

## **INDEPENDENT AUDITOR'S REPORT**

**To the members of WIPRO UNZA NUSANTARA SDN BHD**

### **Report on the Standalone Financial Statements**

We have audited the accompanying standalone financial statements of **WIPRO UNZA NUSANTARA SDN BHD** ("the Company"), which comprises the Balance Sheet as at March 31, 2016 and the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### ***Management's Responsibility for the Standalone Financial Statements***

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

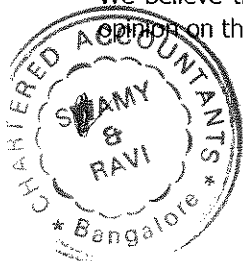
### ***Auditor's Responsibility***

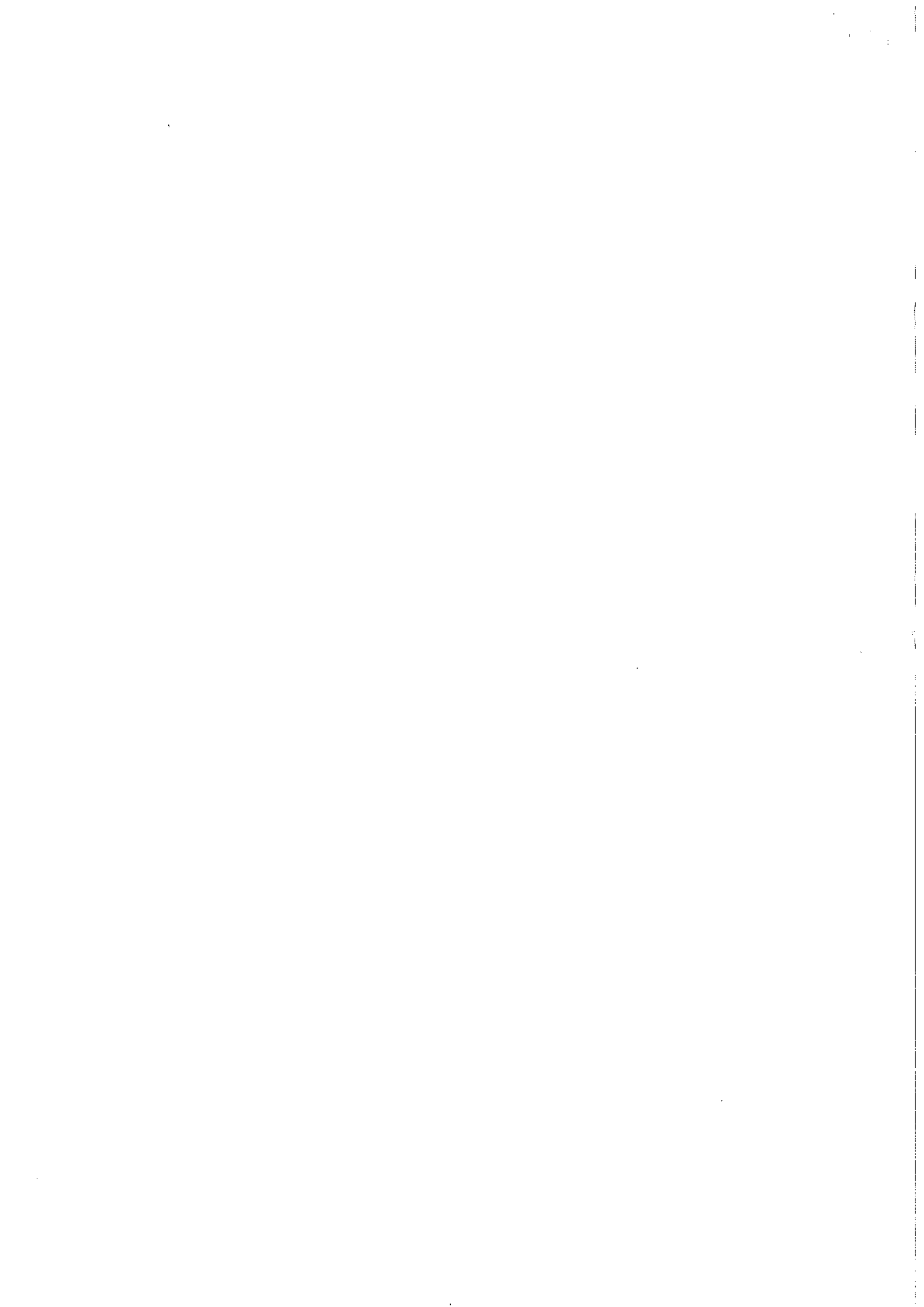
Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.





### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the balance sheet, of the state of affairs of the Company as at 31 March 2016;
- (b) in the case of the statement of profit and loss account, of the profit of the Company for the year ended on that date; and
- (c) in the case of cash flow statement, of the cash flows for the year ended on that date.

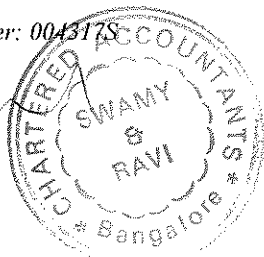
### **Report on Other Legal and Regulatory Requirements**

1. The report does not include a statement on the matters specified on paragraphs 3 and 4 of the Companies (Auditor's Report) Order, 2015, issued by the Central Government in terms of section subsection (11) of Section 143 of the Act, since in our opinion and according to the information and explanations given to us, the said Order is not applicable to the Company.
2. As required by section 143(3) of the Act, we report to the extent applicable that:
  - (a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
  - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
  - (c) the balance sheet, the profit and loss account and the cash flow statement dealt with by this report are in agreement with the books of account;
  - (d) in our opinion, the balance sheet, the profit and loss account and the cash flow statement dealt with by this report comply with the accounting standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
  - (e) the provisions sub-section (2) of section 164 of the Companies Act, 2013 ('the Act') are not applicable to the Company;

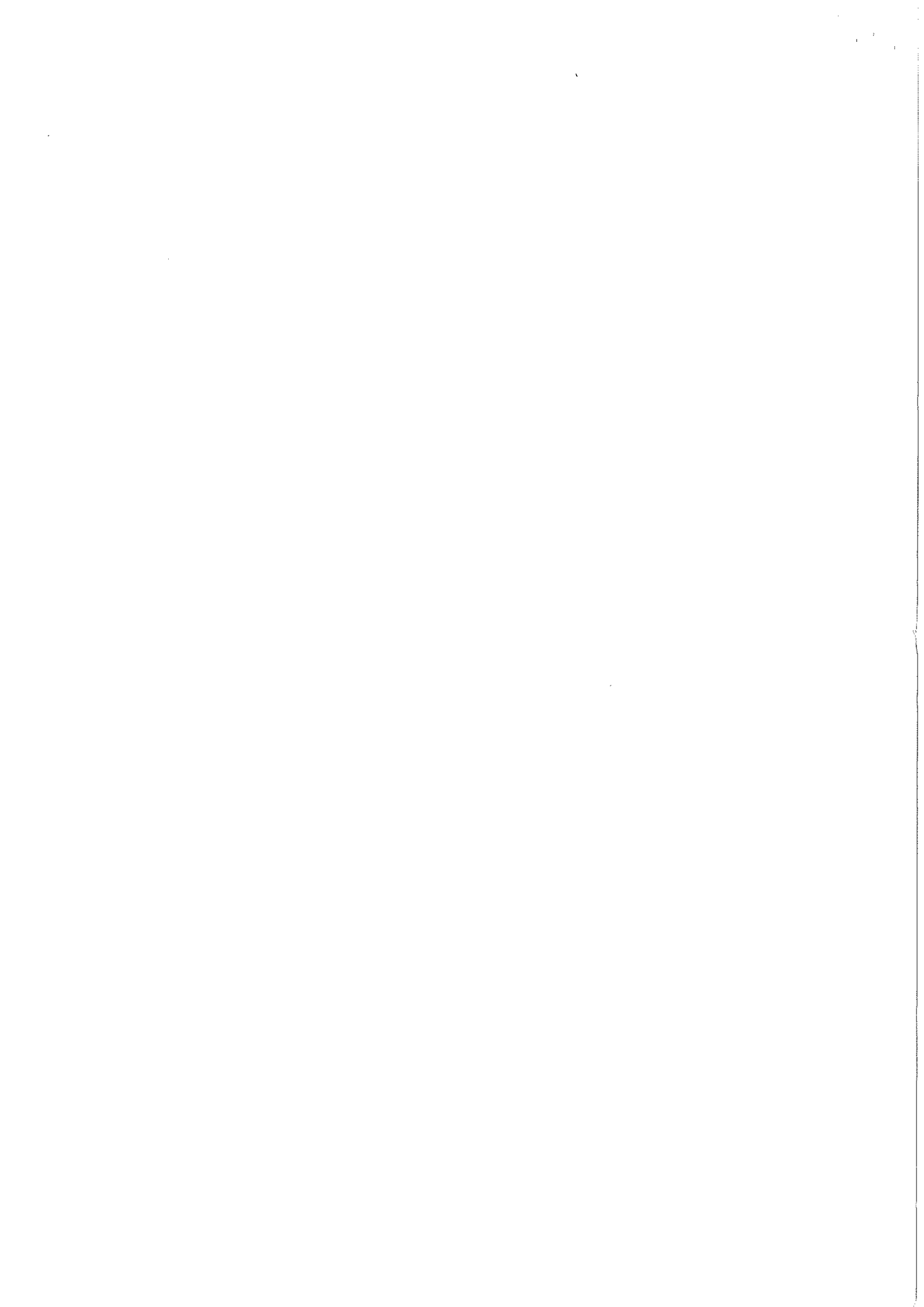
### **Forming an Opinion and Reporting on Financial Statements**

for Swamy & Ravi  
Chartered Accountants  
Firm Registration Number: 004317S

  
K. Ramesh  
Partner  
Membership No.: 21431



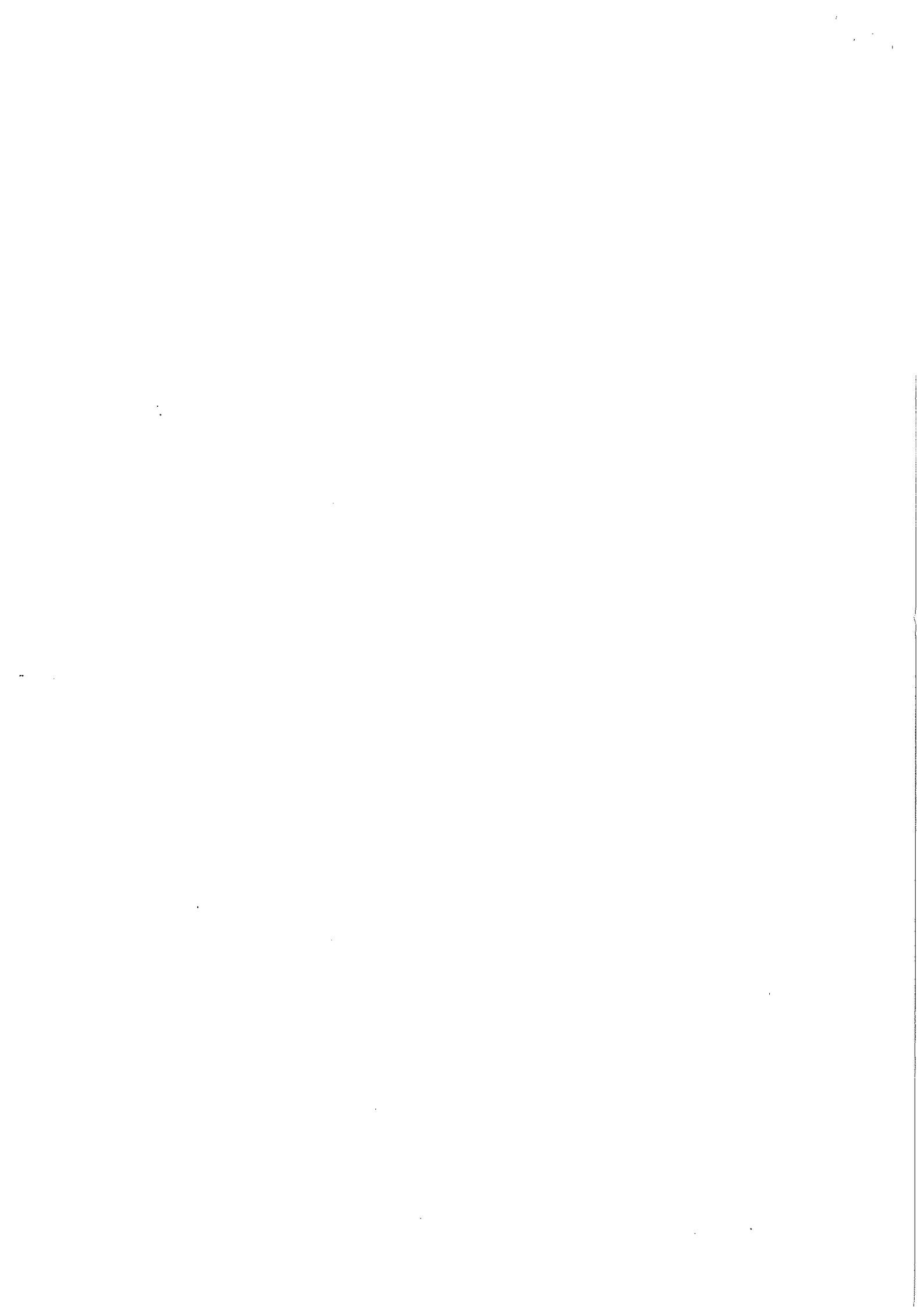
Place: Bangalore  
Date:



**WIPRO UNZA NUSANTARA SDN BHD**

**STANDALONE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED MARCH 31, 2016**





**WIPRO UNZA NUSANTARA SDN BHD**  
**BALANCE SHEET AS AT MARCH 31, 2016**  
(Amount in INR, except share and per share data, unless otherwise stated)

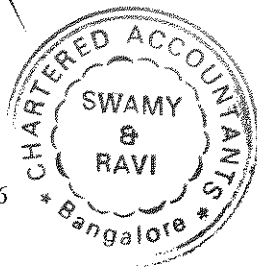
	Notes	As on March 31st	
		2016	2015
<b>EQUITY AND LIABILITIES</b>			
<b>Share Holder's Fund</b>			
Share Capital	3	1,192,126,439 ✓	1,192,126,439 ✓
Reserves & Surplus	4	(64,818,138) ✓	272,026,408 ✓
		<u>1,127,308,301 ✓</u>	<u>1,464,152,847 ✓</u>
<b>Non-Current Liabilities</b>			
Long - term Borrowings	5	3,404,141,013 ✓	3,074,172,191 ✓
		<u>3,404,141,013 ✓</u>	<u>3,074,172,191 ✓</u>
<b>Current Liabilities</b>			
Other current liabilities	6	639,986,059 ✓	598,158,037 ✓
		<u>639,986,059 ✓</u>	<u>598,158,037 ✓</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u><b>5,171,435,373 ✓</b></u>	<u><b>5,136,483,075 ✓</b></u>
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Non-Current Investments	7	5,052,473,896 ✓	5,052,473,896 ✓
		<u>5,052,473,896 ✓</u>	<u>5,052,473,896 ✓</u>
<b>Current Assets</b>			
Cash and bank balances	8	95,161 ✓	84,009,179 ✓
Other current assets	9	118,866,316 ✓	- ✓
		<u>118,961,477 ✓</u>	<u>84,009,179 ✓</u>
<b>TOTAL ASSETS</b>		<u><b>5,171,435,373 ✓</b></u>	<u><b>5,136,483,075 ✓</b></u>

The Notes referred to above form an integral part of the Balance Sheet

As per our report attached  
**for Swamy & Ravi**  
Chartered Accountants  
Firm reg no. 004317S

For and on behalf of the  
Board of Directors

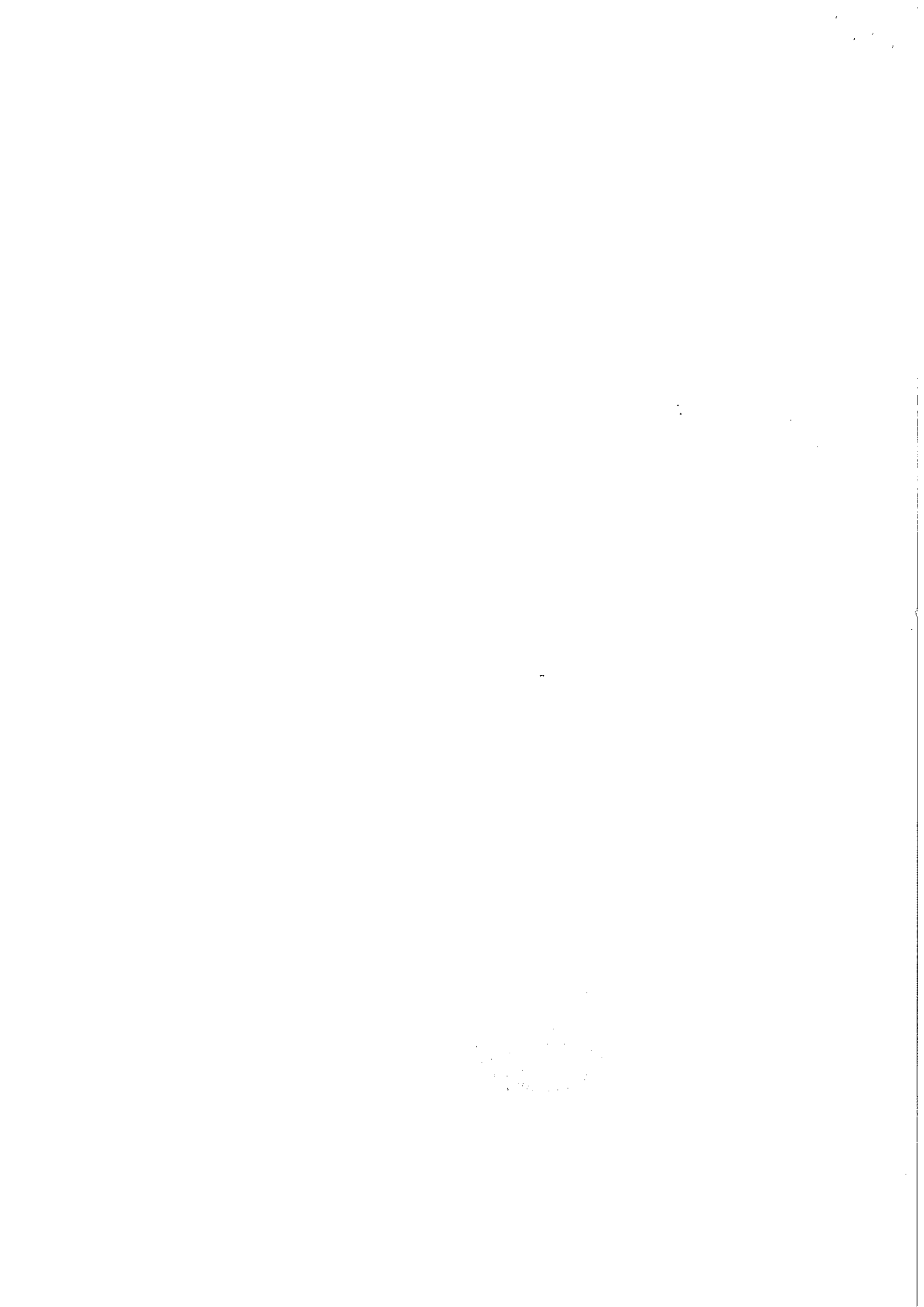
K Ramesh  
Partner  
Membership No.21431  
Bangalore/ ..... 2016



*Kuma Chande*

Director  
KC

*[Signature]*  
Director  
FC





**WIPRO UNZA NUSANTARA SDN BHD**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2016**  
(Amount in INR, except share and per share data, unless otherwise stated)

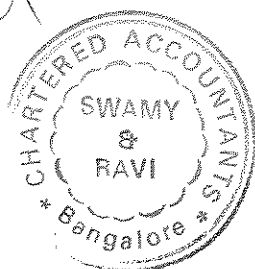
	Notes	For the year ended March 31st	
		2016	2015
<b>REVENUE</b>			
Revenue from Operations (Net)		-	-
Other Income	10	439,850,920 ✓	639,958,667 ✓
<b>Total Revenue</b>		<u>439,850,920 ✓</u>	<u>639,958,667 ✓</u>
<b>EXPENSES</b>			
Finance Costs	11	77,357,658 ✓	81,225,896 ✓
Other expense	12	255,443,598 ✓	190,810,251 ✓
<b>Total Expenses</b>		<u>332,801,256 ✓</u>	<u>272,036,147 ✓</u>
Profit/ (Loss) before Tax		107,049,664 ✓	367,922,520 ✓
Tax Expense (including deferred tax)	13	370,571 ✓	20,907 ✓
<b>Net Profit/ (Loss)</b>		<u>106,679,093 ✓</u>	<u>367,901,613 ✓</u>
<b>Earnings per equity Share</b>			
(Equity shares of par value MYR 1/- each)		99,500,002 ✓	99,500,002 ✓
Basic & Diluted		1.07	3.70

The Notes referred to above form an integral part of the Statement of Profit and Loss

As per our report attached  
**for Swamy & Ravi**  
Chartered Accountants  
Firm reg no. 004317S

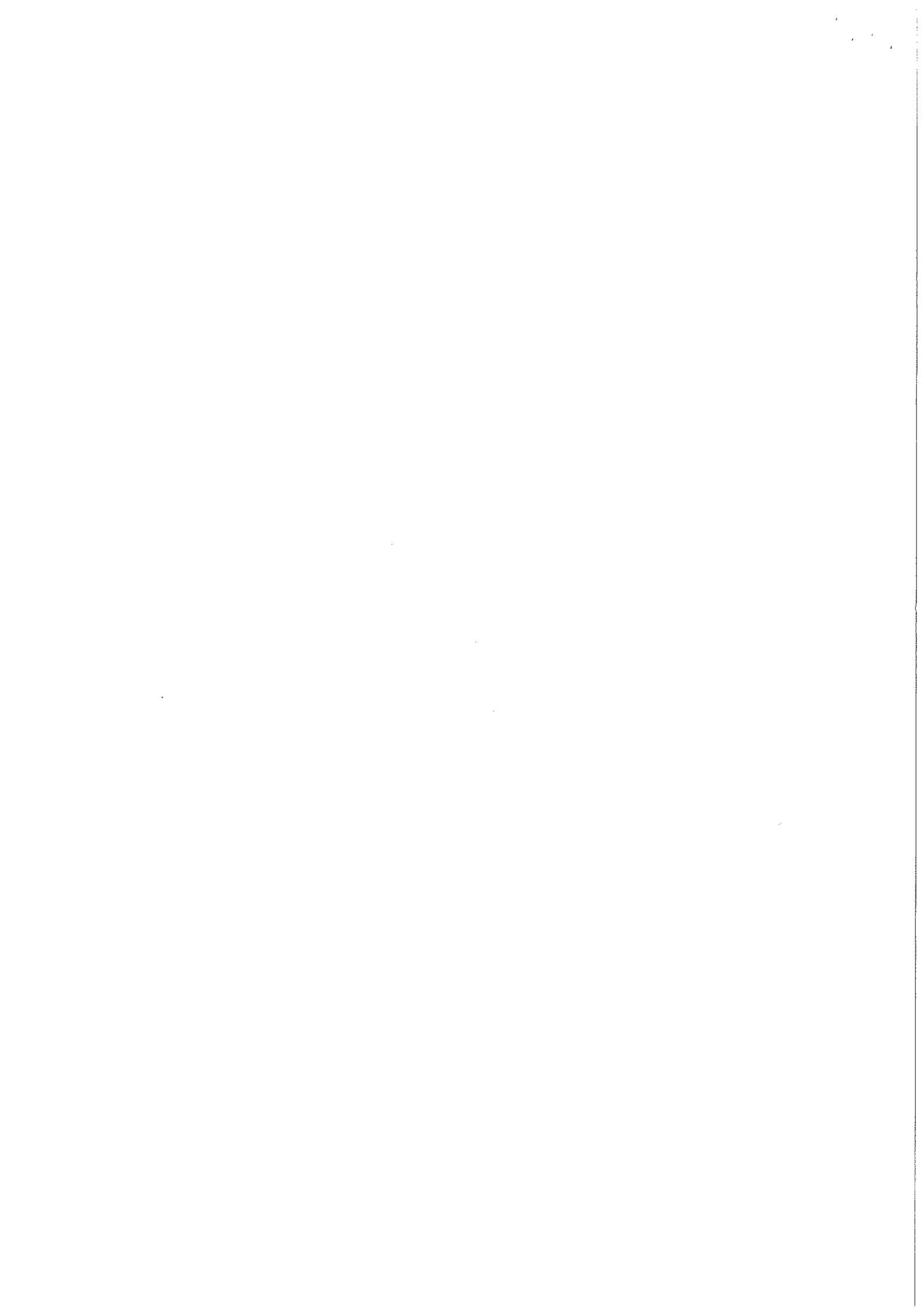
For and on behalf of the  
Board of Directors

K Ramesh  
Partner  
Membership No.21431  
Bangalore/ ..... 2016



*Huma Chandra*  
Director  
KC

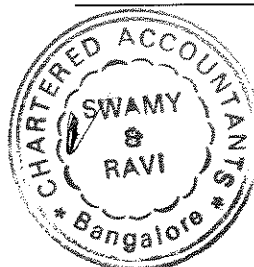
*Jeeva*  
Director  
EK

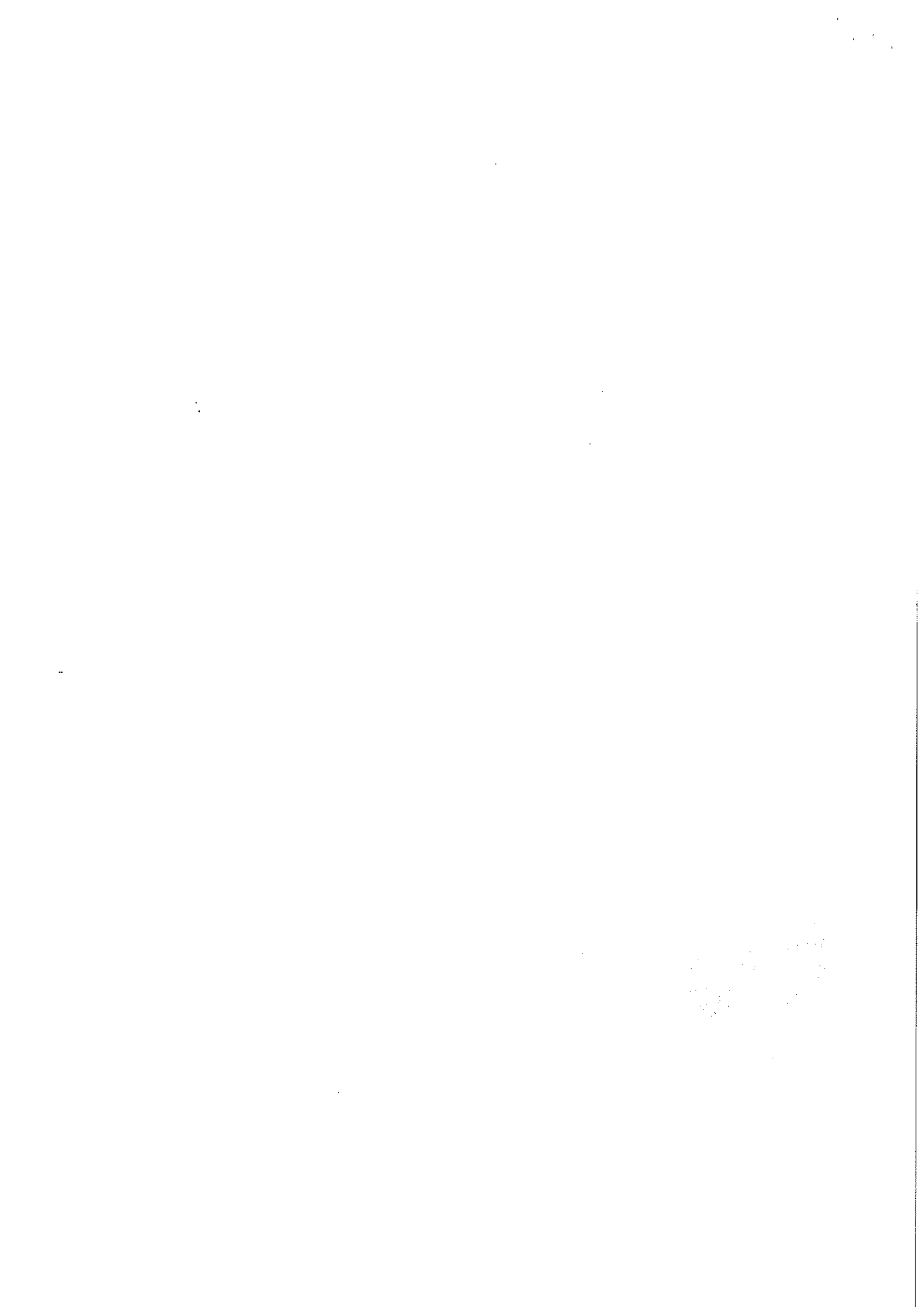


**WIPRO UNZA NUSANTARA SDN BHD**  
**CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2016**  
(Amount in INR, except share and per share data, unless otherwise stated)

Particulars	Year ended March 31st	
	2016	2015
<b>A. Cashflows from operating activities:</b>		
Profit/ (Loss) before tax	107,049,664	367,922,520 ✓
<u>Adjustments:</u>		
Exchange differences, net	(19,170,890)	272,874,519 ✓
Dividend/interest, net received	(438,306,744)	(639,875,056) ✓
 <i>Working capital changes:</i>		
Increase/ (decrease) in other current liabilities	41,828,022	26,434,480 ✓
Increase/ (decrease) in other current assets	(118,866,316)	27,027,397 ✓
<b>Net cash generated from/ (used in) operations</b>	<b>(427,466,264)</b>	<b>54,383,860</b> ✓
Direct taxes (paid)/ refund, net	(370,571)	(20,907) ✓
<b>Net cash generated from/ (used in) operating activities</b>	<b>(427,836,835)</b>	<b>54,362,953</b> ✓
 <b>B. Cashflows from investing activities:</b>		
Dividend/ interest income received	438,306,744	639,875,056 ✓
<b>Net cash generated from/ (used in) investing activities</b>	<b>438,306,744</b>	<b>639,875,056</b>
 <b>C. Cashflows from financing activities:</b>		
Repayments of long-term borrowings	329,968,822	(273,900,623) ✓
Dividends paid (including distribution tax)	(424,352,749)	(337,354,000) ✓
<b>Net cash used in financing activities</b>	<b>(94,383,927)</b>	<b>(611,254,623)</b> ✓
Net (decrease)/ increase in cash and cash equivalents during the period	(83,914,018)	82,983,386 ✓
Cash and cash equivalents at the beginning of the period	84,009,179	1,025,793 ✓
<b>Cash and cash equivalents at the end of the period</b>	<b>95,161</b> ✓	<b>84,009,179</b> ✓

..(continued)




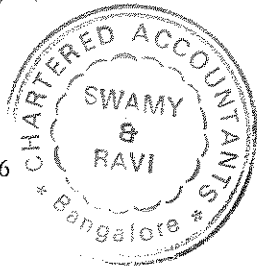


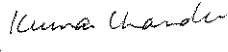
Particulars	Year ended March 31	
	2016	2015
<b><u>Components of cash and cash equivalents</u></b>		
Cash on hand	34 ✓	34 ✓
Balances with banks in current account	95,127 ✓	84,009,145 ✓
<b><u>Total Cash and cash equivalents</u></b>	<b>95,161 ✓</b>	<b>84,009,179 ✓</b>


As per our report attached  
for **Swamy & Ravi**  
Chartered Accountants  
Firm reg no. 004317S

For and on behalf of the  
Board of Directors

  
K Ramesh  
Partner  
Membership No.21431  
Bangalore/ ..... 2016



  
Kuma Chander  
Director  
KL

  
Director  
RF



**WIPRO UNZA NUSANTARA SDN BHD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
(Amount in Indian Rupees, except share and per share data, unless otherwise stated)

**SIGNIFICANT ACCOUNTING POLICIES**

**1. Company overview**

Wipro Unza Nusantara Sdn Bhd ("the company") is a subsidiary of Wipro Unza Holdings Ltd ('the holding company'). The principal activities of the company is that of an investment holding company.

**2. Basis of preparation of financial**

The accompanying financial statements are prepared and presented under historical cost convention on accrual basis of accounting, and comply with Accounting Standards (AS) issued by Institute of Chartered Accountants of India (ICAI) and relevant provisions of the Companies Act, 2013 to the extent applicable.

**Use of estimates**

The preparation of financial statements in conformity with Indian generally accepted accounting principles (IGAAP) requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the financial statements and reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates. Any revision in accounting estimates is recognized prospectively in current and future periods.

**Revenue recognition**

Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discount and volume rebates. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associate costs and possible return of goods can be estimated reliably and there is no continuing management involvement with the goods. The point of transfer of risks and rewards vary depending on the terms of the contract of sale with individual customers. For sale of products, transfer of risk and rewards usually occurs when the product is delivered at the customer's warehouse. However, for some international shipments, transfer, as per the terms of sale, occurs upon handing over of the goods to the carrier.

Profit on sale of investment is recorded upon transfer of title by the company and is determined as the difference between the sales price and the then carrying value of the investment.

Other income is recognized on accrual basis.

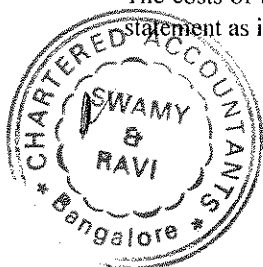
**Fixed Assets and Depreciation**

Fixed assets are stated at cost less accumulated depreciation and impairment losses if any.

Cost includes all expenditures directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use. Purchased software that is integral to the functionality of the related equipment is capitalized as part of that equipment.

Any subsequent expenditure related to fixed asset that increases the future benefits from the existing asset beyond its previously assessed standard of performance is included in the gross book value, e.g., an increase in capacity.

The costs of the day-to-day servicing of property, plant and equipment are recognized in the income statement as incurred.



Depreciation is recognized in the income statement on a straight-line basis over the estimated useful lives (or lease term, if shorter) of each item of property, plant and equipment as follows:

Freehold Buildings	- 50 years
Leasehold land and buildings	10-50 years
Plant and machinery	3-10 years
Motor vehicles	5-10 years
Furniture and fittings	3-10 years
Office equipment and computer equipment	3-10 years
Stores equipment	5-6' 2/3 years
Leasehold improvements	2-8 years

Depreciation methods, useful lives and residual values are reviewed and adjusted as appropriate at each reporting date.

#### **Impairment of assets**

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs to is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the profit and loss account. If at the balance sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

#### **Foreign Currency Transactions**

Foreign currency transactions are recorded at the average rate for the month. Period-end balances of monetary foreign currency assets and liabilities are restated at the closing rate. The exchange difference arising from restatement or settlement is recognized in the profit and loss account.

#### **Investments**

Long term Investments are stated at cost less provision for diminution in the value of such investments. Diminution in value is provided for where the management is of the opinion that the diminution is of permanent nature.

#### **Inventories**

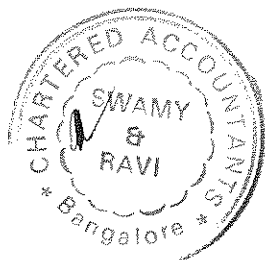
Inventories are stated at the lower of cost and net realizable value. Cost is calculated using the weighted average cost formula and comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. In the case of manufactured inventories and work-in-progress, cost includes an appropriate share of production overheads based on normal operating capacity. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

#### **Employee benefits**

Obligations for contributions to defined contribution pension plans are recognised as an expense in the income statement as incurred.

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided.

A provision is recognised for the amount expected to be paid under short-term cash bonus if the company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.





**Goodwill**

Goodwill acquired on acquisition of business is not being amortised. It is tested for impairment whenever there are indications of it being impaired.

Goodwill acquired on amalgamation in nature of purchase is amortised over the estimated useful life.

**Income Tax**

The current charge for income taxes is calculated in accordance with the relevant tax regulations. Deferred tax assets and liabilities are recognised for the future tax consequences attributable to timing differences that result between the profit offered for income taxes and the profit as per the financial statements.

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognised in the period that includes the enactment/ substantial enactment date.

Deferred tax assets on timing differences are recognised only if there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. However, deferred tax assets on the timing differences when unabsorbed depreciation and losses carried forward exist, are recognised only to the extent that there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Deferred tax assets are reassessed for the appropriateness of their respective carrying amounts at each balance sheet date.

**Earnings per share**

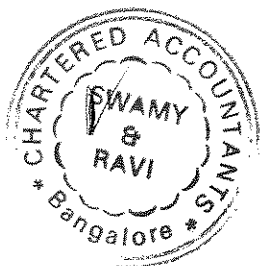
The number of shares used in computing basic and diluted earning per share is the weighted average number of shares outstanding during the year. The Company does not have any potentially dilutive shares.

**Cash flow statement**

Cash flows are reported using indirect method, whereby net profits before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated.

**Provisions and contingent liabilities**

The Company creates a provision when there is a present obligation as a result of an obligating event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

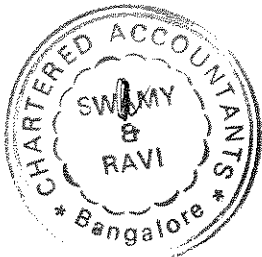


### 3 Share Capital

Particulars	In Rupees	
	As of March 31st, 2016	As of March 31st, 2015
<b>Authorised Capital</b>		
99,500,002 (2015: 99,500,002) equity shares of face value of MYR 1/- each	1,192,126,463 ✓	1,192,126,463 ✓
	1,192,126,463 ✓	1,192,126,463 ✓
<b>Issued, subscribed and paid-up capital</b>		
99,500,002 (2015: 99,500,002) equity shares of face value of MYR 1/- each	1,192,126,439 ✓	1,192,126,439 ✓
	1,192,126,439 ✓	1,192,126,439 ✓

### 4 Reserves & Surplus

Particulars	As of March 31st,	
	2016	2015
<b>General reserve</b>		
Balance brought forward from previous year	(155,766,055) ✓	(186,313,668) ✓
Transferred from Profit and Loss account	106,679,093 ✓	367,901,613 ✓
Proposed Dividend	(424,352,749) ✓	(337,354,000) ✓
	(473,439,711) ✓	(155,766,055) ✓
<b>Translation reserve</b>		
Balance brought forward from previous year	427,792,463 ✓	154,917,944 ✓
Additions during the year	(19,170,890) ✓	272,874,519 ✓
	408,621,573 ✓	427,792,463 ✓
<b>Statement of profit and loss</b>		
Balance brought forward from previous year		
Add: Profit/ (Loss) for the year	106,679,093 ✓	367,901,613 ✓
Less: Amount transferred to General Reserve	(106,679,093) ✓	(367,901,613) ✓
Closing balance	- /	- /
<b>Summary of reserves and surplus</b>		
Balance brought forward from previous year	272,026,408 ✓	(31,395,724) ✓
Movement during the year	(336,844,546) ✓	303,422,132 ✓
	(64,818,138) ✓	272,026,408 ✓



## 5 Long term borrowings

Particulars	As of March 31st, 2016	As of March 31st, 2015
Amount due to immediate holding company	3,404,141,013 ✓	3,074,172,191 ✓
	3,404,141,013 ✓	3,074,172,191 ✓

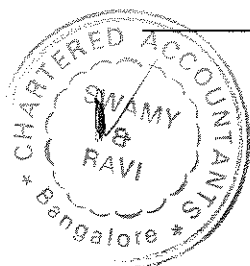
## 6 Other current liabilities

Particulars	As of March 31st 2016	As of March 31st 2015
Amount due to related companies	573,825,260 ✓	540,334,144 ✓
Other payables	66,160,799 ✓	57,823,893 ✓
	639,986,059 ✓	598,158,037 ✓

## 7 Non-current investments

(Valued at cost unless stated otherwise)

Particulars	As of March 31st 2016	As of March 31st 2015
<b>Trade – Unquoted</b>		
<b>Investments in equity instruments</b>		
- Subsidiaries		
Unza (Malaysia) Sdn. Bhd. 4,500,000 (2015 : 4,500,000) equity share of MYR1.00 each	1,666,592,754 ✓	1,666,592,754 ✓
Wipro Unza (Malaysia) Sdn. Bhd. 1,000,000 (2015 : 1,000,000) equity share of MYR1.00 each	14,524,900 ✓	14,524,900 ✓
Wipro Manufacturing Services Sdn. Bhd. 350,000 (2015 : 350,000) equity share of MYR1.00 each	372,007,311 ✓	372,007,311 ✓
Formapac Sdn. Bhd. 3,000,000 (2015 : 3,000,000) equity share of MYR1.00 each	178,563,509 ✓	178,563,509 ✓
Gervas Corporation Sdn. Bhd. 3,000,000 (2015 : 3,000,000) equity share of MYR1.00 each	446,408,773 ✓	446,408,773 ✓
Ginvera Marketing Enterprise Sdn. Bhd. 572,500 (2015 : 572,500) equity share of MYR1.00 each	1,936,623,053 ✓	1,936,623,053 ✓
Attractive Avenue Sdn. Bhd. 871,972 (2015 : 871,972) equity share of MYR1.00 each	600,609,725 ✓	600,609,725 ✓
Unza Holdings Sdn Bhd	1,789,764,185 ✓	1,789,764,185 ✓
	7,005,094,210 ✓	7,005,094,210 ✓
<b>Less: Impairment</b>		
Formapac Sdn. Bhd.	(8,142,806) ✓	(8,142,806) ✓
Gervas Corporation Sdn. Bhd.	(154,713,323) ✓	(154,713,323) ✓
Unza Holdings Sdn Bhd	(1,789,764,185) ✓	(1,789,764,185) ✓
	5,052,473,896 ✓	5,052,473,896 ✓



**8 Cash and bank balances**

Particulars	As of March 31st 2016	As of March 31st 2015
Balances with Banks		
- In current accounts	95,127 ✓	84,009,145 ✓
Cash in hand	34 ✓	34 ✓
	95,161 ✓	84,009,179 ✓

**9 Other current assets**

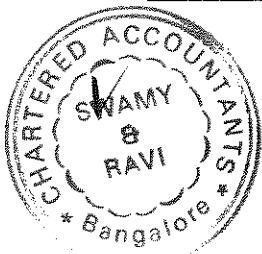
Particulars	As of March 31st 2016	As of March 31st 2015
Dividend Recievable	118,866,316 ✓	-
	118,866,316 ✓	-

**10 Other income**

Particulars	As of March 31st 2016	As of March 31st 2015
Bank interest	240,953 ✓	83,611 ✓
Dividend Income	438,306,744 ✓	639,875,056 ✓
Interest income from related companies	1,303,223 ✓	-
	439,850,920 ✓	639,958,667 ✓

**11 Finance costs**

Particulars	As of March 31st 2016	As of March 31st 2015
Interest expense to ultimate holding company	77,357,658 ✓	81,225,896 ✓
	77,357,658 ✓	81,225,896 ✓



✍

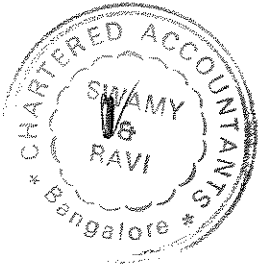
## 12 Other expenses

Particulars	As of March 31st 2016	As of March 31st 2015
Auditors' remuneration	1,652,481 /-	2,958,690 /-
Bank charges	1,190 /-	2,633 /-
Foreign exchange loss / (gain)	253,611,707 /-	187,426,243 /-
Legal Fees	71,586 /-	-
Printing and stationery	-	274 /-
Secreterial Services	128,533 /-	76,019 /-
Tax Fee	(21,899) /-	346,392 /-
	255,443,598 /-	190,810,251 /-

## 13 Income Tax

i) Provision for tax has been allocated as follows:

Particulars	As on March 31st 2016	As on March 31st 2015
Net Current tax	370,571 /-	20,907 /-
<b>Total income taxes</b>	<b>370,571 /-</b>	<b>20,907 /-</b>



#### 14. Notes to Accounts

a The Company is a 100% Subsidiary of Wipro Unza Holdings Ltd. The accounts have been prepared and audited for the purpose of attachment to the accounts of the Holding Company to comply with the provisions of the Indian Companies Act.

b Related Party Transaction:

The following are the entities with which the Company has related party transactions:

Name of the party	Relationship with The Company
Wipro Unza Holdings Limited	Holding company
Unza International Limited	Related Company
Wipro Unza (Malaysia) Sdn Bhd	Subsidiary company
Wipro Manufacturing Services Sdn Bhd	Related Company
Attractive Avenue Sdn Bhd	Related Company

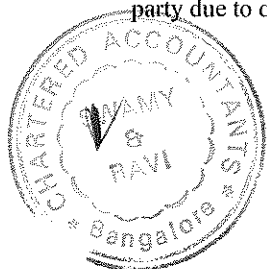
The Company had the following transactions with related parties during the year ended March 31 2016 and March 31 2015.

Name of the party	Mar' 31, 2016	Mar' 31, 2015
<b>Dividend Income</b>		
Wipro Unza (Malaysia) Sdn Bhd	227,270,164	548,464,333
Wipro Manufacturing Services Sdn Bhd	129,868,665	-
Attractive Avenue Sdn Bhd	81,167,915	91,410,723
<b>Dividend Payments</b>		
Wipro Unza Holdings Limited	424,352,749	337,354,000
<b>Interest Payments</b>		
Wipro Unza Holdings Limited	77,357,658	81,225,896
<b>Interest Income</b>		
Wipro Unza (Malaysia) Sdn Bhd	1,303,223	-

The following is the listing of receivables and payables to related parties as at March 31 2016 and March 31, 2015:

Name of the party	Mar' 31, 2016	Mar' 31, 2015
<b>Payables:</b>		
Wipro Unza Holdings Limited	3,404,141,013	3,074,172,191
Unza International Limited	572,736,743	540,334,144
Wipro Unza (Malaysia) Sdn Bhd	1,088,517	-

Note: The related party transactions/balances may not be strictly comparable with the counterpart related party due to differences in reporting currencies.



c Earnings per share:

Computation of EPS	Mar' 31, 2016	Mar' 31, 2015
Profit/ (Loss) for the year as per profit and loss account	106,679,093	367,901,613
Weighted average number of equity shares used for computing basic and diluted EPS	99,500,002	99,500,002
Earnings per share basic and diluted (face value: MYR 1 each)	1.07	3.70

d The Company is a foreign company and is not governed by the provisions of Micro, Small and Medium Enterprises Development Act, 2006 (the Act). Hence, the disclosures under the Act are not applicable to the Company

e Segment reporting:

The Company neither has more than one business segment nor more than one geographic segment; hence segment reporting is not required to be disclosed

f Transfer pricing

The Company's management is of the opinion that its international transactions with related parties are at arm's length and that the Company's management believes that the transfer pricing legislation will not have any impact on the financial statements for the year ended 31 March 2016, particularly on the amount of tax expense and that of the provision for taxation

g The figures of the previous period have been regrouped / reclassified, where necessary, to conform to the current year classification

