

Wipro's
Ombuds Policy



Document Control

Function	Legal & Compliance Function
Sub-function	Ethics Office
Policy Owner	Somyajit Sethi – Chief Ethics Officer
Policy Effective Date	5 th August 2026

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Purpose and Objective

At Wipro, integrity is central to who we are and how we do business. Our commitment to ethical conduct requires every employee, director, contractor, consultant, supplier, and business partner to act honestly, responsibly, and in accordance with the law, our Code of Business Conduct, and the Spirit of Wipro.

Wipro recognises that whistleblowing is one of the most effective mechanisms for early detection of any concern or potential concern within the company. And therefore, we encourage individuals to speak up promptly and in good faith when they become aware of conduct that may be inconsistent with our values or obligations.

To this end, and in accordance with the legal requirements outlined in the Companies Act, 2013, and the Listing Regulations of the Securities and Exchange Board of India, Wipro has implemented a whistleblowing mechanism, which is internally known as the “Ombuds Process”. The Ombuds Process provides a channel to raise concerns without fear of retaliation, victimization, subsequent discrimination, or disadvantages at workplace.

This Ombuds Policy provides a safe and trusted framework for raising concerns about suspected misconduct, unethical behavior, violations of law, breaches of company policy, fraud, corruption, harassment, retaliation, conflicts of interest, misuse of company assets, or any conduct that may harm Wipro, its stakeholders, or its reputation.

Applicability/Audience

This Policy applies globally to Wipro Limited, its subsidiaries, branches and controlled entities, and to all directors, employees, officers, trainees, interns, apprentices, consultants, contractors, subcontractors, retainer personnel and other individuals working for or on behalf of Wipro, regardless of location, employment type, grade, function or business unit.

Wipro also encourages customers, suppliers, service providers, business partners, agents, channel partners, former employees, job applicants, shareholders and other stakeholders to raise concerns relating to Wipro, its personnel, its business dealings or its supply chain. Suppliers and business partners are expected to maintain compatible reporting and non-retaliation standards and to cooperate with Wipro where a concern relates to Wipro business.

To clarify any person who raises concerns under this Policy is referred to as “Complainant” in this Policy.

Nothing in this Policy creates employment rights, contractual rights, or procedural rights beyond those required by applicable law or expressly agreed in writing. In case of conflict with this Policy, the extant provisions under the federal, state, and local laws and regulations would prevail.

Policy

- It shall be the duty of every employee to:
 - i. conduct themselves in accordance with Spirit of Wipro, Wipro's Code of Business

Conduct (“COBC”) and follow applicable laws in the conduct of their business,

- ii. report violations of COBC to Ombuds, which serves as an additional reporting channel alongside reporting to your manager, functional leader, or HR. Complainants may report to designated entities in adherence to prevalent laws of land,
 - iii. cooperate fully and honestly with the internal enquiry process so as to arrive at a fair and objective resolution to the complaint,
 - iv. maintain confidentiality with regard to all aspects of the concern and investigative process, and
 - v. not engage in any harassment, victimization, or retaliation (including informal pressures) against any Complainant.
- Wipro has established an independent Ombuds function comprising of a Chief Ombudsperson and full-time investigators. The Ombuds function reports to the Compliance Committee. The Audit Committee of Wipro oversees Ombuds Process, with reports submitted twice annually.
 - If Complainant, who is raising a concern, requests that Complainant’s identity should not be disclosed to any party other than Ombuds, Ombuds will not disclose it without Complainant’s consent. Please note that in the interest of ensuring an effective and holistic enquiry and basis merits of the case, the Complainant’s identity may be required to be disclosed or may become apparent during the course of the enquiry.
 - If a Complainant has reasonable grounds to claim of being retaliated against for raising any concern, Complainant may file a written complaint to the Chief Ombudsperson to seek remedy.

Types of Concerns to Be Reported to Ombuds

Concerns can be reported in respect of violations or potential violations of Wipro’s COBC., local regulations or law. An illustrative list is provided below:

- Conflict of interest
- Falsification and/or willful misrepresentation of data or information
- Fraud and corruption (including suspected fraud) (e.g., to solicit or receive or offer or promise any gift/reward as a bribe)
- Any unlawful act, whether criminal (e.g., theft, embezzlement, physical assault) or a breach of the civil law (e.g., slander or libel)
- Discrimination and bullying or harassment at workplace
- Misuse of authority for personal gain/incentive
- Exerting undue influences to induce others into performing non-compliant acts
- Abuse including physical, psychological or financial abuse, exploitation or neglect
- Breach of Company’s Wipro’s Code of Conduct to regulate, monitor and report trading by designated persons and their immediate relatives including any incident involving leak or suspected leak of unpublished price sensitive information
- Health and safety risks observed, including risk to the public as well as other people (e.g., faulty electrical equipment)
- Damage to the environment (e.g., pollution)

- Any instance of failure to comply with legal or statutory obligation either for and on behalf of Wipro or in the course of discharging duties of Wipro
- Any other conduct that violates Wipro's COBC adopted by the company from time to time

Applicability of Complaint Location

- i. Concerns may only be in respect of conduct at the Workplace or Extended Workplace or relating to work of Wipro.
- ii. Workplace includes Wipro offices, client locations, business travel, company events, enterprise digital platforms and communication channels, travelling to or from work in company provided transport and any other context connected to Wipro work or business.

Time Limit for Raising Concern

- i. A Complainant raising a concern is required to share all available and relevant information regarding the concern not later than 3 (three) months from the date of Complainant having knowledge of the concern.
- ii. For any complaint beyond this timeline, it will be the decision of the Chief Ombudsperson to decide on acceptance of the complaint based on relevance.

What is Not in Scope for Reporting to Ombuds

The Ombuds Process is intended for legal, ethical and policy-related concerns. The following matters may ordinarily be redirected to the appropriate function unless they also involve misconduct, retaliation, conflict of interest, discrimination, harassment, fraud or other reportable concerns:

- Routine employment service requests, payroll queries, claims, benefits, exit documentation, leave or administrative matters.
- Performance ratings, compensation, role allocation, transfers, staffing, workload or career concerns that do not involve misconduct or retaliation.
- Customer delivery issues, commercial disputes or operational escalations unless they involve dishonesty, fraud, improper conduct or legal non-compliance.
- Personal disputes unrelated to work or Wipro business (for e.g., domestic violence, divorce proceedings, domestic issues, etc.).
- Matters already finally reviewed, unless new and material information is provided.

Procedure for Disclosure, Enquiry and Disciplinary Action

(The approach to receiving complaints, investigation and decision-making will be consistent and shall follow the local law).

Who Can Raise a Complaint

- i. Anyone who witnesses/ experiences legal, ethical or COBC violations as detailed in this Policy.
- ii. Anyone authorized by the affected party.

Anonymous Complaints

Ombuds will take into consideration all anonymous complaints for appropriate investigation based on the following factors:

- i. The subject matter of concern raised and its perceived seriousness;
- ii. The credibility of the concern can be verified discreetly and independently;
- iii. The likelihood of confirming that the allegation is raised through reliable sources; and
- iv. The ability to investigate into anonymous complaints.

However, for the purpose of effective and expeditious redressal of concern, Wipro encourages Complainants to disclose their identity without any fear or duress.

How to Raise a Complaint

- i. Concerns may be raised through e-mail at ombuds.person@wipro.com or through intranet The Dot > Apps > Ombuds Process, or through internet at www.wiproombuds.com
- ii. Complaint may be forwarded by post/courier to Wipro's registered office, addressed to Chief Ombudsperson, Wipro Limited, Doddakannelli, Sarjapur Road, Bangalore, 560035, India
- iii. Complainants may also reach out to any member of the Ombuds function directly to register their grievance in person. Ombuds would formally register the complaint as per process and initiate investigation.
- iv. In appropriate or exceptional cases, the Complainant may directly raise concerns to the Chairman of the Audit Committee (at audit.committee@wipro.com).
- v. Where a complaint concerns any member of the Compliance Committee or the Chief Ethics Officer, the complainant may report the matter directly to the Chairperson of the Audit Committee (at audit.committee@wipro.com). Such complaint will be handled independently, and the concerned individual shall be recused from receipt, review, investigation, deliberation, and decision-making in relation to the matter.

What to Provide Along With the Complaint

The Complainant must provide sufficient and relevant information to start the investigation. In case the Complainant is non-responsive or veracity of the concern cannot be verified independently, for more than 15 days, the concern may be closed without further action.

The Company shall make reasonable efforts to obtain the information required to investigate the complaint and proceed based on the information available. Where, despite such efforts, there is insufficient information to make findings, the investigation may be concluded, with the steps taken and the reasons for this conclusion appropriately documented, and the outcome accordingly communicated to the complainant.

As a matter of good governance, the Company may reopen the investigation if additional relevant information subsequently becomes available within the timeline acceptable under the policy.

Complaints May Also Include

- i. Ombuds may receive and review any relevant evidence, whether documentary, electronic or any other, and handle it in accordance with applicable laws.
- ii. A list of witnesses.

Gathering, Processing and Retention of Information

In order for Ombuds to conduct an effective and comprehensive investigation with respect to any concern that is raised, Ombuds may be required to share and process personal data, i.e., Name, Email ID, Contact Information, etc. Such data will be used, shared, stored and processed solely for the purpose of and/or aiding the Ombuds investigation in accordance with legal requirements and internal policies.

Please note that sharing of Complainant's personal information shall be considered as consent from the Complainant to process such information if required unless the Complainant has specifically requested that the details should not be disclosed without Complainant's specific consent.

Records are maintained in designated and secure storage systems accessible only to members of Ombuds. Data is maintained by the organization for as long as it is necessary to meet its stated business objectives including legal compliance, business continuity and data analytics.

Who Will Investigate the Concern

The concern shall be investigated by the investigator/s designated by the Chief Ombudsperson or their delegate. Support from experts (internal or external) may be taken depending upon the nature of the concern and requirement of the investigation.

Complaints raised against third parties or their employees (including customer/client personnel) would be investigated in accordance with established terms of engagement/contractual obligations agreed with such third parties.

Procedure for Handling Concerns Raised

All complaints made under this Policy will be treated with appropriate sensitivity and reviewed in a fair, objective, and timely manner. Upon receipt of a complaint, Ombuds will acknowledge receipt of the complaint within 3 business days.

Ombuds will then undertake an assessment of the allegations contained in the complaint and if found admissible, Ombuds will register the complaint and assign an investigator. Designated investigator shall initiate the investigation. In cases of serious allegations or matters involving senior leadership, such concerns would be placed before the Chief Ethics Officer and the Compliance Committee for further decision making on addressing the complaint.

In certain circumstances, consistent with its legal obligations, Wipro may refer or report matters to appropriate external regulatory authorities for further investigation / enforcement action.

Malafide or Frivolous Concerns

In making a disclosure the Complainant should exercise due care to verify the accuracy of the information provided in the complaint. If a Complainant makes an allegation in good faith, which is not confirmed by subsequent investigation, no adverse action will be taken against that Complainant. At the same time, knowingly making false or misleading allegations, or withholding relevant information, may result in appropriate disciplinary action.

Maintaining Confidentiality of the Concern and the Disclosure

Wipro will protect the confidentiality of the Complainant to the extent reasonably possible, consistent with the need to conduct an effective review or investigation and comply with applicable legal and regulatory requirements. Ombuds may report the concern and the investigation to the Chief Ethics Officer, the Compliance Committee, members of senior leadership and the Audit Committee, as necessary.

The Complainant raising a concern or the persons to whom the concern is made, or any person involved in the investigation including witnesses shall maintain confidentiality and shall not disclose/discuss the concern or the internal proceedings with any third party. The obligation of confidentiality does not, however, restrain the Complainant from disclosing the information as part of legal proceedings initiated by them or in response to any statutory or judicial process in accordance with the law or initiated by the company or accused or third party on the subject matter of the complaint.

Complaint Closure

If, at the conclusion of its investigation, it is determined that a violation has occurred, or the allegations are otherwise substantiated, Wipro will take effective remedial action including disciplinary actions, as necessary, commensurate with the nature and severity of the offence.

Once the investigation is completed, Complainant will be informed of the outcome of the investigation, however, details of the investigations and disciplinary actions (if any) will not be disclosed for reasons of confidentiality.

Disciplinary Action

Ombuds will recommend disciplinary action as per the Disciplinary Handbook.

Non-retaliation

Wipro does not tolerate retaliation against any person who raises a concern in good faith, participates in an investigation, or assists in the resolution of a reported matter. No employee who, in good faith, makes a disclosure or complaint in accordance with the Ombuds Process shall suffer reprisal, discrimination or adverse employment or commercial consequences.

Wipro strictly prohibits discrimination, retaliation or harassment of any kind against a Complainant. Any retaliation will be subject to strict disciplinary action up to and including immediate termination of employment of such employee undertaking retaliatory measures.

Appeal

If the Complainant or the person complained against is not satisfied with the investigation outcome, they can file an appeal with the Chief Ethics Officer who will review the case with a member of the Compliance Committee. Where Complainant is of the view that adequate relief has not been received from the investigation process, the Complainant may raise concerns to the Chairman of the Audit Committee (at audit.committee@wipro.com).

Please note that all investigations that were reviewed and approved by the Compliance Committee as part of the completion of the inquiry process are not subject to further appeal.

Policy Review

The Policy is subject to review once every two years or upon change of applicable laws for effectiveness.

Geo Specific Guidelines [Applicable for Complaints raised in Germany]

This Annexure shall only be applicable to complaints in Germany. All other terms of the Ombuds Policy shall continue to be applicable in addition to the terms covered in this Annexure.

Timelines for Handling Concerns Raised

Wipro will inform the Complainant of any follow-up action planned and already taken within 3 months of acknowledging receipt of the complaint. The information shall be provided to the Complainant to the extent that it does not affect the inquiry or investigation and does not prejudice the rights of those who are the subject of a complaint or are named in the complaint.

Geo Specific Guidelines [Applicable for Complaints raised in Australia]

This addendum shall be applicable only to Complaints from Australia. All other terms of the Ombuds Policy shall continue to be applicable additionally apart from this addendum.

1 Applicability

This Policy also applies to spouses, relatives and/or dependent of employees, employees of vendors, service providers, clients, and consultants.

2 Public Interest Disclosure and Emergency Disclosure

A disclosure of information (the **public interest disclosure**) by a complainant (the **discloser**) qualifies for protection under this Policy if:

- i. The Complainant has previously made a disclosure of that information (the **previous disclosure**) that qualifies for protection under this Policy.
- ii. At least 90 days have passed since Complainant reported his/her concerns to ASIC or APRA, and Complainant does **not** have reasonable grounds to believe that action to address your concerns is being or has been taken.
- iii. Complainants have reasonable grounds to believe that reporting his/her concerns to a journalist or parliamentarian would be in the public interest.
- iv. Complainant reports his/her concerns about misconduct or an improper state of affairs or circumstances or a breach of the law to a journalist or a parliamentarian. The extent of the information disclosed is no greater than is necessary to inform the recipient about your concerns.

Geo Specific Guidelines [Applicable for Complaints raised in Singapore]

This addendum shall be applicable only to Complaints raised by employees in Singapore. All other terms of the Ombuds Policy shall continue to be applicable additionally apart from this addendum.

Complaint Resolution Stage	Timeline*
Acknowledgement to Complainant	To be sent within 3 business days from date of reporting of concern
Discussion with Complainant, discussions with witnesses, facts and data gathering	To be completed within 15 business days from the date of acknowledgement
Analysis and gathering and validation of evidence, inquiries with alleged employees	To be completed within 30 business days after the preceding stage
Case documentation, report preparation and approval of remedial/disciplinary actions	To be completed within 10 business days after the preceding stage
Submission of action for implementation and closure communication to Complainant	To be completed within 2 business days after the preceding stage, overall case concluded in 60 business days from date of reporting

**The timelines set out above are indicative and reflect Wipro's objective of ensuring prompt and effective resolution of concerns. Depending on the complexity of the matter, availability of relevant parties, regulatory requirements or other relevant circumstances, the timelines may be reasonably extended where necessary.*

Geo Specific Guidelines [Applicable for Complaints raised in South Africa]

This addendum shall be applicable only to Complaints raised by employees in South Africa. All other terms of the Ombuds Policy shall continue to be applicable additionally apart from this addendum.

Where there is any conflict between this Addendum and this Ombuds Policy, this Addendum shall prevail in respect of employees employed in South Africa.

Ombuds Investigations

Where a complaint is reported through the Ombuds Process and the investigation indicates that misconduct may have occurred, the Ombuds Team shall prepare an investigation report containing its findings and recommendations.

The Ombuds Team shall not determine guilt or impose disciplinary sanctions. The investigation report shall be referred to the appropriate management or human resources representative for consideration and, where appropriate, commencement of disciplinary proceedings in accordance with the laws of South Africa.

Geo Specific Guidelines [Applicable for Complaints raised in Taiwan]

This Annexure applies only to complaints or concerns raised in Taiwan. All other terms of the Ombuds Policy continue to apply to the extent not inconsistent with Taiwan laws and mandatory local requirements.

- i. Where a Taiwan concern involves statutory employment matters, including sexual harassment, workplace harassment or bullying, discrimination, retaliation, occupational safety and health, wages, working time or personal data, Wipro Taiwan shall handle the matter in accordance with applicable Taiwan laws and mandatory complaint-handling, reporting, notice, recordkeeping and remedial requirements.
- ii. The three-month time limit, internal timelines, confidentiality obligations and complaint-closure procedures under this Policy apply in Taiwan only to the extent permitted by Taiwan law and do not restrict statutory filing periods, reports to or cooperation with competent authorities, courts, or labor authorities, or Wipro Taiwan's obligation to take immediate and effective corrective or remedial measures where required by law.
- iii. Personal data collected, used, processed, retained or transferred in connection with any Taiwan Ombuds matter shall be handled in accordance with Taiwan's Personal Data Protection Act and other applicable privacy requirements. Any interim measure, disciplinary action or other employment-related measure in Taiwan shall be implemented only in accordance with Taiwan law, applicable work rules, employment contracts and lawful procedures.

Revision History

Version	Revision Date	Reason for Change	Author	Approved By	Date Approved
2.7	13-Jan-12	Changes updated in contact database of Ombuds team	Asha L	Alexis Samuel	13-Jan-12
2.71	01-August-12	Changes updated in contact database of Ombuds team	Asha L	Alexis Samuel	01-August-12
2.8	1-May-13	Changes updated in contact database of Ombuds team	Asha L	Ravi Kiran Vadapally	1-May-13
2.9	1-Sep-13	Changes updated in contact database of Ombuds team	Asha L	Inderpreet Sawhney	1-Sep-13
3.0	9-Oct-13	Removal of reference to BU Compliance Committee, Wipro Infrastructure Engineering, Wipro Consumer Care and Lighting and other procedural changes in the review process	Dhanalaxmi S	Inderpreet Sawhney	9-Oct-13
4.0	28-Jan-14	Changes updated in contact database and handling the concern and its closure	Dhanalaxmi S	Inderpreet Sawhney	28-Jan-14
5.0	9-Oct-14	Thoroughly reviewed the Policy and introduced revised appellate process	Dhanalaxmi S	Inderpreet Sawhney	9-Oct-14
5.1	01-Aug-15	Changes updated in contact database of Ombuds team	Dhanalaxmi S	Inderpreet Sawhney	01-Aug-15
5.2	31-Jan-17	Policy changes / clarifications provided, Changes updated in contact database of Ombuds team	Dhanalaxmi S	Inderpreet Sawhney	31-Jan-17
5.3	19-Apr-18	Wipro Logo updated	Sunando Bhattacharjea	Bhavani Padmanabhan	19-Apr-18
5.4	22-Mar-19	Changes introduced to provide for reporting of instance(s) of leak or suspected leak of unpublished price sensitive information.	Sunando Bhattacharjea	Bhavani Padmanabhan	22-Mar-19
5.5	09-Dec-19	New scope applicable for raising Ombuds concerns in Australia	Sunando Bhattacharjea	Bhavani Padmanabhan	09-Dec-19

6	13-May-21	Amendment on applicability Authority of enquiry	Sunando Bhattacharjea	Bhavani Padmanabhan	13-May-21
6.1	01-Apr-23	Insertion of Audit Committee contact mail ID under Appeal	Sunando Bhattacharjea	Tejal Patil	01-Apr-23
7.0	10-Aug-23	Change to New Policy Template, insertion of out-of-scope categories, data privacy assurance, scope for raising concerns in Germany, removing hotline as source of raising concern	Sunando Bhattacharjea	Tejal Patil	10-Aug-23
8.0	05-Aug-26	Change in Policy Owner/Chief Ombuds to Chief Ethics, Out of Scope categories, inclusion of option to raise externally as per law of land, data retention period defined, role/rights of stakeholders	Somyajit Sethi	Tejal Patil	05-Aug-26