



# Code of Business Conduct

Integrity | Honesty | Fairness



# Spirit of Wipro

**Be passionate about clients' success**

**Treat each person with respect**

**Be global and responsible**

**Unyielding integrity in everything we do**

# Chairman's message



**Dear Wiproites,**

Our unflinching commitment to integrity, fairness, and transparency has made us a globally trusted brand. The Spirit of Wipro, our values, has been our beacon and helped us achieve high standards of governance and business conduct.

As we continue to explore opportunities and expand our global footprint, we must ensure non-negotiable adherence to globally accepted standards of compliance. To further strengthen our policies, and make our systems and processes more robust, we have updated our Code of Business Conduct (COBC), along with our ethics and compliance initiatives.

The updated COBC provides key details about our responsibilities and obligation to comply with laws and Wipro's ethical standards. It also serves as a helpful reference tool that can guide us when we are confronted with ethical dilemmas or questions.

It is imperative we uphold the COBC and manifest it in all our actions. This will be a critical element that will help us shape an organizational culture with a growth mindset. At the core of this change would be greater accountability, deeper commitment, strong ownership, and collaboration, putting Wipro and its success first before individual units and teams. This culture will be defined by decisiveness, responsiveness, mutual respect, and inclusiveness.

I am confident that we will continue to be a corporate model for transparency, ethical business practices, and good governance.

Let us make Wipro the most preferred company to work with – for its employees, customers, and other stakeholders.

Live the Spirit of Wipro.

A handwritten signature in blue ink, appearing to read 'Rishad Premji', with a horizontal line underneath.

**Rishad 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, subcontract, 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 behavior 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.

## 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 and 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. Completion status of these trainings will be tracked and disclosed to parties authorized to review it such as audit teams within Wipro and third parties such as clients where Wipro’s training and certification is being relied on instead of client trainings or policies
- Promptly report concerns about possible violations of laws, regulations or the COBC to your manager, manager’s manager, HR manager, head of the business, any member of Senior Management, any member of the Legal & Compliance Department or the Ombuds person.
- 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 Ombuds person for clarification.

### How to use the Code of Business Conduct?

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

The COBC is a guide to help whenever you have questions 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 the 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 the COBC.

**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 to 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. Recognize 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.

## 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 authorized, you should never conduct an investigation yourself.
- Unless authorized 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** 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 Ombuds person.

**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, 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.

## 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 Ombuds process, 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 the Chairman of the Audit Committee ([audit.committee@wipro.com](mailto: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

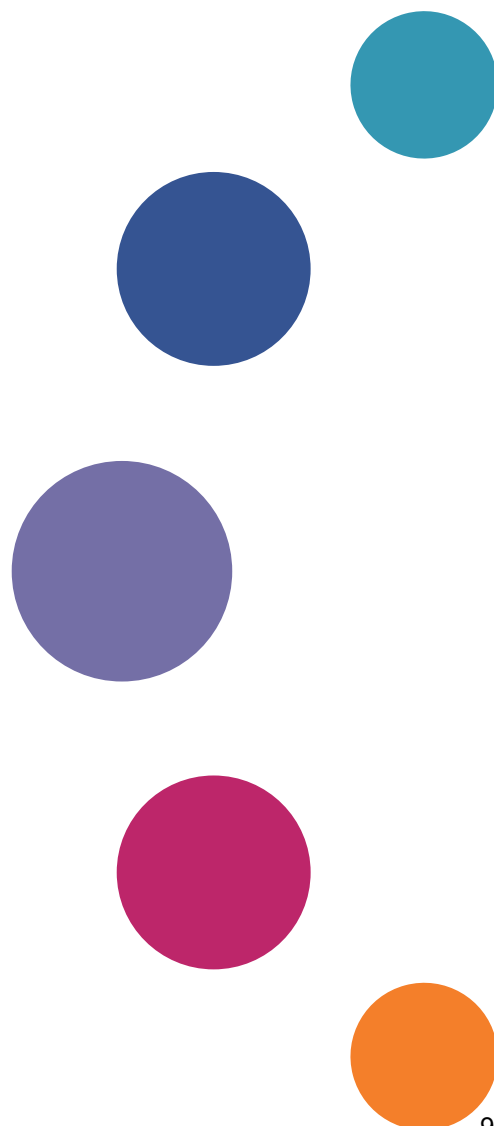
Managers must listen openly to concerns about misconduct, respond appropriately, and never retaliate against those who raise issues in good faith. Lack of content/expert knowledge could cause anxiety on an employee's part to believe it to be wrong— that's fine. It is a violation of our policy and contrary 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 allegations 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 Ombuds person 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.

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





# 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.

## 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 our customers and others. Protecting their privacy is very important to us.

## Our responsibilities

- Protect the confidentiality of personal information of current and former customers, as well as job applicants, business partners and customers.

# 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 the public in the country in which the advertising is shown, and we will avoid political or religious remarks in advertisements that may be offensive.

- 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 information and documents to personal email IDs (such as Gmail or Hotmail).
- Do not use public file hosting services (such as Dropbox, SkyDrive, iCloud, Amazon Cloud Drive) 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

## 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.

## 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.

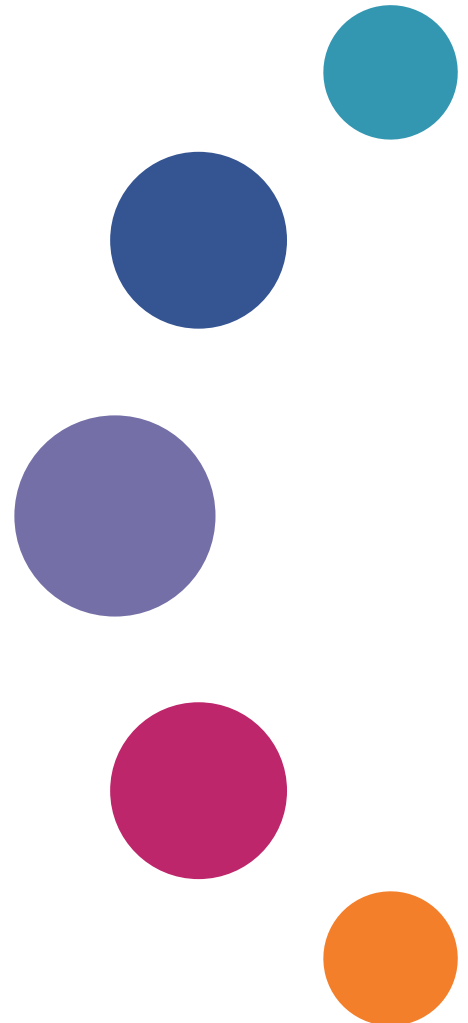
We believe in doing business with suppliers and business partners who embrace and demonstrate high standards of ethical business behavior and who share our commitment to environmentally sustainable practices and human rights. Wipro will not establish a business relationship with any supplier if its business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

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

A conflict of interest can also occur on account of situations that could create a risk or influence in the professional judgement or decision of an individual, where the primary interest of the organization and the individual's role as an employee is inadvertently prejudiced by another conflicting interest. The conflicting interest need not necessarily be limited to mean financial gains and could include personal benefits like professional advancement or favors for colleagues.

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.

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.

- Using proprietary or confidential information of Wipro for personal gain.
- Unauthorized 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 organization.
- Professional relationship where a relative is a peer in a position handling sensitive/ highly confidential information, for e.g., Manager's Executive Assistant or Secretary or the HR Business Partner of the concerned business unit. The employee will be privy to sensitive information that could inadvertently be disclosed or shared to benefit the relative directly or indirectly.
- Being part of investigations against a colleague/ team member – Parties may have preconceived opinions and therefore outcomes may be biased.
- Other financial business relationships with colleagues, team members, etc. (e.g. multi-level marketing chains)— employees will be able to unduly influence and derive personal benefit from his/her position within the organization.

## Some examples of 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 the workplace between a manager and subordinate.
- Engaging in an activity that is in competition with Wipro.

### Family member 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 a key role. If such a related-party transaction is unavoidable, the employee must fully disclose the nature of the related-party transaction 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 or such other professional relationships which could impair the employee’s independence or influence the judgement of either party directly or indirectly. 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 the General Counsel and 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-employment 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 the 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 organizations, clubs and charitable institutions provided prior disclosure is made to the 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 as a standard 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, favors, or entertainment if the intent is to influence a business decision.

No employee shall give, offer, promise to offer, or authorize the offer, directly or indirectly, of anything of value (such as money, securities, goods or services) to government officials, customers, potential customers, foreign officials including officials of any public international organizations or any other entity which could be regarded as influencing any business decision or obtaining improper advantage. Employees shall neither use business courtesies to attempt to improperly influence the decisions of our customers or other third parties nor provide such courtesies in violation of the law or customer's internal policies.

Gifts, entertainment and business courtesies are only to be offered 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 cannot be offered when there is an ongoing active business negotiation.
- It is justifiable when offered or accepted, i.e. It is reasonable, customary or is generally offered as an industrial practice.
- It does not violate customer's policies and applicable laws.
- 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, per financial year.

Employees and agents acting on Wipro's behalf must never offer 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. Standard corporate gifts with the Wipro logo can be offered as an acceptable business practice to

private customers provided the conditions mentioned above are met. However, for gifts other than standard corporate gifts, employees are encouraged to refer to the internal Books of Policies for limits and approval matrix.

No other manner of gifting is permissible except as specifically set out above. In particular, the following are strictly prohibited:

- Accepting or offering cash or cash equivalent (gift vouchers, gift cheques/checks, shares, etc.)
- Employee using own money or resources to pay for gifts
- Organizing for the gift to be offered indirectly through a third party
- Gifting of alcohol except wine which should be within the Acceptable Limit specified above

## 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 organizations (such as the 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.

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

## Gifts, entertainment or business courtesies to government officials

No gift, entertainment or business courtesy can be offered to or accepted from government officials or foreign officials including officials of public international organizations or government customers (including public sector undertakings and government-run enterprises) either directly or indirectly.

Government customers means and include customers operating through state-owned and state-controlled entities in areas such as aerospace and defence manufacturing, banking and finance, healthcare and life sciences, energy and utilities, telecommunications, transportation, etc. including the following:

- Public sector undertakings
- Government-run enterprises
- Enterprises where key officers and directors are appointed by the government
- Government-funded organizations through governmental appropriations or through revenues obtained as a result of government-mandated taxes, licenses, fees, or royalties
- Enterprises widely perceived and understood to be performing governmental functions

However, reasonable conveyance or other facilities to government officials is allowed where there is a legal or contractual obligation on the part of Wipro to provide such facilities during their visits to our campus for inspection/audit (e.g. Special Economic Zone, tax or pollution control officials).

## Our responsibilities

- Only offer or accept gifts, entertainment or business courtesies that are reasonable compliments to business relationships.
- Exchange gifts, entertainment or business courtesies that foster goodwill in business relationships, but never provide any that obligates or appears to obligate the recipient.
- Do not request or solicit personal gifts, entertainment, or business courtesies.
- Accepting gifts of cash or cash equivalents is strictly prohibited.
- Understand and comply with the policies of the recipient's organization before offering or providing gifts, entertainment or business courtesies. Report correctly in expense reports, all expenses for any gifts, entertainment or business courtesies provided and accurately state the purpose for the expenditure.
- If you are offered a gift that has a value over the Acceptable Limit, you cannot "buy the gift down" to the Acceptable Limit.
- Do not to commit to any donation requests from customers without first obtaining 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. On instances where an employee proceeds with incurring expenses to organize a gift and seek reimbursement, such reimbursement is permissible subject to compliance with all the requirements detailed under our Policy on Gifts, Business Courtesies and Charitable Contribution.

**Q** When I was traveling, I received a gift from a supplier that I believe exceeds our Acceptable Limit. 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 authorized 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 authorized to do so.

## Our responsibilities

- If you receive an inquiry regarding Wipro's activities, results, plans or its position on public issues and you are not specifically authorized to respond, refer the request to Corporate Communications or Investor Relations.
- No person other than the members of the Communications Department which is part of the Strategic Marketing Department, Investor Relations Department and selected persons who are authorized to speak from Business Units of Wipro should communicate any non-public information regarding Wipro with the media, analysts, 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 unauthorized employee contact with media or analysts, on-record or off-record, immediately inform the Communications or 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.

## 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 authorized to do so. And before you hit the "Send" button, think carefully. These types of communications live forever.

## 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 publicly 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 authorized 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 the

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 unauthorized 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 information 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.

## “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.

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

## 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 authorized parties.
- Never discuss confidential information when others might be able to overhear what is being said, e.g. 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 Cloud Drive for back-up or storage of information belonging to Wipro or its customers. You must contact the Information Security team for an 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 potentially patentable inventions, business methods, trademarks, service marks, tradenames, 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 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 the 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.
- Unauthorized 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 unauthorized music or video on Wipro resources or stream unauthorized music or video using Wipro's networks or our customers'.
- The prior approval of the Legal & Compliance Department is required to download “freeware” 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 recognize and respect the obligations of those employees not to use or disclose the confidential information of their former employers.

## 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 non-disclosure/ confidentiality agreement has been signed with the party offering the information. The Legal & Compliance Department can provide non-disclosure 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.

## 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 behavior 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

## Protecting personal information and the privacy of employees

### 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.

Wipro is committed to collecting, handling and protecting personal information in line with applicable data privacy legislations and regulations across the globe.

We have a responsibility to protect the confidential and personal information of our fellow Wiproites and others.

**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 them to the competitor.

## 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.

### **Q** I'm not sure what is meant by personal information?

**A** Personal information means any information relating directly or indirectly to an identifiable person, examples include name, email address, phone, national identifier, credit card number etc.

**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, complete and maintained consistently 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, colorful language, guesswork, legal conclusions and derogatory characterizations 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 which you are authorized 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. The 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. The 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 the 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 had 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 had not started, and the costs had 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.

## 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 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.
- Any suspicious act which impacts on productivity.

## 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.

## Red flags: Misuse of Wipro assets

- company property that is not secured when not in use
- Allowing others to borrow or use Wipro equipment without approval
- Admitting unknown individuals without proper credentials into our facilities
- 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 unauthorized persons.

**Further information:** Policy on Confidential Information



# Following the letter and the spirit of laws and regulations

Compliance with laws, regulations and contractual obligations is the bedrock on which organizations 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 and divestures, financial results, strategic plans, 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 publicized 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 the 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 anticompetitive behavior, 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, contact 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: Anti-trust

- Formal or informal understandings or agreements with competitors that set prices, or allocate production, sales territories, products, customers or suppliers.
- 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.
- Exchanging confidential information with competitors regarding pricing, marketing, production or customers.
- Charging different prices to similarly situated customers.
- Discriminating unfairly between similarly situated customers.
- Formal or informal territorial restrictions on channel partners such as dealers and 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 the 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.

### Our responsibilities

- Do not offer, provide or promise to offer or authorize 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. Any payments made to expedite routine government actions, except those permissible under relevant legislation, would also be construed as improper payments. Government officials include employees of government companies, public sector undertakings, departments, institutions of any government, and foreign officials including officials of public international organizations.
- 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

## 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.

## Anti-money laundering

### Our standard

Anti-money laundering refers to a set of laws, regulations, and procedures intended to prevent criminals from disguising illegally obtained funds as legitimate income. Anti-money-laundering laws and regulations target criminal activities including market manipulation, trade in illegal goods, corruption of public funds, and tax evasion, as well as the methods that are used to conceal these crimes and the money derived from them. Wipro is committed to complying with all anti-money laundering laws and regulations around the world, as applicable to Wipro.

### Q How do I prevent facilitation of money laundering activities in Wipro?

**A** By being mindful of the following and reporting any suspicion to your Manager:

- If the customer/vendor shows reluctance in disclosing who the beneficial owner is, or to provide any information, data or documents usually required to enable the transaction’s execution.
- Any documents provided by an entity/ person that cannot be validated / instances of multiple tax IDs.
- Fund transfers from countries that are unrelated to the transaction.
- Deal is structured in an unusually complex manner without justification.



# 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 the General Counsel, Wipro Limited.

## Examples of lobbying activities

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

- Formulation, modification, or adoption of a legislation, rule, regulation, executive order, policy or position of the Government; or
- 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 local political office. Do I need to get approval from the company?**

**A** Yes, you must. Campaigning or holding public office requires prior approval from the General Counsel, 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 the General Counsel, 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.

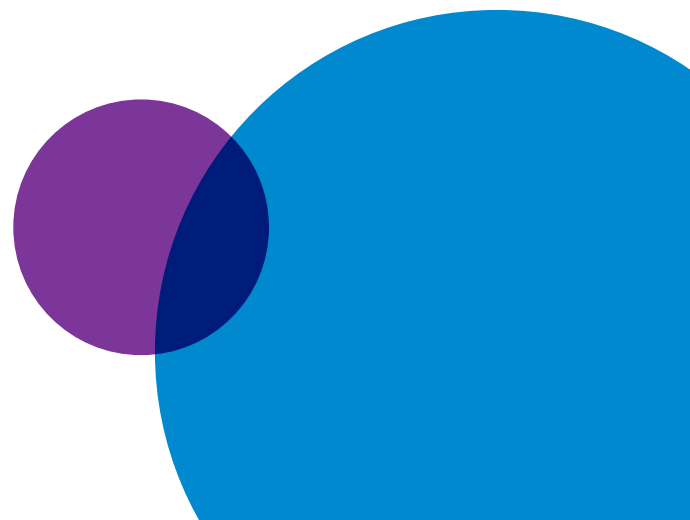
**Q What types of expenditures are covered by the Policy on Lobbying?**

**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 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 these off limits from work at Wipro.

**Further information:** Policy on Gifts, Entertainment & Business Courtesies Policy on Anti-Corruption



## 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.

- To help prevent and detect money laundering and terrorist financing, watch for any suspicious payments, which may include cash or the equivalent (where cheques/checks or wire-transfers are the norms); payments made from personal accounts instead of business accounts.
- Carry out a screening to ensure that we do not do business with sanctioned persons, groups or entities that are identified on government restricted party lists.
- Always consult the 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 the Legal & Compliance Department.

## 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.

### Our responsibilities

- Maintain appropriate import, export and customs records at each Wipro business location.
- Seek guidance from the Legal & Compliance Department to ensure that shipments of information, products goods, software or technology across borders comply with laws governing imports and exports.





# Performance through teamwork and respect

As a 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

favorable employment conditions and positive relationships between employees and managers, and we encourage open communication 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

Wipro prohibits any act of human trafficking, slavery, servitude, and forced or compulsory labor throughout the organization, its business and its supply chain.

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 labor

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

Towards this end, Wipro is committed to work in a proactive manner to eradicate child labor by actively contributing to the improvement of children's social situation. Wipro supports the use of legitimate workplace apprenticeships, internships 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-labor 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 recognize 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 labor

Wipro prohibits forced or compulsory labor including prison or bonded labor. We will not tolerate physical punishment 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 labor or other compulsory labor 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 to leadership on any supplier or business partner who keep alternative sets of payroll records or do not welcome audits, inspections or on-site visits.

# Diversity and non-discrimination

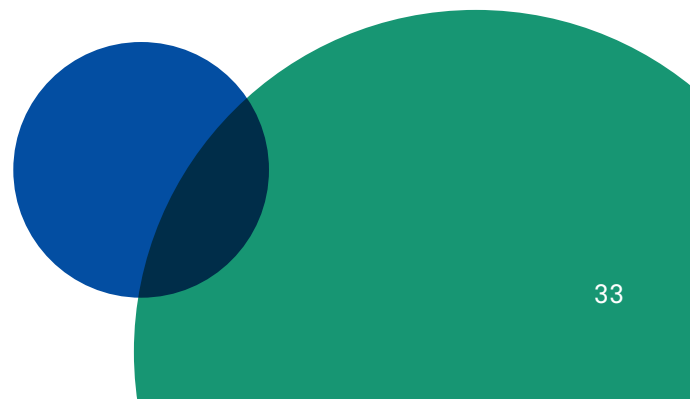
## Inclusion & Diversity at Wipro

Wipro has been built on a foundation of unflinching commitment to our values. The "Spirit of Wipro," our core values, is the cornerstone of our principles of Inclusion and Diversity.

Inclusion is a "way of life" at Wipro. We continuously strive to foster an inclusive workplace where employees have the freedom to express themselves, participate and be their authentic selves. We encourage diversity of thoughts and value plurality of ideas. We respect uniqueness among individuals, while celebrating and learning from diverse ideas, backgrounds, perspectives and experiences.

## Breaking biases

At Wipro, we encourage each one of us to break bias. Implicit or unconscious bias happens when our mind rushes to make judgements about people and situations without us realizing it. Our backgrounds, experiences and social stereotypes could impact our choices and actions. At times, unknowingly, we let a bias create barriers for ourselves or for others around us. Consciously eliminating bias encourages us to be more inclusive, and makes us better people, at work and beyond.



## Non-discrimination

Wipro is an equal opportunity employer. We firmly believe that a talented and diverse workforce is a key competitive advantage. We focus on meritocracy and do 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, creed, marital status, gender identity, gender expression, sexual orientation, political orientation, protected veteran status, or any other characteristic protected by law.

We hire and promote people based on their qualifications, performance and abilities, and provide a work environment free of any form of discrimination or harassment. We do not impose any recruitment fees or charges from the employees we hire.

## Our responsibilities

- Treat others with respect.
- Co-operate with any measures introduced to develop equal opportunities.
- Never act in a way which is contrary to the letter or spirit of this policy.
- Build and nurture an inclusive mind set while working with colleagues from diverse backgrounds.
- Constantly challenge our beliefs, become self-aware, accept and eliminate biases based on our preconceived notions.
- Do not encourage derogatory comments or remarks based on the identity of a person.

- 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 solely on performance and abilities. Use objective, quantifiable standards.
  - Become aware of certain biases that may impede your decision-making.
  - Create an equitable working environment for your team members.
  - Value ideas, opinions and perspective, no matter who it comes from.
  - Ensure you do a merit-based appraisal of your team members.
  - Review your decisions to ensure that 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 inclusion, 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 behavior 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 undermine the integrity of employment relationships and can cause serious harm to 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 behavior 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 the option to raise your concern with the Prevention of Sexual Harassment Committee.

## What constitutes harassment?

Harassment can be verbal, physical or visual behavior 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 Report all incidents of intimidation, harassment and abuse that may compromise our ability to work together and be productive
- Report all incidents of intimidation, harassment and abuse that may compromise our ability to work together and be productive
- 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 behavior 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 favor, 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 behavior of a sexual nature. A hostile work environment may be created through either verbal or nonverbal acts.

## Our responsibilities

- Speaking out when a co-worker's conduct makes others uncomfortable.
- Do not tolerate sexual harassment including requests for sexual favors, or other unwelcome verbal or physical conduct of a sexual nature.
- Demonstrate professionalism at the workplace.
- Promote a positive attitude towards policies designed to build a safe, ethical and professional workplace.

**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?

**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.

**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** 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 environment by considering evolving industry practices and societal standards of care. We actively monitor and comply with all applicable health and safety laws.

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 workstations, aisles and other workspaces 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 and 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.

Do 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.

**Q** I've noticed some practices that we do in my area that don't seem safe. Whom 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?

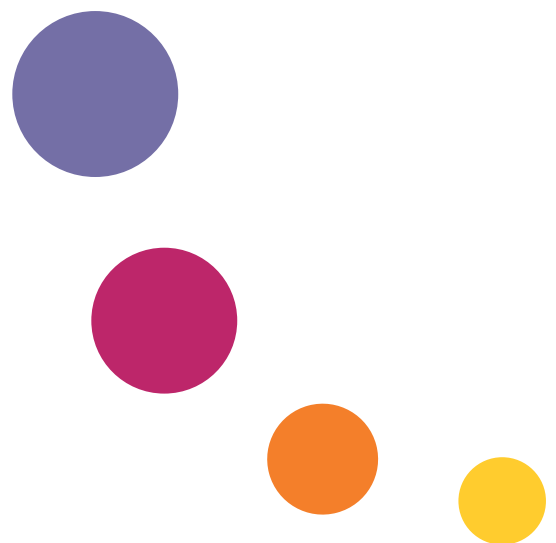
**A** Absolutely. Managers are responsible for ensuring that subcontractors and vendors at work on company premises understand and comply with all applicable laws and regulations governing the particular facility, as well as with additional requirements the company may impose.

## Sustainability and corporate citizenship

Wipro strives for environmental sustainability and complies with all environmental laws, regulations and standards. We conduct business in a way that is environmentally responsible. Our efforts to minimize negative environmental impacts include waste reduction, materials recycling and improving our energy efficiency in the communities where we live and work. We demonstrate our commitment toward the environment as a part of the IOS 14001 certification. With suppliers being an integral part of our business, we expect them to also comply with all applicable environmental laws and regulations. Wipro recognizes 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 the 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 and the environment where we operate.



## Additional resources and links

### Supplier selection:

<https://www.wipro.com/content/dam/nexus/en/investor/corporate-governance/policies-and-guidelines/ethical-guidelines/12774-supplier-code-of-conduct.pdf>

### Anti-corruption:

- Transparency International  
[www.transparency.org/](http://www.transparency.org/)
- OECD's webpage relating to anti-corruption  
[www.oecd.org/corruption/](http://www.oecd.org/corruption/)
- Country-wise guides to relevant anti-corruption laws
  - India  
<https://legislative.gov.in/sites/default/files/A1988-49.pdf>
  - US Foreign Corrupt Practices Act- Resource Guide  
<https://www.justice.gov/criminal-fraud/file/1292051/download>
  - UK Bribery Act Guidance  
[www.justice.gov.uk/downloads/legislation/bribery-act-2010-guidance.pdf](http://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  
<https://www.fmprc.gov.cn/ce/cgvienna/eng/dbtyw/jdwt/crimelaw/t209043.htm>  
<https://www.chinalawinsight.com/tags/anti-unfair-competition-law/>
- Malaysia  
[https://www.sprm.gov.my/images/Aktaakta/SPRM\\_act\\_BI.pdf](https://www.sprm.gov.my/images/Aktaakta/SPRM_act_BI.pdf)
- Singapore  
<https://sso.agc.gov.sg/Act/PCA1960>

### GLOBAL POLICY ON PREVENTION OF SEXUAL HARASSMENT

<https://www.wipro.com/content/dam/nexus/en/investor/corporate-governance/policies-and-guidelines/ethical-guidelines/global-policy-on-prevention-of-sexual-harassment.pdf>

### Ombuds:

- Ombuds process  
<https://www.wipro.com/content/dam/nexus/en/investor/corporate-governance/policies-and-guidelines/wipros-ombuds-process/ombuds-policy.pdf>
- Hotline webpage  
<http://www.wiproombuds.com/>
- Wipro's GRI reports  
<http://www.wipro.com/investors/>

### Privacy Policy:

- Privacy Statement  
<https://www.wipro.com/privacy-statement/>

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Wipro Limited (NYSE: WIT, BSE: 507685, NSE: WIPRO) is a leading global information technology, consulting and business process services company. We harness the power of cognitive computing, hyper-automation, robotics, cloud, analytics and emerging technologies to help our clients adapt to the digital world and make them successful. A company recognized globally for its comprehensive portfolio of services,

strong commitment to sustainability and good corporate citizenship, we have over 220,000 dedicated employees serving clients across six continents. Together, we discover ideas and connect the dots to build a better and a bold new future.

For more information,  
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