

Wipro Limited and Subsidiaries
Quarter ended September 30, 2008

Information on reportable segments is as follows:

Three months ended September 30, 2008 (unaudited)

	IT Services & Products			Consumer Care and Lighting	Others	Reconciling Items	Entity Total
	IT Services	IT Products	Total				
Revenue.....	Rs. 47,491	Rs. 9,925	Rs. 57,416	Rs. 4,833	Rs. 2,470	Rs. 301	Rs. 65,021
Cost of revenues.....	(31,829)	(8,931)	(40,760)	(2,753)	(2,294)	(334)	(46,140)
Selling and marketing expenses.....	(2,863)	(329)	(3,192)	(1,120)	(79)	(31)	(4,422)
General and administrative expenses.....	(2,862)	(252)	(3,114)	(308)	(69)	(22)	(3,514)
Operating margin.....	Rs. 9,937	Rs. 413	Rs. 10,351	Rs. 652	Rs. 28	Rs. (86)	Rs. 10,945
Average capital employed.....			Rs. 92,313	Rs. 18,423	Rs. 6,114	Rs. 64,381	Rs. 181,231
Return on capital employed.....			45%	14%			24%