

**APRIL 2026**

**IMPACT ASSESSMENT OF CORPORATE SOCIAL RESPONSIBILITY (“CSR”) PROJECTS**

**BACKGROUND**

On January 22, 2021, Ministry of Corporate Affairs (“MCA”) amended the Companies (Corporate Social Responsibility Policy) Rules, 2014 (“CSR Rules”). Under Rule 8(3) of the amended CSR Rules, impact assessment shall be applicable to Companies: having average CSR obligation of ten crore rupees or more; and with CSR projects having outlays of one crore rupees or more, which have been completed not less than one year before undertaking the impact study.

**REGULATORY REQUIREMENT**

**Companies that meet the above threshold shall be required to:**

- Undertake impact assessment through an independent agency;
- Place the impact assessment report before the Board and annex the same to the annual report on CSR;
- Spend no more than 2% of the total CSR expenditure for that financial year or INR 50 lakhs, whichever is higher, toward the impact assessment.

**SUMMARY OF IMPACT ASSESSMENT REPORTS FOR WIPRO’S CSR PROJECTS**

The requirement of impact assessment for FY 2025–26 was applicable for the following CSR projects. The assessments have been completed. An executive summary is annexed herewith for the perusal of the CSR Committee. Detailed reports are provided separately.

<b>Name of the project</b>	<b>Project duration</b>	<b>Primary implementing agency</b>	<b>Field implementation partner</b>	<b>Status of the project</b>	<b>Name of the agency that conducted the impact assessment</b>
<b>Work-integrated learning programs</b>	4 years	Wipro Limited	NA	Ongoing	Give India
<b>Renewable energy transition</b>	7 years	Wipro Limited	Several	Ongoing	GIST

*The Committee is requested to take note of the same and recommend to the Board for approval/ noting. Detailed reports are enclosed for the Committee’s perusal.*

**1.WORK-INTEGRATED LEARNING PROGRAMS**

The global IT/ITeS industry is expanding at an exponential rate with India being one of the leading countries catering to this growing demand. To bridge the gap between the demand and supply of skilled professionals, Wipro launched the Work Integrated Learning Program (WILP), offering the Wipro Academy of Software Excellence (WASE) and Wipro Infrastructure Management School (WIMS) programs. WASE and WIMS have been part of WILP for over two decades.

The program emphasizes practical, hands-on, project-based learning, allowing students to work on real-time projects while attending classes. Additionally, WILP provides students with the opportunity to pursue an M. Tech degree from BITS Pilani, an Institute of Eminence (IoE). This makes it the only program in the current ecosystem that enables BCA/B.Sc. graduates to obtain an M. Tech degree.

WILP has successfully created a pool of skilled professionals who have contributed significantly to the growth of the IT industry. The WASE and WIMS programs are designed to provide students with a blend of theoretical and practical knowledge, making them industry-ready professionals. Several students who have completed the program have secured placements with top IT companies.

**(i) Key findings:**

- The impact assessment (based on ~800 stakeholders across students, alumni, parents, and leadership) confirms strong socio-economic mobility outcomes and sustained program relevance.
- A large proportion of participants come from low-income and Tier 2–3 backgrounds. This indicates sustained inclusion impact.
- Technical capability improved significantly (self-rating rising from ~2.35 to ~4.75 post program).
- 97% of the participants recommended the program. This reflects high satisfaction and perceived value.

The model continues to enable:

- Financial independence and asset creation among beneficiaries;
- Strong employability and retention in the IT sector;
- Positive household-level outcomes including income stability and social mobility.

**(ii) Recommendations:**

- Increase hybrid/offline learning formats to improve engagement.
- Regularly update curriculum aligned to emerging domains such as AI, DevOps, and data analytics.
- Strengthen alignment between coursework and project deployment.
- Review stipend structure and financial support related to books, travel, and benefits, etc.
- Streamline program duration and improve clarity on MTech/BTech program progression and completion timelines.
- Enhance mentorship, grievance redressal, and learner support systems.

**2. RENEWABLE ENERGY**

**(i) Key elements of the assessment**

Transition to renewable energy has been one of the big projects that Wipro has taken up. An impact assessment study was undertaken to assess the impact on GHG emissions, air pollution, water and land.

Assessment locations	Beneficiaries	Benefits
Multiple locations across India (Tamil Nadu, Karnataka, Uttar Pradesh, etc.)	Not directly estimated (environmental impact based)	Transition to renewable energy, reducing environmental footprint

*(FY26 report focuses more on environmental metrics vs headcount)*

**(ii) Key findings**

- ~94 million units of renewable energy procured in FY26
- Solar and wind remain dominant sources

**Program delivery:**

- No significant displacement of forests or wildlife observed;
- Solar and wind installations meet compliance and environmental safeguards;
- Waste management and water practices implemented at generation sites;

**Impact:**

- Total impact savings: USD 14 million (vs USD 12M in FY25).
- GHG emissions avoided: 103,330 tons
- Water consumption savings: ~2.8 million m<sup>3</sup> (~USD 1.1 million)

- Negative land-use impact: ~USD 1.7 million (due to higher land footprint of RE)

Based on the impact assessment, the CSR initiative for renewable energy procurement continues to be assessed as: "Highly Positive".