149	15,549
11	Net Profit from ordinary activities after tax (9 – 10)	16,164	13,060	16,348	29,224	27,161	56,502
12	Extraordinary items (net of tax expense)	–	–	–	–	–	–
13	Net Profit for the period (11 – 12)	16,164	13,060	16,348	29,224	27,161	56,502
14	Paid up equity share capital (Face value ₹ 2 per share)	4,930	4,928	4,920	4,930	4,920	4,926
15	Reserve excluding Revaluation Reserves as per balance sheet of the previous accounting year						237,369
16	<u>EARNINGS PER SHARE (EPS)</u>						
	(i) Before extraordinary items						
	Basic (in ₹)	6.58	5.32	6.66	11.90	11.08	23.03
	Diluted (in ₹)	6.57	5.31	6.65	11.88	11.05	22.99
	(ii) After extraordinary items						
	Basic (in ₹)	6.58	5.32	6.66	11.90	11.08	23.03
	Diluted (in ₹)	6.57	5.31	6.65	11.88	11.05	22.99
A	Public shareholding ⁽¹⁾						
1	Number of shares	605,403,338	604,568,320	491,618,005	605,403,338	491,618,005	492,294,812
	Percentage of holding (as a % of total public shareholding)	25.04%	25.02%	19.97%	25.04%	19.97%	19.99%
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	1,927,880,883	1,812,022,464	1,927,880,883	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%	100%
	– Percentage of shares (as a % of the total share capital of the company, excluding ADS Shareholding)	74.96%	74.98%	78.31%	74.96%	78.31%	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 (June 30, 2013: 440,557,453; March 31, 2013 : 501,557,453; September 30, 2012: 206,030,453) equity shares on which Promoter does not have beneficiary interest.

* Refer Note 6

Status of redressal of Complaints received for the period July 1, 2013 to September 30, 2013						
Sl No.	Nature of the complaint	Nature	Unresolved as at July 1, 2013	Complaints received during the quarter	Complaints disposed during the quarter	Unresolved as at September 30, 2013
1	Non-Receipt of Securities	Complaint	–	83	83	–
2	Non Receipt of Annual Reports	Complaint	–	85	85	–
3	Correction/Duplicate/Revalidation of dividend warrants/Demerger Fractional Payout Warrants	Request	–	210	210	–
4	SEBI/Stock Exchange Complaints	Complaint	–	10	10	–
5	Non Receipt of Dividend warrants	Complaint	–	116	116	–
	TOTAL		–	504	504	–

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 six months ended September 30, 2013 have been approved by the Board of Directors of the Company at its meeting held on October 22, 2013. 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 as at and for the quarter and six months ended September 30, 2013. 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 ₹ 2,083, ₹ (79) and ₹ 481 for the quarter ended September 30, 2013, June 30, 2013 and September 30, 2012, respectively and ₹ 2,004 and ₹ 1,888 for the six months ended September 30, 2013 and 2012, respectively and ₹ 2,753 for the year ended March 31, 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 except 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 302 Million (March 31, 2013: USD 357 Million), Euro 35 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 ₹ (1,828), ₹ (2,222) and ₹ 1,699 for the quarter ended September 30, 2013, June 30, 2013 and September 30, 2012 respectively, ₹ (4,050) and ₹ (646) for the six months ended September 30, 2013 and 2012, respectively and ₹ (1,107) for the year ended March 31, 2013 has been recorded in the statement of profit and loss.

As at September 30, 2013 the Company has recognised gain/ (loss) of ₹ (4,562) (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 September 30, 2013	As at March 31, 2013
Designated derivative instruments		
Sell	\$ 765	\$ 777
	£ 78	£ 61
	AUD 4	AUD 9
	€ 81	€ 108
Interest rate swap	\$ 150	\$ 30
Non designated derivative instruments		
Cross currency swaps	¥ -	¥ 31,511
Sell	\$ 1,018	\$ 1,598
	AUD 60	AUD 60
	£ 77	£ 73
	€ 98	€ 87
	JPY 815	JPY -
	SGD 8	SGD -
	ZAR 169	ZAR -
Buy	\$ 664	\$ 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 options under RSU Options Plan during the quarter ended September 30, 2013, June 30, 2013 and September 30, 2012 and Nil options for the six months ended September 30, 2013 and 2012, respectively and 4,925,150 options for the year ended March 31, 2013. The Company has recorded stock compensation expense of ₹135, ₹146 and ₹170 for the quarter ended September 30, 2013, June 30, 2013 and September 30, 2012 respectively, ₹ 281 and ₹ 327 for the six months ended September 30, 2013 and 2012, respectively and ₹ 804 for the year ended March 31, 2013.

6. During the year 2013, the Company completed the demerger of other business such as consumer care and lighting, infrastructure engineering business and other non-IT business of the company (Collectively, the "Diversified Business"). The scheme of demerger became effective on March 31, 2013 with the appointed date of April 01, 2012. The result of the corresponding period as published in the previous year i.e. September 30, 2012 included the results of Diversified Business of the Company, as at the time of announcement of such result, the scheme of Demerger had not become effective. As the scheme become effective on March 31, 2013 with appointed date of April 01, 2012, the financial results for the corresponding period of the previous year have been recast to give impact of the said scheme.

The details of profit and loss for the quarter and six months ended September 30, 2013 and September 30, 2012 are as follows:

Particulars	Quarter ended September 30, 2013	Quarter ended September 30, 2012		Six months ended September 30, 2013	Six months ended September 30, 2012	
	Reported	Recasted*	Reported	Reported	Recasted*	Reported
Total Revenue (Including Other Income)	99,264	87,323	95,791	187,890	168,467	185,065
Total expenses	77,497	66,458	73,829	148,802	133,157	147,749
Profit before taxes	21,767	20,865	21,962	39,088	35,310	37,316
Taxes						
Current tax	5,636	4,701	4,959	9,997	8,447	8,854
Deferred tax	(33)	(184)	(190)	(133)	(298)	(310)
Profit after tax	16,164	16,348	17,193	29,224	27,161	28,772

* Pertains to continuing operations

7. The segment information for the quarter ended September 30, 2013, June 30, 2013 and six months ended September 30, 2013 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 September 30, 2013, June 30, 2013 and six months ended September 30, 2013 is given below

Particulars	Quarter ended		Six months ended September 30, 2013
	September 30, 2013	June 30, 2013	
<u>Segment revenue</u>			
IT Services			
BFSI	24,480	22,320	46,800
HLS	8,293	7,161	15,454
RCTG	12,817	11,291	24,108
ENU	14,176	12,548	26,724
MFG	17,399	15,279	32,678
GMT	13,333	11,673	25,006
Total of IT Services	90,498	80,272	170,770
IT Products	7,636	7,183	14,819
Others	(156)	(212)	(367)
Total	97,978	87,243	185,222
<u>Segment result</u>			
IT Services			
BFSI	5,774	4,770	10,544
HLS	1,626	1,212	2,838
RCTG	2,929	2,260	5,189
ENU	3,982	3,344	7,326
MFG	4,286	3,209	7,495
GMT	3,145	2,261	5,406
Total of IT Services	21,742	17,056	38,798
IT Products	100	92	191
Others	(264)	(169)	(432)
Total	21,578	16,979	38,557
Interest and Other Income, Net	189	342	531
Profit before tax	21,767	17,321	39,088
Income tax expense	(5,603)	(4,261)	(9,864)
Profit for the period	16,164	13,060	29,224

Information on reportable segments on the old basis of segmentation for the quarter, six months ended September 30, 2012 and year ended March 31, 2013 is given below:

Particulars	Quarter ended September 30, 2012	Six months ended September 30, 2012	Year ended March 31, 2013
<u>Segment revenues</u>			
IT Services	75,152	148,498	304,909
IT Products	7,752	16,009	30,900
Eliminations including corporate	(372)	(529)	(791)
TOTAL	82,532	163,978	335,018
<u>Segment Result</u>			
IT Services	16,946	32,734	65,333
IT Products	201	362	674
Others	(235)	(344)	(777)
TOTAL	16,912	32,752	65,230
Interest and Other Income, Net	3,953	2,558	6,821
Profit before tax	20,865	35,310	72,051
Income Tax expense	(4,517)	(8,149)	(15,549)
Profit for the period	16,348	27,161	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. 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, Segment Results include 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 and common costs are apportioned on a reasonable basis.

- 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 ₹ 87, ₹ 170 and ₹ 257 for the quarter ended September 30, 2013, June 30, 2013 and six months ended September 30, 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 reconciling items.
- 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:

(₹ in million, unless stated otherwise)

Particulars	As at Sep 30, 2013	As at March 31, 2013
<u>EQUITY AND LIABILITIES</u>		
Shareholders' funds		
Share capital.....	4,930	4,926
Reserves and surplus	261,233	237,369
	<u>266,163</u>	<u>242,295</u>
Share application money pending allotment ⁽¹⁾	-	-
Non-current liabilities		
Long term borrowings.....	10,070	590
Deferred tax liabilities.....	706	528
Other long term liabilities.....	2,841	118
Long term provisions.....	2,093	2,289
	<u>15,710</u>	<u>3,525</u>
Current liabilities		
Short term borrowings.....	41,748	39,870
Trade payables.....	50,243	49,228
Other current liabilities.....	26,366	38,054
Short term provisions.....	23,868	34,094
	<u>142,225</u>	<u>161,246</u>
	<u>424,098</u>	<u>407,066</u>
<u>ASSETS</u>		
Non-current assets		
Fixed assets		
Tangible assets.....	34,750	35,560
Intangible assets.....	3,521	3,534
Capital work-in-progress.....	4,321	3,789
Non-current investments.....	50,572	48,547
Deferred tax assets.....	1,389	1,151
Long term loans and advances	29,247	25,168
Other non-current assets	5,460	5,469
	<u>129,260</u>	<u>123,218</u>
Current assets		
Current investments	60,707	60,495
Inventories	2,994	3,205
Trade receivables	88,493	84,994
Cash and cash equivalents.....	75,004	78,004
Short term loans and advances	22,245	21,244
Other current assets	45,395	35,906
	<u>294,838</u>	<u>283,848</u>
	<u>424,098</u>	<u>407,066</u>

⁽¹⁾ Value is less than one million rupees.

9. Corresponding figures for previous periods presented have been regrouped, where necessary, to conform to the current period's classification.

Place: Bangalore
Date: October 22, 2013

By order of the board,

Azim H Premji
Chairman

B S R & Co. LLP

Chartered Accountants

Maruthi Infotech Centre, 11, 12/1
Inner Ring Road, Koramangala
Bangalore, Karnataka - 560 071, India

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

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 September 30, 2013 and the year to date financial results for the period from April 1, 2013 to September 30, 2013, 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, issued pursuant to the Companies (Accounting Standards) Rules, 2006 under Section 211 (3C) of the Companies Act, 1956 which, as per a clarification issued by the Ministry of Corporate Affairs, continues to apply under Section 133 of the Companies Act 2013, (which has superseded Section 211 (3C) of the Companies Act, 1956 w.e.f September 12, 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 September 30, 2013 as well as the year to date results for the period from April 1, 2013 to September 30, 2013.

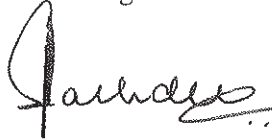


Further, we also report that we have, on the basis of the books of account and other records and information and explanations given to us by the management, also verified the number of shares as well as percentage of shareholdings in respect of aggregate amount of public shareholdings, as furnished by 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

A handwritten signature in black ink, appearing to read 'Supreet Sachdev', with a stylized flourish at the end.

Supreet Sachdev

Partner

Membership No. 205385

Bangalore

October 22, 2013



FOR IMMEDIATE RELEASE

Results for the quarter ended September 30, 2013 under IFRS

IT Services Revenue Crosses ₹ 100 billion per quarter
IT Services Operating Margin Expands by 2.5% sequentially
Wipro Delivers 28% YoY Net Income Growth

Bangalore, India and East Brunswick, New Jersey, USA – October 22, 2013 -- Wipro Limited (NYSE:WIT) today announced financial results under International Financial Reporting Standards (IFRS) for its second quarter ended September 30, 2013.

Highlights of the Results:

Results for the Quarter ended September 30, 2013:

- Revenues from continuing operations were ₹109.92 billion (\$1.76 billion¹), an increase of 19% YoY.
- Net Income from continuing operations was ₹19.32 billion (\$309 million¹), an increase of 28% YoY.
- Non-GAAP Adjusted Net Income from continuing operations was ₹19.32 billion (\$309 million¹), an increase of 29% YoY.
- Non-GAAP constant currency IT Services Revenue in dollar terms grew 3.2% sequentially and 7.9% YoY
- IT Services Revenue was \$1,631.1 million, a sequential increase of 2.7% and YoY increase of 5.9%.
- IT Services Revenues in Rupee terms was ₹100.68 billion (\$1,609 million¹), an increase of 20% YoY.
- IT Services Earnings Before Interest and Tax (EBIT) was ₹22.64 billion (\$362 million¹), an increase of 31% YoY.
- Operating Income to Revenue for IT Services was 22.5% for the quarter.

Performance for the quarter ended September 30, 2013

Azim Premji, Chairman of Wipro, commenting on the results said – “There are positive indicators on the global economy. Client confidence is on the uptick and we see it reflected in our results.”

T K Kurien, Executive Director & Chief Executive Officer of Wipro, said – “We achieved a broad based revenue growth across all industry verticals and continue to focus on executing to our strategy.”

Suresh Senapaty, Executive Director & Chief Financial Officer of Wipro, said – “Our sustained execution towards increasing operational efficiencies in the business coupled with currency benefits helped offset the impact of wage hikes resulting in strong improvements in operating margins.”

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 September 30, 2013, for cable transfers in Indian rupees, as certified by the Federal Reserve Board of New York, which was US \$1= ₹62.58. However, the realized exchange rate in our IT Services business segment for the quarter ended September 30, 2013 was US\$1= ₹61.73

Outlook for the Quarter ending December 31, 2013

We expect Revenues from our IT Services business to be in the range of \$1,660 million to \$1,690 million*.

* Guidance is based on the following exchange rates: GBP/USD at 1.57, Euro/USD at 1.34, AUD/USD at 0.93, USD/INR at 61.98

IT Services

The IT Services segment had 147,216 employees as of September 30, 2013. We added 45 new customers for the quarter.

Wipro has signed a large multi-year deal with a leading Banking & Financial Services company in the United States. As part of the deal, Wipro will be a preferred partner to provide application development, support and testing services across multiple lines of business.

Wipro has won a large multi-year contract with a leading bank in the United States. The integrated IT and BPO deal further enhances Wipro's capabilities in the payments technology and payments processing domain.

Wipro has won a large multi-year engagement in the KPO space with a global leader in business and financial information, wherein it will provide high-end research and data analysis support to the customer. The deal includes a renewal of existing work as well as addition of new scope of work.

One of the world's largest healthcare diagnostics players has engaged Wipro to achieve a cost reduction of over 30% through various initiatives including consolidation of data centers and systems rationalization.

Awards and accolades

Wipro was ranked as a leader in the 'Global R&D Service Provider' survey for the fourth successive year in Zinnov Management Consulting's Global R&D Service Providers Rating 2013. The survey analyzed the top 75 R&D service providers across the world in 13 major industry segments. Service Providers were evaluated on the basis of their capabilities and vertical coverage and the analysis includes user experience, systems software, embedded systems, mechanical & electrical engineering services and engineering analytics.

Wipro was included as a member of the global Dow Jones Sustainability Index (DJSI) - 2013 for the fourth year in succession. Wipro is the only Indian company to be included in both the DJSI World and Emerging Markets Indices. A total of 1,831 companies were assessed from around the world of which 333 were chosen as the DJSI constituents for the year 2013-14, and the IT Services sector saw 65 companies participating globally of which 7 were selected for the World Index.

Wipro launched a Co-Innovation Center for SAP Solutions in Bangalore. The focus of this partner research center for co-innovation is to drive innovation based on SAP® solutions. Wipro anticipates that participants in the center will develop best-in-class solutions based on the SAP HANA® platform, as well as next-generation technologies including mobility and analytics to offer integrated offerings based on SAP HANA for customers.

Wipro was recognized with the One-EMC Partner of the Year Award at EMC India Partner Summit 2013 for maximum revenue achievement in all product lines (including services) of EMC services

IT Products

- Our IT Products segment delivered Revenue of ₹9.37 billion (\$150 million¹) for the quarter, a YoY increase of 4%.
- EBIT was ₹152 million (\$2 million¹) for the quarter.
- Operating Income to Revenue for this segment was 1.6% for the quarter.

Please see the table on page 6 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 6 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 ended September 30, 2013, 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.

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(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 September 30,	
	2013	2013	2013
			Convenience translation into US\$ in millions (Unaudited)
ASSETS			
Goodwill.....	54,756	62,751	1,003
Intangible assets.....	1,714	1,879	30
Property, plant and equipment.....	50,525	52,377	837
Derivative assets.....	51	236	4
Non-current tax assets.....	10,308	11,061	177
Deferred tax assets.....	4,235	4,776	76
Other non-current assets.....	10,738	11,731	187
Total non-current assets.....	132,327	144,811	2,313
Inventories.....	3,263	3,296	53
Trade receivables.....	76,635	78,087	1,248
Other current assets.....	31,069	36,162	578
Unbilled revenues.....	31,988	40,714	651
Available for sale investments.....	69,171	72,582	1,160
Current tax assets.....	7,408	9,619	154
Derivative assets.....	3,031	3,210	51
Cash and cash equivalents.....	84,838	83,897	1,341
Total current assets.....	307,403	327,567	5,234
TOTAL ASSETS.....	439,730	472,378	7,547
EQUITY			
Share capital.....	4,926	4,930	79
Share premium.....	11,760	12,340	197
Retained earnings.....	259,178	280,566	4,483
Share based payment reserve.....	1,316	988	16
Other components of equity.....	7,174	8,292	132
Shares held by controlled trust.....	(542)	(542)	(9)
Equity attributable to the equity holders of the company.....	283,812	306,574	4,900
Non-controlling Interest.....	1,171	1,186	19
Total equity.....	284,983	307,760	4,919
LIABILITIES			
Long - term loans and borrowings.....	854	10,963	175
Deferred tax liabilities.....	846	983	16
Derivative liabilities.....	118	1,902	30
Non-current tax liability.....	4,790	4,512	72
Other non-current liabilities.....	3,390	2,907	46
Provisions.....	9	3	-
Total non-current liabilities.....	10,007	21,270	339
Loans and borrowings and bank overdrafts.....	62,962	45,451	726
Trade payables and accrued expenses.....	48,067	50,853	812
Unearned revenues.....	10,347	11,532	184
Current tax liabilities.....	10,226	13,157	210
Derivative liabilities.....	975	6,843	109
Other current liabilities.....	10,989	14,384	230
Provisions.....	1,174	1,128	18
Total current liabilities.....	144,740	143,348	2,290
TOTAL LIABILITIES.....	154,747	164,618	2,629
TOTAL EQUITY AND LIABILITIES.....	439,730	472,378	7,547

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

	Three months ended September 30,			Six months ended September 30,		
	2012	2013	2013 Convenience translation into US \$ in millions (Unaudited)	2012	2013	2013 Convenience translation into US \$ in millions (Unaudited)
Continuing Operation:						
Gross revenues.....	92,203	107,727	1,721	183,030	205,021	3,276
Cost of revenues.....	(63,958)	(74,207)	(1,186)	(127,654)	(141,424)	(2,260)
Gross profit.....	28,245	33,520	536	55,376	63,597	1,016
Selling and marketing expenses.....	(5,960)	(7,605)	(122)	(11,732)	(14,465)	(231)
General and administrative expenses.....	(5,098)	(5,686)	(91)	(10,657)	(11,253)	(180)
Foreign exchange gains/(losses), net.....	160	2,193	35	1,816	2,245	36
Results from operating activities.....	17,347	22,422	358	34,803	40,124	641
Finance expenses.....	(535)	(656)	(10)	(1,826)	(1,151)	(18)
Finance and other income.....	2,930	3,412	55	5,343	6,774	108
Profit before tax.....	19,742	25,178	401	38,320	45,747	731
Income tax expense.....	(4,637)	(5,754)	(92)	(8,467)	(10,005)	(160)
Profit for the period from continuing operation.....	15,105	19,424	311	29,853	35,742	571
Discontinued operation						
Profit after tax for the period from discontinued operation.....	1,065	-	-	2,215	-	-
Profit for the period	16,170	19,424	311	32,068	35,742	571
Attributable to:						
Equity holders of the company.....	16,106	19,321	309	31,907	35,555	568
Non-controlling interest.....	64	103	2	161	187	3
Profit for the period.....	16,170	19,424	311	32,068	35,742	571
Profit from continuing operations attributable to:						
Equity holders of the company.....	15,044	19,321	309	29,700	35,555	568
Non-controlling interest.....	61	103	2	153	187	3
Profit for the period.....	15,105	19,424	311	29,853	35,742	571
Earnings per equity share:						
Attributable to equity share holders of the company						
Basic.....	6.57	7.87	0.13	13.01	14.48	0.23
Diluted.....	6.55	7.85	0.13	12.98	14.44	0.23
From continuing operations						
Basic.....	6.13	7.87	0.13	12.11	14.48	0.23
Diluted.....	6.12	7.85	0.13	12.08	14.44	0.23
Weighted average number of equity shares used in computing earnings per equity share						
Basic.....	2,453,173,688	2,454,919,674	2,454,919,674	2,452,384,099	2,454,939,900	2,454,939,900
Diluted.....	2,458,188,698	2,461,759,416	2,461,759,416	2,457,689,075	2,461,551,636	2,461,551,636
Additional Information						
Segment Revenue						
IT Services.....	83,732	100,679	1,609	166,875	190,042	3,037
IT Products.....	8,990	9,374	150	18,523	17,540	280
IT Services & Products.....	92,722	110,053	1,759	185,398	207,582	3,317
Consumer Care and Lighting (Discontinued operation).....	10,075	-	-	19,873	-	-
Others (Discontinued operation).....	3,778	-	-	7,665	-	-
Others.....	(9)	(133)	(2)	160	(316)	(5)
Total.....	106,566	109,920	1,757	213,096	207,266	3,312
Operating Income.....						
IT Services.....	17,305	22,644	362	34,748	40,489	647
IT Products.....	272	152	2	483	283	5
IT Services & Products.....	17,577	22,796	364	35,231	40,772	652
Consumer Care and Lighting (Discontinued operation).....	1,134	-	-	2,273	-	-
Others (Discontinued operation).....	180	-	-	277	-	-
Others.....	(304)	(374)	(6)	(472)	(648)	(10)
Total.....	18,587	22,422	358	37,309	40,124	642
Reconciliation of adjusted Non-GAAP profit to profit as per IFRS						
Profit for the period attributable to Equity holders of the Company (Continuing operations)	15,044	19,321	309	29,700	35,555	568
Adjustments :						
Accelerated amortization of stock options that vest in a graded manner.....	(111)	1	-	(171)	(6)	(0)
Non-GAAP adjusted profit (Continuing operations)	14,933	19,322	309	29,529	35,549	568
Profit for the period attributable to Equity holders of the Company (Discontinued operations)	1,062	-	-	2,207	-	-
Adjustments :						
Accelerated amortization of stock options that vest in a graded manner.....	(12)	-	-	(11)	-	-
Non-GAAP adjusted profit (Discontinued operations)	1,050	-	-	2,196	-	-
Reconciliation of Non-GAAP Constant Currency IT Services Revenue to IT Services Revenue as per IFRS (\$MN)						
IT Services Revenue as per IFRS	1,631					
Effect of Foreign currency exchange movement	8					
Non-GAAP Constant Currency IT Services Revenue based on previous quarter exchange rates	1,639					
IT Services Revenue as per IFRS	1,631					
Effect of Foreign currency exchange movement	32					
Non-GAAP Constant Currency IT Services Revenue based on previous year exchange rates	1,663					

8. Statement of assets and liabilities:

(₹ in million, unless stated otherwise)

Particulars	As at Sep 30, 2013	As at March 31, 2013
<u>EQUITY AND LIABILITIES</u>		
Shareholders' funds		
Share capital.....	4,930	4,926
Reserves and surplus	261,233	237,369
	<u>266,163</u>	<u>242,295</u>
Share application money pending allotment ⁽¹⁾	-	-
Non-current liabilities		
Long term borrowings.....	10,070	590
Deferred tax liabilities.....	706	528
Other long term liabilities.....	2,841	118
Long term provisions.....	2,093	2,289
	<u>15,710</u>	<u>3,525</u>
Current liabilities		
Short term borrowings.....	41,748	39,870
Trade payables.....	50,243	49,228
Other current liabilities.....	26,366	38,054
Short term provisions.....	23,868	34,094
	<u>142,225</u>	<u>161,246</u>
	<u>424,098</u>	<u>407,066</u>
<u>ASSETS</u>		
Non-current assets		
Fixed assets		
Tangible assets.....	34,750	35,560
Intangible assets.....	3,521	3,534
Capital work-in-progress.....	4,321	3,789
Non-current investments.....	50,572	48,547
Deferred tax assets.....	1,389	1,151
Long term loans and advances	29,247	25,168
Other non-current assets	5,460	5,469
	<u>129,260</u>	<u>123,218</u>
Current assets		
Current investments	60,707	60,495
Inventories	2,994	3,205
Trade receivables	88,493	84,994
Cash and cash equivalents.....	75,004	78,004
Short term loans and advances	22,245	21,244
Other current assets	45,395	35,906
	<u>294,838</u>	<u>283,848</u>
	<u>424,098</u>	<u>407,066</u>

⁽¹⁾ Value is less than one million rupees.

9. Corresponding figures for previous periods presented have been regrouped, where necessary, to conform to the current period's classification.

Place: Bangalore
Date: October 22, 2013

By order of the board,


Azim H Premji
Chairman

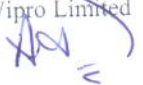
9. Consolidated Statement of assets and liabilities (IFRS)

Particulars	As at September 30, 2013	As at March 31, 2013
<u>I. EQUITY AND LIABILITIES</u>		
1. Shareholder's funds		
Share capital	4,930	4,926
Reserves and surplus	301,644	278,886
	<u>306,574</u>	<u>283,812</u>
2. Minority Interest	1,186	1,171
3. Non-current liabilities		
Long-term borrowings	10,963	854
Deferred tax liabilities	983	846
Other long term liabilities	4,809	3,508
Long-term provisions	4,515	4,799
	<u>21,270</u>	<u>10,007</u>
4. Current liabilities		
Short term borrowings	45,451	62,962
Trade payables and accrued expense	50,853	48,067
Other current liabilities	32,759	22,311
Short term provisions	14,285	11,400
	<u>143,348</u>	<u>144,740</u>
TOTAL EQUITY AND LIABILITIES	<u>472,378</u>	<u>439,730</u>
<u>II. ASSETS</u>		
1. Non-current assets		
Fixed assets		
Tangible assets	52,377	50,525
Intangible assets	1,879	1,714
Goodwill	62,751	54,756
Non-current investments	-	-
Deferred tax assets	4,776	4,235
Long-term loans and advances	11,061	10,308
Other non-current assets	11,967	10,789
	<u>144,811</u>	<u>132,327</u>
2. Current assets		
Current investments	72,582	69,171
Inventories	3,296	3,263
Trade receivables	78,087	76,635
Cash and bank balances	83,897	84,838
Short-term loans and advances	9,619	7,408
Other current assets	80,086	66,088
	<u>327,567</u>	<u>307,403</u>
TOTAL ASSETS	<u>472,378</u>	<u>439,730</u>

By order of the board,

Place: Bangalore.
Date: October 22, 2013

For, Wipro Limited


Azim H Premji
Chairman