

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.

Name of the project	Project duration	Primary implementing agency	Field implementation partner	Status of the project	Name of the agency that conducted the impact assessment
Work-integrated learning programs	Four (4) years	Wipro Limited	NA	Ongoing	Give India
TalentNext program	Multi-year (ongoing initiative)	Wipro Limited	Participating engineering institutions (colleges)	Ongoing	Give India
Renewable energy transition	Seven (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. It allows 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 M. Tech/B. Tech program progression and completion timelines.
- Enhance mentorship, grievance redressal, and learner support systems.

2. TalentNext Program

The TalentNext program is Wipro's strategic initiative aimed at bridging the gap between traditional engineering education and evolving industry requirements. It focuses on strengthening faculty capability and enhancing student readiness for technology careers through a scalable, institution-led model.

At the program's core is a faculty capacity-building approach, where professors are trained and certified as Wipro Certified Faculty (WCF). These faculty members then deliver structured, project-based learning to students using the PBL (Project-Based Learning) platform, which includes over 200 hours of learning modules, milestone projects, and assessments.

The program emphasizes hands-on, industry-aligned learning, enabling a shift from theory-heavy education to practical, real-world application. By embedding capabilities within institutions, TalentNext ensures long-term sustainability and institutional ownership of learning outcomes.

TalentNext primarily reaches Tier 2-3 cities, and government institutions, thereby expanding access to quality technical education. In the process, it improves employability among students from underserved backgrounds.

(i) Key findings:

The program demonstrates strong effectiveness in faculty capacity building, with 96.4% reporting improved proficiency in advanced technologies and 95% noting better teaching capability.

The program fosters high alignment with industry needs with 97.8% of the participants confirming curriculum relevance to current digital technology demands.

The program has driven a pedagogical shift to project-based learning for 93.2% of faculty, improving teaching quality.

Significant student outcomes observed:

- 95.9% improved industry readiness
- 95.5% improved logical thinking skills
- 75.8% of faculty reported improved placement rates in their institutions.

Strong sustainability indicators: 88.3% of faculty continue to use TalentNext methodologies beyond the program.

The model enables:

- scalable, institution-led capability building through a train-the-trainer approach;
- improved employability and placement outcomes for students;
- long-term integration of industry-relevant learning in academic systems.

(ii) Recommendations:

- Extend program duration and better align schedules with academic calendars to improve learning absorption.
- Strengthen hands-on, industry-oriented learning through real-world projects, hackathons, and case-based learning.
- Expand curriculum to cover emerging technologies such as Generative AI, cloud computing, and cybersecurity.
- Improve learning infrastructure by enhancing platform access, downloadable resources, and technical support systems.
- Address operational challenges such as faculty-to-student ratios and ensure better mentorship support.

3. 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 m³ (~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".