Annexure to Integrated Annual Report 2021-22 and ESG Dashboard 2021-22

GRI Index, WEF Stakeholder Capitalism Metrics and TCFD

wipro
Ambitions Realized.
A. GRI Content Index

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**Material topics**

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**Economic performance**

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<td>201-3 Defined benefit plan obligations and other retirement plans</td>
<td>Employee benefits - Page 162 of Integrated Annual Report 2021-22</td>
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### Natural Capital (Water efficiency and use)

#### Market presence
- **GRI 202: Market Presence 2016**
  - 201-1 Ratios of standard entry level wage by gender compared to local minimum wage

#### Indirect economic impacts
- **GRI 203: Indirect Economic Impacts 2016**
  - 203-1 Infrastructure investments and services supporting business
  - Page 100 & ESG Dashboard - Page 275 of Integrated Annual Report 2021-22
  - 203-2 Significant indirect economic impacts
  - Page 70 of Integrated Annual Report 2021-22

#### Procurement practices
- **GRI 204: Procurement Practices 2016**
  - 204-1 Proportion of spending on local suppliers
  - Social & Relationship Capital (Suppliers) - Page 60 of Integrated Annual Report 2021-22

#### Anti-corruption
- **GRI 205: Anti-corruption 2016**
  - 205-1 Operations assessed for risks related to corruption
  - Page 43 of Integrated Annual Report 2021-22
  - 205-2 Communication and training about anti-corruption policies and procedures
  - Social Metrics (Training & Development) - Page 14 of ESG Dashboard 2021-22
  - 205-3 Confirmed incidents of corruption and actions taken
  - ESG Principle 4 (Essential Indicator 4) - Page 374 of Integrated Annual Report 2021-22

#### Anti-competitive behavior
- **GRI 206: Anti-competitive Behavior 2016**
  - 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices
  - ESG Principle 7 - Page 384 of Integrated Annual Report 2021-22

#### Tax
- **GRI 207: Tax 2019**
  - 207-1 Approach to tax
  - Wipro Form 20F & Global Tax Policy
  - 207-2 Tax governance, control, Financial Capital - Page 44 of Integrated and risk management
  - Annual Report 2021-22
  - 207-3 Stakeholder engagement and management of concerns related to tax
  - Wipro Global Tax Policy

### Energy

#### Materials
- **GRI 301: Materials 2016**
  - 301-1 Materials used by weight or volume
  - Information is not disclosed

#### Energy consumption
- **GRI 302: Energy 2016**
  - 302-1 Energy consumption within the organization
  - 302-2 Energy consumption outside of the organization
  - Natural Capital (Performance Against Goals) - Page 80 of Integrated Annual Report 2021-22
  - 302-3 Energy intensity
  - 302-4 Reduction of energy consumption
  - 302-5 Reductions in energy requirements of products and services

### Water and effluents

#### Interaction with water as a shared resource
- **GRI 303: Water and Effluents 2018**
  - 303-1 Interactions with water as a shared resource
  - Natural Capital (Water efficiency and responsible use) - Page 83 of Integrated Annual Report 2021-22 and Water - Page 5 of ESG Dashboard 2021-22
  - 303-2 Management of water discharge-related impacts
  - Natural Capital (Water efficiency and responsible use) - Page 83 of Integrated Annual Report 2021-22 and Water - Page 5 of ESG Dashboard 2021-22
  - 303-3 Water withdrawal
  - Natural Capital (Water efficiency and responsible use) - Page 83 of Integrated Annual Report 2021-22 and Water - Page 5 of ESG Dashboard 2021-22
  - 303-4 Water discharge
  - Water - Page 5 of ESG Dashboard 2021-22
  - 303-5 Water consumption
  - Water - Page 5 of ESG Dashboard 2021-22
**Biodiversity**

GRI 304: Biodiversity

- **GRI 304-1**: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas
  
  **Reason**: Information is not applicable disclosed to our business and industry. We are not in areas proximate to protected areas and areas of high biodiversity value.

- **GRI 304-2**: Significant impacts of activities, products and services on biodiversity
  
  **Reason**: Information is not applicable disclosed to our business and industry.

- **GRI 304-3**: Habitats protected or restored
  
  **Reason**: Information is not applicable disclosed to our business and industry.

- **GRI 304-4**: IUCN Red List species and national conservation list species with habitats in areas affected by operations
  
  **Reason**: Information is not applicable disclosed to our business and industry.

**Emissions**

GRI 305: Emissions 2016

- **GRI 305-1**: Direct (Scope 1) GHG emissions
  
  **Reason**: Natural Capital (Performance Against Goal) - Page 80 of Integrated Annual Report 2021-22

- **GRI 305-2**: Energy indirect (Scope 2) GHG emissions
  
  **Reason**: Natural Capital (Performance Against Goal) - Page 89 of Integrated Annual Report 2021-22

- **GRI 305-3**: Other indirect (Scope 3) GHG emissions
  
  **Reason**: Natural Capital (Performance Against Goal) - Page 83 of Integrated Annual Report 2021-24

- **GRI 305-4**: GHG emissions intensity
  
  **Reason**: Natural Capital (Performance Against Goal) - Page 80 of Integrated Annual Report 2021-22

**GRI 305: Emissions 2016**

- **GRI 305-5**: Reduction of GHG emissions
  
  **Reason**: Natural Capital (Energy efficiency & GHG mitigation) - Page 79 of Integrated Annual Report 2021-22

- **GRI 305-6**: Emissions of ozone-depleting substances (ODS)
  
  **Reason**: Natural Capital (Performance Against Goal) - Page 80 of Integrated Annual Report 2021-22

- **GRI 305-7**: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions
  
  **Reason**: Air Quality - Page 6 of ESG Dashboard 2021-22

**Waste**

GRI 306: Waste 2020

- **GRI 306-1**: Waste generation and significant waste-related impacts
  
  **Reason**: Natural Capital (Pollution and waste management) - Page 64 of Integrated Annual Report 2021-22 and Waste - Page 5 of ESG Dashboard 2021-22

- **GRI 306-2**: Management of significant waste-related impacts
  
  **Reason**: Natural Capital (Management Approach) - Page 77 of Integrated Annual Report 2021-22

- **GRI 306-3**: Waste generated
  
  **Reason**: Natural Capital (Pollution and waste management) - Page 84 of Integrated Annual Report 2021-22 and Waste - Page 5 of ESG Dashboard 2021-22

- **GRI 306-4**: Waste diverted from disposal
  
  **Reason**: Natural Capital (Pollution and waste management) - Page 84 of Integrated Annual Report 2021-22 and Waste - Page 5 of ESG Dashboard 2021-22

**Supplier environmental assessment**

GRI 308: Supplier Environmental Assessment 2016

- **GRI 308-1**: New suppliers that were Social & Relationship Capital (Suppliers) screened using environmental criteria
  
  **Reason**: Social & Relationship Capital (Suppliers) - Page 69 of Integrated Annual Report 2021-22

**Employment**

GRI 401: Employment 2016

- **GRI 401-1**: New employee hires and employee turnover
  
  **Reason**: Social Metrics - Page 9 of ESG Dashboard 2021-22

- **GRI 401-2**: Benefits provided to full-time employees that are not provided to temporary or part-time employees
  
  **Reason**: Human Capital - Page 5 of ESG Dashboard 2021-22

- **GRI 401-3**: Parental leave
  
  **Reason**: Human Capital - Page 5 of Integrated Annual Report 2021-22

**Labor management relations**

GRI 402: Labor Management Relations 2016

- **GRI 402-1**: Minimum notice periods regarding operational changes
  
  **Reason**: Information unavailable

**Occupational health and safety**

GRI 403: Occupational Health and Safety 2018

- **GRI 403-1**: Occupational health and safety management system
  
  **Reason**: Human Capital (Physical well-being) - Page 57 of Integrated Annual Report 2021-22

- **GRI 403-2**: Hazard identification, risk assessment, and incident investigation
  
  **Reason**: Human Capital (Physical well-being) - Page 57 of Integrated Annual Report 2021-22

- **GRI 403-3**: Occupational health services
  
  **Reason**: Human Capital (Physical well-being) - Page 57 of Integrated Annual Report 2021-22
GRI 408: Child Labor 2016

408-1: Operations and suppliers at significant risk for incidents of child labor

Information is not applicable disclosed

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 applicable disclosed

Wipro has a Zero tolerance policy towards Forced or Compulsory Labour

GRI 410: Security 2016

410-1: Security personnel trained in human rights policies or procedures

BRSR Principle 1 (Leadership Indicator 1) - Page 375 of Integrated Annual Report 2021-22

GRI 411: Rights of Indigenous Peoples 2016

411-1: Incidents of violations involving rights of indigenous peoples

Not Applicable - as our operations are in urban areas under city administration limits.

GRI 413: Local Communities 2016

413-1: Operations with local community engagement, impact assessments, and development programs

Social & Relationship Capital (Community Engagement) - Page 57 of Integrated Annual Report 2021-22

None. However we have extensive community engagement programs in the area of ecology, education and healthcare in regions where we operate.

GRI 414: Supplier Social Assessment 2016

414-1: New suppliers that were Social & Relationship Capital (Suppliers) screened using social criteria

Social & Relationship Capital (Suppliers) - Page 69 of Integrated Annual Report 2021-22

Social & Relationship Capital (Suppliers) - Page 69 of Integrated Annual Report 2021-22
Public policy
GRI 415: Public Policy 2016 415-1 Political contributions
As per our Code of Business Conduct Policy, we do not make any political contributions.

Customer health and safety
GRI 416: Customer Health and Safety 2016 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

Marketing and labeling
GRI 3: Material Topics 2021 3-3 Management of material topics
Not applicable to our business and industry
GRI 417: Marketing and Labeling 2016 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

Customer privacy
GRI 418: Customer Privacy 2016 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data
Social & Relationship Capital (Customers) - Page 65 & BRSR Principle 9 - Page 387 of Integrated Annual Report 2021-22

B. World Economic Forum - Stakeholder Capitalism Metrics

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EXPANDED METRICS

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<td>Performance by Capital - Page 15 and Value creation model - Pages 34-35 of Integrated Annual Report 2021-22</td>
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<td>Nature loss</td>
<td>Land use and ecological sensitivity</td>
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<td>Fresh water availability</td>
<td>Water consumption and withdrawal in water stressed areas</td>
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<td>Paris aligned GHG emissions targets</td>
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Wipro Limited
**Theme** | **Metrics & Disclosures** | **Location**
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**Planet**
Air pollution | Air pollution | Air Quality - Page 6 of ESG dashboard 2021-22
**People**
Resource availability | Resource circularity | Not applicable
Dignity and equality | Diversity and inclusion (%) | Human Capital - Page 54 of Integrated Annual Report 2021-22
Dignity and equality | Pay equality | Social Metrics (Gender Pay Parity) - Page 13 of ESG Dashboard 2021-22
Dignity and equality | Wage level (%) | BRSR Principle 5 - Page 380 of Integrated Annual Report 2021-22
Dignity and equality | Risk for incidents of child, forced or compulsory labour | None or not material
Health & wellbeing | Health and Safety (%) | Social Metrics (Health & Safety) - Page 16 of ESG Dashboard 2021-22
Skills for the future | Training provided (#) | Social Metrics (Training & Development) - Page 14 of ESG Dashboard 2021-22
**Prosperity**
Dignity and equality | Pay gap | Check ESG dashboard (Gender Pay Gap) Pg no. 13
Dignity and equality | Discrimination and Harassment Incidents (#) and the Total Amount of Monetary Losses ($) | Human Capital (Human Rights & Values at Wipro) - Page 59 & BRSR Principle 9 - Page 380 of Integrated Annual Report 2021-22 (Total Amount of Monetary Losses - None)
Dignity and equality | Human rights review, grievance impact and modern slavery (K, %) | Human Capital (Human Rights & Values at Wipro) - Page 59 of Integrated Annual Report 2021-22 and Social Metrics (Freedom of Association) - Page 15 of ESG Dashboard 2021-22
Dignity and equality | Living Wage (%) | None or not material
Dignity and equality | Annual total compensation ratio | Board's Report - Page 87 of Integrated Annual Report 2021-22
Health and well being | Monetized Impacts of Work related Incidents on Organization (K, $) | No impact or Not material
Health and well being | Well Being (%) | Social Metrics Health & Safety - Page 16 of ESG Dashboard 2021-22
Skills for the future | Number of unfilled Skilled Positions | Not Reported
Skills for the future | Monetized Impacts of Training Not Reported | None or Not material
Employment and wealth generation | Absolute number and rate of employment | Social Metrics - Page 9 of ESG Dashboard 2021-22
Innovation in better products and services | Total R&D expenses | Intellectual Capital - Page 61 & BRSR principle 2 - Page 375 of Integrated Annual Report 2021-22
Community and social vitality | Total tax paid | Financial Capital - Page 46 of Integrated Annual Report 2021-22
**People** | Annual total compensation ratio | Board’s Report - Page 87 of Integrated Annual Report 2021-22
Health and well being | Monetized Impacts of Work related Incidents on Organization (K, $) | No impact or Not material
Health and well being | Well Being (%) | Social Metrics Health & Safety - Page 16 of ESG Dashboard 2021-22
Skills for the future | Number of unfilled Skilled Positions | Not Reported
Skills for the future | Monetized Impacts of Training Not Reported | None or Not material
Employment and wealth generation | Absolute number and rate of employment | Social Metrics - Page 9 of ESG Dashboard 2021-22
Innovation in better products and services | Total R&D expenses | Intellectual Capital - Page 61 & BRSR principle 2 - Page 375 of Integrated Annual Report 2021-22
Community and social vitality | Total tax paid | Financial Capital - Page 46 of Integrated Annual Report 2021-22
**Prosperity** | Infrastructure investments | Page 100 & BRSR Principle 2 - Page 375 of Integrated Annual Report 2021-22
Employment and wealth generation | Significant indirect economic impacts | Social Relationship Capital (Community Initiatives) - Page 70 of Integrated Annual Report 2021-22
Innovation in better products and services | Social value generated | Not Reported
Innovation in better products and services | Vitality Index | Not Reported
Community and social vitality | Total social investment | Annexure 4 - Page 109-113 of Integrated Annual Report 2021-22
Community and social vitality | Additional tax remitted | Financial Capital - Page 46 of Integrated Annual Report 2021-22
Community and social vitality | Total and additional tax breakdown by country for significant locations | Financial Capital - Page 46 of Integrated Annual Report 2021-22
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<td>Role of management in assessing and managing climate-related issues</td>
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<td>Impact of climate-related risks and opportunities on the organization’s businesses, strategy and financial planning</td>
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<td>Resilience of the organization’s strategy, taking into consideration different climate-related scenarios including a 2°C mitigation or lower scenario.</td>
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<td>The organization’s processes for managing climate-related risks</td>
<td>Natural Capital – Environmental Risks, Impact and Assessment</td>
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<td>Processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management.</td>
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<td>Metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.</td>
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<td>Targets used by the organization to manage climate-related risks and opportunities and performance against targets.</td>
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