

Wipro Limited and Subsidiaries  
Quarter ended December 31, 2008

Information on reportable segments is as follows:

**Three months ended December 31, 2008 (unaudited)**

	<b>IT Services &amp; Products</b>			<b>Consumer Care and Lighting</b>	<b>Others</b>	<b>Reconciling Items</b>	<b>Entity Total</b>
	<b>IT Services</b>	<b>IT Products</b>	<b>Total</b>				
Revenue.....	Rs. 50,787	Rs. 8,269	Rs. 59,056	Rs. 4,864	Rs. 1,919	Rs. 243	Rs. 66,083
Cost of revenues.....	(34,082)	(7,274)	(41,356)	(2,779)	(1,965)	(274)	(46,373)
Selling and marketing expenses.....	(2,612)	(407)	(3,018)	(1,207)	(64)	(74)	(4,363)
General and administrative expenses.....	(3,671)	(187)	(3,858)	(257)	(118)	6	(4,226)
Operating margin.....	<b>Rs. 10,423</b>	<b>Rs. 401</b>	<b>Rs. 10,824</b>	<b>Rs. 622</b>	<b>Rs. (228)</b>	<b>Rs. (98)</b>	<b>Rs. 11,120</b>
Average capital employed.....			Rs. 95,060	Rs. 18,980	Rs. 5,514	Rs. 64,884	Rs. 177,813
Return on capital employed.....			46%	13%	-17%	-1%	25%