



Code of Business Conduct



Integrity



Honesty



Fairness

Spirit of Wipro

Intensity to Win

- Make customers successful
- Team, innovate and excel

Act with Sensitivity

- Respect for the individual
- Thoughtful and responsible

Unyielding Integrity

- Delivering on commitments
- Honesty and fairness in action



Chairman's Message

Dear Wiproites,

Recent years have seen enormous changes in our world. One of the most significant developments is the degree to which our lives are now interwoven with the lives and work of others—including those in our communities and others who are half way around the world.

Our interdependence on one another has led to a heightened awareness of the need for accountability and responsibility. This responsibility also puts greater onus on each one of us to consider the social impact of our actions.

While this concern for accountability and responsibility may be new to others, we at Wipro responded to this need many years back and have championed initiatives that were socially relevant and ahead of their times. Over the years, the Spirit of Wipro has served as the touchstone of our commitment to high standards of governance and business conduct

Looking to the future, the rising scale and complexity of our engagements present us with new challenges. If we are to maintain our leadership and continue to succeed in the years to come, we must do even more. We must be sure that we have clear policies, strong controls, and rigorous adherence to our standards. As part of our effort to meet these challenges, we have created an updated Code of Business Conduct (COBC) together with other ethics and compliance initiatives.

The updated COBC provides important information about our personal business responsibilities, including our obligations to comply with the law and Wipro's ethical standards. It also serves as a helpful reference tool guiding us to other resources that we can use when faced with ethical dilemmas or questions.

I believe the quality of our people guided by the "Spirit of Wipro" has always been critical to our success. Together we have created a culture that is defined by teamwork, respect, honesty, fairness and unyielding integrity. These same values will drive our future success. Working together, with the help of our COBC, I am confident that we will continue to be a corporate model of transparency, ethical business practices and the tenets of good governance.

Live the Spirit of Wipro.

Azim Premji

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About Our Code and Your Responsibilities

To Whom the Code Applies

The Code of Business Conduct (COBC) provides the ethical guidelines and expectations for conducting business on behalf of Wipro Limited, its subsidiaries and affiliate companies. In the COBC, these are commonly referred to as 'Wipro' or 'the Company'. The COBC applies to all employees and members of the Board of Directors of

the Company. It also applies to individuals who serve the Company on contract, sub-contract, retainer, consultant or any other such basis.

Suppliers, service providers, external professionals, agents, channel partners (dealers, distributors and others) serve as an extension of the Company and their conduct

and behaviour while carrying out business dealings with Wipro or on behalf of Wipro can have an impact on Wipro and its reputation. For this reason, they are expected to conduct their businesses in a legal and ethical manner and to adhere to the spirit of the COBC, as well as any applicable contractual obligations, when working for Wipro.

How to use the Code of Business Conduct

The COBC is designed to help employees recognise and deal with ethical issues in their work. Wipro's policy is to comply with all applicable laws and regulations, being committed to conducting business in an ethical manner and acting with integrity in dealing with our customers, suppliers, partners, competitors, employees and other stakeholders.

The COBC is a guide to help whenever you have a question about ethics or if you are faced with an ethical dilemma. COBC

may not address all the situations which you may encounter and sometimes, because of the highly complex rules and regulations that govern our business, you may need additional help. In these situations, consult the Wipro policies (forming part of Book of Policies) referenced throughout the COBC. The Book of Policies is available on Wipro's intranet portals. They provide more detailed information on seeking help. You can also discuss the matter with your manager, Human Resources (HR) or other designated persons mentioned in COBC.

Employee Responsibilities

Wipro is made up of thousands of individuals, each with unique perspectives and aspirations. Though we are all different, we all share an understanding of the importance of “Unyielding Integrity”. Without a reputation for integrity we would fail with customers, with investors, and in our own eyes. We must strive to maintain the highest ethical standards. In particular:

- Always act in a professional, honest, and ethical manner when acting on behalf of the Company.
- Be familiar with the information contained in

the COBC and policies, pay particular attention to the policies that pertain to your job responsibilities.

- Complete all required employee trainings in a timely manner and keep up-to-date on current standards and expectations.
- Promptly report concerns about possible violations of laws, regulations, or the COBC to your manager or manager’s manager or HR manager or Head of the business or any member of Senior Management or

any member of the Legal & Compliance Department or the Ombudsperson.

- Cooperate and tell the whole truth when responding to an investigation or audit and never alter or destroy records in response to an investigation, or when an investigation is anticipated.

Remember: no reason, including the desire to meet business goals, should ever be an excuse for violating laws, regulations, the COBC or policies.

Q: I understand that some leaders at Wipro have a separate Code. Is that true, and do they also have to abide by the COBC?

A: All Wiproites are governed by the principles and values embodied in the ‘Spirit of Wipro’. There is no separate code for leaders and they must also abide by the COBC. Wipro’s Principal Executive Officer and Senior Financial Officers have an additional Code of Ethics to support requirements of complete and accurate financial records and reporting.

Q: In my country, our local laws differ from some of the standards in the COBC. What should I do?

A: Wipro does business in a number of countries worldwide and we are committed to following the laws and regulations everywhere we operate. Sometimes these laws may vary or conflict with the COBC. Where they do, the laws of the land will prevail. However, in some situations, COBC may take a more conservative stand to avoid conflicts with certain other country laws. If you believe local laws conflict with the COBC or related policies, discuss the issue with your manager or contact the HR manager or Ombudsperson for clarification.

Cooperating with surveys, investigations and inquiries

The Company will promptly investigate all credible reports of misconduct. Also, using both internal and external resources, Wipro conducts surveys and audits to assess risks and enhance compliance.

All employees are required to cooperate fully and truthfully with designated audit and investigations professionals. Regular purging of documents is in order except if an investigation is in progress and a document preservation or hold notice is issued. Never mislead any investigator and never alter or destroy documents or records in response to an investigation.

- Trained experts will be assigned to conduct the investigation.
- The facts of the case will be uncovered through interviews and document reviews.
- Unless authorised, you should never conduct an investigation yourself.
- Unless authorised do not disclose any information about an investigation.
- Investigators recommend appropriate action, if needed, to management. If action is necessary to correct the situation and prevent a recurrence, the Company will take corrective steps including disciplinary action against the erring employee up to and including dismissal.

Q: Why are we expected to cooperate with investigations and inquiries? I would rather not get involved.

A: When the Company conducts an investigation it is because there is the possibility of a breach of our policies, or legal requirements. The investigation is necessary to protect individuals, Wipro, and, in some cases, the public. If employees do not cooperate it may be impossible to get all the facts and take the right actions. Also the investigation will help the Company in process corrections which would help in avoiding repeat violations. Withholding information or knowingly giving false or misleading information or sharing information about an investigation is a serious violation of your duties as an employee and could result in disciplinary action.

Ethical Leadership

If you are in a leadership position at Wipro, you are also expected to meet the following additional responsibilities:

- Lead by example. Managers are expected to exemplify the highest standards of ethical business conduct and to model the 'Spirit of Wipro.'
- Support implementation of ethics and business conduct programmes and monitor compliance of Wipro's values and ethical business conduct guidelines through such programmes.
- Help create a work environment that focuses on building relationships. Recognise effort and value mutual respect and open communication.
- Communicate to employees and business partners (such as dealers, distributors, agents) about how the COBC and policies apply to their daily work.



- Be proactive. Look for opportunities to discuss and address ethics and ethically-challenging situations with team members.
- Create an environment where everyone feels comfortable asking questions and reporting potential violations of the COBC and policies.
- Never ask another or pressure anyone to do something that is in violation of the COBC.
- Be aware of the limits of your authority and do not take any action that exceeds those limits. Delegate authority only where permissible and never delegate authority to any individual who you believe may engage in unlawful conduct or unethical activities.
- If you supervise third parties, ensure that they understand their ethics and compliance

Q: My business unit sets various goals that we are asked to achieve. Sometimes I find that I can achieve some of the goals only if I violate the COBC. Is this acceptable?

A: No. While successful businesses set high goals and employees strive to achieve them, you should never violate the COBC or Wipro's policies in a quest to achieve your goals.

Q: I'm a manager and I'm not clear what my obligations are if someone comes to me with an accusation – and what if it involves a senior leader?

A: No matter who the allegation involves, you must report it without exception. Wipro provides several avenues for reporting concerns. If for any reason you are uncomfortable making a report to a particular person, you may talk to the Ombudsperson.

Q: I'm a manager. If I observe misconduct in an area not under my supervision, am I still required to report the issue?

A: Though you are chiefly responsible for personnel under your supervision but all Wiproites are required to report any misconduct they become aware of, and as a leader you are especially obliged to take action. The best approach is to first talk with your manager who oversees the area where the problem is occurring, but if this doesn't work, or isn't feasible, you should use other resources listed in the COBC.

TRUST
WIPRO

Making the Right Choice

Making the right decision is not always easy. There will be times when you will be under pressure or unsure of what to do. Always remember when you have a tough choice to make, you are not alone. Your fellow Wiproites are available to help and you have other resources to turn to including the COBC.

When faced with a tough ethical decision it may help to pause and ask these questions. If you give a negative answer to even one question, consider a different action or seek help.



- Is it the **right** thing to do? Is it **legal**? Is it consistent with our **policies**?
- Have I considered all the **options**?
- Will my actions be consistent with the **“Spirit of Wipro”**?
- Will I be **comfortable telling others** about my decision?
- Can I honestly say I'd be **proud** of the choice I made?
- What is the possible **impact of my actions** on others, including fellow employees and stakeholders?

Asking Questions and Raising Concerns

In today's complex business environment, it is inevitable that questions and ethics and compliance concerns will arise. The sooner Wipro leadership knows about possible problems, the sooner they can be addressed.

Each one of us is responsible to promptly raise issues or concerns about misconduct. If you become aware of conduct that you believe violates Wipro's policies, regulations, or the law, talk to your manager. If this seems inappropriate, or if you don't believe the person to whom you've reported your concern has taken appropriate action, you have several additional options:

- Speak with your manager's manager or any member of Senior Management
- Contact the Legal & Compliance Department or your HR manager.
- Use the Company's Ombudsprocess, which is a whistle-blower process, by contacting ombuds.person@wipro.com

In addition, if you have a question about a Wipro policy, you can send your query to: policyclearinghouse@wipro.com.

You also have the option to use Wipro's Hotline. To access the Hotline, please visit www.wiproombuds.com. Calls to the Hotline may be made anonymously; however, Wiproites are encouraged to provide their name. Anonymous calls will be considered for further action at the sole discretion of Wipro and anonymous callers may need to provide additional information before an effective investigation can take place. You also have an option to raise your concerns directly to Chairman of the Audit Committee (audit.committee@wipro.com).

No form of retaliatory action will be taken against that employee raising a concern even if the same does not turn out to be true. But in raising the concern the employee is advised to exercise due care to ensure good faith.

Q: Our manager typically does nothing when concerns about potential misconduct are brought to her attention and I believe she has made things difficult for co-workers who have raised issues. Now I have a problem. A co-worker is doing something that I believe to be ethically wrong. What should I do?

A: Take action and speak up. You are required to report misconduct. Though raising it with your manager is often the best way to efficiently address a concern, if you do not believe that it is appropriate or do not feel comfortable doing so, you should talk to your manager's manager, or any of the resources listed in the COBC.

Preventing Retaliation

Managers must listen openly to concerns about misconduct, respond appropriately, and never retaliate against those who raise issues in good faith. Lack of content/expert knowledge could cause anxiety on the part an employee to believe it to be wrong—still it is fine.

It is a violation of our policy

and contrary to our values, to engage in retaliatory acts against any employee who reports wrongdoing of any type, or any employee who testifies, assists or participates in a proceeding, investigation or hearing relating to allegation of misconduct.

Wipro takes claims of retaliation seriously. All such

claims will be thoroughly investigated and if substantiated, retaliators will be disciplined up to and including termination. If you believe you have been retaliated against, you should report such action to the Ombudsperson or use any of the reporting methods described in the COBC.

Accountability and Discipline

Violating relevant laws, regulations, or the COBC, or expecting or encouraging others to do so, exposes the Company to liability and puts the Company's reputation at risk. If an ethics or compliance problem does occur, you have an obligation to contact one of the resources listed in the

COBC so that an effective solution can be developed.

Wipro will take appropriate disciplinary action including up to termination against any employee, agent, contractor or consultant, whose actions are found to violate these

policies or any other policies of Wipro.

Compliance process at Wipro has the oversight of the Board of Directors, Audit Committee and Corporate Compliance Committees comprising of Board members.

ACCOUNTABILITY
ACCOUNTABILITY



Acting in the Best Interest of Our Customers, Business Partners and the Public

THE SPIRIT OF WIPRO begins with the Intensity to Win and the commitment to making our customers successful.

Wiproites know that winning and success are only possible if we consistently act in the best interests of our customers, business partners and the public. When we make their interests our priority we earn and keep their trust.

Customer Relations

Our standard

Customers purchase our services and products because they trust them. They trust the quality of our services and products, they trust their value, and they trust that we will stand behind what

we sell and deliver. We must preserve that trust.

Wipro has a fundamental responsibility to ensure that customers have faith in the quality of our services and

products. It is the primary responsibility of every employee to make sure that our services and products are consistently of the highest quality.

Marketing and Advertising

Advertising is an essential instrument for effective brand building and communicating with customers. We strive to ensure that all advertisements of Wipro's services and products are done ethically.

Our advertising must never misrepresent, deceive, or be likely to mislead customers. Marketing and advertising of Wipro services and products must be truthful

and accurate. False or unsubstantiated claims about competitors' offerings must never be made. Our advertising, packaging, displays, and promotions must always be appropriate and sensitive to the culture of customers and public in the country in which the advertising is shown and we will avoid political or religious remarks in advertisements that may be offensive.

Our responsibilities

- Each of us must ensure that we follow our rigorous product safety and quality standards.
- Any concerns about product safety or quality must be immediately reported. It is the job of every employee to make sure that consumers get what they expect — and pay for.
- Do not create misleading impressions in any

advertising, marketing, sales materials or presentations.

- Do not make false or illegal claims about competitors or their services and products.



- Promise what you can deliver and deliver on what you promise.
- If you are in a leadership position at Wipro, you have an obligation to monitor the quality of our supply chain to ensure that the products we sell meet all external safety and quality standards, as well as our own high standards.

Protecting Customer Information

Our standard

During the course of our business operations, we often have access to personal information related to customers and others. While protecting

this information may now be a legal requirement, for us at Wipro, data privacy has always been a matter of trust and respect for others.

We respect the personal information of customers and others. Protecting their privacy is very important for us.

Our responsibilities

- Protect the confidentiality of personal information of current and former customers, as well as job applicants, business partners and customers.
- Access and use personal information solely for legitimate business purposes and only if you have a need to know.
- Return or destroy personal information that is no longer required by you for business reasons in accordance with our document retention policies.

- When sending personal information across borders or to third parties, make sure that such transmissions are for legitimate business reasons and that they comply with local law. Also ensure that the recipient will safeguard the information.
- Sensitive personal information, such as social security numbers, medical records, credit card and bank account numbers require special handling based on local law.
- Do not forward customer or other business infor-

mation and documents to personal email IDs (such as Gmail or Hotmail).

- Do not use public file hosting services (such as Dropbox, SkyDrive, iCloud, Amazon CloudDrive) to backup customer or other business information and documents.

If you notice a breach of this policy or receive a customer inquiry or complaint about Wipro's handling of personal information, forward the inquiry or complaint to Security Incident Reporting (SIR) through the Company's intranet system.

FURTHER INFORMATION: POLICY ON CONFIDENTIAL INFORMATION

Supplier Selection

Our standard

Wipro's suppliers make significant contributions to our success. To create an environment where our suppliers have an incentive to work with Wipro, they must be confident that they will be treated lawfully and in an ethical manner.

Our policy is to select suppliers and make purchases

based on need, quality, service, price and other terms and conditions. We select significant suppliers through a competitive bid process where all supplier relationships are conducted by way of appropriate written contracts.

We believe in doing business with suppliers and business partners who embrace and

demonstrate high standards of ethical business behaviour and who share our commitment to environmentally sustainable practices and human rights. Wipro will not establish a business relationship with any supplier if its business practices violate local laws and does not comply with our Supplier Code of Conduct.

Government Contracting

Government Contracting –Wipro's policy is to comply fully with all laws and regulations that apply to government contracting and transactions. It is also necessary to strictly adhere to all terms and conditions of any contract with

central, local, state, federal, foreign or other applicable governments. Wipro's Legal & Compliance Department must review and approve all contracts with any government entity to confirm this.

Our responsibilities

- If you are in a leadership position at Wipro and work with our suppliers and business partners, you must ensure that they have received a copy of the Supplier Code of Conduct. Communicate to our suppliers our standards for high performance in ethics, anti-corruption, human rights, health, safety and the environment.
- Be vigilant and watch out for any signs of our business partners violating applicable law or regulations, including local employment, anti-corruption, environmental, health and safety laws.
- Each of us who works with suppliers must make decisions in the best interest of Wipro and our customers based on performance criteria, not for any personal benefit or gain.
- Cooperate with audits of suppliers and stop purchasing from those not making real progress towards meeting our standards.
- Respect and protect the confidential and proprietary information of suppliers.

- Document all supplier relationships in appropriate written contracts.

- Disclose any situation that may appear to involve a conflict and remove yourself

from making or influencing a purchasing decision.

FURTHER INFORMATION: SUPPLIER CODE OF CONDUCT

Conflicts of Interest

Our standard

A conflict of interest occurs whenever you have a competing interest that may interfere with your ability to make an objective decision for Wipro. Personal involvement including financial interests or dealings with a competitor,

client, managers, subordinate employees or peers of Wipro that has the potential of affecting the employee's ability to exercise good judgment for Wipro creates an actual or potential conflict of interest.

Each of us is expected to use good judgment and avoid situations that can lead to even the appearance of a conflict. Conflicts of interest can undermine the trust others place in us and damage our reputation.

Some examples of potential conflicts of interest are:

- Working directly or indirectly either as an officer, employee, consultant or agent for a competitor or client
- Having a direct or indirect financial interest in a competitor or client or managers, or subordinate employees or peers of Wipro
- An intimate personal relationship that develops at workplace between a manager and subordinate
- Engaging in an activity that is in competition with Wipro
- Using proprietary or confidential information of Wipro for personal gain
- Unauthorised use, or disclosure of information about our customers or business partners for personal advantage
- Accepting an expensive gift, entertainment or business courtesy from a supplier or service provider that could potentially result in a conflict of interest in dealing with the supplier or service provider
- Offering or issuing shares of Wipro to officials of an existing or prospective customer organisation

It is impossible to describe every potential conflict, which is why Wipro relies on each of us to uphold the high standard of “Unyielding Integrity” and to seek advice

when needed. If you believe a conflict or potential conflict exists, discuss it with your manager, the Legal & Compliance Department or HR.



Family Members and Close Personal Relationships

As a general rule, employees must avoid conducting any Wipro business with a relative (which includes a ‘significant other’) or a business in which a relative is associated in key role. If such a related-party transaction is unavoidable, the employee must fully disclose the nature of the related-party transac-

tion to his/her HR manager.

Members of an employee’s immediate family and those in a close personal relationship may be considered for employment on the basis of their qualifications and they may be hired if such employment would not create manager-subordinate

relationship. If a close personal relationship exists or develops between two employees, both employees involved must bring this to the attention of their manager and HR manager. Attempts will be made to find a suitable resolution.

Personal Investments and Corporate Opportunities

Employees may not own, either directly or indirectly, a substantial interest in any business that does or seeks to do business with, or is

in competition with Wipro, without written approval of CFO, Wipro Limited.

Employees are also prohibited

from making personal business or investment opportunities that are discovered during the course of their work at Wipro.

Outside Employment

While it is not the intent of Wipro to unduly restrict the activities of employees on their own time, employees may not work for or receive payments for services from any business that does or seeks to do business with, or is in competition with Wipro.

A conflict of interest may also arise if an employee’s outside work, including self-employ-

ment or commercial pursuit of hobbies and interests, interferes with the employee’s ability to fulfil his or her responsibilities to Wipro including scheduled working hours or overtime hours, or if there is a risk that the outside employment may cause the employee to disclose Wipro’s confidential or proprietary information or trade secrets.

It is a conflict of interest to serve as a director of any company that competes with Wipro. It may be a conflict of interest if an employee serves as a director of a Wipro supplier, customer, developer, or other business partner. But in all these cases of potential conflicts, the employee must first obtain approval from Head of HR, Wipro Limited.



Volunteer or Charitable Work

On a case-by-case basis, employees may be permitted to work for non-profit/not-for-profit organisations, clubs and charitable institutions provided prior disclosure is made to HR manager. The employee must ensure that

the services they provide do not affect Wipro's interest or reputation. The employee must not accept remuneration for any service rendered except reimbursement of reasonable and customary expenses.

Our responsibilities

- Avoid conflict of interest situations whenever possible.
- Discuss with your manager full details of any situation that could be perceived as a potential conflict of interest. Your manager may require you to disclose the situation to your HR manager or Legal & Compliance Department for appropriate resolution.
- Proactively address situations that may put your interests or those of a family member or others in potential conflict with Wipro.

Gifts, Entertainment & Business Courtesies

Our standard

In many industries and countries, gifts and entertainment are used to strengthen business relationships. While this area of concern can be complicated, for Wiproites, one principle is always clear: we do not accept or provide gifts, favours, or entertainment if the intent is to influence a business decision.

Gift or entertainment or business courtesies may only be given to others if they are reasonable compliments to business relationships, are of modest value and not against the law or the policy of the recipient's company. More specifically, gifts, entertainment and business courtesies are only to be given or accepted if all of the following

conditions are met:

- It cannot be reasonably construed as payment or consideration for influencing or rewarding a decision or action
- It is consistent with accepted business practices
- It is justifiable when offered or accepted
- It does not violate applicable law
- Its public disclosure would not embarrass Wipro

Accepting occasional gifts and entertainment may be appropriate when developing business relationships. However, they should never be lavish or in

excess of the generally accepted business practices of the country or industry. When accepting gifts, the value shall not exceed our Acceptable Limit i.e.: US\$ 100 or equivalent currency for employees in the United States and Europe and US\$ 50 or equivalent currency for employees in the rest of the world.

Agents acting on Wipro's behalf must never give a gift of any kind to anyone doing business with Wipro or seeking to do business with Wipro that is not within the Acceptable Limit.

Charitable contributions or donations are permitted to registered charitable organisations as per internal guidelines and processes.

The following types of Business Courtesies are not permitted:

Offering Business Courtesy

- Travel expenses of family members of any third party to attend Wipro-sponsored group events.
- Any business courtesy, charitable contribution or donation to government officials, foreign officials including officials of public international organisations (such as United Nations, World Bank) or government companies.
- Business courtesy to a third party when in direct business negotiation with Wipro.

Accepting Business Courtesy

- Sponsorship/reimbursement for travel, accommodation, sporting/recreation/cultural events, etc. by a third party not connected with a business event.
- Sponsorship/reimbursement of expenses for Wipro's internal conferences by a third party (e.g. Wipro-sponsored group events or departmental conferences).
- Business courtesy from a third party when in direct business negotiation with Wipro.

Our responsibilities

- Only offer or accept gift, entertainment or business courtesy that are reasonable compliments to business relationships.
- Exchange gift, entertainment or business courtesy that foster goodwill in business relationships, but never provide any that obligates or appears to obligate the recipient.
- Do not request or solicit personal gift, entertainment, or business courtesy.
- Accepting gifts of cash or cash equivalents is never allowed.
- Understand and comply with the policies of the recipient's organisation before offering or providing gift, entertainment or business courtesy.
- Report correctly in expense reports, all expenses for any gift, entertainment or business courtesy provided and accurately state the purpose for the expenditure.
- If you are offered a gift that has a value over Acceptable Limit, you cannot "buy the gift down" to the Acceptable Limit.
- Do not to commit to any donations requests from customers without first taking internal approvals even if the donation is for a charitable cause.

At the request of a customer, you cannot make any donations from your own funds and claim reimbursement from Wipro. Prior written approval must be taken.

FURTHER INFORMATION: POLICY ON ANTI-CORRUPTION

Gifts, Entertainment or Business Courtesy to Government Officials

Extra care and caution needs to be taken when dealing with government officials. No gift, entertainment or business courtesy can be offered to government officials. Government

officials include employees of government companies, public sector undertakings, departments, institutions of any government, foreign officials including officials of public international organisations.

Q: When I was traveling, I received a gift from a supplier that I believe exceeds our Acceptable Limits. What should I do?

A: If you have received any gift which exceeds the Acceptable Limit, you are required to disclose the receipt of the gift in the Gifts Disclosure Tracker and hand over the gift to the Facilities Management Group of your location. A determination will then be made as to how the gift should be used.

FURTHER INFORMATION: POLICY ON ANTI-CORRUPTION

Communicating with the Public

Our standard

We are committed to transparency in our disclosures and public communications. Wipro needs a clear, consistent voice when providing information to the

public and the media. For this reason, it is important that only authorised persons speak on behalf of the Company. Never give the impression

that you are speaking on behalf of the Company in any communication that may become public if you are not authorised to do so.



Social Networking

Be especially careful when writing communications that might be published. This includes postings to the internet. If you participate in online forums, blogs, newsgroups, chat

rooms, or bulletin boards, never give the impression that you are speaking on behalf of Wipro unless you are authorised to do so. And before you hit the 'send' button, **think carefully**. These types of communications live forever.

Our responsibilities

- If you receive an inquiry regarding Wipro's activities, results, plans or its position on public issues and you are not specifically authorised to respond, refer the request to Corporate Communications or Investor Relations.
- No person other than the members of Communications Department which is part of Strategic Marketing Department, Investor Relations Department and selected persons who are authorised to speak from Business Units of Wipro should communicate any non-public information regarding Wipro with media, analyst, investors or anyone outside Wipro.
- If you intend to write or publish a book, article or manuscript or deliver a presentation which relates in any way to Wipro's business, you must receive prior approval of your manager and HR manager. If the publication or presentation identifies you as an employee of Wipro, it must state that: 'The views expressed in this article/ presentation are mine and Wipro does not subscribe to the substance, veracity or truthfulness of my views.'
- If you are aware of any unauthorised employee contact with media or analysts, on-record or off-record basis, immediately inform the Communications or the Investor Relations Departments.

FURTHER INFORMATION: POLICY ON SOCIAL MEDIA AND NETWORKING

Social Media and Networking

Our standard

Social media sites and services are a popular method of communication and interaction. Wipro supports the rights of its employees to express themselves freely through social networks, blogs, wikis, chat rooms, comment forums, and other online locales. However, employees must remember to be cautious when such activity involves information about or may affect the perception

of Wipro, its customers and business partners.

All Wipro employees are expected to conduct themselves professionally in their online activities and to respect and protect the reputation of Wipro, its customers, and business partners. All rules which apply to offline conduct also apply to online comments, postings, and other communications.

Wipro reserves the right to review and monitor the online activities of its employees when they are relevant to the Company, as well as any online communications made using Company resources (computers, phones, tablets, data cards etc.). If Wipro perceives that such online activity is in violation of Company policies, appropriate investigation and action will be taken.

Our responsibilities

- Always be mindful of Wipro's ethical standards and comport yourself professionally in all Wipro-related communications. Remember – things you post online will be publically available for a long time, so before you click 'send' or 'submit', think carefully.
- Always obey any laws governing your online activities.
- Never give the impression that you are speaking on behalf of Wipro unless you are authorised to do so.
- Always identify yourself and be clear, when your online activities are relevant to Wipro, that the views you are expressing are your own and do not represent the opinion of Wipro.
- Refrain from posting confidential non-public or proprietary information online.
- Never post any details online about Wipro's customers or business partners, including on professional networking sites such as LinkedIn.
- Don't use social media for any activity to which others are likely to object, or which violates COBC or its values as explained in the Spirit of Wipro. In particular, **do not:**
 - Spam using email or send unsolicited messages.
 - Defame, abuse, harass, stalk, threaten or otherwise violate the legal and privacy rights of companies or people.
- Post messages which contain racially or sexually offensive material, political or religious solicitations or anything else which is inappropriate or has the potential to cause harm to Wipro or its customers and business partners.
- Remember that some information or statements are considered 'material non-public information', 'unpublished price-sensitive information' or 'forward looking statements.' Sharing or posting such information may be a violation of applicable insider trading laws. Examples of such information include data on Wipro's business performance, new markets, new customers, management changes, etc.

FURTHER INFORMATION: POLICY ON INTELLECTUAL PROPERTY
POLICY ON INSIDER TRADING



Protecting Our Information and Assets

ONE OF THE MAJOR CONCERNS in the present information technology era is protection of confidential and personal information that is collected and disseminated. For Wiproites, protection of confidential information rests on our pledge to act with sensitivity and to demonstrate respect for the Individual.

It is simple: when we take action to safeguard confidential information and Company assets that have been entrusted to us, we are delivering on our commitments and living up to the assurances we have made to others.

Confidential Information

Our standard

One of our most valuable assets is information. Information that is not generally disclosed and could be helpful to Wipro or would be to competitors must be protected.

The unauthorised release of confidential information can cause Wipro to lose a critical competitive advantage, embarrass the Company, and damage our relationships

with customers and others. For these reasons, confidential information must be accessed, stored, and transmitted in a manner consistent with Wipro's policies and procedures.

Each of us must be vigilant to safeguard Wipro's confidential information as well as third parties' confidential informa-

tion that is entrusted to us. We must keep it secure, limit access to those who have a need to know in order to do their job, and avoid discussion of confidential information in public areas.

The obligation to preserve Wipro's confidential information is ongoing, even after employment ends.

RESPECT
RESPECT

“Confidential information” includes but is not limited to the following:

- Client lists, vendor lists, client agreements, and vendor agreements,
- Trade secrets and inventions,
- Computer programs and related data and materials,
- Drawings, file data, documentation, diagrams, and specifications,
- Know-how, processes, formulas, models, and flow charts,
- Software completed or in various stages of development, source codes, and object codes,
- Research and development procedures, and test results,
- Marketing techniques, materials and development plans, price lists, pricing policies, business plans,
- Financial information and projections,
- Employee files and other information related to human resources and benefits systems and content.

Our responsibilities

- Use and disclose confidential information only for legitimate business purposes.
- Properly label confidential information to indicate how it should be handled, distributed and destroyed.
- Protect intellectual property and confidential information by sharing it only with authorised parties.
- Never discuss confidential information when others might be able to overhear what is being said for example on planes, elevators and when using mobile phones.
- Be careful not to send confidential information to unattended fax machines or printers.

Q: I am unable to complete my project at the development centre. Can I forward the project material or email to my personal email account so that I can continue and complete that work from home?

A: No. You cannot forward any Wipro or customer information to your personal email account. To do so would be a serious breach of confidentiality.

Q: I would like to have a backup of all information that I create for Wipro and our customers. I feel the safest and most secure way to preserve them is by using a secure cloud hosting service. Can I do so?

A: No. You cannot use any public cloud hosting service such as Dropbox, SkyDrive, iCloud, Amazon CloudDrive for back-up or storage of information belonging to Wipro or its customers. You must contact the Information Security team for appropriate solution.

FURTHER INFORMATION: POLICY ON INTELLECTUAL PROPERTY

Intellectual Property

Our standard

We have an obligation to identify and protect the intellectual property, trade secrets and other confidential information owned by Wipro, our customers, and business partners. Doing so is critical to our success.

Intellectual Property or IP refers to patented or poten-

tially patentable inventions, business methods, trademarks, service marks, trade names, copyrightable subject matter, and trade secrets. We must all be aware of and comply with Wipro procedures necessary to safeguard these assets, including complying with any agreement relating

to IP and confidentiality agreements signed upon the commencement of or during our employment.

In addition to protecting Wipro's own intellectual property rights, Wipro respects the valid intellectual property rights of others.

Our responsibilities

- All employees are responsible for complying with the requirements of software copyright licenses.
- Employees must use proprietary material of others only under valid license and only in accordance with the terms of such a license – this includes the use of software.
- Only use software that has been properly licensed in line with the usage terms and conditions in license agreement. The copying or use of unlicensed or “pirated” or “cracked” software on Company computers or other equipment to conduct Company business is strictly prohibited.
- Unauthorised receipt or use of the intellectual property of others may expose Wipro to civil lawsuits and damages. Employees are advised to strictly follow all Wipro procedures, including those governing the appropriate handling of unsolicited intellectual property.
- Do not use copyrighted materials without appropriate permission. Keep in mind that all content such as pictures, videos, and articles available online could be copyrighted and cannot be copied or used without written approval from the copyright owners even if it is for internal training purposes.
- Always consult the Legal & Compliance Department whenever an IP issue is involved or whenever you are not clear on the course of action to be taken.
- Do not download unauthorised music or video on Wipro resources or stream unauthorised music or video using networks of Wipro or our customers.
- Prior approval of Legal & Compliance Department is required to download “free-ware” or “free-trial” third-party software or “shareware programs” from the internet.

FURTHER INFORMATION: POLICY ON CONFIDENTIAL INFORMATION

Competitive/Business Intelligence

Our standard

Information about competitors is a valuable asset in the highly competitive markets in which Wipro operates. When collecting competitive intelligence, Wipro employees and others who are working on our behalf, must always live up to Wipro's standard of "Unyielding Integrity".

We must never engage in fraud, misrepresentation or deception to obtain information. Nor should we use invasive technology to "spy" on others. Care should be taken when accepting information from third parties. You should know and trust their sources and be sure that the knowledge they provide is

not protected by trade-secret laws, or non-disclosure or confidentiality agreements.

While Wipro employs former employees of competitors, we recognise and respect the obligations of those employees not to use or disclose the confidential information of their former employers.

Red flags: Obtaining Competitive Intelligence

- Retaining papers or computer records from prior employers in violation of law/contract;
- Using others' confidential information without appropriate approvals;
- Using job interviews to collect confidential information of competitors and others;
- Asking employees to discuss confidential information pertaining to their previous employment;
- Working on suggestions from third parties for new services, products, product features when the source of the original idea is not fully known;
- Obtaining information through any behaviour that could be construed as "espionage", "spying" or which you would not be willing to fully disclose;
- Relying, without verification, on third parties' claims that competitive intelligence was obtained properly.

Our responsibilities

- Never accept information offered by a third party (e.g. competitor information during request for information or RFI stage) that is represented as confidential, or which appears from the context or circumstances to be confidential, unless an

appropriate nondisclosure/confidentiality agreement has been signed with the party offering the information. The Legal & Compliance Department can provide nondisclosure agreements to fit any particular situation.

- Obtain competitive information only through legal and ethical means, never through misrepresentation.
- Never contact competitors to seek their confidential information.

- Respect the obligations of others to keep competitive information known to them as confidential.
- Do not induce or receive confidential information of other companies.
- Make sure that third parties acting on our behalf live up to our standards of confidentiality.
- Do not disclose suppliers' non-public pricing information to third parties.

Q: I am a manager of a sales force. One of my team members who recently joined Wipro from a competitor has with him a customer list and price list of the competitor. He says he plans to use it to Wipro's advantage. Should I just ignore this?

A: No. If an employee retains competitor information, this can result in legal action by the competitor. You must promptly report this to the Legal & Compliance Department for appropriate action, which could include collecting lists and destroying them or returning to the competitor.

Protecting the Privacy of Employee and Personal Information

Our standard

In recent years, individuals, companies and governments have grown increasingly concerned about the privacy and security of personal information. In many countries and cultures around the world people have deeply-held

beliefs on the topic and as a result, laws protecting the privacy of personal information and how it may be collected, shared, and used are becoming more common.

We have a responsibility to protect the confidential and

personal information of our fellow Wiproites and others.



Our responsibilities

- All employees and contractors are accountable for protecting personal information and for handling it securely.
- Collect personal information only for legitimate business purposes and keep it only as long as necessary.
- Take adequate precautions to safeguard personal information when collecting, processing, storing and transferring it.
- Only share personal information with other employees who have a legitimate need to know and take steps to ensure that they understand the importance of properly handling the data you share with them.
- When we use third parties to provide services for us, make sure that they understand the importance we place on privacy and that they must uphold our standards.
- When appropriate, allow employees whose personal data is held by the Company to review and correct such information.
- Follow all document retention and document destruction requirements.

FURTHER INFORMATION: POLICY ON CONFIDENTIAL INFORMATION

Business Records and Internal Controls

Our standard

Investors, government officials and others need to be able to rely on the accuracy and completeness of our business records. Accurate information is also essential within the Company so that we can make good decisions. Inaccurate records can adversely impact Wipro in many ways, including weakening of our internal controls over financial reporting.

Wipro is committed to making full, fair, accurate, timely and understandable disclosure on all material aspects of our business including periodic financial reports that are filed with or submitted to regulatory authorities.

Employees with a role in the preparation of our public,

financial and regulatory disclosures have a special responsibility in this area, but all of us contribute to the process of recording business results and maintaining documents. Each of us is responsible for helping to ensure the information we record is accurate and complete and maintained consistent with our system of internal controls:

- Never make false claims on an expense report or time sheet.
- Always be accurate, complete and truthful when submitting financial, quality or safety results.
- Do not record false sales or record them



early or late, understate or overstate known liabilities and assets, or defer recording items that should be expensed.

- Make sure that financial entries are clear and complete and do not hide or disguise the true nature of any transaction.
- Do not maintain undisclosed or unrecorded funds, assets or liabilities.

Our responsibilities

- Create business records that accurately reflect the truth of the underlying transaction or event.
- Be as clear, concise, truthful and accurate when recording any information. Avoid exaggeration, colourful language, guesswork, legal conclusions, and derogatory characterisations of people and their motives.
- Create financial records that conform both to applicable standards of accounting and reporting and to Wipro's accounting policies and procedures.
- Do not sign documents including contracts without authority. Sign only that you are authorised to sign and that you believe are accurate and truthful.
- Do not record or approve false or misleading entries, unrecorded funds or assets, or payments without appropriate supporting documentation.

Document Management and Legal Holds

Each of us is responsible for information and records under our control. We must be familiar with the recordkeeping procedures that apply to our jobs and we are accountable for the accuracy and truthfulness of the records we produce. It is also our responsibility to keep our records organized so that they can be located and retrieved when needed.

Documents should never be destroyed in response to or in anticipation of an investigation or audit. Contact the Legal & Compliance Department if there is any doubt about the appropriateness of document destruction.

A 'legal hold' suspends all document destruction procedures in order to preserve appropriate records under certain circumstances, such as litigation or government investigations. Legal & Compliance Department determines and identifies what types of Wipro records or documents are required to be placed under a legal hold. Every Wipro employee, agent and contractor must comply with this requirement. Legal & Compliance Department will notify employees if a legal hold is placed on records for which they are responsible. If employees have any questions about this they shall contact Legal & Compliance Department.

Q: At the end of the last quarter reporting period, my manager asked me to record additional expenses even though I had not yet received the invoices from the supplier and the work has not yet started. I agreed to do it, mostly because I didn't think it really made a difference since we were all sure that the work would be completed in the next quarter. Now I wonder if I did the right thing.

A: No you did not do the right thing. Costs must be recorded in the period in which they are incurred. The work was not started and the costs were not incurred by the date you recorded the transaction. It was therefore a misrepresentation and, depending on the circumstances, could amount to fraud.

Safeguarding Company Assets

Our standard

To best serve our customers and shareholders, we all have a responsibility to use Wipro's assets and resources wisely and with care. All employees are responsible for using good judgment to safeguard the

tangible and intangible assets of Wipro, and to ensure that our assets are not misused, damaged, lost, stolen or wasted.

Company assets include Wipro's physical facilities,

property and equipment, electronic communication devices, intellectual property, confidential information, files and documents, as well as inventory, computer networks, and supplies.

Personal use of Wipro's electronic communication devices may be permitted within the following guidelines:

- The use is reasonable.
- There is no incremental cost to Wipro or such cost is minimal.
- Charges for certain personal use of telephones (e.g. long-distance calls) are declared and paid up by employee.
- The use does not result in any illegal activity.
- The use does not harm the business or reputation of the Company or any individual associated with the Company.

Our responsibilities

- Use Wipro assets for legitimate business purposes.
- Personal use of Company assets should be incidental and kept to a minimum and should have no adverse impact on productivity and the work environment.
- Do not use Wipro equipment or systems, including email and the internet, to download, create, store or send content that others might find offensive.
- Do not share passwords.
- Comply with Wipro's password security requirements such as periodically changing access passwords.
- Report any suspicions you may have concerning theft, embezzlement, or misappropriation of any Company property.
- Any suspected loss, misuse or theft of Wipro's assets must be reported to your manager or HR manager.

Red flags: Misuse of Wipro Assets

- Company property that is not secured when not in use
- Unknown individuals without proper credential in our facilities
- Allowing others to borrow or use Wipro equipment without approval
- Misuse enforcement of electronic access control cards

Q: I brought home from office, a CD containing some customer information so I could work on it at home on my own computer. I didn't download the data and I returned the CD to work the next day. Was that okay?

A: No. You should not use your own computer equipment to do Wipro work or carry home Company information on portable media because the data may become corrupted, lost or disclosed to unauthorised persons.

FURTHER INFORMATION: POLICY ON CONFIDENTIAL INFORMATION

RESPONSIBILITY
RESPONSIBILITY



Following the Letter and the Spirit of Laws and Regulations

COMPLIANCE WITH LAWS, regulations and contractual obligations is the bedrock on which organisations are built. Compliance with the highest order of governance and ethics has been a hallmark of Wipro and will continue to be non-negotiable.

We pride ourselves in upholding the Spirit of Wipro and we consistently demonstrate our values in our actions.

All our actions should pass the TRIPLE TEST: Is it **legal**?

Is it **ethical**?

Does it **maintain and build our reputation**?

Insider Trading

Our standard

Confidential information may not be used for personal benefit at the stock market. Each of us is prohibited from

trading securities or passing information on to others who then trade ('tipping') on the

basis of material information before it is made publicly available to ordinary investors.

Q: I'm not sure what kind of information is covered by the term 'Material Information.' What does it include?

A: 'Material Information' includes any information that a reasonable investor would consider important when deciding whether to buy, sell or hold a security. This can include news about acquisitions, financial results, important management changes, commencement or termination of customer contracts as well as news about the financial performance of a company.

Q: I'm unclear about the term "unpublished price sensitive information." What does this mean?

A: "Unpublished price sensitive information" is information which relates directly or indirectly to the company which if published or publicised is likely to materially affect the price of securities of the company.

Our responsibilities

- Do not buy or sell securities of Wipro on the basis of material non-public information.
- Employees having knowledge of or access to material non-public information will be “insiders” who have an obligation not to misuse such information.
- No employee falling under the category of “insider” should engage in “short sales,” or trade in puts, calls or other options or derivatives on Wipro’s stock.
- Know that material non-public information includes unpublished price sensitive information. Such information must be handled only on a “need to know” basis.
- Be careful when others request confidential information about Wipro or Wipro’s business partners. Even casual conversations could be viewed as illegal “tipping” of inside information.
- Employees may purchase and sell Wipro securities, as long as they are not basing decisions on inside information and defined “insiders” comply with Code for Prevention of Insider Trading.

FURTHER INFORMATION: CODE FOR PREVENTION OF INSIDER TRADING

Anti-Trust and Fair Competition

Our standard

We believe in free and open competition and we never engage in improper practices that may limit competition through illegal and unfair means. We do not enter into agreements with competitors to engage in any anti-competitive behaviour, including setting

prices or dividing up customers, suppliers or markets.

As Wipro’s business interests are spread across the world, Wipro may be subject to competition laws of various jurisdictions. Most countries have well-developed bodies

of law designed to encourage and protect free and fair competition. Wipro is committed to adhering to these laws both in letter and spirit. These laws often regulate Wipro’s relationships with our distributors, resellers, dealers and customers.

Our responsibilities

- Anti-trust laws are very complex and the risks associated with non-compliance can be severe. If you have questions or if you believe an activity undertaken by Wipro or one of our business partners may be viewed as restraining fair competition, consult with the Legal & Compliance Department.
- Never participate in conversations with competitors that could be perceived as limiting competition (i.e. no sharing of proposals especially when responding to request for proposals or RFPs). As a general rule, contacts with competitors should be limited and must always avoid certain subjects including any matter relating to competition between Wipro and its competitor, such as sales prices, marketing strategies, market shares and allocation of market, territories, supply and sources or customers. If such a conversation begins, leave the meeting immediately and report it to the Legal & Compliance Department.
- Never disparage our competitors or their products. Do not make false or misleading statements about them and ensure that all sales and promotional efforts are free from misrepresentations.
- Never enter into agreements with competitors that affect prices they charge, as they may constitute illegal price-fixing.
- Never enter into any agreements that are in restraint of trade, prices, quality of products or services or in any manner monopolize any part of trade or commerce by controlling the supply of a product or service with the intention to control its price or to exclude competitors from the market.
- If you oversee distributors or agents who sell Wipro's products, ensure that there is clear written permission from Wipro before they engage in such activities as bundling of products, discounts on the market price, or free gifts.
- Never initiate, discuss or encourage boycotts of specific products or services of customers or suppliers.

Warning signs: Antitrust

- Formal or informal understandings or agreements with competitors that set prices, or allocate production, sales territories, products, customers or suppliers.
- Exchanging confidential information with competitors regarding pricing, marketing, production or customers.
- Decisions to terminate business relationships, pricing of a product below cost, and certain other pricing and promotion policies, especially when we have a substantial share of the market.
- Charging different prices to similarly-situated customers.
- Discriminating unfairly between similarly-situated customers.
- Formal or informal territorial restrictions on channel partners such as dealers, distributors.

Q: I received sensitive pricing information from one of our competitors. What should I do?

A: Do not use the information for any purpose. Contact the Legal & Compliance Department without delay and handover the information.

Anti-Corruption

Our standard

Wipro conducts its business free from the influence of corruption and bribery. Employees and business partners are expected to be aware of and follow all anti-corruption and anti-bribery laws everywhere we do business (including the US Foreign Corrupt Practices Act or 'FCPA' and UK Bribery Act). Employees must be careful to avoid even the appearance of offering or

accepting an improper payment, bribe or kickback.

Control over intermediaries and third parties who are operating on our behalf is important. We must exercise due diligence to ensure that their reputation, background and abilities are appropriate and meet our ethical standards. Intermediaries are expected to act in accordance with the requirements set out in



this Code. We must never do anything through a third party that we are not allowed to do by ourselves.

Red flags: Anti-corruption

- Unusual requests, such as for payments in a different country to a third party or in cash.
- Ties between an agent or third party and a government official.
- Requests for arrangements to be made without written records.
- Requests by agents or third party providers for extra commissions or fees, without valid written documentation.
- Requests for donation, gift, entertainment or business courtesy that is unusual.

Our responsibilities

- Do not offer, provide or promise to offer or authorise bribes or kickbacks, under any circumstances.
- Always be sure to perform due diligence and know your, business partner, consultants, agents, and all those through whom we conduct our business. Know who they are, what they do, where they are based, and how they will use our services and products.
- Never maintain “off-book” accounts in order to conceal improper payments. All expenditures and any other payments must be accurately presented in Wipro’s books and records.
- Payments that are intended to improperly influence a government official must never be made. Government officials include employees of government companies, public sector undertakings, departments, institutions of any government, foreign officials including officials of public international organisations.
- Wipro does not make contributions to any political party. Also, no employee may make a political contribution, whether cash or otherwise on behalf of Wipro.

FURTHER INFORMATION: POLICY ON GIFTS, ENTERTAINMENT AND BUSINESS COURTESIES

POLICY ON POLITICAL INVOLVEMENT/LOBBING

Political Involvement/Lobbying

Our standard

Wipro respects the rights of employees to voluntarily participate in the political process. However, due to complex requirements, there are specific guidelines that must be followed before contributions may be made and before campaigning for or holding public office.

Employees must always make it clear that their views and actions are their own and not those of the Company and employees must never use Wipro resources to support their personal choice of political parties, causes or candidates.

Employees, agents or contractors whose

work requires lobbying communication with any member or employee of a legislative body or with any government official in the formulation of legislation must have prior written approval of such activity from CFO, Wipro Limited.

Examples of lobbying activities

Lobbying activities include oral, written or electronic communications to a government official or government employee regarding:

- (i) Formulation, modification, or adoption of a legislation, rule, regulation, executive



order, policy or position of the Government; or

- (ii) The administration or execution of a legislative programme or policy; and the nomination or confirmation of a person to the government.

The list is not exhaustive but it is intended to provide general, practical guidance.

Q: I'm thinking about running for a local political office. Do I need to get approval from the Company?

A: Yes, you must. Campaigning or holding a public office requires prior approval from the CFO, Wipro Limited. This is necessary because of the complexity of relevant laws and regulations. For example, holding a governmental position may trigger conflict of interest laws, which in some jurisdictions could prohibit Wipro from engaging in business within that jurisdiction.

Our responsibilities

- Take steps to ensure that your individual political opinions and activities are not viewed as those of Wipro.
- Lobbying activities or government contacts on behalf of the Company should be coordinated with the office of CFO, Wipro Limited.
- You cannot commit Wipro to any corporate political spending, donating products, services, transportation etc.
- Never pressure another employee, customer or business partner to contribute to, support, or oppose any political group or candidate.
- Employees campaigning for political office must not create, or appear to create, a conflict of interest with their duties to Wipro.

Q: What types of expenditures are covered by the Policy on Lobbying?

A: Political contributions include monetary spending, as well as indirect contributions such as the purchase of tickets to a political fundraiser. The policy also applies to “in-kind” contributions such as the use of corporate resources including our facilities and employee time.

Q: My brother is contesting for a political office and I believe he is an eligible candidate. Can I campaign for him at office among colleagues?

A: No you cannot. You must keep this off limits from work at Wipro.

FURTHER INFORMATION: POLICY ON GIFTS, ENTERTAINMENT & BUSINESS COURTESIES
POLICY ON ANTI-CORRUPTION

Global Trade

Our standard

Many laws govern the conduct of trade across borders, including laws that are designed to ensure that transactions are not being used for money laundering, others that prohibit companies from illegal trade boycotts, as well as laws regulating exports.

We are committed to complying with all such laws that are applicable in the countries in which we operate. Each of us is responsible for knowing the laws that apply to our jobs, and seeking expert advice if in doubt about the legality of an action.



Global Trade Restrictions and Controls

Every country places restrictions and controls on how trade must be conducted within and across its borders. Specific regulations and rules apply to customs, imports and exports, technology transfers, as well as how companies should respond to trade boycotts enforced by one set of countries against another.

These global trade restrictions apply when we ship products across national borders, but in some cases they also apply when we send data and technological information

to colleagues or third parties via email or over the internet.

Since laws concerning international trade are complex and are often subject to change, it is important that employees who travel internationally, or who provide services or information across national borders, remain up-to-date on relevant requirements. If you have any questions, consult with the Legal & Compliance Department.

Our responsibilities

- Maintain appropriate import, export and customs records at each Wipro business location.
- Seek guidance from Legal & Compliance Department to ensure that shipments of information, products or software across borders comply with laws governing imports and exports.
- To help prevent and detect money laundering and terrorist financing, watch for any suspicious payments, which may include cash or the equivalent (when cheques/checks or wire-transfers are the norms); payments made from personal accounts instead of business accounts.
- Always consult Legal & Compliance Department before initiating business in a country new to Wipro.

Q: As part of a bid invitation, I recently received a request to support a trade boycott. What should I do?

A: You should contact your manager or Legal & Compliance Department.

HONESTY
HONESTLY



Performance through Teamwork and Respect

ASA GLOBAL COMPANY we employ individuals and we work with business partners who represent a rich variety of backgrounds, skills and cultures. Combining this wealth of resources creates the diverse and collaborative teams that consistently drive our achievements.

To attract and retain talented and dynamic individuals from around the world, it is vital to have a supportive work environment, based on mutual respect. Wipro always encourages and promotes favourable employment conditions and positive relationships between employees and managers and we encourage open communications and employee development.

Living our values helps our Company succeed, and it also creates the setting for each of us to thrive and to reach our full potential. Following are some of the key areas where we must be guided by in our commitment to The Spirit of Wipro.

Human Rights

Our standard

We support fundamental human rights for all people. We will live up to and champion a commitment to human rights among our employees, business partners and suppliers, and comply with the applicable laws in every country in which we operate.

Child Labour

Wipro will not use, nor do we support others who use child labour. Wipro also recognises that this evil cannot be eradicated by simply setting up rules or inspections.

Towards this end, Wipro is committed to work in a pro-active manner to eradicate child labour by actively contributing to the improvement of children's social situation. Wipro supports the use of legitimate workplace apprenticeship, internship and other similar programmes that comply with all laws and regulations applicable to such programmes.

Wipro encourages its suppliers to also work towards a no child-labour policy and we encourage the employment of

the parents of such children to secure the existence of the family and the education of the children.

Freedom of Association

Wipro respects the right of employees to exercise their lawful right of free association and we recognise the rights of our employees to choose or not choose to be represented by trade unions. It is Wipro's expectation that our suppliers would also do the same.

Abolition of Forced Labour

Wipro prohibits forced or compulsory labour including prison or bonded labour. We will not tolerate physical pun-

ishment or abuse and we are committed to ensuring that employees enter into employment and stay on in Wipro out of their own free will. We

also insist that our suppliers prohibit forced labour or other compulsory labour in all of their operations.

Our responsibilities

- Understand relevant laws and regulations that apply to your work, and never intentionally engage in conduct that violates applicable laws and regulations.
- Be alert to changes in the law or new requirements that may affect your work.
- If you are in a leadership position at Wipro, take steps to ensure that suppliers know our standards and live up to them.
- Be vigilant and look out for any signs of violation of human rights or employment laws.
- Report any suppliers and business partners who keep alternative sets of payroll records or do not welcome audits, inspections or on-site visits.

Diversity and Non-Discrimination

Our Standard

Wipro's greatest asset is our employees. We believe that every employee deserves the opportunity to work and grow in a congenial environment where everyone can work without any inhibition, and free of discrimination and harassment.

We are committed to attracting, retaining, and developing the highest quality and most dedicated work force possible in today's market. We understand that when diversity is embraced, we benefit from the creativity, varied perspectives, and

increased innovation.

Wipro hires and promotes people on the basis of their qualifications, performance, and abilities, and is determined to provide a work environment free of any form of discrimination.

WIPRO OFFERS EQUALITY of opportunity to all employees and does not engage in or support discrimination in hiring, compensation, access to training, promotion, termination or retirement based on ethnic and national origin, race, caste, religion, disability, age, gender or sexual or political orientation. Wipro does not impose any fees or charges from employees we hire.

Our responsibilities

- Treat others with sensitivity.
- Co-operate with any measures introduced to develop equal opportunities.
- Never take discriminatory actions or make decisions which are contrary to the letter or spirit of this policy.
- If you supervise others, you have additional responsibilities:
 - Ensure that those who work in your team know that you are available to address any concerns that they may have about discrimination or harassment.
 - Make employment-related judgments based solely on performance and abilities. Avoid introducing unrelated considerations into your decisions. Use objective, quantifiable standards.
- Make merit-based appraisal of your reports.
- Review your decisions to ensure that objective merit and business considerations drive your actions.

Q: One of my co-workers sends emails containing jokes and derogatory comments about certain nationalities. They make me uncomfortable, but no one else has spoken up about them. What should I do?

A: You should notify your immediate manager or your HR manager. Sending such jokes violates our values as well as our policies pertaining to the use of email and our standards on diversity, harassment and discrimination. By doing nothing you are condoning discrimination and tolerating beliefs that can seriously erode the team environment that we have all worked to create.

Harassment-free Workplace

Our standard

Wipro is committed to maintaining a workplace where each employee's personal dignity is respected and protected from offensive or threatening or violent behaviour including violence.

At Wipro, we believe that everyone has the right to work in an environment that is free from intimidation, harassment and abuse. We understand that harassment and abuse undermines the integrity of employment relationships and can cause serious harm to the productivity, efficiency and a harmonious workplace.

For these reasons, Wipro does not tolerate verbal or physical conduct by any employee that harasses another, disrupts another's



work performance, or creates an intimidating, offensive, abusive, or hostile work environment. This includes such behaviour directed towards third parties during the course of conducting Wipro business.

At Wipro we do not tolerate:

- Threatening remarks, obscene phone calls, stalking or any other form of harassment.
- Causing physical injury to another.

- Intentionally damaging someone else's property, or acting aggressively in a manner that causes someone else to fear injury.
- Threatening, intimidating or coercing other employees on or off the premises—at any time, for any purpose.
- Carrying weapons in the workplace. This includes not only our facilities, but also parking lots, guest houses and alternate work locations maintained by Wipro.

If you become aware of conduct relating to sexual harassment, you have an option to raise your concern with the Prevention of Sexual Harassment Committee.

What constitutes harassment?

Harassment can be verbal, physical or visual behaviour where the purpose or effect is to create an offensive, hostile or intimidating environment. The following are signs that an action may be harassment:

- It is unwanted
- It has the purpose or effect of violating another's dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment for another
- Submission to such conduct is implicitly or explicitly a term or condition of an individual's continued employment
- Submission to such conduct is implicitly or explicitly a term or condition for decisions which could affect promotion, salary or any other job condition

- Such behaviour creates an intimidating, hostile or offensive work environment for one or more individuals

Sexual harassment, in general, occurs when:

- A request for a date, a sexual favour, or other similar conduct of a sexual nature that is unwelcome, is made a condition of employment, or its continuity, or used as the basis for employment decisions such as sexual advancement, as a factor in employment evaluations or as a condition for receiving any benefit provided by the Company.
- An intimidating, offensive, or hostile work environment is created by unwelcome sexual advances, insulting jokes, or other offensive verbal or physical behaviour of a sexual nature. A hostile work environment may be created through either verbal or nonverbal acts.

Our responsibilities

- | | | |
|---|---|---|
| <ul style="list-style-type: none">• Speaking out when a co-worker's conduct makes others uncomfortable.• Do not tolerate sexual harassment including requests for sexual favours, or other unwelcome | <p>verbal or physical conduct of a sexual nature.</p> <ul style="list-style-type: none">• Demonstrate professionalism at workplace.• Promote a positive attitude toward policies designed to build a safe, | <p>ethical and professional workplace.</p> <ul style="list-style-type: none">• Report all incidents of intimidation, harassment and abuse that may compromise our ability to work together and be productive. |
|---|---|---|

Q: While on a business trip, a male colleague of mine repeatedly asked me out for a drink and made comments about my appearance that made me uncomfortable. I asked him to stop, but he wouldn't. We weren't in the office and it was 'after hours' so I wasn't sure what I should do. Is it harassment?

Q: I just learned that a good friend of mine has been accused of sexual harassment and that an investigation is being launched. I can't believe it's true and I think it's only fair that I give my friend an advance warning or a 'heads up' so he can defend himself. Don't I have a responsibility as a friend to tell him?

A: Yes it is. This type of conduct is not tolerated, not only during working hours but in all work-related situations including business trips. Tell your colleague such actions are inappropriate and must be stopped, and if they continue you need to report the problem.

A: Under no circumstances should you give him a 'heads up.' Your friend will be given the opportunity to respond to these allegations and every effort will be made to conduct a fair and impartial investigation. An allegation of sexual harassment is a very serious matter with implications not only for the individuals involved but also for the Company. Alerting your friend could jeopardize the investigation and expose the Company to additional risk and possible costs.

Safe and Healthy Work Environment

Our standard

Wipro promotes employee well-being as a strategic value and fundamental component of its success and we define well-being as more than what is traditionally thought of as occupational health and safety.

Wipro takes appropriate measures to prevent workplace injuries and ill health and to provide employees with a safe and healthy working environ-

ment by considering evolving industry practices and societal standards of care.

Wipro is proactive and actively assesses and manages the health and safety impact and possible risks associated with our existing activities as well as when planning for new activities, production of services and products.



We are committed to providing a safe and healthy workplace for colleagues and visitors to our facilities.

Our responsibilities

- Each of us is responsible for acting in a way that protects ourselves and others. Situations that may pose a health, safety or environmental hazard must be reported immediately.
- Take appropriate measures to help identify, assess and manage the environment impacts of our existing and planned operations
- Maintain a neat, safe working environment by keeping work stations, aisles and other work spaces free from obstacles, wires and other potential hazards
- Notify your manager, or Emergency Response Team (ERT) member in your office immediately about any unsafe equipment, or any situation that could pose a threat to health or safety or damage the environment. All employees have the right and responsibility to stop any work they feel may be unsafe.
- Always display and swipe your personal identification badge when entering and exiting secure areas and do not allow others to enter/“tail gate” without properly swiping their personal identification badges.
- Does not use, possess or be under the influence of alcohol or illegal drugs or any substance that could interfere with a safe and effective work environment, or improperly use medication in any way that could diminish your ability to perform your job.

Sustainability and Corporate Citizenship

Wipro recognises that corporations are socio-economic citizens and that their objectives have to be congruent with society's goals. We therefore understand that it is our responsibility as a global citizen to assess the socio-ecological impact of its business activities, and to mitigate and improve this impact, while simultaneously remaining committed to inclusive economic development.

Our environmental stewardship and leadership in Corporate Citizenship are an integral part of our "Spirit of Wipro."

To accomplish this, we will expect our employees to comply with the following:

- **Business with Integrity:** Exercise good governance to achieve highest levels of transparency and propriety.
- **Ecological Sustainability:** Conserve energy and water; manage waste and enhance biodiversity – through a multi stakeholder approach.
- **Social and Community Initiatives:** Work to bring about systemic reform in education and contribute to the community where we operate.

Q: I've noticed some practices that we do in my area that don't seem safe. Who can I speak to?

A: Discuss your concerns with your manager or the Emergency Response Team (ERT) member in your office. There may be very good reasons for the practices. Raising a concern about safety does not cause trouble, it is being responsible.

Q: Are subcontractors expected to follow the same Health, Safety and Security policies and procedures as employees?

A: Absolutely. Managers are responsible for ensuring that subcontractors and vendors at work on Company premises understand and comply with all applicable laws, and regulations governing the particular facility, as well as with additional requirements the Company may impose.

THE CODE OF BUSINESS CONDUCT (COBC) IS INTENDED SOLELY AS AN ETHICS GUIDE. THE LANGUAGE USED SHALL NOT BE CONSTRUED AS CREATING A CONTRACT OF EMPLOYMENT BETWEEN WIPRO AND ANY PERSON. WIPRO EXPRESSLY RETAINS THE RIGHT TO UNILATERALLY MODIFY OR AMEND THIS CODE, AT WIPRO'S SOLE DISCRETION, WITH OR WITHOUT PRIOR NOTICE TO EMPLOYEES.

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ADDITIONAL RESOURCES AND LINKS

Supplier Selection:

- Supplier Code of Conduct
www.wipro.com/Documents/investors/pdf-files/Supplier_code_of_conduct.pdf

Anti-Corruption:

- Transparency International
www.transparency.org/
- OECD's webpage relating to anti-corruption
www.oecd.org/corruption/
- Country-wise guides to relevant anti-corruption laws
 - India
http://persmin.gov.in/DOPT_actrules.asp
 - US Foreign Corrupt Practices Act- Resource Guide
www.justice.gov/criminal/fraud/fcpa/guide.pdf
 - UK Bribery Act Guidance
www.justice.gov.uk/downloads/legislation/bribery-act-2010-guidance.pdf
 - Australia
<http://www.comlaw.gov.au/Details/C2013C00366/Download>
 - Brazil
<http://www.cgu.gov.br/english/AreaPrevencaoCorrupcao/ConvencoesInternacionais/>
 - Canada
<http://laws-lois.justice.gc.ca/eng/acts/C-45.2/page-1.html>
 - China
<http://www.nbc.gov.cn/article/English/>
 - Malaysia
www.agc.gov.my/Akta/Vol.%2012/Act%20575.pdf
 - Singapore
http://app.cpib.gov.sg/cpib_new/user/default.aspx?pgID=202

Ombuds:

- Ombudsprocess
<http://www.wipro.com/investors/ombudsprocess.aspx>
- List of ombudspersons
www.wipro.com/documents/investors/pdf-files/wipro_ombuds_process.pdf
- Hotline webpage
<https://wipro.alertline.eu/gcs/welcome>
- Wipro's GRI reports
<http://www.wipro.com/investors/>



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