

WIPRO LIMITED

Corporate Social Responsibility Charter and Policy

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CSR Charter:

For over two decades, Wipro has been engaging with social and ecological issues. We believe our engagement with societal issues must be deep, meaningful, and formed on the bedrock of good governance and the Spirit of Wipro values.

This is the only way by which real change can happen on the ground. It is also reflective of the fact that such an approach serves both enlightened business interest and social good.

We run our social programs on a strong foundation of ethical principles, good governance, and sound management. This includes, among other things, holding ourselves up to public scrutiny through a framework of transparent and rigorous reporting.

The central tenet of our approach has always emphasized deep engagement with systemic social issues. Our CSR policy articulated below, and other related principles and strategies, reflect this tenet. While our CSR policy covers all our global operations, for India, it is circumscribed additionally by the legal requirements outlined in the Companies Act, 2013. The annexures to this policy provide more details on our CSR initiatives. Annexure I.A provides details of our domains of engagement, mapping these onto the areas specified in Schedule VII to Section 135 of Companies Act, 2013. Annexure I.B shares details of our CSR programs, mapping these onto the relevant Schedule VII categories. Annexure II provides a more detailed articulation of the domains of engagement undertaken by us.

Scope of the Policy:

The CSR Policy seeks to address the following stakeholders:

- Proximate communities
- Public health systems
- Public education systems
- Civil society organizations (CSOs)
- Engineering students and faculty
- Wipro employees who voluntarily participate in CSR initiatives

Activities undertaken outside India shall not qualify as CSR expenditure except as permitted under the Companies Act, 2013 and applicable Rules.

Values and Principles:

- A. At Wipro, we think that the first and foremost responsibility of an organization is to run its business ethically, and in compliance with the applicable law in letter and spirit. Our framework of ethical business starts with a set of foundational values as embodied in the 'Spirit of Wipro'. It comprises, at the least, the following three principles:
 - i. Unyielding integrity in every aspect of business
 - ii. Treating people everywhere fairly, and with respect—at the workplace, in our value chain and in communities outside
 - iii. Demonstrating sensitivity in thought and action.

- B. Our approach to social responsibility and sustainability rests on three important pillars mentioned below.
- 1. The strategic:** We choose domains and issues to engage with, which are force multipliers for social change and sustainable development. Social responsibility is as much about being a sustainable organization as it is about external initiatives. Therefore, some of our areas of engagement lie at the intersection of business goals and social purpose.
 - 2. The systemic:** Within the chosen domains, we engage on systemic issues that require deep, meaningful and challenging work. This implies commitment over the long-term, typically for several decades. This is because of the nature of social change. Genuine transformations do need time to unfold.
 - 3. The deliberative:** Our emphasis on depth and long-term commitment implies a deliberative approach. Such an approach needs careful understanding of the multi-dimensional nature of social realities, the need to keep an open mind about what works and what doesn't and avoiding quick fixes or silver bullet solutions. It also implies developing a nuanced perspective on the notions of success and impact in the social sector. For example, often, the pilot to scale-up model that emphasizes efficiency of the deployed funds doesn't work in the social sector. We will continue to adhere to this approach going forward.

Governance and management:

We have a multi-tiered governance process. It starts with, Nomination & Remuneration and Corporate Social Responsibility Committee (hereafter referred to as “the CSR Committee”). This committee is responsible for overseeing the CSR policy and programs. The governance system extends to program-specific oversight processes explained below. The composition of the CSR Committee shall be in accordance with the requirements of Applicable Law. Details of the composition of the CSR Committee are available on the Company's website at: <https://www.wipro.com/leadership/committees-of-board/>.

The goals and objectives, along with the annual budgets for CSR, are discussed and signed off at the beginning of every year by the CSR Committee. The CSR leadership team allocates the budgets to programs and projects in domains aligned with the defined priorities and goals.

The CSR budget, administrative overheads, impact assessment expenditure, and minimum annual CSR spend requirements shall be as per the Companies Act, 2013 and the applicable Rules. All relevant limits and conditions shall be complied with, as updated or amended from time to time.

Any surplus arising out of CSR projects, programs, or activities shall not form part of Wipro's business profit and shall be ploughed back into CSR activities or transferred to a designated Unspent CSR Account, or to funds specified in Schedule VII, in accordance with the requirements of Companies Act, 2013 and the applicable Rules. Treatment of unspent CSR funds and excess spent shall be as per prevailing statutory provisions.

The CSR Committee shall formulate and recommend to the Board an Annual Action Plan in pursuance of this CSR Policy, as per the requirement under section 135 of the Companies Act, 2013, applicable CSR Rules, and amendments thereof. The Annual Action Plan will include the list of CSR Projects or Programs to be undertaken, modalities of execution, fund utilization schedules, monitoring and reporting mechanisms and details of need and impact assessment, as applicable. The Board may approve, update or amend the Annual Action Plan at any time during the financial year as permitted by law.

All monitoring, reporting, and disclosure of CSR activities, impact assessments, and related filings will follow statutory requirements.

Along with the approval of the annual plan, the CSR Committee reviews progress on all key programs, which is assessed vis-à-vis the broad objectives for the previous year, including effective utilization of the funds. A formal assessment of outcomes and impacts, as considered relevant, is also undertaken by the Board and the leadership team as a part of this process.

The entire annual review process is completed by the CSR Committee within the first quarter of the new financial year. The annual review cycle is supplemented by a system of quarterly reporting and review of key progress highlights to the CSR Committee. The underlying scaffolding and support come from multiple layers of governance that include a high-level Board of Trustees of the implementation agencies i.e., Wipro Foundation and Wipro Cares, as well as program-specific steering committees.

Aligned with the value of integrity in the 'Spirit of Wipro', and our Code of Business Conduct and Ethics, we take great care to ensure that all CSR funding decisions meet the most rigorous anti-bribery and anti-corruption standards. Toward this, comprehensive due diligence is carried out through independent third-party firms to ensure that the recipient partners have completely bona fide track records and that there are no overt political or direct government affiliations. Another pertinent case in point is that, as a matter of policy, there are no financially material contractual engagements between Wipro's CSR entities and Azim Premji Foundation, a private philanthropic entity. Two-thirds of Wipro's economic interests rest with philanthropy, ensuring every business success translates into large-scale social impact.

Comprehensive and transparent reporting on sustainability and CSR is a cornerstone of good governance. Wipro has had a strong track record on this count. We have been rated at the highest level of global standards consistently. Our annual sustainability report is based on the widely accepted Global Reporting Initiative framework. We will continue to publish our disclosures adhering to this standard.

The Annual Report also covers our CSR programs, as per the template of the Ministry of Corporate Affairs, in line with Section 135 of Companies Act, 2013. Another key part of the Annual Report is the Business Responsibility and Sustainability Reporting (BRSR), as mandated by Securities Exchange Board of India (SEBI). Our disclosures, and other details of our CSR programs, are available on the websites www.wipro.com and www.wiprofoundation.org.

Implementation

CSR programs may be implemented through registered trusts, registered societies, Section 8 companies, in collaboration with other eligible entities, or any other channel as permitted under applicable law and as decided by the CSR Committee and the Board. Implementation modalities comply with prevailing requirements under Companies Act, 2013, for eligibility and track record of implementing agencies.

Channels of implementation: Our CSR programs' implementation is undertaken through multiple channels, starting with Wipro Foundation, the umbrella entity, which was set up as a separate trust in April 2017, to carry out CSR programs. In some cases, the CSR programs are directly implemented by business functions within Wipro Ltd. For example, a national-level skilling program in emerging digital technologies for final-year students at engineering colleges is executed directly by the Talent Management team at Wipro Ltd. Decisions in this regard are based on what is appropriate and are taken by the company's CSR leadership. Another example is Wipro Cares (India), the employee engagement arm of Wipro Foundation. It works closely with our proximate communities, and employees play a key role in Wipro Cares, both in terms of volunteering and monetary contributions, which Wipro matches.

Community initiatives outside India are carried out by the local entities of Wipro Limited. These efforts follow the guidelines outlined by the program, enabling employees to actively contribute to meaningful social impact in their respective regions.

Collaborative and partner-driven approach: Our implementation is centered on a collaborative approach. We work primarily through partnerships with Civil Society Organizations with established track records in the respective domains. A small team of dedicated sustainability and CSR resource persons oversee and monitor the execution of the projects. A majority of our projects are multi-year, with long-term goals.

Real social change can happen only over a long period of time. This fact is a driving principle for us in the choice of partners with whom we can work on a continuing, long-term basis. Over the years, we have evolved a system of rigorous processes for due diligence and partner selection. It is based on ethics, trust, and transparency. These core values and fiduciary principles are reflected through the projects' lifecycles—from joint goal setting to periodic progress reviews, and forward planning.

Approach to outcomes and impact

Wipro's strategic CSR approach serves as a catalyst for social change and sustainable development. It aligns business goals with societal needs. We intervene through long, meaningful collaboration with trusted partners. Through this approach, Wipro strives to create lasting impact in the domains it engages with. In the process, Wipro tries to empower communities, preserve natural resources, and foster social equity. Through these initiatives, we address immediate challenges and contribute to a more resilient future for all.

We undertake impact assessments in line with the extant CSR Rules. Please refer to our website, for illustrations of assessment exercises of our initiatives and their impact.

In this regard, our approach to the evaluation of program outcomes and impacts is guided by the recognition of the complex reality underlying social change and developmental progress. This is especially true in a diverse country like India. We think that it is critical to recognize widely varying contextual nuances and the intricate web of interconnections within and across domains. The trajectories of long-term outcomes that lead to meaningful impacts are often uncertain and not always neatly quantifiable. We look for signs that are harder to quantify: a mother and child who feel safe, a community that feels heard, dignity that is quietly restored.

To illustrate from the domain of education, meaningful outcomes in school education are the result not only of the quality of teaching-learning that happens within the boundaries of a school but are closely correlated with issues of gender, community resilience, livelihoods, energy access, clean water and sanitation. Our policy on impact assessment incorporates such an approach. It simultaneously avoids the traps of standardized templates and quantified outcomes. All decisions on outcomes and impact evaluation are taken by the CSR leadership team. These are presented to the CSR Committee as part of the annual planning and review cycle.

Employee volunteering

Wipro encourages and supports employee volunteering as an integral part of its CSR commitment. Volunteering reflects Wipro's core values of integrity, respect and responsiveness, and complements our CSR focus areas of Education, Ecology, Primary Healthcare and Disaster Response.

Employees are invited to participate in volunteering initiatives that create positive social and environmental impact. Participation is voluntary and inclusive, and employees are expected to uphold Wipro's Code of Business Conduct and Ethics during all engagements.

All volunteering programs are coordinated by Wipro's Volunteering Team under the CSR leadership framework. Employees must adhere to safety, ethical and behavioral guidelines as communicated by Wipro and/or its partner organizations. Detailed operational guidance is provided in the document on Volunteering Guidelines.

Through volunteering, Wipro seeks to foster a culture of empathy, social responsibility, and active citizenship among its employees, reinforcing our commitment to sustainable and inclusive development.

Policy review

Cadence: The Board of Directors shall periodically review and approve amendments to this CSR Policy, ensuring continued alignment with Section 135 of the Companies Act, 2013 and the applicable Rules. In the event of any changes in the law, the relevant legal provisions shall prevail. Any statutory amendment or modification shall automatically apply to this policy, without the need for further approval or amendment.

Catalyst: The CSR Committee is responsible for creating awareness, understanding and compliance with the policy throughout the organization, and for driving cultural change and fostering a commitment to human rights principles at all levels.

References

WIPRO's Policies	External/ Internal	Link
Code of Business Conduct and Ethics	External	https://www.wipro.com/content/dam/nexus/en/investor/corporate-governance/policies-and-guidelines/ethical-guidelines/code-of-business-conduct-and-ethics.pdf

Annexure I.A: Table of our current domains of engagement

The summary that follows provides details of our domains of engagement. The table maps our domains of engagement with the areas specified in Schedule VII to Section 135 of Companies Act, 2013.

Wipro's Focus Areas	Sub-Areas/Initiatives
Education	Improving educational access; Improving educational quality; Education for children with disabilities; Sustainability education, advocacy and research; Engineering education and digital skilling
Urban spaces, and community ecology & urban ecology	Urban ecology and community ecology: Urban water management; Water; Solid waste management; Sanitation; Climate adaptation; Protection of national heritage, art and culture
Primary healthcare	Maternal and child health; Nutrition; Adolescent health; Mental health; Capacity building of frontline workers; Augmenting the public health system
Disaster response	Disaster relief, livelihood regeneration, and building community resilience

Annexure I.B: Our CSR Programs

CSR Programs identified	Project name	Schedule VII category (Numeric prefixes indicate amendment / section number)
Providing preventive and curative health services with specific focus on malnutrition and infant mortality rate	Community healthcare	(i) promoting health care including preventive health care
Education for the underprivileged in proximate communities	Education for the underprivileged	(ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled, and livelihood enhancement projects.
Systemic reform initiatives in school education in India, in the areas of ecology, social science, languages and affective education, material development, public advocacy, assessment reform, teacher capacity building, strengthening the school system through community and systemic engagement	Education: Systemic reforms	(ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled, and livelihood enhancement projects.
Initiatives in the education of children with disabilities	Education for children with disabilities	(ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled, and livelihood enhancement projects.
Initiatives in sustainability education in schools and colleges across India	Sustainability education	(iv) ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water.
Program of higher education in engineering and technology, linked to skill development for the IT industry	Higher education for skills building	(ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
Initiatives in improving education in engineering colleges in India	Engineering education	(ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled, and livelihood enhancement projects.

CSR Programs identified	Project name	Schedule VII category (Numeric prefixes indicate amendment / section number)
Ensuring environmental sustainability and ecological balance	Ecology - water	(iv) ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water.
	Renewable energy	(iv) ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water.
	Community ecology	(iv) ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water.
	Sustainability advocacy and research	(ix) (b) Contributions to public funded universities and institutions engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs)

Annexure II: A more detailed articulation on the domains of engagement

The driving principles of Wipro's social and sustainability initiatives in the various domains we engage with are summarized below.

Education: Our work in education is driven by the belief that education is a key enabler of social change and a better society. We believe in a social vision of democracy, where each citizen is capable in an individual sense to see the ethic of equity, the essentiality of diversity and the ethos of justice, and is thus driven by social sensitivity. We engage in deep, meaningful, and systemic work in school and college education. In parallel, our focus is on access to education for socially disadvantaged sections, with distinct focus on children with disabilities. Our school education program continues to be the cornerstone of our CSR initiatives, characterized by geographic breadth and thematic range.

Community and urban ecology: In the domain of community ecology, we engage with communities on issues of ecological sustainability. In this space, with our partners, we have worked on a wide variety of projects. The goal has been to further the cause of the sustainability of urban ecological systems, while keeping the needs of the most marginalized sections of our

society at the center of our interventions. These interventions include, supporting peri-urban communities by building integrated water, sanitation and hygiene management systems, rainwater harvesting in government schools, agro-forestry projects that support farmer livelihoods, and welfare of waste-pickers pertaining to waste management initiatives.

Given the predominantly urban nature of Wipro's operations, issues related to urban ecology are a significant focus area. In the domain of urban ecology, we support initiatives working toward systemic improvements in urban water management, with a focus on groundwater, along with specific micro-level interventions. Within this canvas, a key sub-goal is to contribute to solution-approaches that lead to more equitable access to clean water and sanitation for the urban poor.

Primary healthcare: In this domain, we continue to contribute to the delivery of accessible, affordable and comprehensive primary healthcare services for vulnerable populations in the cities we operate from. Within this space, we focus on foundational issues of women and child health, with the community being a key agent of change.

Disaster response: We focus on long-term rehabilitation of affected communities after a natural disaster. The nature of engagement varies depending on the specific context. In this, we consider the geography, the culture and the region's larger socio-economic realities.

Business sustainability: We reduce and minimize our operations environmental footprint and enhance our facilities' biodiversity quotient. Our work on Wipro's business sustainability is based on the triple bottom line framework. It focuses on a range of ecological and workplace initiatives. Among these, the principal initiatives centre around energy and carbon, water, waste, biodiversity, supply chain responsibility, people diversity (on the aspects of gender, disability and nationality), employee health, wellness and safety, employee empowerment through continuous learning and advocacy forums, and a framework of comprehensive public reporting.

Urban public spaces, and art and culture: The role of the arts and culture in creating and fostering important human values of social integrity, inclusion, democracy and empathy is well-established. One important way of doing this is by creating and preserving public spaces in our cities. The concept of 'public space' here refers to both physical spaces like public parks and lakes, as well as intellectual and social spaces that are inclusive in spirit. Engaging with urban public spaces is, therefore, an additional area of focus for us. We have added this as part of our CSR charter from the year 2018 onward.

Working with communities everywhere: We have community engagement in 16+ countries around the three thematic areas of digital skills, youth inclusion, and the environment. We think that it is crucial to engage with proximate communities wherever we have significant presence, e.g., the US, the UK, Romania, Germany, South Africa, the Philippines, Australia and Japan, etc. In the USA and the UK, we have focused on long-term and systemic interventions in STEM (Science, Technology, Engineering and Math) education, which cater to the educational needs of children from marginalized social groups and regions through systematic capacity building efforts.

We will continue to expand and strengthen our community programs in all geographies where we have a significant presence. This is a reaffirmation of our belief that at its core, CSR and sustainability must transcend boundaries, whether organizational or national.

Learn more about our CSR projects and impact assessment here - [Wipro CSR Activities: Engaging for Sustainable Change](#).

The revised CSR Policy, as approved by the Board, shall be effective from January 16, 2026.