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# Annexure to Integrated Annual Report 2022-23 and ESG Dashboard 2022-23

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GRI Index, WEF Stakeholder  
Capitalism Metrics and TCFD

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**Ambitions Realized.**

# GRI content index

## Statement of use

Wipro Ltd. has reported the information cited in this GRI content index for the period April FY2021-22 till March FY2022-23 with reference to the GRI Standards.

GRI 1 used **GRI 1: Foundation 2021**

GRI STANDARD	DISCLOSURE	LOCATION /REMARKS
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	Section A - Page 419 of Integrated Annual Report 2022-23
	2-2 Entities included in the organization's sustainability reporting	Section A - Page 419 of Integrated Annual Report 2022-23
	2-3 Reporting period, frequency and contact point	Section A - Page 419 of Integrated Annual Report 2022-23
	2-4 Restatements of information	Section A - Page 419 of Integrated Annual Report 2022-23
	2-5 External assurance	Ernst & Young Associates LLP (EYA LLP) for FY 2022-23
	2-6 Activities, value chain and other business relationships	Section A - Page 419 of Integrated Annual Report 2022-23
	2-7 Employees	Section A - Page 420 and 421 of Integrated Annual Report 2022-23
	2-8 Workers who are not employees	Workers are not relevant to our business
	2-9 Governance structure and composition	Corporate Governance Report - Page 123 of Integrated Annual Report 2022-23
	2-10 Nomination and selection of the highest governance body	Board's Report - Page 102 of Integrated Annual Report 2021-22
	2-11 Chair of the highest governance body	Board's Report - Page 101 of Integrated Annual Report 2021-22
	2-12 Role of the highest governance body in overseeing the management of impacts	Board's Report - Page 101 of Integrated Annual Report 2021-22
	2-13 Delegation of responsibility for managing impacts	Principle 4 (Leadership indicator 1) - Page 436 of Integrated Annual Report 2022-23
	2-14 Role of the highest governance body in sustainability reporting	Section A - Page 419 of Integrated Annual Report 2022-23
	2-15 Conflicts of interest	Section C (Leadership indicator 2) - Page 429 of Integrated Annual Report 2022-23
	2-16 Communication of critical concerns	Vigil Mechanism - Page 103 and 104 of Integrated Annual Report 2022-23
	2-17 Collective knowledge of the highest governance body	Corporate Governance Report - Page 125 and 126 of Integrated Annual Report 2022-23
	2-18 Evaluation of the performance of the highest governance body	Board Evaluation - Page 101 and 102 of Integrated Annual Report 2022-23
	2-19 Remuneration policies	People Practices (Human Rights & Values at Wipro) - Page 70 of Integrated Annual Report 2022-23
	2-20 Process to determine remuneration	Policy on Director's Appointment and Remuneration - Page 102 of Integrated Annual Report 2022-23
	2-21 Annual total compensation ratio	ANNEXURE I - Page 108 and 109 of Integrated Annual Report 2022-23
	2-22 Statement on sustainable development strategy	Chairman's Letter to Stakeholders - Page 17 of Integrated Annual Report 2022-23
	2-23 Policy commitments	Section B; Principle 1, Essential Indicator: Q.4; Principle 5, Essential Indicator: Q.8; Principle 9, Essential Indicator: Q.5 - Page 425,438 and 448 of Integrated Annual Report 2022-23

GRI STANDARD	DISCLOSURE	LOCATION /REMARKS
	2-24 Embedding policy commitments	Section B, Q.2; Principle 1, Essential Indicator: Q.1; Principle 1, Leadership Indicator: Q.1; Principle 5, Essential Indicator: Q.1; Principle 5, Essential Indicator: Q.8 - Page 425, 429, 437 and 438 of Integrated Annual Report 2022-23
	2-25 Processes to remediate negative impacts	Section A, Q.23; Principle 3, Essential Indicator: Q.6; Principle 3, Essential Indicator: Q.13; Principle 5, Essential Indicator: Q.5, 6 and 7; Principle 5, Leadership Indicator: Q.1; Principle 8, Essential Indicator: Q.3; Principle 9, Essential Indicator: Q.1 - Page 421, 432, 434, 438, 439, 447, and 448 of Integrated Annual Report 2022-23
	2-26 Mechanisms for seeking advice and raising concerns	Vigil Mechanism - Page 103 and 104 of Integrated Annual Report 2022-23
	2-27 Compliance with laws and regulations	Compliance Management Framework- Page 103 of Integrated Annual Report 2022-23
	2-28 Membership associations	Principle 7, Essential Indicator: Q.1; Principle 7, Leadership Indicator: Q.1 - Page 445 and 446 of Integrated Annual Report 2022-23
	2-29 Approach to stakeholder engagement	Stakeholder Engagement- Page 40 and 41 of Integrated Annual Report 2022-23
	2-30 Collective bargaining agreements	People Practices (Human Rights & Values at Wipro) - Page 70 of Integrated Annual Report 2022-23
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	Materiality Assessment- Page 42 of Integrated Annual Report 2022-23
	3-2 List of material topics	Materiality Assessment- Page 44 of Integrated Annual Report 2022-23
	3-3 Management of material topics	Materiality Assessment- Page 42 to 44 of Integrated Annual Report 2022-23
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	Investor Returns - Page 45 of Integrated Annual Report 2022-23
	201-2 Financial implications and other risks and opportunities due to climate change	Section A, Q.24 - Page 423 of Integrated Annual Report 2022-23
	201-3 Defined benefit plan obligations and other retirement plans	Employee benefits- Page 177 to 179 of Integrated Annual Report 2022-23
	201-4 Financial assistance received from government	Taxation risks - Page 52 of Integrated Annual Report 2022-23
<b>GRI 202: Market Presence 2016</b>	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Principle 5, Essential Indicator: Q.2 - Page 437 and 438 of Integrated Annual Report 2022-23
	202-2 Proportion of senior management hired from the local community	Information unavailable
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	Principle 2, Essential Indicator: Q.1 - Page 430 of Integrated Annual Report 2022-23
	203-2 Significant indirect economic impacts	Principle 8, Essential Indicator: Q.1 - Page 446 of Integrated Annual Report 2022-23
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	Principle 8, Essential Indicator: Q.4 - Page 447 of Integrated Annual Report 2022-23

GRI STANDARD	DISCLOSURE	LOCATION /REMARKS
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Fraud and Anti Bribery and Anti Corruption (ABAC) Risk - Page 39 of Integrated Annual Report 2022-23
	205-2 Communication and training about anti-corruption policies and procedures	Principle 1, Essential Indicator: Q.1 ; Principle 5, Essential Indicator: Q.1 - Page 428 and 437 of Integrated Annual Report 2022-23
	205-3 Confirmed incidents of corruption and actions taken	Principle 1, Essential Indicator: Q.5 and 7 - Page 429 of Integrated Annual Report 2022-23
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Principle 7 - Page 445 and 446 of Integrated Annual Report 2022-23
<b>GRI 207: Tax 2019</b>	207-1 Approach to tax	Wipro Form 20F & Global Tax Policy
	207-2 Tax governance, control, and risk management	Investor returns(Assessment of Key Market Risks) - Page 52 of Integrated Annual Report 2022-23
	207-3 Stakeholder engagement and management of concerns related to tax	Wipro Global Tax Policy
	207-4 Country-by-country reporting	Information unavailable (Filed with Income tax, Government of India)
<b>GRI 301: Materials 2016</b>	301-1 Materials used by weight or volume	Not applicable to our business and industry. We are not in the manufacturing sector.
	301-2 Recycled input materials used	Not applicable to our business and industry. We are not in the manufacturing sector.
	301-3 Reclaimed products and their packaging materials	Not applicable to our business and industry. We are not in the manufacturing sector.
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Principle 6 (Essential Indicator 1, Leadership Indicator 1) - Page 439 and 442 of Integrated Annual Report 2022-23
	302-2 Energy consumption outside of the organization	Included in our Scope 3 Emissions
	302-3 Energy intensity	Principle 6 (Essential Indicator 1) - Page 439 of Integrated Annual Report 2022-23
	302-4 Reduction of energy consumption	Environmental Sustainability (Energy consumption) - Page 87 of Integrated Annual Report 2022-23 Section 6(P6) - Page 427 of Integrated Annual Report 2022-23
	302-5 Reductions in energy requirements of products and services	Environmental Sustainability (Energy consumption) - Page 87 of Integrated Annual Report 2022-23
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	Environmental Sustainability (Water efficiency and responsible use) - Page 90 of Integrated Annual Report 2022-23
	303-2 Management of water discharge-related impacts	Principle 6 (Essential Indicator 4) - Page 440 of Integrated Annual Report 2022-23 Environmental Metrics(Table 1.3.7) - Page 4 of ESG Dashboard 2022-23
	303-3 Water withdrawal	Principle 6 (Essential Indicator 3) - Page 440 of Integrated Annual Report 2022-23
	303-4 Water discharge	Principle 6 (Leadership Indicator 2) - Page 442 of Integrated Annual Report 2022-23
	303-5 Water consumption	Principle 6 (Leadership Indicator 3) - Page 443 of Integrated Annual Report 2022-23

GRI STANDARD	DISCLOSURE	LOCATION /REMARKS
<b>GRI 304: Biodiversity 2016</b>	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Information is not disclosed. Not applicable to our business and industry. We are not in areas proximate to protected areas and areas of high biodiversity value.
	304-2 Significant impacts of activities, products and services on biodiversity	Information is not disclosed. Not applicable to our business and industry.
	304-3 Habitats protected or restored	Information is not disclosed. Not applicable to our business and industry.
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Information is not disclosed. Not applicable to our business and industry.
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	Principle 6 (Essential Indicator 6) - Page 440 of Integrated Annual Report 2022-23
	305-2 Energy indirect (Scope 2) GHG emissions	Principle 6 (Essential Indicator 6) - Page 440 of Integrated Annual Report 2022-23
	305-3 Other indirect (Scope 3) GHG emissions	Principle 6 (Leadership Indicator 4) - Page 444 of Integrated Annual Report 2022-23
	305-4 GHG emissions intensity	Principle 6 (Essential Indicator 6,Leadership Indicator 4) - Page 440 and 444 of Integrated Annual Report 2022-23
	305-5 Reduction of GHG emissions	Principle 6 (Essential Indicator 7) - Page 441 of Integrated Annual Report 2022-23 Environmental Metrics(Air Quality) - Page 5 of ESG Dashboard 2022-23
	305-6 Emissions of ozone-depleting substances (ODS)	Environmental Sustainability (Overall Scope 1 and 2 emissions) - Page 87 of Integrated Annual Report 2022-23
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Principle 6 (Essential Indicator 5) - Page 440 of Integrated Annual Report 2022-23 Environmental Metrics(Absolute Emissions Profile) - Page 2 of ESG Dashboard 2022-23
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	Environmental Sustainability (Waste Management) - Page 94 of Integrated Annual Report 2022-23
	306-2 Management of significant waste-related impacts	Environmental Sustainability (Waste Management) - Page 94 and 95 of Integrated Annual Report 2022-23
	306-3 Waste generated	Principle 6 (Essential Indicator 8) - Page 441 of Integrated Annual Report 2022-23
	306-4 Waste diverted from disposal	Principle 6 (Essential Indicator 8) - Page 441 of Integrated Annual Report 2022-23
	306-5 Waste directed to disposal	Principle 6 (Essential Indicator 8) - Page 441 of Integrated Annual Report 2022-23
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	Principle 6, Leadership Indicator: Q.9 - Page 445 of Integrated Annual Report 2022-23
	308-2 Negative environmental impacts in the supply chain and actions taken	Principle 6, Leadership Indicator: Q.8 and 9 - Page 445 of Integrated Annual Report 2022-23

GRI STANDARD	DISCLOSURE	LOCATION /REMARKS
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	People Practices (Hiring) - Page 62 of Integrated Annual Report 2022-23 Section A, Q.20- Page 420 of Integrated Annual Report 2022-23
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	People Practices (Employee Wellbeing) - Page 66 to 68 of Integrated Annual Report 2022-23 Principle 3, Essential Indicator: Q.3(b) - Page 431 of Integrated Annual Report 2022-23
	401-3 Parental leave	People Practices (Employee Wellbeing) - Page 68 of Integrated Annual Report 2022-23
<b>GRI 402: Labor/ Management Relations 2016</b>	402-1 Minimum notice periods regarding operational changes	Information unavailable
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	Principle 3, Essential Indicator: Q.10 (a) - Page 433 of Integrated Annual Report 2022-23
	403-2 Hazard identification, risk assessment, and incident investigation	Principle 3, Essential Indicator: Q.10 (b) Principle 3, Essential Indicator: Q.10 (c) Principle 3, Essential Indicator: Q.12
	403-3 Occupational health services	Elimination: Removing the hazard; stopping using hazardous chemicals; applying ergonomics approaches when planning new workplaces; eliminating monotonous work or work that causes negative stress; removing fork-lift trucks from an area.
	403-4 Worker participation, consultation, and communication on occupational health and safety	Wipro conducts Safety Committee Meetings Quarterly across all Wipro Campus locations covering employees, Contractors and Vendors
	403-5 Worker training on occupational health and safety	Principle 3, Essential Indicator: Q.8 - Page 432 of Integrated Annual Report 2022-23
	403-6 Promotion of worker health	Principle 3, Essential Indicator: Q.10 (d) - Page 433 of the Annual Report 2022-23
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	People Practices (Physical Well-being) - Page 66 of Integrated Annual Report 2022-23
	403-8 Workers covered by an occupational health and safety management system	Principle 3, Leadership Indicator: Q.6 - Page 435 of Integrated Annual Report 2022-23
	403-9 Work-related injuries	Principle 3, Essential Indicator: Q.11, and 12 - Page 433 The number of hours worked. (524.65 Million) As per our HIRA, it was concluded that there are no high consequencew injury. Any Near Miss, first aid injury qualifies to revisit our HIRA. This is a part of our robust risk evaluation process.
	403-10 Work-related ill health	Principle 3, Essential Indicator: Q.11, 12 and 15 - Page 433 of Integrated Annual Report 2022-23
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	Principle 3, Essential Indicator: Q.8; Principle 5, Essential Indicator: Q.1 - Page 432 and 437 of Integrated Annual Report 2022-23
	404-2 Programs for upgrading employee skills and transition assistance programs	People Practices (Employee Wellbeing) - Page 62 to 65 of Integrated Annual Report 2022-23 Value Creation Model - Page 34 of Integarted Annual Report 2022-23
	404-3 Percentage of employees receiving regular performance and career development reviews	Principle 3, Essential Indicator: Q.9 - 433 of Integrated Annual Report 2022-23

GRI STANDARD	DISCLOSURE	LOCATION /REMARKS
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Section A, Q.18, 19 and 20 - Page 420 to 421 of Integrated Annual Report 2022-23
	405-2 Ratio of basic salary and remuneration of women to men	Gender Pay Parity (Average Female Salary / Average Male Salary) for our frontline employees (most in number) in India is 0.93 for FY22-23
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	Principle 5, Essential Indicator: Q.5 and 6 - Page 438 of Integrated Annual Report 2022-23
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Freedom of association - Page 70 of Integrated Annual Report 2022-23 People Practices (Human Rights & Values at Wipro) - Page 70 of Integrated Annual Report 2022-23
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	Not applicable to our business and industry. Wipro has a Zero tolerance policy towards Forced or Compulsory Labour
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Not applicable to our business and industry. Wipro has a Zero tolerance policy towards Forced or Compulsory Labour
<b>GRI 410: Security Practices 2016</b>	410-1 Security personnel trained in human rights policies or procedures	People Practices (Employee Wellbeing -> Health and safety risk assessment) - Page 66 of Integrated Annual Report 2022-23
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	411-1 Incidents of violations involving rights of indigenous peoples	Not Applicable - as our operations are in urban areas under city administration limits.
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	Principle 8, Essential Indicator: Q.1 - Page 446 of Integrated Annual Report 2022-23
	413-2 Operations with significant actual and potential negative impacts on local communities	Principle 8, Leadership Indicator: Q.1 - Page 447 of Integrated Annual Report 2022-23
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	Principle 2, Essential Indicator: Q.2; Principle 5, Leadership Indicator: Q.4 - Page 430 and 438 of Integrated Annual Report 2022-23
	414-2 Negative social impacts in the supply chain and actions taken	Principle 3, Leadership Indicator: Q.5 and 6; Principle 5, Leadership Indicator: Q.4 and 5 - Page 435 and 439 of Integrated Annual Report 2022-23
<b>GRI 415: Public Policy 2016</b>	415-1 Political contributions	As per our Code of Business Conduct Policy, we do not make any political contributions.
<b>GRI 416: Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories	Not applicable to our sector
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Not applicable to our sector
<b>GRI 417: Marketing and Labeling 2016</b>	417-1 Requirements for product and service information and labeling	Not applicable to our business and industry
	417-2 Incidents of non-compliance concerning product and service information and labeling	Not applicable to our business and industry
	417-3 Incidents of non-compliance concerning marketing communications	Not applicable to our business and industry
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Principle 9, Essential Indicator: Q.3 - Page 448 of Integrated Annual Report 2022-23

# World Economic Forum - Stakeholder Capitalism Metrics

	Theme	Metrics & Disclosures	Location
<b>Governance</b>	<b>Governing Purpose</b>	Setting Purpose	Corporate Governance Report - Page 123 of Integrated Annual Report 2022-23
	<b>Quality of Governing Body</b>	Governance body composition	Corporate Governance Report - Page 124 of Integrated Annual Report 2022-23 Section A, Q.18, 19 and 20 - Page 420 to 421 of Integrated Annual Report 2022-23
	<b>Stakeholder Engagement</b>	Material issues impacting stakeholders	Stakeholder Engagement- Page 40 and 41 of Integrated Annual Report 2022-23 Materiality Assessment- Page 42 to 44 of Integrated Annual Report 2022-23
	<b>Ethical Behaviour</b>	Anti-corruption	Principle 1, Essential Indicator: Q.1,5, and 7 ; Principle 5, Essential Indicator: Q.1 - Page 428 and 437 of Integrated Annual Report 2022-23
		Protected ethics advice and reporting mechanisms	Governance & Ethics - Page 100 of Integrated Annual Report 2022-23
<b>Risk and Opportunity Oversight</b>	Integrating risk and opportunity into business process	Risk Management Framework - Page 36 of Integrated Annual Report 2022-23	
<b>EXPANDED METRICS</b>			
<b>Governance</b>	<b>Governing Purpose</b>	Purpose led management	Corporate Governance Report - Page 123 of Integrated Annual Report 2022-23
	<b>Quality of Governing Body</b>	Progress against strategic milestones	Section B- Page 426 to 428 of Integrated Annual Report 2022-23
		Remuneration	ANNEXURE I - Page 108 and 109 of Integrated Annual Report 2022-23
	<b>Ethical Behaviour</b>	Alignment of strategy and policies to lobbying	BRSR Principle 7 - Page 384 of Integrated Annual Report 2022-23
		Monetary losses from unethical behaviour	Not applicable
<b>Risk and Opportunity Oversight</b>	Economic, environmental, and social topics in capital allocation framework	Value creation model - Pages 34-35 of Integrated Annual Report 2022-23	
<b>Planet</b>	<b>Theme</b>		
	<b>Climate change</b>	Greenhouse Gas (GHG) emissions	Principle 6 (Essential Indicator 6, Leadership Indicator 4) - Page 440 and 444 of Integrated Annual Report 2022-23
		TCFD implementation	Environmental Sustainability -Page 82 to 95 of Integrated Annual Report 2022-23
	<b>Nature loss</b>	Land use and ecological sensitivity	Not applicable to our business and industry. We are not in areas proximate to protected areas and areas of high biodiversity value.
	<b>Fresh water availability</b>	Water consumption and withdrawal in water stressed areas	Principle 6 (Leadership Indicator 3) - Page 443 of Integrated Annual Report 2022-23
<b>EXPANDED METRICS</b>			
<b>Planet</b>	<b>Climate Change</b>	Paris aligned GHG emissions targets	Environmental Sustainability -Page 82 of Integrated Annual Report 2022-23
		Impact of Greenhouse gas emissions	Wipro's Natural Capital Valuation Program - Page 95 of Integrated Annual Report 2022-23

	Theme	Metrics & Disclosures	Location
<b>Planet</b>	<b>Nature Loss</b>	Land use and ecological sensitivity	Not applicable
		Impact of land use and conversion	Wipro's Natural Capital Valuation Program - Page 95 of Integrated Annual Report 2022-23
	<b>Fresh water availability</b>	Impact of freshwater consumption and withdrawal	Wipro's Natural Capital Valuation Program - Page 95 of Integrated Annual Report 2022-23
	<b>Air pollution</b>	Air pollution	Principle 6 (Essential Indicator 5) - Page 440 of Integrated Annual Report 2022-23
		Impact of air pollution	Wipro's Natural Capital Valuation Program - Page 95 of Integrated Annual Report 2022-23
	<b>Water pollution</b>	Nutrients	Not applicable
		Impact of water pollution	Wipro's Natural Capital Valuation Program - Page 95 of Integrated Annual Report 2022-23
	<b>Solid waste</b>	Single use plastics	Principle 2, Essential Indicator: Q.3 - Page 430 of Integrated Annual Report 2022-23
		Impact of solid waste disposal	Wipro's Natural Capital Valuation Program - Page 95 of Integrated Annual Report 2022-23
	<b>Resource availability</b>	Resource circularity	Not applicable
<b>People</b>	<b>Theme</b>		
	<b>Dignity and equality</b>	Diversity and inclusion (%)	Section A, Q.18, 19 and 20 - Page 420 to 421 of Integrated Annual Report 2022-23
		Pay equality	Gender Pay Parity (Average Female Salary / Average Male Salary) for our frontline employees (most in number) in India is 0.93 for FY22-23
		Wage level (%)	Principle 5, Essential Indicator: Q.2 - Page 437 and 438 of Integrated Annual Report 2022-23
		Risk for incidents of child, forced or compulsory labour	Not applicable to our business and industry. Wipro has a Zero tolerance policy towards Forced or Compulsory Labour
	<b>Health &amp; wellbeing</b>	Health and Safety (%)	Principle 3, Essential Indicator: Q.10 (d), 11 and 12 - Page 433 of Integrated Annual Report 2022-23
<b>Skills for the future</b>	Training provided	Principle 3, Essential Indicator: Q.8; Principle 5, Essential Indicator: Q.1 - Page 432 and 437 of Integrated Annual Report 2022-23	
<b>EXPANDED METRICS</b>			
<b>People</b>	<b>Dignity and equality</b>	Pay gap	Gender Pay Parity (Average Female Salary / Average Male Salary) for our frontline employees (most in number) in India is 0.93 for FY22-23
		Discrimination and Harassment Incidents and the Total Amount of Monetary Losses	Principle 5, Essential Indicator: Q.5 and 6 - Page 438 of Integrated Annual Report 2022-23
		Freedom of association and collective bargaining at risk	Freedom of association - Page 70 of Integrated Annual Report 2022-23 People Practices (Human Rights & Values at Wipro) - Page 70 of Integrated Annual Report 2022-23

	Theme	Metrics & Disclosures	Location
<b>People</b>	<b>Dignity and equality</b>	Human rights review, grievance impact and modern slavery	BRSR Principle 5 - Page 437 to 439 of Integrated Annual Report 2022-23 Not applicable to our business and industry. Wipro has a Zero tolerance policy towards Forced or Compulsory Labour.
		Living Wage	BRSR Principle 5 - Page 437 and 438 of Integrated Annual Report 2022-23
	<b>Health and well being</b>	Monetized Impacts of Work related Incidents on Organization	No impact or Not material
		Well Being	BRSR principle 3 - Page 431 of Integrated Annual Report 2022-23 Principle 3, Essential Indicator: Q.11, 12 and 15 - Page 433 of Integrated Annual Report 2022-23
	<b>Skills for the future</b>	Number of unfilled 'Skilled' Positions	Not Reported
		Monetized Impacts of Training Increased earning capacity as a result of training intervention	Not Reported
<b>Prosperity</b>	<b>Theme</b>		
	<b>Employment and wealth generation</b>	Absolute number and rate of employment	People Practices (Hiring) - Page 62 of Integrated Annual Report 2022-23 Section A, Q.20- Page 420 of Integrated Annual Report 2022-23
		Economic Contribution	Investor Returns - Page 45 of Integrated Annual Report 2022-23 Taxation risks - Page 52 of Integrated Annual Report 2022-23
	<b>Wealth creation and employment</b>	Financial investment contribution disclosure	Consolidated Statement of Cash Flows - Page 247-248 of Integrated Annual Report 2022-23
	<b>Innovation in better products and services</b>	Total R&D expenses	BRSR principle 2 - Page 430 of Integrated Annual Report 2022-23
	<b>Community and social vitality</b>	Total tax paid	Investor Returns - Page 45 of Integrated Annual Report 2022-23
	<b>EXPANDED METRICS</b>		
	<b>Employment and wealth generation</b>	Infrastructure investments and services supported	Principle 2, Essential Indicator: Q.1 - Page 430 of Integrated Annual Report 2022-23
		Significant indirect economic impacts	Principle 8, Essential Indicator: Q.1 - Page 446 of Integrated Annual Report 2022-23
	<b>Innovation in better products and services</b>	Social value generated	Not Applicable
Vitality Index		Not Applicable	
<b>Community and social vitality</b>	Total social investment	Annexure 4 - Page 119-122 of Integrated Annual Report 2022-23	
	Additional tax remitted	Investor Returns - Page 45 of Integrated Annual Report 2022-23	
	Total and additional tax breakdown by country for significant locations	Investor Returns - Page 45 of Integrated Annual Report 2022-23	

# TCFD

Core Elements of Recommendation	Details	Location
<b>Governance</b>	Role of the Board of the organization in overseeing climate-related issues.	Environmental Sustainability (Governance) - Page 84 of Integrated Annual Report 2022-23
	Role of management in assessing and managing climate-related issues	Environmental Sustainability (Management Approach) - Page 84 of Integrated Annual Report 2022-23
<b>Strategy</b>	Role of management in assessing and managing climate-related issues	Environmental Sustainability (Management Approach) - Page 84 of Integrated Annual Report 2022-23
	Impact of climate-related risks and opportunities on the organization's businesses, strategy and financial planning	Environmental Sustainability (Environmental Risks, Impact and Assessment) - Page 85 to 86 of Integrated Annual Report 2022-23
	Resilience of the organization's strategy, taking into consideration different climate-related scenarios including a 2°C or lower scenario.	Environmental Sustainability (Energy Efficiency & GHG mitigation) - Page 86 of Integrated Annual Report 2022-23
<b>Risk Management</b>	Organization's processes for identifying climate-related risks.	Environmental Sustainability (Environmental Risks, Impact and Assessment) - Page 85 to 86 of Integrated Annual Report 2022-23
	The organization's processes for managing climate-related risks	Environmental Sustainability (Environmental Risks, Impact and Assessment) - Page 85 to 86 of Integrated Annual Report 2022-23
	Processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	Environmental Sustainability (Environmental Risks, Impact and Assessment) - Page 85 to 86 of Integrated Annual Report 2022-23
<b>Metrics &amp; Targets</b>	Metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Environmental Sustainability (Targets) - Page 86 of Integrated Annual Report 2022-23
	Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	Environmental Sustainability (Performance against goals) - Page 86 to 90 of Integrated Annual Report 2022-23
	Targets used by the organization to manage climate-related risks and opportunities and performance against targets.	Environmental Sustainability (Energy consumption) - Page 87 of Integrated Annual Report 2022-23 Environmental Sustainability (Water efficiency and responsible use) - Page 90 of Integrated Annual Report 2022-23 Environmental Sustainability (Overall Scope 1 and 2 emissions) - Page 87 of Integrated Annual Report 2022-23 Environmental Sustainability (Waste Management) - Page 94 of Integrated Annual Report 2022-23



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