

## Independent Assurance Statement

### Scope and Approach

DNV GL Business Assurance India Private Limited has been commissioned by the management of Wipro Limited ('Wipro' or 'the Company', Corporate Identity Number L32102KA1945PLC020800) to carry out an independent assurance engagement on the non-financial - qualitative and quantitative information ('sustainability performance') in its Annual Report 2019-20 ('the Report') in its print and online formats, and references to the Company's website, for the financial year ending 31<sup>st</sup> March 2020.

The sustainability performance is presented based on the materiality determination exercise carried out by the Company covering Wipro's Information Technology business operations in India and other geolocations, and considering the key requirements of:

- The International Integrated Reporting Council's (IIRC's) <IR> Framework;
- The Global Reporting Initiative (GRI) Sustainability Reporting Standards 2016 ('GRI Standards')
- the principles of the National Voluntary Guidelines (NVG) and Securities and Exchange Board of India's (SEBI's) requirements with respect to Business Responsibility Reporting (BRR) vide circular No. CIR/CFD/DIL/8/2012 dated August 13, 2012.

We performed a limited level of assurance based on our assurance methodology VeriSustain™<sup>1</sup>, which is based on our professional experience, international assurance best practices including International Standard on Assurance Engagements 3000 (ISAE 3000) Revised\* and the GRI Principles for Defining Report Content and Quality. Our assurance engagement was planned and carried out during June 2020 – July 2020.

### Responsibilities of the Management of Wipro and of the Assurance Provider

The Management of Wipro has the sole responsibility for the preparation of the Report and are responsible for all information disclosed in the Report as well as the processes for collecting, analysing and reporting the information presented in both the printed and online versions of the Report. Wipro is also responsible for the maintenance and integrity of its website. In performing this assurance work, our responsibility is to the Management; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of the Company.

We provide a range of other services to Wipro, none of which in our opinion, constitute a conflict of interest with this assurance work. Our assurance engagements are based on the assumption that the data and information provided by the client to us as part of our review have been provided in good faith. We were not involved in the preparation of any statements or data included in the Report except for this Assurance Statement. We expressly disclaim any liability or co-responsibility for any decision a person or an entity may make based on this Assurance Statement.

### Basis of our Opinion

We planned and performed our work to obtain the evidence considered necessary to provide a basis for our assurance opinion, and as part of the assurance, a multi-disciplinary team of

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<sup>1</sup> The VeriSustain protocol is available on [www.dnvgl.com](http://www.dnvgl.com)

\* Assurance Engagements other than Audits or Reviews of Historical Financial Information.

sustainability and assurance specialists reviewed sustainability disclosures related to Wipro's operations in India and other geolocations.

We undertook the following activities:

- Review of Wipro's approach to identification of key capitals, the processes of stakeholder engagement and materiality determination, and its outcomes as brought out in this Report. We did not have any direct engagement with external stakeholders;
- Interviews with selected senior managers responsible for management of sustainability issues and review of selected evidence to support issues disclosed in the Report. We were free to choose interviewees and interviewed those with overall responsibility to deliver the Company's sustainability objectives;
- Carried out remote assessments with management teams at Wipro's Corporate Office at Sarjapura Road, Bengaluru and sample locations of the Company: (i) Kolkata Development Centre (KDC); (ii) Pune Development Centre-2 (PDC-2); (iii) Kodathi SEZ, Bengaluru (Kodathi-SEZ), and (iv) Coimbatore Development Centre (CODC) to review processes and systems for preparing site level sustainability data and implementation of sustainability strategy. We were free to choose sites for conducting assessments;
- Review of the processes for gathering and consolidating the performance data related to the identified GRI Topic-specific Standards;
- An independent review of Wipro's reporting against its Business Responsibility Report for the year 2019-20 covering requirements under Section 'a' to 'e'.

Due to the outbreak of the COVID-19 pandemic worldwide, and the nationwide lockdown imposed by the Government of India, we carried out remote assessments with the various locations of Wipro as one-to-one discussions and onsite location audits were not feasible. We did not come across limitations to the scope of the agreed assurance engagement during our assurance process. The reported data on economic performance, expenditure towards Corporate Social Responsibility (CSR) and other financial data are based on audited financial statements issued by the Company's statutory auditors which is subject to a separate audit process. We were not involved in the review of financial information within the Annual Report.

## Opinion

On the basis of the verification undertaken, nothing has come to our attention to suggest that the Report does not bring out the sustainability performance disclosures for the identified material topics and related capitals ie. Financial, Intellectual, Human, Social and Relationship, and Natural (hereafter referred to as 'Capitals' ) and disclosure requirements as set out by SEBI for Business Responsibility Reporting through the following GRI Standards:

- GRI 201: Economic Performance 2016 – 201-1, 201-2, 201-3, 201-4;
- GRI 204: Procurement Practices 2016 – 204-1;
- GRI 205: Anti-corruption 2016 – 205-1, 205-2, 205-3;
- GRI 205: Anti-competitive Behavior 2016 – 206-1;
- GRI 302: Energy 2016 – 302-1, 302-2, 302-3, 302-4;
- GRI 303: Water 2016 – 303-1, 303-2, 303-3;
- GRI 304: Biodiversity 2016 – 304-2;
- GRI 305: Emissions 2016 – 305-1, 305-2, 305-3\*, 305-4, 305-4, 305-5, 305-6, 305-7;
- GRI 306: Effluents and Waste 2016 – 306-1, 306-2, 306-3;
- GRI 307: Environmental Compliance 2016 – 307-1;
- GRI 308: Supplier Environmental Assessment 2016 – 308-1, 308-2;
- GRI 401: Employment 2016 – 401-1, 401-2, 401-3;

- GRI 403: Occupational Health and Safety 2016 – 403-1, 403-2, 403-3;
- GRI 404: Training and Education 2016 – 404-2, 404-3;
- GRI 405: Diversity and Equal Opportunity 2016 – 405-1;
- GRI 406: Non-discrimination 2016 – 406-1;
- GRI 407: Freedom of Association and Collective Bargaining – 407-1;
- GRI 412: Human Rights Assessment 2016 – 412-1, 412-2, 412-3;
- GRI 413: Local Communities 2016 – 413-1, 413-2;
- GRI 414: Supplier Social Assessment 2016 – 414-1 ;
- GRI 418: Customer Privacy 2016 – 418-1;
- GRI 419: Socioeconomic Compliance 2016 – 419-1.

*\*Wipro reports on eight Scope 3 emission categories from the Greenhouse Gas Corporate Value Chain Standard which it deems as applicable to the information technology business.*

## Observations

Without affecting our assurance opinion, we provide the following observations against the principles of VeriSustain:

### Materiality

*The process of determining the issues that is most relevant to an organization and its stakeholders.*

The Report brings out the process of materiality determination carried out by Wipro in 2018-19, which included internal reviews of material topics based on mission, values, commitments, strategy and risks and self-assessments based on sustainability reporting frameworks. Further, the process included external benchmarking with peers and considered requirements of sustainability rating agencies, applicable reporting frameworks and key concerns of identified stakeholders.

*Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Materiality.*

### Stakeholder Inclusiveness

*The participation of stakeholders in developing and achieving an accountable and strategic response to Sustainability.*

Wipro has ongoing formal and informal processes in place to identify and engage with significant stakeholders across its value chain i. e., employees, customers, investors, suppliers, education system, communities and civil societies, government and policy networks, and the 'young citizen and future generations'. The Report brings out the mode and frequency of engagement with each stakeholder group, and key concerns raised which have been responded to through the Company's strategies, policies and management approach.

*Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Stakeholder Inclusiveness.*

### Responsiveness

*The extent to which an organization responds to stakeholder issues.*

The Report identifies and articulates the reasonable expectations and interests of stakeholders as part of Wipro's process for determination of material issues. The Company's responses related to material matters and stakeholder concerns are brought out across the Report through disclosures on policies, strategies, management systems, governance mechanisms and value creation across identified Capitals.

*Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Responsiveness.*

**Reliability**

*The accuracy and comparability of information presented in the report, as well as the quality of underlying data management systems.*

The majority of data and information verified through our remote assessments with Wipro’s management teams at the Corporate Office and sample locations were found to be fairly accurate and reliable. Some of the data inaccuracies identified during the verification process were found to be attributable to transcription, interpretation and aggregation errors and the errors were communicated for correction, corrected and verified again.

*Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Reliability.*

**Completeness**

*How much of all the information that has been identified as material to the organisation and its stakeholders is reported?*

Wipro has chosen the scope and boundary for its sustainability performance for 2019-20 based on its chosen frameworks (GRI Standards, the Content Elements and disclosure requirements of <IR> and the National Voluntary Guidelines) consisting of Economic, Environmental and Social performance for the identified material topics covering its operations in India and locations overseas, and is as described in the section ‘Scope of Reporting’ of this Report.

*Nothing has come to our attention to suggest that the Report does not meet the Principle of Completeness with respect to scope, boundary and time.*


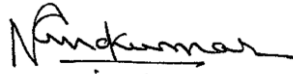
**Neutrality**

*The extent to which a report provides a balanced account of an organization’s performance, delivered in a neutral tone.*

The disclosures within the Report present Wipro’s sustainability/ non-financial performance related to its identified material topics and key issues and concerns in a neutral and balanced manner in terms of content and presentation, while applying adequate consideration to not unduly influence stakeholders’ opinions made based on the reported data and information.

*Nothing has come to our attention to suggest that the Report does not meet the Principle of Neutrality.*

For DNV GL Business Assurance India Private Limited

 Kiran Radhakrishnan Lead Verifier DNV GL Business Assurance India Private Limited, India	 Vadakepatth Nandkumar Assurance Reviewer Head – Regional Sustainability Operations DNV GL Business Assurance India Private Limited, India.
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24<sup>th</sup> July 2020, Bengaluru, India.

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 DNV GL Business Assurance India (Private) Limited is part of DNV GL – Business Assurance, a global provider of certification, verification, assessment and training services, helping customers to build sustainable business performance. [www.dnvgl.com](http://www.dnvgl.com)