Subsidiaries	Subsidiaries	Subsidiaries	Country oi Incorporation
Wipro Portugal S.A.	Wipro Technologies Gmbh		Portugal Germany
Wipro do Brasil Technologia Ltda	New Logic Technologies SARL		France Brazil
	Wipro Do Brasil Sisternetas De Informatica Ltd		Brazil
			Denmark Denmark Germany
Designit A/S	Designit Denmark A/S Designit Munich GmbH Designit Oslo A/S		Norway Sweden
	Designit Sweden AB Designit T.L. V Ltd. Designit Tokyo Ltd		Israel Japan