CARBON REDUCTION PLAN

FY2024-25

COMMITMENT TO ACHIEVING NET ZERO

Wipro Limited is committed to achieving Net Zero emissions by 2040.

Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Additional Details Relating to the Baseline Emissions Calculations

We are one of the first 7 companies globally to have Net Zero goals validated against the Net Zero standard from SBTI (Science Based Targets Initiative) aligned with the objectives of the Paris agreement to limit temperature rise to 1.5 degree Celsius. Our focus is on direct decarbonization approaches. We adhere to the Greenhouse Gas Protocol Corporate Standard. DEFRA conversion factors were used to determine emissions. Where stated, we reported "location-based" emissions in accordance with the GHG Protocol.

Over the years, we have developed a comprehensive inventory of our GHG emissions across our value chain. Our participation in the Carbon Disclosure Project (CDP), Climate Change Investor and Supply Chain modules for over 15 years has greatly aided this process.

The sources of our Scope 1, 2, and 3 emissions are as shared below:

- Scope 1 emissions primarily stem from fuel use in backup generators, natural gas consumption and refrigerant leakage at our facilities.
- Scope 2 emissions are caused predominantly due to the purchased electricity consumption of facilities under our operational control (as per the GHG Protocol)
- Scope 3 emissions arise from various sources within our value chain. These include upstream fuel and energy, employee commute, business travel, purchased goods and services, upstream and downstream leased assets, and waste emissions. It forms around 86% of our total emissions.

The baseline emissions are given below:

Baseline Year Emissions		
EMISSIONS		**TOTAL (tCO2e)**
Scope 1	Fuel & Refrigerant	16,046
Scope 2	Purchased electricity	1,79,407
Scope 3 Categories as per SBTi	Business travel Employee commute Upstream fuel + Energy	2,81,213
Total Scope 3		4,21,527
	Employee commute	84,536
	Business travel	1,23,789
	Waste generated in operations	274
	Upstream fuel+ Energy emissions	72,888
	Purchased goods/services	1,00,460
	Upstream leased assets	39,580
	Downstream leased assets	-

Note: Baseline – Scope 1&2: 2017, Scope 3: 2020

Current Emissions Reporting

For details, please refer to the Wipro ESG Dashboard on our website:

Reporting Year Emissions: FY 2024-25		
EMISSIONS		**TOTAL (tCO2e)**
Scope 1	Fuel	5,164
	Refrigerant	2,882
	Total	8,046
Scope 2	(Purchased Electricity: Location Based)	23,416
Scope 3	(All categories)	1,88,224
Included Sources	Employee Commute	72,858
	Business Travel	30,315
	Waste Generated in Operations	58
	Upstream Fuel and Energy emissions	16,349
	Purchased goods / services	32,866
	Work From Home Emissions	12,310
	Downstream Leased Assets	3,285
	Upstream Leased Assets	20,183
	Total	1,88,224
Total Emissions	**Scope 1+ Scope 2+ Scope 3**	**2,19,686**

Emissions Reduction Targets

Wipro commits to reach net-zero greenhouse gas emissions across the value chain by 2040.

The following are our interim goals for 2030:

- **Near-term Targets:** By 2030, reduce Scope 1 and 2 emissions by 59% from our 2017 baseline (amounting to 80,135 tCO2e) and Scope 3 emissions in 3 categories by 55% from our 2020 baseline (amounting to 126,546 tCO2).
- **Long-term Targets** Wipro also commits to achieve Net Zero on absolute Scopes 1 and 2 emissions by FY2040 from a FY2017 base year*, and Net Zero on absolute Scope 3 GHG emissions 100% by FY2040 from a FY2020 base year.
  **The target boundary includes land-related emissions and removals from bioenergy feedstocks*.
- Wipro aims at strengthening customer stewardship by reducing the delivery footprint of the top 25 accounts by 50% in terms of Scope 1, 2, and 3 GHG emissions by 2030.
- We plan to transition to 100% renewable energy across all facilities under our ownership and operational control by 2030.
- To ensure energy efficiency, our benchmark target is an Energy Performance Index (EPI) of below 80 units/sqm per annum at full occupancy for all our new campuses.

Carbon Reduction Projects

Our Net Zero Progress

Following is the progress on our SBTi targets. We are ahead of our targets in reducing Scope 1, 2 and 3 GHG emissions.

Emissions	Baseline	2025	Reduction
Scope 1	16,046	8,046	50%
Scope 2	1,79,407	23,416	87%
Scope 3*	2,81,213	119,522	57%

**Scope 3 numbers include SBTi approved top 3 categories only*

Our Carbon Reduction Strategy

- Carbon Accounting and Management: We have a rigorous carbon accounting and management program to manage our carbon footprint. Addressing GHG emissions is one of the critical components of our sustainability strategy. Our approach to reducing Scope 1 and

2 GHG emissions has primarily focused on decarbonization—reducing or eliminating greenhouse gases from our operations through transitioning to renewable energy and enhancing energy efficiency. Our carbon inventory and reduction plans are as per ISO 14064.

- GHG Mitigation Strategy for Scopes 1 and 2: It consists of two key elements – Energy Efficiency (Reduce) and Transition to Renewable Energy (RE)
    - *Energy Management and Efficiency*: When designing our new facilities, we prioritize optimizing overall performance, focusing on both efficiency and user experience. Our benchmark target is an Energy Performance Index (EPI) of below 80 units/sqm per annum at full occupancy for our new buildings. The new buildings also use rotary UPS instead of UPS batteries. This eliminates the environmental impact associated with battery manufacturing and disposal.

      For our older campuses, we have implemented various measures to improve energy efficiency. Some of these include:
        - Retrofit technologies to improve Chiller and Air Handling Units (AHUs)
        - Optimizing HVAC system by phasing out R-22 in one of owned sites
        - UPS optimization
        - Integrated design, bringing together the architectural concept, building physics, envelope design, MEP design etc. to achieve energy efficiency
        - Monitoring platforms, such as the **Global Energy Command Centre (GECC).**

      Our GECC platform integrates Building Management System (BMS) inputs on a common platform. This helps to optimize operational control and improve energy efficiency. The platform connects to individual IoT-enabled devices and sensors that can run subsystems optimally and uses the data to ensure the systems function as per the designed efficiency. Approximately 17.33 million sqft across India are connected to the BMS, contributing to 90% of total office space. As of date, 5.22 million units per annum of electricity have been saved on a cumulative basis since FY18. The net resultant savings was INR 41.887 million per annum.

      Our campus buildings are designed in alignment with green building standards. We have **31 IGBC certified buildings**. In addition, we have adopted **ISO 50001 EMS** across three of our campuses (Kodathi, Chennai, and Sarjapur. This accounts for 35% of the total operational office space).

    - *Transition to Renewable Energy:* Wipro currently powers 84% of its facilities with renewables. This has helped reduce our contribution to atmospheric GHG emissions by 120,506 tCO2 e and avoid the potential addition of equivalent fossil fuel capacity to the power grid. Early investments in RE and sustainable building design have helped us exceed our renewable energy targets. RE contributed to approximately 165 million kWh or 84% of our total India energy consumption. We have started

investments in Group Captive. This will help us accelerate our Renewable Energy footprint significantly.

- GHG Mitigation Strategy for Scope 3: We are actively working to reduce our Scope 3 emissions, with a focused approach on the highest-emitting categories across our value chain.
    - *Upstream Fuel and Energy* – Upstream fuel and energy emissions refers to the emissions that result from the generation, transportation and distribution of energy. Energy from fossil fuels results in higher upstream fuel and energy emissions. Transition to renewable energy significantly reduces the upstream fuel and energy emissions. Hence, in transitioning to renewable energy and investing in energy-efficient technologies across our operations, we aim to reduce our emissions in this category. Additionally, we are collaborating with suppliers to encourage sustainable practices and technologies, such as reducing reliance on fossil fuels and implementing emission-reduction strategies
    - *Business Travel* – As travel picks up after the COVID-19 pandemic, new strategies need to be instituted to achieve a reduction in high-carbon travel. We are looking to address this through Sustainable Travel Policy with the measures listed below:
        - Alternate modes of travel, such as trains and buses, wherever possible, especially in specific regions in India and the EU
        - Employee awareness programs and incentives
        - Focused awareness building in our top delivery accounts to promote voluntary low-carbon travel choice
    - *Employee Commute* - Our multi-pronged approach to address this includes the more conscious adoption of low-footprint choices such as hybrid work models, public transport, and carpooling. We conducted an employee commute survey to gather insights that will help enhance engagement and promote awareness around sustainable commuting practices. We are also exploring strategies to incentivize transition to hybrid and EV vehicles. We were the first major Indian business to join EV100, a global initiative by the Climate Group to promote electric mobility. Our commitment is to transition our entire global fleet (not including employee-owned vehicles) to electric vehicles (EVs) by 2030. Currently, we have formal EV contracts in Bengaluru, Hyderabad, and Kochi. Notably, our Kochi campus has already achieved 100% EV deployment.
    - *Purchased Goods and Services:* We actively engage our suppliers through the CDP supply chain platform, being the first India-based company to use this platform formally and actively. We have also launched the Wipro Initiative for Supplier Engagement (WISE) program to work with our suppliers on measuring emissions and setting reduction

targets. In addition, we work with our hardware procurement and indirect services suppliers to reduce energy consumption and GHG emissions among other environmental and social commitments. We have received the prestigious **EPEAT** (Electronic Product Environmental Assessment Tool) award for excellence in sustainable procurement consecutively for the seventh time.

Climate Advocacy

We are part of the advisory groups of industry bodies like CII's Climate Change Council. We are a part of the Alliance for Clean Air, launched at COP26 by the World Economic Forum (WEF) and the Clean Air Fund, IFRS Sustainability Alliance, and Business for Nature. In 2020, we joined the 'Transform to Net Zero' coalition as of one of 10 founding members. This cross-sector initiative aims to accelerate the transition to net zero with a goal for the world's 1,000 largest companies to have net zero targets backed by transformation plans. We realize it by helping clients turn sustainability ambition into action. In addition, Wipro is actively contributing to the publication of a series of transformation guides and participation in its working groups. (https://transformtonetzero.org/). We are also the members of GRI South Asia Advisory group, actively participate in their consultations and hold a leadership position in the Green Business Centre of the Confederation of Indian Industries (CII-GBC Greenco). Additionally, we participate in several consultations led by the Indian Business and Biodiversity Initiative (IBBI), the World Economic Forum (WEF), and Business for Nature (BfN) to drive meaningful change and build a better future through responsible action.

DECLARATION AND SIGN OFF

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans. This Plan applies to Wipro Limited and all its subsidiaries.

GHG Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol Corporate Standard[1]. The appropriate government emission conversion factors for greenhouse gas company reporting[2] have been used.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements. The required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard[15].

This Carbon Reduction Plan has been reviewed and signed off by the Board of Directors (or equivalent management body).

Signed on behalf of the Supplier: 

.....

P.S. Narayan

Global Head – Sustainability & Social Initiatives

Date: September 2025

[1] https://ghgprotocol.org/corporate-standard

[2] https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024

About Wipro Limited

Wipro Limited (NYSE: WIT, BSE: 507685, NSE: WIPRO) is a leading technology services and consulting company focused on building innovative solutions that address clients' most complex digital transformation needs. Leveraging our holistic portfolio of capabilities in consulting, design, engineering, and operations, we help clients realize their boldest ambitions and build future-ready, sustainable businesses. With 250,000 employees and business partners across more than 60 countries, we deliver on the promise of helping our clients, colleagues, and communities thrive in an ever-changing world.