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 2023-24 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>Primary implementing agency</th>
<th>Field implementing partner</th>
<th>Status of project</th>
<th>Name of the agency that conducted the impact assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infrastructure and operations support for schools serving disadvantaged communities</td>
<td>3 years</td>
<td>Wipro Cares and Wipro Foundation</td>
<td>CECS (Community Educational Centre Society) &amp; Bengaluru Urban Govt. Schools</td>
<td>Completed</td>
<td>NOUS Consultants and SaathiRe Social Impact Solutions Pvt Ltd</td>
</tr>
<tr>
<td>Inclusive education for children with disability</td>
<td>3 years</td>
<td>Wipro Cares</td>
<td>Prayas Society</td>
<td>Completed</td>
<td>NOUS Consultants</td>
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<tr>
<td>Digital competencies for students, youth and teachers</td>
<td>3 years</td>
<td>Wipro Limited</td>
<td>NA</td>
<td>Completed</td>
<td>SaathiRe Social Impact Solutions Pvt Ltd.</td>
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<tr>
<td>Primary healthcare</td>
<td>3 years</td>
<td>Wipro Cares</td>
<td>Sabuj Sangha</td>
<td>Completed</td>
<td>SaathiRe Social Impact Solutions Pvt Ltd.</td>
</tr>
<tr>
<td>Protection of national heritage, art and culture</td>
<td>3 years</td>
<td>Wipro Foundation</td>
<td>Museum of Art &amp; Photography</td>
<td>Completed</td>
<td>Ernst &amp; Young Associates LLP</td>
</tr>
<tr>
<td>Renewable energy</td>
<td>4 years</td>
<td>Wipro Limited</td>
<td>NA</td>
<td>Completed</td>
<td>GIST Advisory Pvt. Ltd.</td>
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</tbody>
</table>
1. INFRASTRUCTURE AND OPERATIONS SUPPORT FOR SCHOOLS SERVING DISADVANTAGED COMMUNITIES

<table>
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<tr>
<th>Assessment location(s)</th>
<th>Beneficiaries</th>
<th>Benefits</th>
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</thead>
</table>
| Dimapur, Nagaland & Bengaluru, Karnataka | • Children of:  
  o Migrant families  
  o Urban slum dwellers  
  o | • Improved access to formal education for children from underserved communities through the public education system  
  • Encouraging the demand for education in families of first-generation school-goers |

Access to good quality education is a key enabler of societal progress. Over the last two decades, Wipro Cares (WC) and Wipro Foundation (WF) have partnered with many Civil Society Organizations (CSOs). The goal has been to provide support for infrastructure and operations of schools serving disadvantaged communities. These interventions have especially tried to serve children at risk who are, otherwise, not able to access mainstream schools. We have had highly successful, long-term partnerships in this vertical. These have been supported with funds, capacity development and networking opportunities. Since 2021, the program has cumulatively impacted over 50,000 children. In FY24 alone, our program has supported over 30,000 children across 12 states and UTs.

Impact assessment was done for two initiatives under this program. The first is the “Informal education for marginalized children” (IEMC) project implemented by our field implementing partner Community Educational Centre Society (CECS). The second one is the “Urban Schools Infrastructure Enhancement Program” for two government schools - Govt. Higher Primary School and MR Nagar Karnataka Public School, VV Puram, both in Bengaluru.

1.a) Informal education for marginalized children (IEMC) project, implemented by our field implementing partner CECS.

(i) Key findings:

- The program has helped supplement the Right to Education (RTE) Act by addressing the specific educational needs of migrant children, thereby bridging the gap for equitable education.
- It has created awareness among migrant parents about the significance of education, leading to increased support for their children’s schooling.
- The program has ensured children’s identity and eligibility for formal education by meticulously handling official documentations, such as birth certificates and AADHAR cards.
- The program has rescued and uplifted children from child labour and vulnerable situations, contributing to their overall well-being and development.

(ii) Recommendations:

- Smooth transition planning: Organize orientation workshops for both students and parents as preparatory steps before their mainstreaming into formal classrooms. These workshops will acquaint them with the formal school environment, expectations and procedures.
• Childcare services: Provide on-site childcare facilities or designated areas within the centre, where younger siblings can be supervised and engaged in age-appropriate activities while their older siblings attend classes.
• Ensuring quality education: Need to mandate teaching experience as an eligibility criterion for Education Volunteers (EVs) to ensure quality education.
• Sustain collaborations with government schoolteachers: Formalize an annual committee for collaborative curriculum improvement and smooth student transition from the IEMC program to formal schooling with government schoolteachers.

1.b) URBAN SCHOOLS INFRASTRUCTURE ENHANCEMENT PROGRAM (Bengaluru Urban Govt. Schools)

Jointly with Azim Premji Foundation (APF) and facilitated by Government of Karnataka, we had initiated a flagship project in 2020 for restoring school infrastructure and improving teaching-learning practices in two government schools in the Bengaluru South District – Karnataka Public School (KPS), VV Puram, and Government Higher Primary School, MR Nagar.

The objective was to improve the overall school environment, including infrastructure, learning resources and other support. The goal was also to enable the schools to create a safe environment and improve students’ learning. The support from Wipro Foundation was toward infrastructure improvement, school furniture, and other teaching learning resources.

The project functions with the understanding that infrastructural augmentation can make a statement and trigger a positive spiral of change. Children, and their security and safety – and the connectedness and usability by them of the redeveloped infrastructure – have been kept at the centre of design considerations. The attempt has also been to contribute to creating the schools as landmarks of pride for the neighborhoods. The open spaces have been utilized for enhanced and purposeful usage. Functional adjacencies have been ensured and different elements have been integrated to create a cohesive structure. Ease of maintenance has also been made a central condition in design and material selection.

The impact assessment was carried out in August-September 2023. It pertains to the project period of 1-May-2019 to 1-May-2022. The assessment team has tried to review the intervention from a holistic perspective. It has considered the various factors affecting the schools’ ecosystem. Wipro Foundation’s desired outcomes were examined in the context of changes in the schools’ environment and enrolment, and the stakeholders’ perception.

(i) Key findings:

• Students’ enrolment at KPS VV Puram saw almost 100% increase after the completion of infrastructure development in 2022.
• At the MR Nagar School, enrolment increased by about 16%.
• A visible sense of pride and ownership was observed among teachers and staff to be working in a positive environment.
• Improved school results have been attributed to good quality students and senior teachers attracted by infrastructural improvements.
• Teachers willing to stay on after school hours to support students who need it.
• Parents, and SDMC and community members, feel heard and respected. They also perceive that the schools are as good as private schools.
• Positive behavioral changes have been observed in children related to hygiene and discipline. They also appreciate the open spaces, which their friends in private schools do not have.
(ii) Recommendations:

- Regularly prepare and monitor School Development Plans by involving teachers and head teachers. Assess the program’s impact to track progress and identify areas for improvement. This ongoing evaluation will guide future actions effectively.
- Develop case studies of successful practices from selected schools for wider dissemination. Customize interventions based on individual school contexts.
- Invest in professional development for educators. Equipping teachers with relevant skills enhances program delivery and student outcomes.
- Establish public schools as community spaces, fostering community ownership and responsibility. Strengthen feeder schools to lead the process.
- Explore public-private partnerships for school improvement.

2. INCLUSIVE EDUCATION FOR CHILDREN WITH DISABILITY

<table>
<thead>
<tr>
<th>Assessment location(s)</th>
<th>Beneficiaries</th>
<th>Benefits</th>
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</thead>
</table>
| Jaipur, Rajasthan      | - Children with disabilities (CwD)  
- Parents of CwD  
- Community workers  
- Government school teachers and other education functionaries | - Improved access to education for children with moderate and low disabilities  
- Improved educational outcomes for children with severe disabilities  
- Reduced stigma in communities around disabilities  
- Development of frameworks for inclusive education |

Addressing education of children with disabilities (CwDs) is critical in building an inclusive nation. Wipro has supported a wide range of CSOs working with CwDs to bridge critical gaps in the system. The goal has been to ensure that CwDs have access to education and are able to avail other critical support. The support toward these CSO partners is with funds, capacity development, and networking opportunities. We have tried to play a supportive and critical role in their organizational journeys, so that they are able to serve CwDs better. 24,000+ CwDs across 11 States and UTs were reached out to in FY24. We aim to bolster our support, especially on early intervention and community support aspects. The goal is to reach out to 2.5 lakh children with disabilities by FY30.

Impact assessment was carried out on our collaborative work with Prayas, Jaipur. The assessment was carried out in September-October 2023. It looked at the project’s different components in detail. A summary of the key findings around the five program components that the organization focuses on, is given below. The impact assessment methodology entailed desk research, preparation of tools, field visits and analysis, and report writing.

(i) Key findings:

- Through the project period, the average number of students that Prayas was able to maintain was 175 (against a target of 170) with 38 CWSN (against a target of 40).
- The children’s pass percentage was at 100%, with over 60% children passing in the first division.
Apart from advocating for inclusion of CWSN in schools, Prayas also provided the required handholding in the process of integration of CWSN in the regular classes.

The home-based therapy offered by Prayas is effective and useful.

Prayas has worked with the families in a sustained manner to help them overcome challenges. It has also handheld families in finding solutions, so that the children can live dignified lives.

Prayas engages in regular advocacy and awareness building in 55 slum communities of Jaipur through rallies, street plays, and a variety of camps such as early identification camps, documentation camps, and through sports day celebrations, etc.

More recently, the team has started organizing special events for the families of all the CWSN, namely Milaap, seeking to build a parent-to-parent solidarity network.

(ii) Recommendations:

- Job readiness for the special children: Vocational training requires more systematic thinking and plans more in sync with the available job opportunities in the market.
- Escort allowance for children coming to Prayas: The incentive being provided to CWSN for enrolment in government schools could be playing an important role in influencing the educational decisions of the families. Prayas may consider advocating with the government to provide the same escort allowance for CWSN coming to its own schools.
- Phasing out of active handholding of current government schools: The organization has spent more than 10 years in the 12 government schools it has been working in to promote inclusive education. It is time it developed a plan to phase out and hand over the baton to the existing schoolteachers, who appear quite confident. There is a need to reach out to other government schools to facilitate a similar journey of inclusion.
- Greater use of technology: Prayas could effectively leverage more technology in assisting its special needs children to communicate and learn better.

3. DIGITAL COMPETENCIES FOR STUDENTS, YOUTH AND TEACHERS

Wipro launched TalentNext Program, an India-wide CSR initiative in 2016, to focus on improving the overall quality of engineering education in India. This program has helped train about 2,500 professors from 400 engineering institution on digital skills with the project-based learning approach. We offer digital technology courses to professors for three weeks on industry relevant skills, and certify them. These professors in turn leverage our course content, platform, assignments, case studies and assessments to skill students as part of the curriculum. Till date 2,41,000 students have been trained on digital skills through this approach.

We have also partnered with NASSCOM’s Future Skills Program. Over the last four years, we have enabled digital courses on emerging technologies like AI ML, Big Data, Cloud Computing, Cyber Security, RPA and IoT.

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), have been offered for over two decades now. WILP focuses on a practical-based, hands-on, project-based learning approach. This allows students to work on a real-time problem/solution, while attending classes physically. WILP also provides students with an opportunity to pursue MTech from BITS Pilani, which is an Institute of Eminence (IoE). This makes it the only program in the current ecosystem where BCA/BSc graduates can pursue an MTech degree.

Over the years, 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.
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.

(i) Key findings:
- 12,000 students have received joint certification from Wipro & NASSCOM.
- Digital skills of 2,500 professors and 2,41,000 students have been upgraded through the TalentNext Program.
- 400+ institutions have been partnered with.

(ii) Recommendations:
- To enhance the learning experience further, it is recommended to introduce self-help courses/techniques for students to manage their workload and maintain mental well-being.
- It is suggested switching to an in-person classroom model and making labs compulsory for students to facilitate practical-based learning in a more intensive manner.
- Facilitating meetings involving alumni and current students will help create a networking platform for students to connect with alumni and learn about their experiences in the industry.

4. PRIMARY HEALTHCARE

Access to primary healthcare is a key determinant of an individual’s trajectory in life. Through community initiatives, in partnership with nonprofits, we aim to build local communities’ capacity to manage their own healthcare needs and support regular delivery of preventive and curative healthcare. At first, community healthcare projects providing quality primary healthcare services were initiated in villages in Aurangabad’s rural areas, where healthcare access was weak or non-existent. Over the last few years, our interventions have expanded to other rural areas such as Amalner, Hindupur, Sripurumbudur, Baddi, Haridwar, Devanahalli, etc. We currently focus on expanding our community healthcare interventions in low-income housing areas of major cities like Mumbai, Pune, Delhi and Kolkata. Here we share details of the impact assessment done for a project titled “Niramoy,” implemented through our field implementation partner Sabuj Sangha.

Project Niramoy

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<tr>
<th>Assessment locations</th>
<th>Beneficiaries</th>
<th>Benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kolkata &amp; Bidhannagar, West Bengal</td>
<td>Migrant, vulnerable urban population, Reproductive and maternal beneficiaries, Infants and children, Adolescents</td>
<td>Preventive and promotive services, Health awareness, Curative services, Reproductive, maternal and child health services, Adolescent health care services, Elderly care services, NCD care</td>
</tr>
</tbody>
</table>

Urban slum communities in India face numerous healthcare challenges concerning maternal, child, and adolescent health, as well as overall community well-being. To address these issues, Wipro Foundation, in partnership with Sabuj Sangha, initiated Project Niramoy. This project is aimed at delivering cost-effective primary healthcare services with focus on maternal, child and adolescent health. It also seeks to raise awareness among urban slum residents of Kolkata and Bidhannagar districts in West Bengal about health and sanitation practices.
Key elements of the assessment: As part of the impact assessment, on-site visits were conducted in three urban slum settlements, specifically in Sector 79 and Sector 80 of Kolkata, and in Sector 28 in Bidhannagar. Beneficiary surveys (with a total sample size of 277) were administered with pregnant and lactating women, adolescents, and members of the general community, encompassing men and the elderly. Furthermore, in-depth interviews were conducted with key stakeholders, including the NGO program team, ASHA workers, and the NGO’s community health volunteers.

(i) Key findings:

The program has effectively elevated awareness regarding essential pre and post pregnancy practices. These include regular ANC check-ups, institutional deliveries, and routine immunization. Notably, ANC check-up registrations reached 100%. There was 30-35% increase in institutional deliveries, following the project’s implementation. This resulted in an aggregate rate of 60%-65% of the total institutional deliveries. Additionally, the majority of community members are well-informed about, and adhere to, the routine immunization schedule for their children.

Regarding adolescent health, it was evident that they possessed a strong awareness of the significance of maintaining good sexual, reproductive, and menstrual health practices. Additionally, most adolescents had made dietary adjustments to combat anaemia. Those who were screened and diagnosed with anaemia received treatment in the form of iron tablets and multi-vitamins. However, there is still a need for adolescents to have access to sanitary napkins.

The adoption of family planning methods exhibited variation among the slum areas. A combined total of 51% of the women reported that they do not use contraception methods. The primary reasons for not using contraceptives were attributed to a lack of awareness, followed by their husbands’ reluctance. The program has emphasized the importance of seeking prompt treatment among the majority of community members.

(ii) Recommendations

- The program’s scope should be broadened to encompass initiatives in community sanitation and empowerment.
- The NGO could adopt a customized approach for each sector, tailored to its specific needs. These range from addressing the reluctance of men to participate in awareness sessions and health camps, to increasing awareness about health camps among community members.

5. PROTECTION OF NATIONAL HERITAGE, ART AND CULTURE: MAP PROJECT

The role of public spaces in cities and communities in creating and fostering important human values such as social integrity, inclusion, democracy and empathy is well established. Public spaces build a strong sense of community, increase feelings of safety and security, and encourage community members to participate in collective affairs and undertake acts of civic responsibility. The concept of “public space” here refers to not just physical spaces like public parks or lakes but to intellectual and social spaces as well, which are inclusive in spirit. Focusing on “Public spaces in cities and communities” became a part of our CSR charter in 2018. Our initiatives in this area contribute substantively to the protection of national heritage, art and culture.

Museum of Art and Photography (MAP)

MAP is the first major private museum in the southern part of India. The museum has about 20,000 works in six major genres: Pre-Modern Art, Popular Culture, Living Traditions, Modern & Contemporary Art, Photography and Textiles, and Craft & Design. The purpose of MAP is to make art and culture accessible to a broad and plural audience in Bengaluru and its surrounding regions.

MAP places significant focus on making art more accessible to People with Disabilities (PwDs) by producing Individual Supported Living (ISL) content and conducting research to understand expectations of People with Disabilities (PwD) from museums and cultural institutions.
Impact assessment was done by Ernst & Young Associates LLP. A summary of their findings is shared below.

(i) Key elements of the assessment

<table>
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<tr>
<th>Location</th>
<th>Beneficiaries</th>
<th>Benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bengaluru</td>
<td>• Students</td>
<td>• Developing museums as spaces for exchange of ideas, culture and stories</td>
</tr>
<tr>
<td></td>
<td>• Persons with Disabilities (PwDs)</td>
<td>• Inclusive public spaces for interactions around art</td>
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<tr>
<td></td>
<td>• Art &amp; photography enthusiasts</td>
<td>• Collection of rare books related to art, history and culture, as a part of the Wipro Library at MAP</td>
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<td></td>
<td>• Museum visitors</td>
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<td></td>
<td>• Artists, conservators and collectors</td>
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(ii) Key findings:

Program design

• The program aims to support the development of public spaces i.e., Museum and a Library with key focus around accessibility and inclusion. Dedicated around the theme of Art and Photography, the program tends to develop cultural spaces of exchange through art and foster the spirit of creating a vibrant, inclusive and sustainable society.

• Activities such as nagging students from government schools, organizing day-long annual events, and facilitating visits for Wipro’s customers aim to build the ecosystem by encouraging deeper understanding of our world through art.

Program delivery

• Supporting the construction of the museum building, spread across 44,000 square foot and five galleries, which includes auditorium, an art and research library named “WIPRO Library,” an education centre, specialized research and conservation facility, café, member’s lounge, and fine dining restaurant.

• Curating museum visits for government school children from institutions in and around Bengaluru, with the objective of fostering inclusion.

• Conducting day-long annual events comprising talks, panel discussions, film screenings etc., around themes aligned with principles of inclusion and sustainable development.

• Facilitating WIPRO’s customers visits to the museum as a part of WIPRO’s customer relationship engagement.

(iii) Impact

• Engaged with 2,074 children through 90 workshops during the assessment year (FY 2021-2022).

• Setting up of completely functional and freely accessible library, named WIPRO Library, hosting rich collections of resources related to Indian art, history and culture.

(iv) Recommendations

• Library visitor experience surveys could be conducted for receiving feedback about the overall experience at the WIPRO Library.

• Finding aid could be provided to the visitors for easy navigation around the archival collection at the library.
• Provision for better infrastructural amenities such as increased chairs, table, laptops/desktops may further aid in better utilization of the available resources.

6. 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 taken up to assess the impact on GHG emissions, air pollution, water and land.

<table>
<thead>
<tr>
<th>Assessment locations</th>
<th>Beneficiaries</th>
<th>Benefits</th>
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</thead>
<tbody>
<tr>
<td>• Bengaluru</td>
<td>114,186 people</td>
<td>• Switch to RE ensures green power and less environmental impact</td>
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<td>• Pune</td>
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<td>• Chennai</td>
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<td>• Noida</td>
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<td>• Hyderabad</td>
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<td>• Kolkata</td>
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<td>• Mumbai</td>
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(ii) Key findings:

Program design: In FY24, a total of 89 million units was purchased from renewable energy sources, with solar forming the majority share, followed by wind and then hydel and co-gen sources.

Program delivery: At the site level from where the power was procured, there was little or no displacement of any significant natural resources. In the case of wind power through RS Yarns (which is a power aggregator and supplier), the towers are installed in areas that are not a part of any designated forest cover by law. These also did not hinder the pathway of any wild animals.

Impact: Calculations showcase the total impact saving of USD 11 million in FY24. Greenhouse gas savings of 95,511 tons was achieved through the RE procurement of 89 million units. Water consumption savings are 2.6 million m3, which translates into a savings of USD 0.9 million. As renewable energy generation requires more land, the impact due to land use is generating a negative externality of USD 2 million. Based upon the impact assessment, the impact on the environment was found to be “High Positive.”