



Wipro Limited GRI Index

General Standard Disclosures	Page Number (or Link) - FY2020-21 Information related to Standard Disclosures required by the 'in accordance' options may already be included in other reports prepared by the organization. In these circumstances, the organization may elect to add a specific reference to where the relevant information can be found.	Identified Omission(s) In exceptional cases, if it is not possible to disclose certain required information, identify the information that has been omitted.	Reason(s) for Omission(s) In exceptional cases, if it is not possible to disclose certain required information, provide the reason for omission.	Explanation for Omission(s) In exceptional cases, if it is not possible to disclose certain required information, explain the reasons why the information has been omitted.	External Assurance Indicate if the Standard Disclosure has been externally assured. If yes, include the page reference for the External Assurance Statement in the report.
------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

GRI 102: GENERAL DISCLOSURES 2016

Organization Profile

102-1 - Name of the Organization	102-1 - Name of the Organization				
102-2 - Activities, brands, products, and services	102-2 - Activities, brands, products, and services				
102-3 - Location of headquarters	102-3 - Location of headquarters				
102-4 - Location of operations	102-4 - Location of operations				
102-5 - Ownership and legal form	102-5 - Ownership and legal form				
102-6 - Markets Served	102-6 - Markets Served				
102-7 - Scale of the Organization	Financial Highlights and Performance by Capitals- Page 14				
102-8 - Information on employees and other workers	ESG Dashboard https://www.wipro.com/investors/annual-reports/				
102-9 - Supply Chain	Social & Relationship Capital- Page 59				
102-10 - Significant changes to the organization and its supply chain	Board's Report- Page 87				
102-11 - Precautionary Principle or approach	BRR - Page 384				
102-12 - External Initiatives	Social & Relationship capital and Natural Capital- Page 59, 70				
102-13 - Membership of Associations	Human Capital, Natural Capital & Social & Relationship Capital- Page 80, 59, 70. Business Responsibility Report - 384				

General Disclosures- Strategy					
102-14- Statement from senior decision-maker	102-14- Statement from senior decision-maker				
102-15- Key impacts, risks, and opportunities	102-15- Key impacts, risks, and opportunities				
Ethics and integrity					
102-16- Values, principles, standards, and norms of behavior	102-16- Values, principles, standards, and norms of behavior				
102-17- Mechanisms for advice and concerns about ethics	102-17- Mechanisms for advice and concerns about ethics				
Governance					
102-18 -Governance structure	Corporate Governance Report-Page 121				
102-19 Delegating authority	Corporate Governance Report- Page 121 & Natural Capital- Page 70				
102-20 Executive-level responsibility for economic, environmental, and social topics	Natural Capital- Page 70				
102-21 Consulting stakeholders on economic, environmental, and social topics	Stakeholder engagement- Page 43				
102-22 Composition of the highest governance body and its committees	Corporate Governance Report-Page 121				
102-23 Chair of the highest governance body	Corporate Governance Report-Page 121				
102-24 Nominating and selecting the highest governance body	Corporate Governance Report-Page 121				
102-25 Conflicts of interest	Corporate Governance Report-Page 121				
102-26 Role of highest governance body in setting purpose, values, and strategy	Corporate Governance Report-Page 121				
102-27 Collective knowledge of highest governance body	Corporate Governance Report-Page 121				

102-28 Evaluating the highest governance body's performance	Corporate Governance Report-Page 121				
102-29 Identifying and managing economic, environmental, and social impacts	Natural Capital & Social and Relationship Capital- Page 59, 70				
102-30 Effectiveness of risk management processes	Risk Management- Page 38 , Natural Capital Page 70				
102-31 Review of economic, environmental, and social topics	Natural Capital- Page 70				
102-32 Highest governance body's role in sustainability reporting	Natural Capital- Page 70				
102-33 Communicating critical concerns	Vigil Mechanism- Page 93 and ESG Dashboard https://www.wipro.com/investors/annual-reports/				
102-34 Nature and total number of critical concerns	Vigil Mechanism- Page 93 and ESG Dashboard https://www.wipro.com/investors/annual-reports/				
102-35 Remuneration policies	Corporate Governance Report-Page 121				
102-36 Process for determining remuneration	Corporate Governance Report-Page 121				
102-37 Stakeholders' involvement in remuneration	Corporate Governance Report-Page 121				
102-38 Annual total compensation ratio	Board's Report- Page 87				
102-39 Percentage increase in annual total compensation ratio	Board's Report- Page 87				

Stakeholder engagement

102-40 List of stakeholder groups	102-40 List of stakeholder groups				
102-41 Collective bargaining agreements	102-41 Collective bargaining agreements				
102-42 Identifying and selecting stakeholders	102-42 Identifying and selecting stakeholders				

102-43 Approach to stakeholder engagement	102-43 Approach to stakeholder engagement				
102-44 Key topics and concerns raised	102-44 Key topics and concerns raised				
Stakeholder engagement					
102-45 Entities included in the consolidated financial statements	Board's Report- Page 87				
102-46 Defining report content and topic Boundaries	Capital & Value Creation- Page 44				
102-47 List of material topics	Materiality Determination- Page 43				
102-48 Restatements of information	Materiality Determination- Page 43				
102-49 Changes in reporting	Materiality Determination- Page 43				
102-50 Reporting period	Independent Assurance Statement				
102-51 Date of most recent report	Independent Assurance Statement				
102-52 Reporting cycle	Independent Assurance Statement				
102-53 Contact point for questions regarding the report	Independent Assurance Statement				
102-54 Claims of reporting in accordance with the GRI Standards	Independent Assurance Statement				
102-55 GRI content index	GRI Index - Page 1				
102-56 External assurance	Independent Assurance Statement				
GRI 103: Management Approach 2016					
103-1 Explanation of the material topic and its Boundary	Materiality Determination- Page 43				
103-2 The management approach and its components	Materiality Determination- Page 43				
103-3 Evaluation of the management approach	Materiality Determination- Page 43				
GRI 201: Economic Performance 2016					
201-1 Direct economic value generated and distributed	Financial Capital- Page 45				

201-2 Financial implications and other risks and opportunities due to climate change	Financial Capital & Natural Capital- Page 45, 70				
201-3 Defined benefit plan obligations and other retirement plans	Human Capital- Page 80				
201-4 Financial assistance received from government	Financial Capital- Page 45				
GRI 204: Procurement Practices 2016					
204-1 Proportion of spending on local suppliers	Social & Relationship Capital- Page 59				
GRI 205: Anti Corruption 2016					
205-1 Operations assessed for risks related to corruption	Corporate Governance Report-Page 121				
205-2 Communication and training about anti-corruption policies and procedures	Corporate Governance Report-Page 121				
205-3 Confirmed incidents of corruption and actions taken	"Corporate Governanve Report- Page 121 No Incident occurred in FY21."				
GRI 206: Anti- Competitive Behavior 2016					
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Business Responsibility Report - Page 384				
GRI 302: Energy 2016					
302-1 Energy consumption within the organization	Natural Capital- Page 70				
302-2 Energy consumption outside of the organization	Natural Capital- Page 70				
302-3 Energy intensity	Natural Capital- Page 70				
302-4 Reduction of energy consumption	Natural Capital- Page70				
GRI 302: Energy 2016					
303-1 Interactions with water as a shared resource	Natural Capital- Page 70				

303-2 Management of water discharge-related impacts	Natural Capital- Page 70				
303-3 Water withdrawal	Natural Capital- Page 70				
303-4 Water Discharge	ESG Dashboard https://www.wipro.com/investors/annual-reports/				
303-5 Water consumption	Natural Capital- Page 70				
GRI 304: Biodiversity 2016					
GRI 304: Biodiversity 2016	Natural Capital- Page 70				
GRI 305: Emissions 2016					
305-1 Direct (Scope 1) GHG emissions	Natural Capital- Page 70 & ESD Dashboard https://www.wipro.com/investors/annual-reports/				
305-2 Energy indirect (Scope 2) GHG emissions	Natural Capital- Page 70 & ESD Dashboard https://www.wipro.com/investors/annual-reports/				
305-3 Other indirect (Scope 3) GHG emissions	Natural Capital- Page 70 & ESD Dashboard https://www.wipro.com/investors/annual-reports/				
305-4 GHG emissions intensity	Natural Capital- Page 70				
305-5 Reduction of GHG emissions	Natural Capital- Page 70				
305-6 Emissions of ozone-depleting substances (ODS)	Natural Capital- Page 70				
"305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions"	Natural Capital- Page 70				
GRI 306: Effluents and Waste 2016					
306-1 Water discharge by quality and destination	Natural Capital- Page 70				
306-2 Waste by type and disposal method	Natural Capital- Page 70				
306-3 Significant spills	Natural Capital- Page 70 - No incident occurred in FY21				
306-4 Transport of hazardous waste		information on hazardous waste is not disclosed	Not applicable to our business and industry		

306-5 Water bodies affected by water discharges and/or runoff		information on hazardous waste is not disclosed	Not applicable to our business and industry		
GRI 307: Environmental Compliance 2016					
307-1 Non-compliance with environmental laws and regulations	Natural Capital- Page 70				
GRI 308: Supplier Environmental Assessment 2016					
308-1 New suppliers that were screened using environmental criteria	Social & Relationship Capital- Page 59				
308-2 Negative environmental impacts in the supply chain and actions taken	Social & Relationship Capital- Page 59				
GRI 401: Employment 2016					
401-1 New employee hires and employee turnover	ESG Dashboard https://www.wipro.com/investors/annual-reports/				
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Human Capital- Page 80	3	4		5
401-3 Parental leave	ESG Dashboard https://www.wipro.com/investors/annual-reports/				
GRI 403: Occupational Health and Safety 2018					
403-1 Occupational health and safety management system	Human Capital- Page 80				
403-2 Hazard identification, risk assessment, and incident investigation	Human Capital- Page 80, ESH Dashboard https://www.wipro.com/investors/annual-reports/				
403-3 Occupational health services	Human Capital- Page 80				
"403-4 Worker participation, consultation, and communication on occupational health and safety"	Human Capital- Page 80				
403-5 Worker training on occupational health and safety	Human Capital- Page 80				

403-6 Promotion of worker health	Human Capital- Page 80				
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Human Capital- Page 80				
403-9 Work-related injuries	ESG Dashboard https://www.wipro.com/investors/annual-reports/				
GRI 404: Training and Education 2016					
404-1 Average hours of training per year per employee	ESG Dashboard https://www.wipro.com/investors/annual-reports/				
404-2 Programs for upgrading employee skills and transition assistance programs	Human Capital- Page 80				
404-3 Percentage of employees receiving regular performance and career development reviews	Human Capital- Page 80				
GRI 405: Diversity and Equal Opportunity 2016					
405-1 Diversity of governance bodies and employees	Human Capital- Page 80				
GRI 406: Non- Discrimination 2016					
406-1 Incidents of discrimination and corrective actions taken	Vigil Mechanism- Page 93 & ESG Dashboard				
GRI 407: Freedom of Association and Collective Bargaining 2016					
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Capital- Page 80				
GRI 408: Child Labor 2016					
GRI 408: Child Labor 2016		Information is not disclosed	Not applicable to our business and industry. Wipro has a Zero tolerance policy towards Child Labour		

GRI 409: Forced or Compulsory Labor 2016

"409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor"		Information is not disclosed	Not applicable to our business and industry. Wipro has a Zero tolerance policy towards Forced or Compulsory Labour		
--------------------------------------------------------------------------------------------------	--	------------------------------	--------------------------------------------------------------------------------------------------------------------	--	--

GRI 412: Human Rights Assessment 2016

412-1 Operations that have been subject to human rights reviews or impact assessments	Human Capital- Page 80				
412-2 Employee training on human rights policies or procedures	Human Capital- Page 80				
412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Human Capital- Page 80				

GRI 413: Local Communities 2016

413-1 Operations with local community engagement, impact assessments, and development programs	Social & Relationship Capital- Page 59				
413-2 Operations with significant actual and potential negative impacts on local communities	Social & Relationship Capital- Page 59				

GRI 414: Supplier Social Assessment 2016

414-1 New suppliers that were screened using social criteria	Social & Relationship Capital- Page 59				
--------------------------------------------------------------	----------------------------------------	--	--	--	--

GRI 418: Customer Privacy 2016

418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Social & Relationship Capital- Page 59				
----------------------------------------------------------------------------------------------------	----------------------------------------	--	--	--	--

GRI 419: Socioeconomic Compliance 2016

419-1 Non-compliance with laws and regulations in the social and economic area	Good Governance and Management practices- Page 43				
--------------------------------------------------------------------------------	---------------------------------------------------	--	--	--	--