

Independent Assurance Statement

Scope and Approach

DNV GL Business Assurance India Private Limited ('DNV') 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/sustainability-related qualitative and quantitative information ('sustainability performance') and references to the Company's website.

Wipro has presented its sustainability performance for its Information Technology (IT) business in its Integrated Annual Report 2020-21 ('the Report') in its printed and online formats, for the financial year ending 31st March 2021. The sustainability performance is presented based on the materiality determination exercise carried out by the Company covering Wipro's IT 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') and revised topic-specific 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 DNV's assurance methodology VeriSustain^{TM1}, 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 May 2021 – June 2021.

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 containing its sustainability performance disclosures. In performing this assurance work, our responsibility is to the Management of Wipro; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of the Company.

DNV provides 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 and related reports for internal use of Wipro. 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

During the verification, we adopted a risk-based approach as per VeriSustain. 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 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;

¹ The VeriSustain protocol is available on www.dnv.com

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

- 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, based on DNV’s remote assessment methodology with management teams at Wipro’s Corporate Office at Sarjapura Road, Bengaluru and sample locations of the Company: (i) Sarita Vihar in Delhi; (ii) Pune Development Centre-2 (PDC-2); (iii) Kodathi SEZ, Bengaluru (Kodathi-SEZ), and (iv) Gopanapally, Hyderabad 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 sustainability performance data related to the identified GRI topic-specific Standards.

Due to the outbreak of the COVID-19 pandemic and associated travel restrictions, we carried out remote assessments with the various locations of Wipro using DNV’s remote assessment procedures 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:

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|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| – GRI 201: Economic Performance 2016 – 201-1, 201-2, 201-3, 201-4; | – GRI 401: Employment 2016 – 401-1, 401-2, 401-3; |
| – GRI 204: Procurement Practices 2016 – 204-1; | – GRI 403: Occupational Health and Safety 2018 – 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-9; |
| – GRI 205: Anti-corruption 2016 – 205-1, 205-2, 205-3; | – GRI 404: Training and Education 2016 – 404-2, 404-3; |
| – GRI 206: Anti-competitive Behavior 2016 – 206-1; | – GRI 405: Diversity and Equal Opportunity 2016 – 405-1; |
| – GRI 302: Energy 2016 – 302-1, 302-2, 302-3, 302-4; | – GRI 406: Non-discrimination 2016 – 406-1; |
| – GRI 303: Water and Effluents 2018 – 303-1, 303-2, 303-3, 303-4, 303-5; | – GRI 407: Freedom of Association and Collective Bargaining – 407-1; |
| – GRI 304: Biodiversity 2016 – 304-2; | – GRI 412: Human Rights Assessment 2016 – 412-1, 412-2, 412-3; |
| – GRI 305: Emissions 2016 – 305-1, 305-2, 305-3*, 305-4, 305-4, 305-5, 305-6, 305-7; | – GRI 413: Local Communities 2016 – 413-1, 413-2; |
| – GRI 306: Effluents and Waste 2016 – 306-1, 306-2, 306-3; | – GRI 414: Supplier Social Assessment 2016 – 414-1; |
| – GRI 307: Environmental Compliance 2016 – 307-1; | – GRI 418: Customer Privacy 2016 – 418-1; |
| – GRI 308: Supplier Environmental Assessment 2016 – 308-1, 308-2; | – 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/relavant to its 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 articulates the results of the materiality determination exercise carried out by Wipro in 2019-20 and subsequent reviews to confirm any significant changes based on continued engagement with key stakeholders, changes in external business environment and the Company's mission, values, commitments and competitive strategy, while considering impacts of its business activities on ESG performance. Further Wipro has carried out internal and external benchmarking exercises to align with international expectations and disclosure framework requirements such as DJSI, CDP, TCFD and Science-Based Targets (SBTi).

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.

The Report brings out the processes of stakeholder identification and engagement, as well as its key outcomes. The engagement process is an ongoing process and includes both formal and informal engagements with eight identified stakeholder groups – employees, customers, investors, suppliers, education system, communities and civil societies, government and policy networks, and the 'Young Citizen and Future Generation'. These stakeholder groups have been identified based on the parameters of impact, influence, interest, legitimacy, diverse perspectives and urgency. In addition, the Report brings out the various channels and engagement mechanisms that are in place to identify and respond to the key concerns, risks and expectations of stakeholders.

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 discloses Wipro's responses to key stakeholder concerns and material topics, as well as how the Company creates value across its identified Capitals through descriptions of the Company's business model, strategic priorities, management approaches and governance mechanisms. The Report also considers the key expectations and interests of its identified stakeholder groups while arriving at Wipro's material issues to respond on through identified GRI topic-specific Standards. However, the Report may further strengthen disclosures related to long-term value creation across Capitals through its ESG strategy and business model.

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 Report explains the systems and related processes for quality assurance related to sustainability data and aggregation of information related to identified material topics which are presented using chosen GRI topic-specific Standards. The majority of data and information verified through our remote assessments with Wipro's management teams at the Corporate Office and sampled sites 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, and these errors have been corrected.

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?

The Report articulates Wipro’s scope and boundary of reporting, that is, Economic, Environmental and Social performance for the material topics identified by the Company for the reporting period 2020-21 and covering its boundary of operations (India and locations overseas). Further, the Report incorporates disclosure requirements considering the principle of Completeness, that is, the key Content Elements and requirements of the <IR> Framework such as descriptions of the business model and value creation across identified Capitals, as well as the reporting requirements of the chosen GRI topic-specific Standards.

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 Report brings out Wipro’s challenges and key concerns related to its identified material matters during the reporting period in a neutral tone in terms of content and presentation, while considering the overall macroeconomic environment, so as 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

<p>Kiran Radhakrishnan Lead Verifier DNV GL Business Assurance India Private Limited, India</p>	<p>Vadakepatth Nandkumar Assurance Reviewer DNV GL Business Assurance India Private Limited, India.</p>
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22nd June 2021, Bengaluru, India.

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