



Wipro Global Tax Policy

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Wipro's Business Model

As a global IT services company, we operate in many countries worldwide, which inter-alia requires global mobility of personnel.

Managing the global services business in a tax-efficient and compliant manner requires a global tax policy.

We are listing four principles of our global Tax Policy.

1. Compliance

We will act at all times in accordance with all applicable laws. We aim to comply with the letter and spirit of the relevant law by making adequate disclosures as the central focus.

We aim to pay an appropriate amount of tax to each of the jurisdictions where value is created in the normal course of commercial activity, measured in terms of profits.

2. Transfer Pricing

Many transactions are effected within the Wipro Group across tax jurisdictions. All transferpricing computations are based on the well-accepted 'arm's-length' principle.

3. Relationship with Governments & Tax Authorities

We respect the right of legislatures and governments to determine their tax structures, rates of tax and collection mechanisms. We seek to forge mutually respectful relationships with tax administrators based on transparency and trust.

4. Accountability and Governance

We shall continuously enhance the knowledge management and systems requirements to meet the evolving diversities and complexities in the business model and thereby comply with the above principles. Employees shall be provided both appropriate training and opportunities to raise any issues of concern consistent with the Wipro Code of Business Conduct & Ethics.

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and build future-ready, sustainable businesses. With over 240,000 employees and business partners across 66 countries, we deliver on the promise of helping our customers, colleagues, and communities thrive in an ever-changing world.

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