

INDEPENDENT AUDITOR'S REPORT

To the members of WIPRO UNZA VIETNAM COMPANY LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **WIPRO UNZA VIETNAM COMPANY LIMITED** ("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.

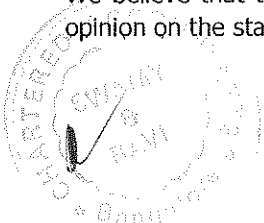
Auditor's Responsibility

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

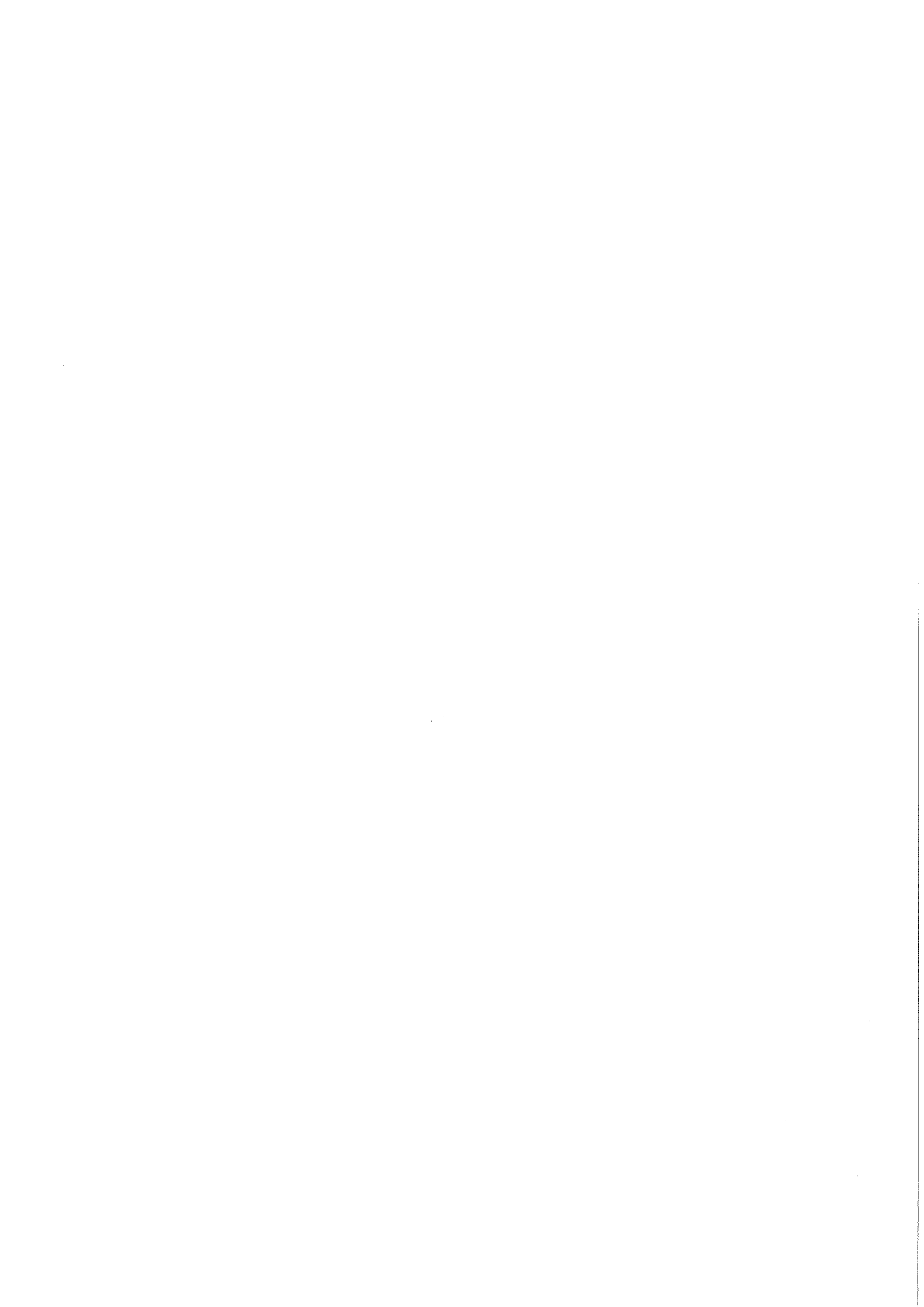
for Swamy & Ravi
Chartered Accountants
Firm Registration Number: 004317S

K. Ramesh
Partner
Membership No.: 21431

Place: Bangalore
Date:

WIPRO UNZA VIETNAM COMPANY LIMITED

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



WIPRO UNZA VIETNAM COMPANY LIMITED
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
EQUITY AND LIABILITIES			
Share Holder's Fund			
Share Capital	3	84,451,063	84,451,063
Reserves & Surplus	4	384,747,935	252,880,527
		<u>469,198,998</u>	<u>337,331,590</u>
Current Liabilities			
Trade payables	5	117,361,128	111,182,697
Other current liabilities	6	531,128,606	449,305,937
Short term Provisions	7	38,761,648	117,739,685
		<u>687,251,382</u>	<u>678,228,319</u>
TOTAL EQUITY AND LIABILITIES		<u>1,156,450,380</u>	<u>1,015,559,909</u>
ASSETS			
Non-Current Assets			
Fixed Assets			
Tangible Assets	8	298,501,193	298,969,601
Deferred Tax Assets (Net)	9	41,818,230	39,122,449
Other non-current assets	10	7,040,043	8,702,675
		<u>347,359,466</u>	<u>346,794,725</u>
Current Assets			
Inventories	11	242,625,379	313,719,762
Trade Receivables	12	128,494,485	147,415,625
Cash and bank balances	13	123,680,044	117,091,005
Short-term loans & advances	14	292,424,088	69,953,678
Other current assets	15	21,866,918	20,585,114
		<u>809,090,914</u>	<u>668,765,184</u>
TOTAL ASSETS		<u>1,156,450,380</u>	<u>1,015,559,909</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

K Ramesh
Partner
Membership No.21431
Bangalore/ 2016

For and on behalf of the
Board of Directors

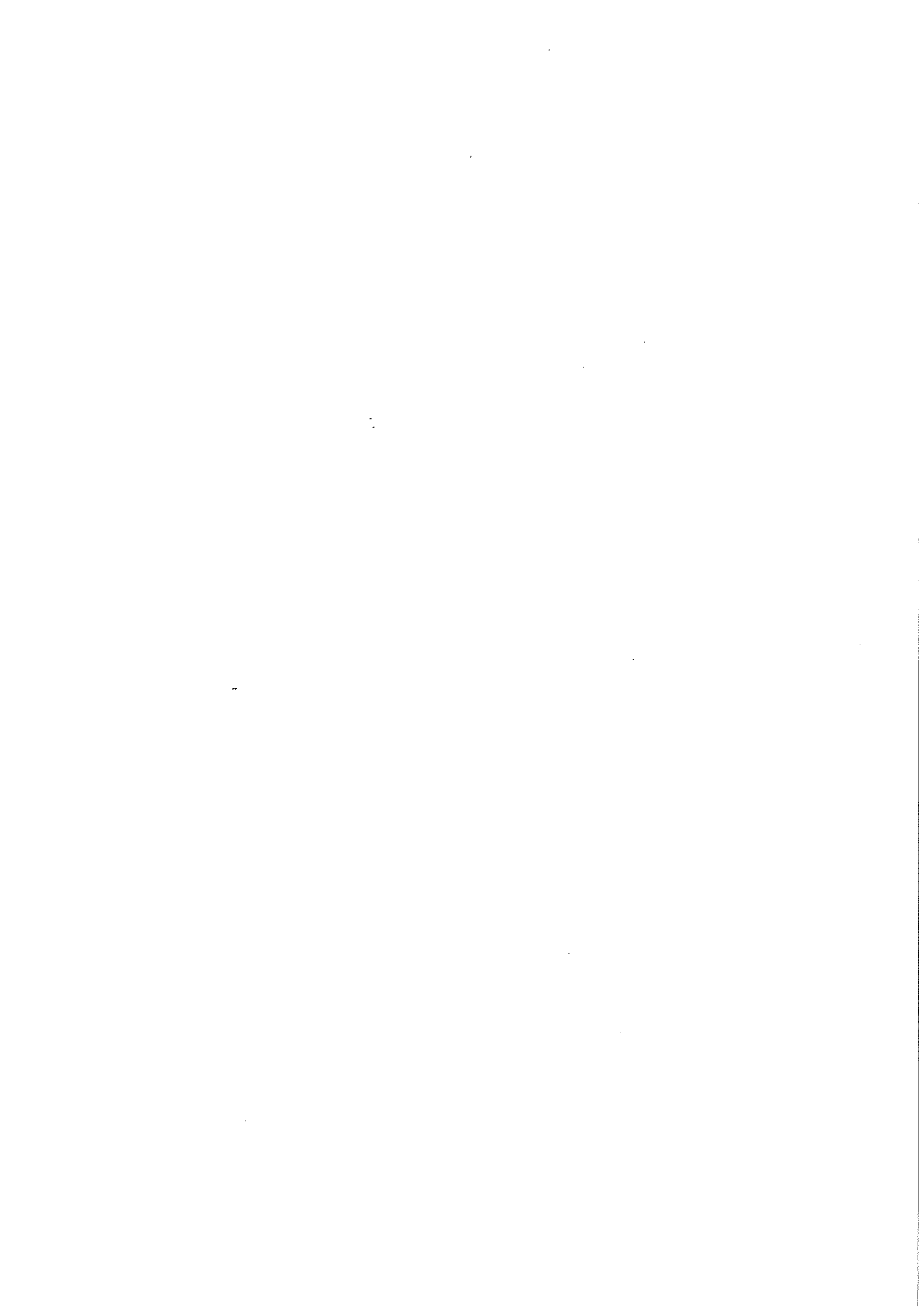


Director

N/A

Director

VAN



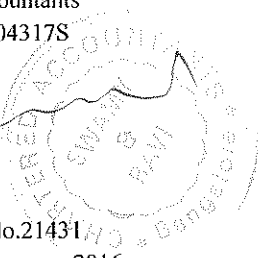
WIPRO UNZA VIETNAM COMPANY LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2016
(Amount in INR, except share and per share data, unless otherwise stated)

	Notes	For the year ended March 31st	
		2016	2015
REVENUE			
Revenue from Operations (Gross)	16	4,579,774,187	3,816,266,930
Less: Excise Duty		-	-
Revenue from Operations (Net)		4,579,774,187	3,816,266,930
Other Income	17	1,934,769	1,140,110
Total Revenue		4,581,708,956	3,817,407,040
EXPENSES			
Cost of Materials Consumed	18	1,572,740,673	1,276,742,060
Employee benefit expense	19	570,132,301	478,289,995
Depreciation and Amortization expense	8	35,998,883	30,903,650
Other expense	20	1,965,362,366	1,669,949,975
Total Expenses		4,144,234,223	3,455,885,680
Profit/ (Loss) before Tax		437,474,733	361,521,360
Tax Expense (including deferred tax)	21	59,515,986	216,594,923
Net Profit/ (Loss)		377,958,747	144,926,437
Earnings per equity Share (Equity shares of no par value)			
Basic & Diluted		NA	NA

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

K Ramesh
Partner
Membership No.21431
Bangalore/ 2016



For and on behalf of the
Board of Directors

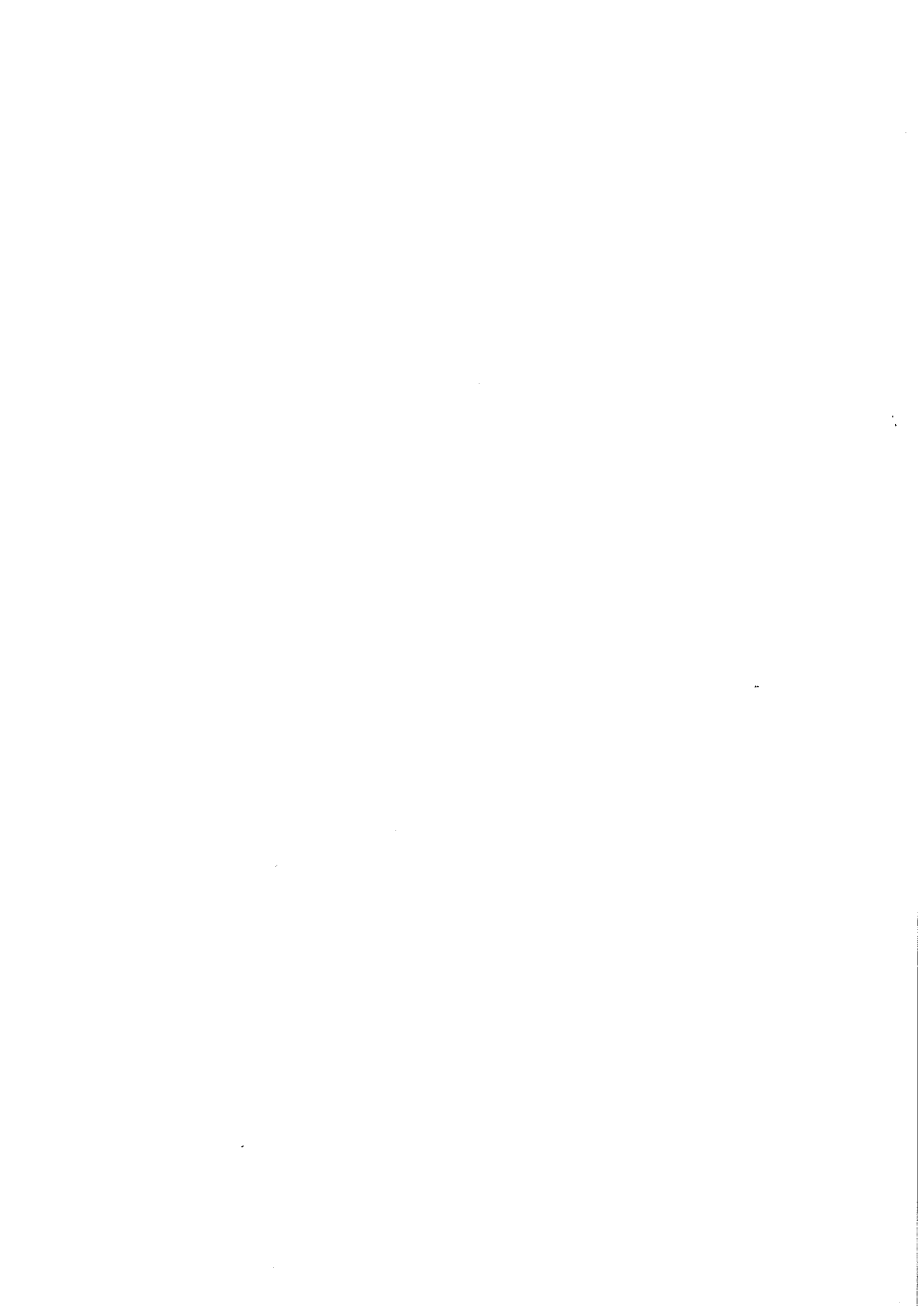
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Director

NA

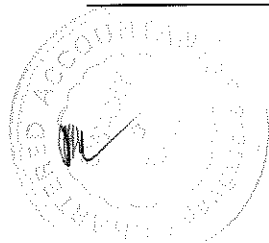
Director

NA




WIPRO UNZA VIETNAM COMPANY LIMITED
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2016
(Amount in INR, except share and per share data, unless otherwise stated)

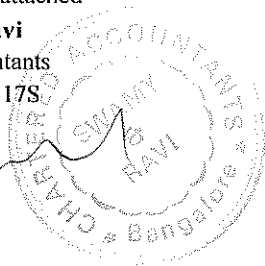
Particulars	Year ended March 31st	
	2016	2015
A. Cashflows from operating activities:		
Profit/ (Loss) before tax	437,474,733	361,521,360
Adjustments:		
Depreciation and amortization	35,998,883	30,903,650
Exchange Differences	(33,976,389)	6,900,989
Gain on sale of fixed assets	125,611	270,955
Working capital changes:		
Increase/ (decrease) in trade payables	6,178,431	22,313,693
Increase/ (decrease) in short-term provisions	(78,978,037)	56,977,173
Increase/ (decrease) in other current liabilities	81,822,669	101,196,762
Increase/(decrease) in deferred tax Assets	(2,695,782)	(25,149,574)
Increase/ (decrease) in trade receivables	18,921,140	48,789,725
Increase/ (decrease) in inventories	71,094,383	(131,469,520)
Increase/ (decrease) in short-term loans & advances	(222,470,410)	(2,001,782)
Increase/ (decrease) in other current assets	(1,281,804)	(3,438,548)
Increase/ (decrease) in other long-term assets	1,662,632	3,802,962
Net cash generated from/ (used in) operations	313,876,061	470,617,846
Direct taxes (paid)/ refund, net	(59,515,986)	(216,594,923)
Net cash generated from/ (used in) operating activities	254,360,075	254,022,923
B. Cashflows from investing activities:		
Acquisition of fixed assets (including capital advances, intangible assets and CWIP)	(28,606,614)	(58,989,083)
Proceeds from sale of fixed assets	(125,611)	14,994,893
Net cash generated from/ (used in) investing activities	(28,732,225)	(43,994,190)
C. Cashflows from financing activities:		
Dividends paid (including distribution tax)	(219,038,811)	(258,100,000)
Net cash used in financing activities	(219,038,811)	(258,100,000)



Particulars	Year ended March 31	
	2016	2015
Net (decrease)/ increase in cash and cash equivalents during the period	6,589,039	(48,071,267)
Cash and cash equivalents at the beginning of the period	117,091,005	165,162,272
<i>Cash and cash equivalents at the end of the period</i>	123,680,044	117,091,005
<u>Components of cash and cash equivalents</u>		
Cash on hand	19,271	11,200
Balances with banks in current account	999,610	21,089,805
Balances with banks in deposit accounts	122,661,163	95,990,000
<i>Total Cash and cash equivalents</i>	123,680,044	117,091,005

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


K Ramesh
Partner
Membership No.21431
Bangalore/ 2016



For and on behalf of the
Board of Directors



Director

NA

Director



WIPRO UNZA VIETNAM COMPANY LIMITED
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 Vietnam Company Limited formerly Unza Vietnam (“the Company”) is a subsidiary of Wipro Unza Holdings Limited (‘the holding company’). The Company is engaged in manufacturing, packaging, marketing and trading of comprehensive range of branded toiletries, personal care, household and other related products.

2 Basis of preparation of financial statements

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.

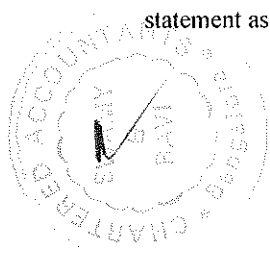
Fixed Assets and Depreciation

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

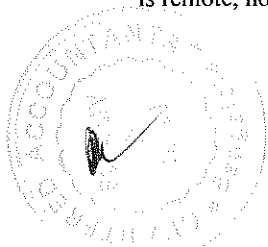
The number of shares used in computing basic and diluted earning per share is the weighted average number of shares outstanding during the year. The Company does not have any potentially dilutive shares.

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

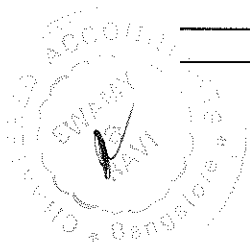
Particulars	In Rupees	In Rupees
	As of March 31st, 2016	As of March 31st, 2015
Authorised Capital	84,451,063	84,451,063
	84,451,063	84,451,063
Issued, subscribed and paid-up capital		
Fully Paid ordinary shares with no par value	84,451,063	84,451,063
	84,451,063	84,451,063

4 Reserves & Surplus

Particulars	As of March 31st, 2016	As of March 31st, 2015
General reserve		
Balance brought forward from previous year	227,063,042	340,236,605
Transferred from Profit and Loss account	377,958,747	144,926,437
Deductions during the year	(219,038,811)	(258,100,000)
	385,982,978	227,063,042
Translation reserve		
Balance brought forward from previous year	25,817,485	8,929,549
Additions during the year	(27,052,528)	16,887,936
	(1,235,043)	25,817,485
Statement of profit and loss		
Add: Profit/ (Loss) for the year	377,958,747	144,926,437
Amount transferred to General Reserve	(377,958,747)	(144,926,437)
	-	-
Summary of reserves and surplus		
Balance brought forward from previous year	252,880,527	349,166,154
Movement during the year	131,867,408	(96,285,627)
	384,747,935	252,880,527

5 Trade payables

Particulars	As of March 31st 2016	As of March 31st 2015
Sundry creditors – Due to other than micro and small enterprises	117,361,128	111,182,697
	117,361,128	111,182,697



6 Other current liabilities

Particulars	As of March 31st 2016	As of March 31st 2015
Amount due to related companies	171,776,053	154,716,568
Other payables	359,352,553	294,589,369
	531,128,606	449,305,937

7 Short term provisions

Particulars	As of March 31st 2016	As of March 31st 2015
Income tax payable	30,311,905	104,483,238
Other Provisions	8,449,743	13,256,447
	38,761,648	117,739,685

8 Tangible Assets- refer page no. 13**9 Deferred Tax Assets**

Particulars	As of March 31st 2016	As of March 31st 2015
Deferred Tax Assets (Net)	41,818,230	39,122,449
	41,818,230	39,122,449

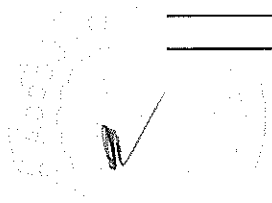
10 Other non-current assets

Particulars	As of March 31st 2016	As of March 31st 2015
Sundry assets & Deferred Charges	7,040,043	8,702,675
	7,040,043	8,702,675

11 Inventories

(valued at lower of cost and net realizable value)

Particulars	As of March 31st 2016	As of March 31st 2015
Raw materials	69,156,862	111,074,446
Stock in progress	12,060,374	14,802,678
Finished goods	161,408,143	187,842,638
	242,625,379	313,719,762



12 Trade Receivables (Unsecured)

Particulars	As of March 31st 2016	As of March 31st 2015
Other debts		
Considered good	128,494,485	147,415,625
	128,494,485	147,415,625

13 Cash and bank balances

Particulars	As of March 31st 2016	As of March 31st 2015
Balances with Banks		
- In current accounts	999,610	21,089,805
- In deposit accounts	122,661,163	95,990,000
Cash in hand	19,271	11,200
	123,680,044	117,091,005

14 Short term loans and advances

(Unsecured, considered good unless otherwise stated)

Particulars	As of March 31st 2016	As of March 31st 2015
Amount due from related companies	292,424,088	69,953,678
	292,424,088	69,953,678

15 Other current assets

Particulars	As of March 31st 2016	As of March 31st 2015
Miscellaneous receivable and prepaid	21,866,918	20,585,114
	21,866,918	20,585,114



16 Revenue from operations (gross)

Particulars	As of March 31st 2016	As of March 31st 2015
Sales of products	4,573,678,473	3,812,068,297
- Scrap sales	6,095,714	4,198,633
	4,579,774,187	3,816,266,930

17 Other income

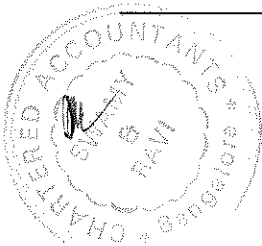
Particulars	As of March 31st 2016	As of March 31st 2015
Bank interest income	1,934,769	1,140,110
	1,934,769	1,140,110

18 Cost of materials consumed

Particulars	As of March 31st 2016	As of March 31st 2015
Cost of materials consumed	1,572,740,673	1,276,742,060
	1,572,740,673	1,276,742,060

19 Employee benefits expense

Particulars	As of March 31st 2016	As of March 31st 2015
Bonus	149,136,521	117,981,756
Employee insurance	3,671,071	3,057,852
Medical expenses	275,934	614,062
Staff recruitment and training	1,440,894	1,194,093
Staff training and other expenses	1,525,767	2,822,851
Staff welfare	44,630,929	40,373,407
Wages and salaries	368,865,087	311,600,407
Others: RSU equivalent cash component (UTL)	586,098	645,567
	570,132,301	478,289,995



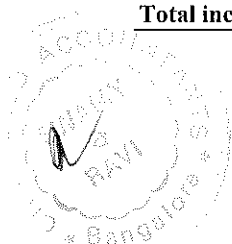
20 Other expenses

Particulars	As of March 31st 2016	As of March 31st 2015
Advertising and promotions	1,484,799,287	1,246,535,446
Agent commission / trade rebate	37,532,786	29,723,948
Amortization	1,184,295	1,214,003
Bad debt provision	-	4,041,800
Bank charges	1,057,489	1,525,355
Delivery charges	1,342,087	4,731,048
Distribution fee expenses	45,805,864	49,597,645
Distribution fees / commission to 3rd parties	-	(146,559)
Entertainment	1,900,306	1,137,805
Fines and penalties	-	7,688,370
Foreign exchange loss / (gain)	(5,722,323)	(1,244,992)
General expenses	8,338,196	2,730,641
General insurance	3,274,496	2,246,832
Legal and professional fees	4,247,954	1,186,229
Loss / (gain) on disposal of property, plant and equipment	(125,611)	(270,955)
Management fee expenses (HQ cost allocation)	32,167,935	25,255,455
Market research expenses	18,851,030	15,228,549
Office rental	12,937,462	11,386,661
Postage and courier	1,790,632	1,659,212
Printing and stationery	2,239,447	2,243,163
Repair and maintenance	14,835,565	13,214,004
Royalty expenses	225,380,607	188,554,010
Sample goods	552,635	703,056
Seminar fees	7,544,487	399,042
Telecommunication expenses	7,533,524	6,154,104
Traveling and transport	38,858,722	34,704,423
Uniform	1,516,059	927,288
Utilities	9,725,624	12,449,416
Warehouse rental	8,529,039	7,618,083
Audit & Services Fee	540,449	502,639
Others- AP written back	(1,275,677)	(1,745,743)
	1,965,362,366	1,669,949,975

21 Income Tax

i) Provision for tax has been allocated as follows:

Particulars	As on March 31st 2016	As on March 31st 2015
Income tax	59,515,986	216,594,923
Total income taxes	59,515,986	216,594,923



22. Notes to Accounts

a The Company is a 100% Subsidiary of Wipro Unza Holdings Limited. 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 Nusantara Sdn Bhd	Related company
Wipro Unza Holdings Ltd	Holding Company
Wipro Unza Company Pte Ltd	Related company
Wipro Unza Indochina Pte Limited	Related company
Wipro Unza (China) Limited	Related company
PT Unza Vitalis	Related company
Wipro Unza (Thailand) Limited	Related company
Wipro Unza Middle East Ltd	Related company
Wipro Unza Cathay Limited	Related company
Wipro Unza Overseas Ltd	Related company
Unza International Limited	Related company
Wipro Unza Malaysia Limited	Related company
Wipro Manufacturing Services Sdn Bhd	Related company
Attractive Avenue Sdn. Bhd.	Related company
Wipro Yardley	Related company
Wipro Limited (Consumer Care & Lighting Division)	Ultimate holding company
Wipro Unza (Guangdong) Consumer Products Ltd	Related company
Wipro Unza Singapore Pte Limited	Related company

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

Name of the party	Mar' 31, 2016	Mar' 31, 2015
Dividend payments:		
Wipro Unza Indochina Pte Limited	217,879,135	258,100,000
Management expenses/HQ costs:		
Wipro Unza Holdings Limited	32,167,935	25,255,455
Purchases from related company:		
Wipro Unza Indochina Pte Limited	680,157,820	666,538,827
PT Unza Vitalis	66,494,530	31,901,539
Wipro Manufacturing Services Sdn Bhd	4,856,205	9,049,288
Attractive Avenue Sdn. Bhd.	4,076,076	495,657
L D Waxson (Quanzhou) Co. Ltd	1,096,347	-
Royalty payments:		
Unza International Limited	225,380,607	188,554,010

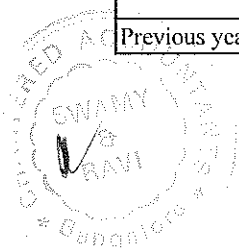


8 Tangible assets

Particular	GROSS BLOCK				
	As of April 1, 2015	Additions	Disposals	Translation Adjustment	As of March 31st 2016
Tangible fixed assets					
Leasehold Land	49,143,039	-	-	1,149,844	50,292,883
Leasehold Building	223,777,477	3,872,052	-	5,273,327	232,922,856
Plant & machinery	158,135,889	21,727,647	-	3,909,921	183,773,457
Vehicles	4,110,548	-	337,187	92,922	3,866,283
Office Equipments and Computers	28,594,474	3,006,915	-	698,095	32,299,484
	463,761,427	28,606,614	337,187	11,124,109	503,154,963
Previous year – 2015	405,145,842	58,989,083	15,265,848	14,892,350	463,761,427

Particular	ACCUMULATED DEPRECIATION				
	As of April 1, 2015	Depreciation for the year	Disposals/ adjustment	Translation Adjustment	As of March 31st 2016
Tangible fixed assets					
Leasehold Land	12,985,194	1,242,120	-	315,824	14,543,138
Leasehold Building	53,748,448	13,960,622	-	1,392,449	69,101,519
Plant & machinery	87,019,191	16,590,214	-	2,196,316	105,805,721
Vehicles	4,110,548	-	337,187	92,922	3,866,283
Office Equipments and Computers	6,928,445	4,205,927	-	202,737	11,337,109
	6,928,445	35,998,883	337,187	4,200,248	204,653,770
Previous year – 2015	128,982,773	30,903,650	-	4,905,403	164,791,826

Particular	NET BLOCK	
	As of 31st March 2016	As of 31st March 2015
Tangible fixed assets		
Leasehold Land	35,749,745	36,157,845
Leasehold Building	163,821,337	170,029,029
Plant & machinery	77,967,736	71,116,698
Vehicles	-	-
Office Equipments and Computers	20,962,375	21,666,029
	298,501,193	298,969,601
Previous year – 2015	298,969,601	276,163,069



Name of the party	Mar' 31, 2016	Mar' 31, 2015
Sales to related company:		
PT Unza Vitalis	829,289	-
Wipro Limited (CCLG Division)	3,578,519	836,375
Wipro Unza (Guangdong) Consumer Products Ltd	287,500,503	218,983,401
Wipro Unza Middle East Limited	101,204,702	43,968,778
Wipro Unza Overseas Limited	28,354,136	12,485,106
Wipro Unza Singapore Pte Limited	7,408,351	6,357,003
Wipro Yardley	25,567,270	8,998,999
Wipro Unza Thailand Limited	441,199	558,863
Wipro Manufacturing Services Sdn Bhd	25,543,903	-

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
Payables:		
Wipro Unza Holdings Limited	7,108,138	14,018,396
Wipro Unza Indochina Pte Limited	-	82,391,034
PT Unza Vitalis	9,538,396	10,550,444
Unza International Limited	50,570,754	43,644,453
Attractive Avenue Sdn. Bhd.	1,113,413	17,073
Receivables:		
Wipro Unza Singapore Pte Limited	-	2,702,116
Wipro Unza Thailand Limited	9,325	254,541
Wipro Unza Overseas Limited	2,100,354	1,638,483
Wipro Unza Middle East Limited	35,474,032	11,700,373
Wipro Unza (Guangdong) Consumer Products Ltd	55,409,588	43,272,308
Unza (Malaysia) Sdn Bhd	161,959	-
Wipro Manufacturing Services Sdn Bhd	12,263,598	1,464,495
Wipro Yardley	6,350,282	4,193,566
Wipro Limited	828,017	632,628
Wipro Unza Indochina Pte Limited	77,029,523	-
Wipro Unza Cathay Limited	12,079	-

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	377,958,747	144,926,437
Weighted average number of equity shares used for computing basic and diluted EPS	NA	NA
Earnings per share basic and diluted (face value: VND nil each)	NA	NA

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

