April 21, 2023

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

A. Background-

On January 22, 2021, the 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.

B. Regulatory Requirement-

Companies that meet the above threshold shall be required to:
1) Undertake impact assessment through an independent agency.
2) Place the impact assessment report before the Board and annex the same to the Annual report on CSR.
3) Spend no more than 2% of the total CSR expenditure for that financial year or INR 50 Lakhs, whichever is higher, towards the Impact assessment.

C. Summary of Impact Assessment Reports for Wipro’s CSR Projects-

The requirement of impact assessment for FY 2022-23 was applicable on the following CSR projects. The assessments have been completed and an executive summary is annexed herewith for the perusal of the CSR Committee. Detailed reports are also provided separately for perusal.

<table>
<thead>
<tr>
<th>Name of the Project</th>
<th>Project Duration</th>
<th>Implementing agency</th>
<th>Status of Project</th>
<th>Name of the agency conducted the impact assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Healthcare</td>
<td>3 years</td>
<td>Wipro Cares</td>
<td>Completed</td>
<td>SaathiRe Social Impact Solutions Pvt Ltd.</td>
</tr>
<tr>
<td>Education for Underprivileged</td>
<td>3 years</td>
<td>Wipro Cares &amp; Wipro Foundation</td>
<td>Completed</td>
<td>Higher At Work, an independent research and strategy organization</td>
</tr>
<tr>
<td>Education for Children with Disability</td>
<td>3 years</td>
<td>Wipro Cares</td>
<td>Completed</td>
<td>Higher At Work, an independent research and strategy organization</td>
</tr>
<tr>
<td>Higher Education for Skills Building</td>
<td>3 years</td>
<td>Wipro Limited</td>
<td>Completed</td>
<td>SaathiRe Social Impact Solutions Pvt Ltd.</td>
</tr>
<tr>
<td>Engineering Education</td>
<td>3 years</td>
<td>Wipro Limited</td>
<td>Completed</td>
<td>SaathiRe Social Impact Solutions Pvt Ltd.</td>
</tr>
</tbody>
</table>

The Committee is requested to take note of the same and recommend to the Board for approval/noting. Detailed reports are enclosed for perusal of the Committee.
Executive summary of impact assessment reports

1. Community Healthcare (Holistic Maternal, Child and Adolescent Health Improvement Program)

The objective of this project is to contribute to the delivery of accessible, affordable, and comprehensive primary health care services for vulnerable populations in the cities we operate from, by complementing the public health system and try to systemically strengthen under-served issues that need the most attention. We chose two partners for the impact assessment and the summaries of impact assessment done are below.

**Key elements of the assessment**

<table>
<thead>
<tr>
<th>Assessment Location</th>
<th>Total Sample Size</th>
<th>Beneficiaries Surveyed</th>
<th>Other Stakeholders Surveyed</th>
</tr>
</thead>
</table>
| Gilbert Hill Area, Mumbai, Maharashtra | 287 | • Pregnant/lactating women  
• Mothers of children (aged 1-10)  
• Adolescents | • ICDS officials  
• Medical officers  
• Community volunteers  
• NGO Program Team  
• Wipro Cares CSR Team |

**Key Findings**

**Program Design**

- Beneficiary outreach was maximized through government collaborations and community engagement.
- Influential members of the community were selected as community volunteers to ensure high beneficiary participation in the activities.
- In addition, the NGO was also proactive about COVID-19 relief by distributing masks and ration kits to the community members.

**Program Delivery**

- All the pregnant women had registered for ante-natal check-up (ANC), had institutional delivery and all of them fed colostrum milk to their new-borns.
- All eligible children were immunized through community-based immunization camps organized by the NGO.
- 85% of the malnourished children were promoted to a healthy status with the help of nutrition supplements and awareness session on good nutrition provided by the NGO.
- 556 adolescent girls were screened for anemia and provided requisite treatment.
- Community members were empowered to approach local government bodies and lobby for their citizen rights.
- The beneficiaries were highly appreciative of the Arogya-Jeevan clinics set up in their locality by the NGO.

**Impact Created**

- The beneficiaries have become proactive about seeking routine medical check-ups during pregnancy and timely medical attention for their health issues.
• The beneficiaries have adapted their children's diet to include leafy vegetables, milk, and eggs.
• Sustainability of the program has been ensured by equipping the community members with knowledge required to live a healthy lifestyle.

Recommendations

• Tie up with local government clinics to continue teleconsultation service for the community members to maintain high accessibility to medical interventions.
• Sound mental health is crucial to good overall health. Mental health counselling activities can be introduced to tackle this aspect.
• Introduce allied topics like child rights and child abuse in the health education sessions.

2. Rural Literacy and Health Program (Holistic Maternal, Child and Adolescent Health Improvement program)

Key elements of the assessment

<table>
<thead>
<tr>
<th>Assessment Location</th>
<th>Total Size</th>
<th>Sample</th>
<th>Beneficiaries Surveyed</th>
<th>Other Stakeholders Surveyed</th>
</tr>
</thead>
<tbody>
<tr>
<td>10+ villages, Mysuru, Karnataka</td>
<td>300</td>
<td>300</td>
<td>Pregnant/lactating women, Mothers of children (aged 1-10), Adolescents, Community members</td>
<td>Community volunteers, Village health sanitation &amp; nutrition committee, ASHA workers, NGO Program Team</td>
</tr>
</tbody>
</table>

Key Findings

Program Design

• The program ensured maximum beneficiary reach through community engagement (via community volunteers and green team leaders) during project implementation.
• The program took a holistic approach towards improving the health status of the community members by supporting the beneficiaries on all aspects of health, nutrition, and sanitation.
• The program mobilized school students to educate community members on the importance of waste management and benefits of establishing a kitchen garden.

Program Delivery

• All pregnant women who had registered for ante-natal check-up (ANC) opted for institutional delivery.
• All lactating women fed colostrum milk to their new-born.
• All of them were aware of proper breastfeeding techniques and the importance of good nutrition during lactation phase.
• All identified children were immunized via home visits and at anganwadi centres.
• Child marriages had stopped in most villages and 99% of the village children were reported to complete schooling.

Impact Created

• The program has been successful in initiating a mindset change with regards to adopting good health and nutrition practices amongst pregnant and lactating women, children, and adolescents of the intervention villages.
• The program has also succeeded in improving household and community sanitation of the villages.

Recommendations

• To make quality public healthcare more accessible to the community members, the NGO can:
  o Collaborate with village or block level officials to ensure presence of ASHA/ANM workers in all villages.
  o Collaborate with the nearest Public Health Centres/government hospital to launch a teleconsultation service.
  o Revive Village Health Sanitation and Nutrition Days (VHSND) in the villages in collaboration with VHSNC.

3. Education for Children with Disabilities

Under this project, support is provided to improve access to education for children with disabilities and strive to improve the quality of education offered to them. Impact assessment was carried out on Society of Parents of Children with Autistic Disorders (SOPAN), the implementing partner and the summary is given below.

- Wipro Cares (WC) has supported the partners working with Children with Disabilities (CwD) to bridge critical gaps in the system, to ensure that CwDs have access to education as well as avail other critical support.
- SOPAN has been a major partner providing a range of opportunities to empower persons with autism and developmental disabilities and their families so that they become and are recognized as productive members of the community.
- WC’s partnership began in year 2015 with support to SOPAN’s Mahanagar Vishesh Shala Divyang (MVSD) project and renewed its funding for a second grant in year 2018. MVSD’s focus is to provide educational and therapeutic services for children and adolescents who belong to urban disadvantaged communities. Guidance and counselling to parents is a key aspect of the project.

The impact of SOPAN's work at MVSD during 2018-21 are majorly in three key areas:

• SOPAN has enabled access to education for CwDs by providing quality education and therapy to most vulnerable children. It has created a range of age-appropriate services and provides them free of cost. SOPAN has worked consistently to facilitate the families of CwDs to understand their rights and entitlements, simplifying access to different government departments and their schemes.
• SOPAN has created visible and tangible changes in the lives of children by building age-appropriate skills for growth and independent functioning. SOPAN has also empowered parents of CwDs to break cycles of isolation, step out of their homes and connect with communities with confidence.
• SOPAN has worked towards creating an enabling supportive system for the CwDs, in providing multiple opportunities for training of educators through short and long-term courses, creating a pool of trained special educators, in collaboration with mainstream institutions.

Insights into opportunities

While SOPAN has clearly grown in strength and depth of work, it looks towards its long-term donors to provide connects and platforms that can advocate for needs of PwDs, which is hard to establish for an organization on its own. It is constantly looking for pre-vocational programs and job opportunities for the PwDs, to provide decent livelihoods among other things.

4. Education for Underprivileged
Under this project we support to improve access to education for children from underserved communities like migrant children, children from tribal and marginalized communities etc. We chose two partners (Olcott & Doorstep School) for the impact assessment and the summaries of impact assessment done are given below.

a) OLCCOTT SCHOOL
Wipro Cares (WC) has worked with many Civil Society Organizations to improve children’s access to school education. The Olcott School (OS) is a partner working to provide access to learning opportunities for vulnerable children from marginalized communities who are not able to access mainstream schools.

The grant supported salaries for about 14-15 teachers. The objectives of the grant include supporting the school in improving teaching-learning practices through opportunities for experiential learning and encouraging and promoting excellence in other areas towards sustaining a holistic approach to child’s well-being including health and hygiene.

The impact of OS’s work during this period can be noted in two key areas:

• The school has enabled access to education for underserved communities through providing access to education to mostly first-generation learners, who come from the neighbouring low-income communities. The school and day care services have provided parents a safe and conducive learning environment where they can access basic nutrition, health care and education for their children. Over 95% of students have opted for college education in the last few years.
• The school has been able to empower multiple stakeholders, both students and teachers alike. The teachers themselves have experiences of poverty and marginalization in their lives. However, they have become financially independent, furthered their formal education, and accessed capacity building programs to further their professional growth.

Insights into opportunities for OS provide on the way forward.

• To grow the school, they feel the need to develop a robust support function for fund raising, which will create clear plan of actions and reach out to more corporates, institutions, and individuals.
• The school wants to create linkages for different career options for students and is always on the look-out for trainings on entrepreneurship, job readiness, and soft skills. It would also like spaces in which they could collaborate and design cross learning programs with other organizations.

b) Door Step School
Door Step School (DSS) has been a significant partner providing learning opportunities for children at risk. Wipro Cares (WC) has been supporting the annual survey of DSS, ECC (Every Child Counts), since
2014. A programme PPCE (Parents’ Participation in Children’s Education) was launched by DSS to help migrant parents overcome their challenges in accessing formal education for their children. This summary will draw upon the work for the period 2018-2021 during which WC supported both ECC and PPCE programs across different sites. The impact of DSS’s work can be noted in two key areas:

- Enabled access to education for underserved communities: During the pandemic, it created a blended approach to learning, very quickly training its staff to use technology in their day-to-day work, reaching out to children online with sessions and providing learning material directly to parents without access to technology. Additionally, it facilitated local government schools to enrol and support children by making school authorities aware of the ‘no denial’ clause and facilitating enrolments and transfers of migrant children.
- DSS recognizes the role of each of the stakeholders—parents, educators, community members, school officials, in ensuring that the child enrolls and remains in school. DSS has established an aspiration for education in communities it works with. This created intergenerational impact as parents, in subsequent generations, consider education to be essential and do not negotiate with the idea of sending their children to schools. DSS has developed a cadre of committed and well-trained educators over the years who come from low to middle income families and are usually secondary school pass outs.

**Insights into current opportunities for DSS on the way forward.**

While DSS has built a robust on-ground organization, it requires to recruit skilled and experienced people in senior positions. It also requires support to use technology —for organizations and program data handling as well as to explore meaningful use of technology in education. The changing nature of CSR funds and their expectations have left DSS uncertain with the responsibility of large people intensive programs on the ground. It needs sustainable funding, assured long-term support to continue its work at the desired scale.

**5. Higher Education for Skills Building, Engineering Education**

To bridge the gap between the demand and supply of skilled professionals, Wipro started the Work Integrated Learning Program (WILP) by offering Wipro Academy of Software Excellence (WASE) and Wipro Infrastructure Management School (WIMS) programs. WASE and WIMS as Work Integrated Learning Program (WILP) programs have been offered for over two decades now. WASE was the first WILP program, having eminent people in the industry graduating from it. WILP focuses on practical-based or hands-on project-based learning that allows students to work on a real-time problem/solution while attending classes physically. WILP also provides students with an opportunity to pursue M. Tech from BITS Pilani, which is an Institute of Eminence (IoE), making it the only program in the current ecosystem where BCA/B.Sc. graduates can pursue an M. Tech degree.

Over the years, WILP has successfully created a pool of skilled professionals who have contributed significantly to the growth of the IT industry.

It is noticeable to say that the WILP by Wipro Ltd offers a unique opportunity for students to gain practical experience while pursuing their education. The WASE and WIMS programs are designed to provide students with a blend of theoretical and practical knowledge, making them industry-ready professionals. The program has been successful in bridging the gap between academia and industry, and several students who have completed the program have secured placements with top IT companies. The WILP is an excellent initiative that offers a win-win situation for both students and the industry.
Recommendations:

To enhance the learning experience further, it is recommended to introduce self-help courses/techniques for students to manage their workload and maintain their mental well-being.

It is suggested switching to an in-person classroom model and making labs compulsory for students to facilitate practical-based learning. Further, it is recommended facilitating alumni-current students meeting to create a networking platform for students to connect with alumni and learn about their experiences in the industry.

6. Renewable Energy

An impact assessment study to check, what extent renewable power sourced has helped to create impact on the environment was carried out as part of Wipro's Corporate Social Responsibility initiative. The base information for the study was shared by Wipro. The study covered; desk review and rating the environmental impact; high, medium, and low. A set of principles from DNV Verisustain protocol; Materiality, Reliability, Completeness and Neutrality was applied as part of the assessment. Outcome of the assessment rating was of “High Positive”.