

WIPRO LTD  
Form 6-K  
October 24, 2006

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**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

**Form 6-K**  
**Report of Foreign Issuer**  
**Pursuant to Section 13a-16 or 15d-16 of the Securities Exchange Act of 1934**  
**For the quarter ended September 30, 2006**  
**Commission File Number 001-16139**

**Wipro Limited**

*(Exact name of Registrant as specified in its charter)*

**Not Applicable**

*(Translation of Registrant's name into English)*

**Karnataka, India**

*(Jurisdiction of incorporation or organization)*

**Doddakannelli**

**Sarjapur Road**

**Bangalore, Karnataka 560035, India +91-80-2844-0011**

*(Address of principal executive offices)*

Indicate by check mark registrant files or will file annual reports under cover Form 20-F or Form 40-F:

Form 20-F  Form 40-F

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes  No

**If Yes is marked, indicate below the file number assigned to registrant in connection with Rule 12g3-2(b).  
Not applicable.**

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**DISCLOSURE OF RESULTS OF OPERATIONS AND FINANCIAL CONDITION**

We hereby furnish the Commission with copies of the following information concerning our public disclosures regarding our results of operations for our quarter ended September 30, 2006. The following information shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

On October 18, 2006, we announced our results of operations for the three months ended September 30, 2006. We issued press releases announcing our results under U.S. Generally Accepted Accounting Principles ( GAAP ) and Indian GAAP, copies of which are attached to this Form 6-K as Exhibits 99.1 and 99.2, respectively.

On October 18, 2006, we also held a press conference to announce our results, which was followed by a question-and-answer session with those attending the press conference. The presentation made by the company in the press conference and the transcript of the proceedings of the press conference are attached to this Form 6-K as Exhibits 99.3 and 99.4, respectively. On the same day, we also held two teleconferences with investors and analysts to discuss our results. Transcripts of those two teleconferences are attached to this Form 6-K as Exhibits 99.5 and 99.6, respectively.

In addition, our officers gave interviews with TV Channel CNBC India, TV Channel NDTV Profit, TV Channel Times Now and TV Channel CNN-IBN. Copies of the transcripts of these interviews are attached to this Form 6-K as Exhibits 99.7, 99.8, 99.9 and 99.10, respectively.

Our officers also gave interview with Wire Agencies Dow Jones, Reuters, Bloomberg and Crisil NewsWire. A copy of the transcript of this interview is attached to this Form 6-K as Exhibit 99.11.

Lastly, we placed advertisements in certain Indian newspapers concerning our results of operations for the three months ended September 30, 2006 under Indian GAAP. A copy of the form of this advertisement is attached to this Form 6-K as Exhibit 99.12.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly organized.

Wipro Limited

/s/ Suresh C. Senapaty

Suresh C. Senapaty  
*Executive Vice President, Finance &  
Chief Financial Officer*

Dated: October 24, 2006

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Exhibits

- 99.1 U.S. GAAP Press Release
- 99.2 Indian GAAP Press Release
- 99.3 Presentation made by the Company at October 18, 2006 Press Conference
- 99.4 Transcript of October 18, 2006 Press Conference
- 99.5 Transcript of October 18, 2006 11:45 a.m. Earnings Call (Indian Standard Time)
- 99.6 Transcript of October 18, 2006 6:45 p.m. Earnings Call (Indian Standard Time)
- 99.7 Transcript of October 18, 2006 TV Channel CNBC India Question-and-Answer Session with Company Officers
- 99.8 Transcript of October 18, 2006 TV Channel NDTV Profit Question-and-Answer Session with Company Officers
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- 99.11 Transcript of October 18, 2006 Media Interview of Wire Agencies with Company Officers
- 99.12 Form of Advertisement Placed in Indian Newspapers