Creating Shared Value
Sustainability Report FY25

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Chairman's Letter

Dear Stakeholders

It is my pleasure to share with you Wipro's 18th Annual Sustainability Report. Reflecting on our first report in 2008, it was launched during a global financial crisis—a time when uncertainty prevailed and companies had to reassess what responsibility truly meant. That moment reinforced what we have always known: the importance of staying grounded, avoiding unrealistic optimism, and putting long-term balance over short-term gains.

Now, nearly two decades later, we are navigating a whole new set of challenges. This year's report reflects how we are responding to a world shaped by Generative AI, climate instability, and shifting global relationships. Each of these forces carries tremendous impact and calls on us once again to show up with clarity, humility, and purpose.

Over the past few years, the rise of Generative AI has been stunning. The pace of its growth is unlike anything we've seen, opening up exciting possibilities for productivity, problem-solving, and innovation. At the same time, the climate crisis continues to deepen. Global temperatures have crossed the 1.5°C mark on multiple occasions, a clear alarm bell for all of us. Meanwhile, geopolitical changes are creating fresh uncertainty in international trade, making it harder for businesses to navigate global markets.

This report aims to give you a full and honest view of our sustainability journey—what we have accomplished, where we have struggled, and how we are preparing for tomorrow. I would like to touch on a few key areas that reflect our values and efforts.

Being responsible is not a task—it is part of our DNA. As we move forward, we hold firm in our belief that business must uplift, technology must serve, and progress must include everyone.

Climate Action

We have been committed to sustainable infrastructure since our green building initiative in Gurgaon in 2006, which received LEED Platinum certification. Since then, we have continued investing in energy-efficient design, renewable energy sources, and responsible operations.

We are well ahead of our Net-Zero goals for Scope 1, 2, and 3 emissions. Our Kodathi campus in Bengaluru operates with energy efficiency that matchs top global benchmarks. Across Wipro, 84% of our energy today comes from renewable sources, and we are on track to reach 100% by 2030.

Still, we know this is not enough. Climate change requires deep collaboration and a multi-pronged approach. We work with universities, nonprofits, and innovators to tackle water scarcity, heat islands, and circular waste systems. One example is our partnership with IIT Madras through 'Ideas to Impact', which supports young innovators building breakthrough sustainability solutions.

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Inclusion and Belonging

Our workplace is built on more than desks and buildings. It is shaped by everyday experiences. We are focused on building a culture where people belong, can grow, and bring their best selves. Our framework promotes lifelong learning, recognition, inclusion, well-being, and shared purpose. These values are anchored in Wipro's identity.

We are making progress on gender diversity. Women make up 37.1% of our workforce, and nearly one in five senior leaders is a women. To support continued progress, we invest in comprehensive lifecycle programs, including a return-to-work initiative for women post-maternity, which has a 99.87% success rate.

We are expanding opportunities for persons with disabilities, having tripled representation in the last two years. Nearly 90% of employees have completed training on unconscious bias, reinforcing our commitment to inclusive behaviour.

Well-being and Purpose

This year, we placed greater emphasis on physical health, mental well-being, and purpose. Our three-pillar program supports holistic development. A major highlight was 'Be the Change', our refreshed volunteering platform. Over 57,900 employees participated globally, donating time or money. Together, they gave 35,000 hours to causes that impacted over 47,000 lives.

We believe people who connect work to a larger mission become better leaders and stronger collaborators. It is deeply inspiring to watch this sense of purpose grow.

Community Commitment

Wipro has always embraced responsibility to the communities around us. We support society through initiatives addressing education, health, water, and sanitation in underserved areas.

Since 2021, we have positively impacted 2.7 million children, including 130,000 children with disabilities, through educational programs. In healthcare, we supported over 700,000 women and 1.3 million children, expanding access and improving outcomes. These numbers matter, but the real impact lies in improved dignity, opportunities, and equity.

Responsible Tech and Governance

As a technology services company, we recognize the great potential of AI. At the same time, we remain aware of its significant challenges from, ethical use and data privacy to transparency and societal impact. Our AI Code of Ethics ensures responsible design and deployment. To build a future where AI benefits everyone, we believe GenAI literacy must be widespread. Every employee—technical or not—has access to foundational training. More than 204,000 have completed initial GenAI courses, and over 88,000 have advanced their skills.

Transparency is another cornerstone. We take sustainability disclosures seriously, and this commitment has earned us high recognition across global ratings such as S&P DJSI, CDP, and FTSE4Good. Reports like these are not just regulatory—they help us reflect, improve, and invite accountability.

Looking Forward

Wipro turns 80 this year, a moment of pride and gratitude. From our humble beginnings in 1945 making vegetable oils, we have grown across industries and continents. What has never changed is our anchor in ethics and values. The Spirit of Wipro continues to guide our decisions through conscience, care, and responsibility.

Being responsible is not a task—it is part of our DNA. As we move forward, we hold firm in our belief that business must uplift, technology must serve, and progress must include everyone.

Thank you to our employees, partners, customers, investors, and communities for walking this journey with us. Together, we will shape a future built on shared success, deep compassion, and lasting impact.
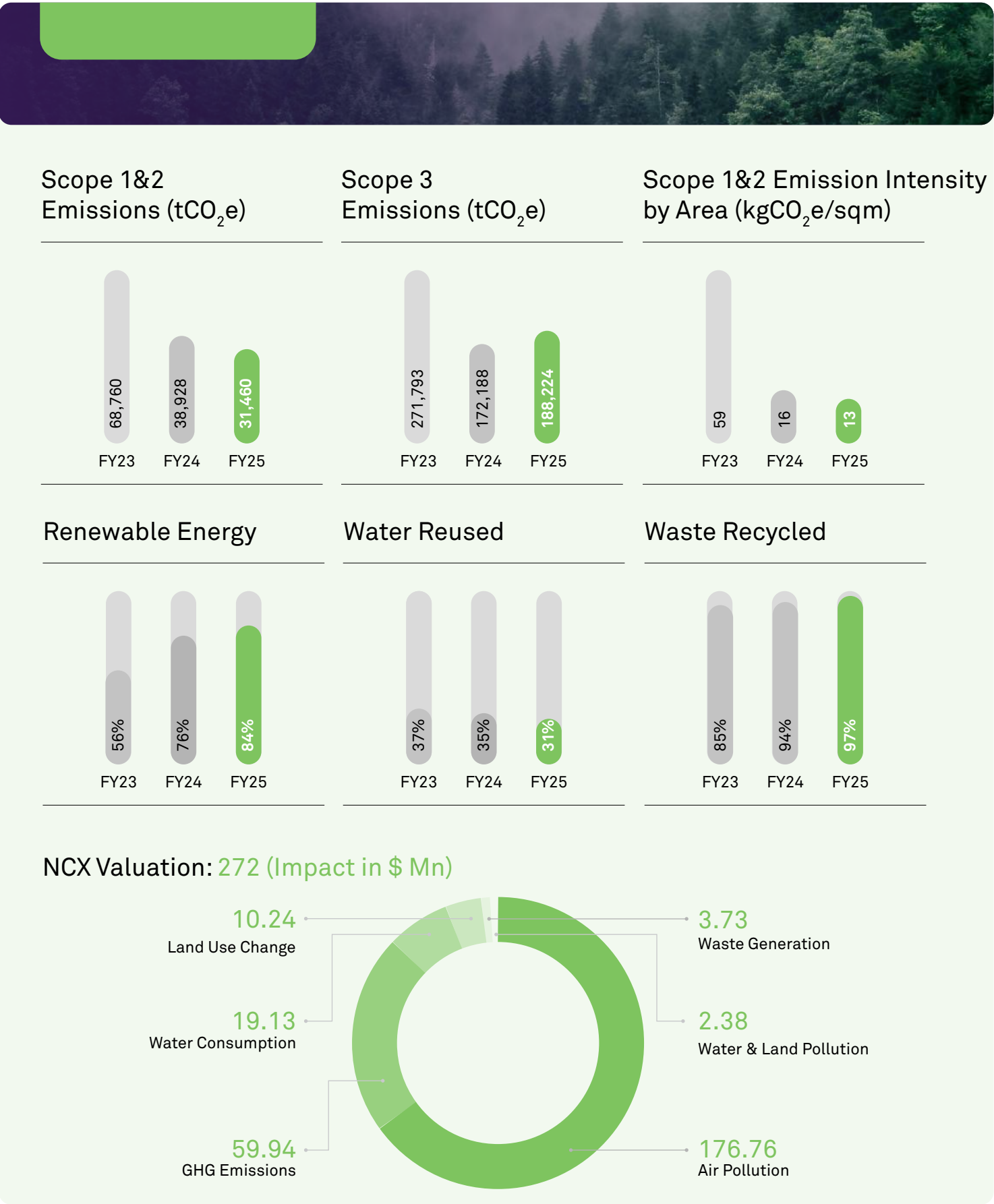
Rishad A. Premji
Chairman, Wipro Limited

Overview

Wipro Limited is a global leader in IT services, offering innovative solutions in digital strategy, consulting, and IT services. We operate across four main areas: IT Services (including Wipro FullStride Cloud and Wipro Consulting), IT Products in India, and ISRE services for Indian government entities. Our vision is to drive client transformations through advanced AI and technology, while upholding our core values of client success, respect, global responsibility, and integrity. This 18th Sustainability Report highlights our stakeholder-centric approach. We carefully track Key Performance Indicators (KPIs) following GRI and ISO standards, with assurance by Deloitte Haskins and Sells LLP. Our commitment to transparency is demonstrated through active engagement with industry leaders and a strong policy framework around our ESG goals. We align with the UNSDGs to advance health, economic growth, clean energy, and education, reflecting our dedication to a sustainable future.

ESG Highlights

Scope 1&2 Emissions (tCO$_2$e)
- FY23: 68,760
- FY24: 38,928
- FY25: 31,460

Scope 3 Emissions (tCO$_2$e)
- FY23: 271,793
- FY24: 172,188
- FY25: 188,224

Scope 1&2 Emission Intensity by Area (kgCO$_2$e/sqm)
- FY23: 59
- FY24: 16
- FY25: 13

Renewable Energy
- FY23: 56%
- FY24: 76%
- FY25: 84%

Water Reused
- FY23: 37%
- FY24: 35%
- FY25: 31%

Waste Recycled
- FY23: 85%
- FY24: 94%
- FY25: 97%

NCX Valuation: 272 (Impact in $ Mn)
- Land Use Change: 10.24
- Waste Generation: 3.73
- Water Consumption: 19.13
- Water & Land Pollution: 2.38
- GHG Emissions: 59.94
- Air Pollution: 176.76

233,346 Total Employees

37.1% Women Employees

146 Nationalities in Workforce

2,080 Persons with Disabilities (Based on Voluntary Self Declaration)

15,814 Total Employees Engaged with Wipro Cares

15.25 Mn Hours Skilling Hours Completed (Training and Development)

150+ Education Partners Engaged in Community Education Initiatives

1.3 Mn Infants and Children Reached through Healthcare Initiatives

130,000 Children with Disabilities (CwD) Reached through Education Initiatives

700,000 Young Mothers and Women of Reproductive Age Reached

$10,511 Mn IT Services Revenue

640 bps Increase in Customer Net Promoter Score

13.5% Supplier Diversity Spend

Report Profile

About Wipro

Wipro Limited (NYSE: WIT,507685, NSE: WIPRO) is a leading provider of IT services to enterprises across the globe. Our IT Services business provides a range of IT and IT-enabled services which include digital strategy advisory, customer-centric design, technology consulting, IT consulting, custom application design, development, re-engineering and maintenance, systems integration, package implementation, global infrastructure services, analytics services, business process services, research and development, and hardware and software design to leading enterprises worldwide. It is recognized globally for its comprehensive portfolio of services, strong commitment to sustainability, and good corporate citizenship.

Our Offerings

Consulting

Wipro Consulting is driving industry transformation and client value creation at the forefront of Wipro's consulting-led, AI-powered strategy. More than advisors, Wipro Consulting is a catalyst for change—proactively originating strategic deals, optimizing pricing models, and deepening engagement with the entire C-suite beyond the CIO to drive transformative impact.

Technology Services

Technology Services delivers cutting-edge, cloud-enabled, and industry-specific technology solutions to our clients. This Global Business Line (GBL) is designed to strengthen the sales-to-delivery continuum and institutionalize integrated service line go-to-market and delivery.

Engineering

Wipro Engineering is building a world where technology doesn't just react to change – it anticipates, learns, and evolves alongside it. Wipro has led engineering services for over 35 years, empowering 500+ clients across industries to innovate and engineer market-changing products and platforms with deep expertise. Our capabilities include some of the most foundational technologies reshaping the world today – in AI, 5G, and silicon chip engineering.

Business Process Services

Wipro's Business Process Services help organizations navigate uncertainties with resilience. As a value orchestrator, we integrate domain expertise, technology, and operations, leveraging platform and process insights to drive impactful business outcomes and ensure preparedness in an evolving global landscape.

Our Vision

Our vision is to be a trusted partner for our clients, guiding them through their transformation journey with a consulting-led and AI-powered approach, and empowering them to become leaders in their industries.

With over 75 years of innovation, Wipro is a purpose-led global technology and consulting firm, empowering clients, communities, and employees across six continents. Our 230,000+ professionals deliver transformative solutions that help stakeholders thrive in a fast-changing world. Wipro is globally recognized for its deep-rooted commitment to sustainability and social impact. Two-thirds of our economic interest is dedicated to philanthropy via the Azim Premji Foundation, advancing a just and equitable society. As a founding member of Transform to Net-Zero, we aim to achieve Net-Zero carbon emissions by 2040. We continue to prioritize consulting-led digital engagements while selectively pursuing integration opportunities, staying focused on building future-ready businesses.

Spirit of Wipro

The Spirit of Wipro reflects the essence of core values and virtues. These values are our bedrock. They define and make us. Our character and destinies are energized by our values.

Be passionate about clients' success

We succeed when we make our clients successful. We collaborate to sharpen our insights and amplify this success. We execute with excellence. Always.

Treat each person with respect

We treat every human being with respect. We nurture an open environment where people are encouraged to learn, share, and grow. We embrace diversity of thought, cultures, and people.

Be global and responsible

We will be global in our thinking and actions. We are responsible citizens of the world. We are energized by the deep connectedness between people, ideas, communities, and the environment.

Unyielding integrity in everything we do

Integrity is our core and is the basis of everything. It is more than merely following the law. It is about delivering on our commitments. It is about honesty and fairness in action. It is about being ethical beyond any doubt, in the toughest of circumstances.

Organizational details

GRI 2-1

Our vision is to be a trusted partner for our clients, guiding them through their transformation journey with a consulting-led and AI-powered approach, and empowering them to become leaders in their industries.

We bring together our deep industry knowledge, technology expertise, partners and hyperscalers to develop holistic solutions for complex problems. Our consulting, design, engineering and operations portfolio lends us the ability to realize our clients' bold ambitions for building scalable, sustainable, secure, and future-ready businesses.

Organization Name	Wipro Limited
Nature of Ownership	A publicly owned, incorporated entity
Corporate Address	Doddakannelli, Sarjapur Road, Bengaluru-560035, Karnataka, India

Entities Included in Sustainability Reporting

GRI 2-2

Wipro has adopted a consolidated reporting boundary this year, encompassing all Indian and overseas operations.

It is important to note that the reporting boundary has been revised from the previous year, which was based on a standalone entity perspective. As a result, certain figures and disclosures from the prior year may not be directly comparable due to the expanded scope and inclusion of additional entities in the current year's report.

Refer to the Annual Integrated Report for details of entities covered under its consolidated financial statements.

Reporting Period and Contact

GRI 2-3

Reporting Timeframe (frequency)	April 1, 2024, to March 31, 2025 (Annually)
Link to the previous report	Sustainability Report FY2023-24
Contact Point	Mr. Narayan P S VP and Global Head - Sustainability & Social Initiatives Email: narayan.pan@wipro.com India Tel: +91 080 25056766
Geographies	America, Europe, India, Japan, Middle East, Asia Pacific
Businesses	Wipro Technologies, Wipro Business Process Services
Publication Date	August, 2025
Reporting Boundary	Consolidated

GRI 2-5

Our reporting approach is stakeholder-centric. This is our 18th Sustainability Report – it adheres to GRI guidelines and meticulously tracks all Key Performance Indicators (KPIs). Since the financial year 2019-20, we have also followed ISO26000 guidelines. Our reports have been subject to the highest standards of independent, third-party scrutiny, which helps incorporate improvements into our sustainability programs and initiatives. The GRI parameters in this report have been assured by Deloitte Haskins & Sells LLP, both at a reasonable level as well as a limited level.

For the detailed Assurance Report, refer to Annexures.

We welcome our readers' feedback, points of view, and suggestions on Wipro's Sustainability Report 2024-25. Your honest feedback will enable us to strengthen and improve our sustainability program. You may write to eco.eye@wipro.com

Awards and Accolades

Transparency and Governance

These memberships and recognitions reflect ethical business practices, transparency, and global sustainability commitments:

- Member of UNGC (United Nations Global Compact)
- Member of Govt. Digital Sustainability Alliance

Diversity, Equity and Inclusion (DEI)

These awards and recognitions reflect efforts toward gender equality, LGBTQ+ inclusion, and disability inclusion:

- UN Women Asia-Pacific Women's Empowerment Principles Awards 2024
- '100 Best Companies for Women in India' (six years in a row) & '100 Best – Hall of Fame' by Avtar & Seramount
- India Workplace Equality Index (IWEI): Gold Employer for LGBT+ inclusion (2021–24); Silver Employer (2020)
- CII Award for Excellence in Disability Inclusion 2025: Champion Company Disability Inclusion Excellence Award
- Best Organizations for Women Award 2024 by The Economic Times

Environmental Sustainability

These reflect climate action, responsible sourcing, and environmental performance:

- 14-time member of the Dow Jones Sustainability Indices
- Top 10% in S&P Global's 2024 Corporate Sustainability Assessment (CSA) and ranked 6th in the global IT sector
- Constituent of the FTSE4Good Index
- Member of WEF's Alliance of CEO Climate Leaders
- A- in CDP Climate Change and Water Disclosure, and A in CDP Supply Chain
- Silver Rating in EcoVadis
- 2024 EPEAT Purchaser Award

Workplace Well-being

These awards highlight employee well-being and workplace culture excellence:

- Ranked #13 on Indeed's Top 100 Work Well-being Index
- Best ESG Data and Technology Consultancy – ESG Insight Awards
- Best European Consultancy – Data Management Insight Awards

These recognitions represent only a selection of the many accolades we have received, reflecting our continued commitment to sustainability, inclusion, and excellence across all dimensions of our business.

Governance

› Corporate Governance and Strategy
› Sustainability Governance
› Risk Management
› Information Security at Wipro

Wipro's ESG strategy is seamlessly integrated with our overall business objectives, underpinned by the Spirit of Wipro values and a robust governance framework. Our Board of Directors, supported by expert committees, provides ethical oversight and strategic direction across critical areas including risk compliance and stakeholder engagement.

Our governance framework is anchored on globally recognized standards, including GRI and ISO26000 standards, with independent third-party assurance from Deloitte Haskins and Sells LLP, ensuring credibility and transparency. Our specialized committees – Audit, Risk and Compliance, Nomination and Remuneration, and Administrative and Shareholder/Investor Grievance – provide strategic oversight in stakeholder accountability. These committees oversee essential functions such as Board appointments, performance evaluations, and stakeholder relations.

Wipro's Corporate Governance and Significance to its stakeholders

Shareholders
- Strategic oversight by the Board
- Enterprise Risk Management (ERM) for proactive risk mitigation
- Ethical practices, anti-bribery, and fraud prevention
- Internal Audit for assurance and compliance

Customers
- Strategic oversight by the Board
- Robust cybersecurity frameworks
- Data privacy policies and compliance systems

Employees
- Fair compensation and benefits overseen by the NRC
- Ombuds process for grievance redressal and ethical workplace culture
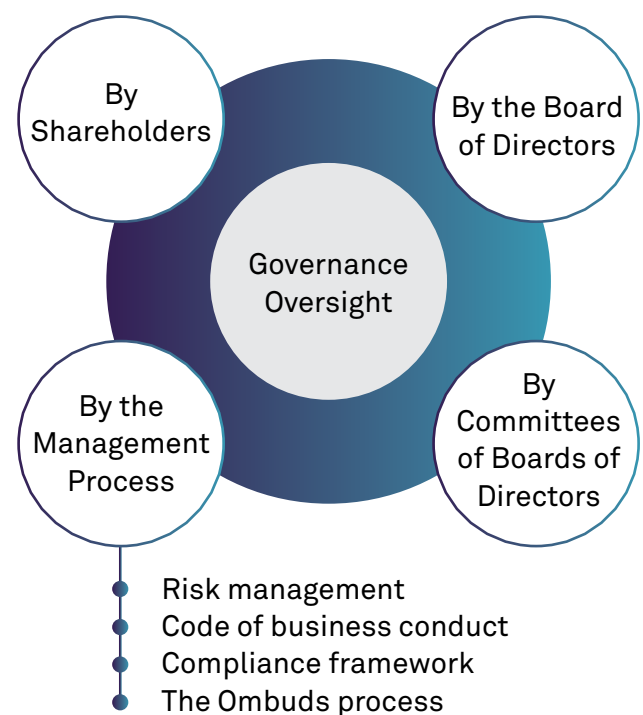
Suppliers
- Ethical procurement practices
- Access to grievance mechanisms like the Ombuds process

Corporate Governance and Strategy

Overview

For an ESG strategy to be effective, it must be aligned with and incorporated into the company's long-term business strategy. The basis of corporate governance and operations at Wipro is underlined by the Spirit of Wipro values and the Five Habits. We are dedicated to safeguarding stakeholder interests through a detailed governance framework that emphasizes transparency, compliance, and a culture of integrity. The role of our Board of Directors is not only limited to oversight, but they are also integral drivers of ethical leadership and long-term resilience.

We have a well-defined governance structure, which clearly outlines roles, responsibilities and accountability across the organization, implemented through four key functional layers. These ensure that ethical conduct and sound decision-making are embedded at every level. The functional layers are:

By Shareholders

By the Board of Directors

Governance Oversight

By the Management Process

By Committees of Boards of Directors

- Risk management
- Code of business conduct
- Compliance framework
- The Ombuds process

Governance Structure and Composition

GRI 2-9

The Board of Directors has designated one Independent Director to serve as the Lead Independent Director responsible for coordinating the activities of other Independent Directors and performing various other duties. Two of the six independent directors are women. Our Board comprises of professionals with a balanced set of ages, talents, knowledge, experience and outlooks. Not only do these factors influence our Board nominations, but they also enable the Board to better serve the company and its stakeholders.

Name	Appointment	Position at Wipro Ltd.	Other Significant Positions	Diversity Category	Committees	Areas of Expertise
Rishad A. Premji	May 1, 2015	Executive Director & Chairman	Wipro Executive Committee		Administrator and Shareholder	Executive Leadership, Consulting, Investor & Government Relations, Strategy and M&A
Azim H. Premji	September 1, 1968	Non-Executive, Non-Independent Director				Corporate Governance & Leadership, Philanthropy & Social Impact, Strategic Investments & Foundations
Srinivas Pallia	April 7, 2024	Chief Executive Officer and Managing Director	Wipro Executive Committee			Strategic Leadership & Vision Setting, Global Market Strategy, Client-Centricity & Relationship Management
Tulsi Naidu	July 1, 2021	Independent Director	CEO and Member of the Executive Committee of Asia Pacific of Zurich Insurance Group, a trustee of their Foundation, and a member of Board of the Directors at Zurich Australia Limited	Woman	Audit, Risk & Compliance Nomination & Remuneration	Banking and Insurance, Information Technology, Cybersecurity, Risk management
Patrick J. Ennis	April 1, 2016	Independent Director	Venture Partner at Madrona Venture Group, Board Member of Yoodli Inc. and Tangibly Inc.		Administrative & Shareholder	Scientist, Engineer, Businessman, Venture Capitalist
Patrick Dupuis	April 1, 2016	Independent Director	Executive coach for C-suite and mid-career executives		Nomination & Remuneration	M&A, Finance, Executive coaching for C-suite and mid-career executives
Deepak Satwalekar	July 1, 2020	Lead Independent Director	Chairman of Home First Finance Company India Ltd., Board Member of Germinait Solutions Pvt. Ltd.		Audit, risk & compliance Nomination & remuneration Administrative & shareholder	Finance, Banking, Sales and Marketing, Risk management, Operations, Cybersecurity
Paivi Rekonen	October 1, 2022	Independent Director	Chair of the Board of Directors of SEBA Bank AG, Director at Konecranes Plc, and WithSecure Plc	Woman	Administrative & shareholder	Technology, Human resources, Consulting
NS Kannan	October 1, 2023	Independent Director	Board Member of the National Bank for Financing Infrastructure and Development and Bengaluru International Airport Limited		Audit, risk & compliance	Finance, Strategy, Corporate Governance, Audit, Risk Management, Cybersecurity risk

The detailed profiles of all the Directors, their experience, expertise and full-time positions are available on our website at https://www.wipro.com/leadership.

Committees formed by the Board include:

- Audit, Risk and Compliance Committee*

- Nomination and Remuneration Committee**

- Administrative and Shareholders/Investors Grievance Committee (Stakeholders Relationship Committee)

*Audit, Risk and Compliance Committee also acts as Risk Management Committee.

**Nomination and Remuneration Committee also acts as Corporate Social Responsibility Committee.

You can find the latest charter for each committee here: Charters of the Committees.

Nomination and Selection of the Highest Governance Body

GRI 2-10

The Nomination and Remuneration Committee oversees the nomination and selection process for appointing Directors, in accordance with Wipro's Corporate Governance Guidelines and the Board Nomination Policy. The criteria for nomination include relevant experience, expertise, and competence to ensure effective functioning of the Company, as given below:

- Management and Leadership Experience

- Information Technology

- Diversity

- Functional and Managerial Experience

- Personal Values

- Corporate Governance

Key diversity factors such as gender and nationality are also considered, which contribute to a broad range of perspectives within the Board along with personal attributes, including an understanding of the Company's obligations to its customers, employees, suppliers, regulatory authorities, and the broader community. Additionally, the Committee is responsible for conducting the annual performance evaluation of Board Members and reviewing overall Board operations in line with the Corporate Governance Guidelines.

(These skills/competencies are broad-based, encompassing several areas of expertise/experience as shown above. Each Director may possess varied combinations of skills/experience within the described set of parameters.)

Chair of the Highest Governance Body

GRI 2-11

Rishad A Premji serves as the Chairman of the Board of Directors and holds the position of the Executive Chairman of Wipro Limited.

Role of the Highest Governance Body in Impact Oversight

GRI 2-12

The Board Governance, Nomination, and Compensation Committee, chaired by an Independent Director, also serves as Wipro's Corporate Social Responsibility (CSR) Committee, overseeing sustainability policies and programs. Comprising entirely of Independent Directors, it reviews CSR policies and key public issues. Annually, the committee and Chairman approve CSR goals, objectives, and budgets, which the sustainability leadership team then allocates based on priorities. Quarterly reports are provided to the Chairman and the CSR Committee. The sustainability organization consists of Business Sustainability, Wipro Cares, and Wipro Foundation, aligning various sustainability initiatives toward a unified direction.
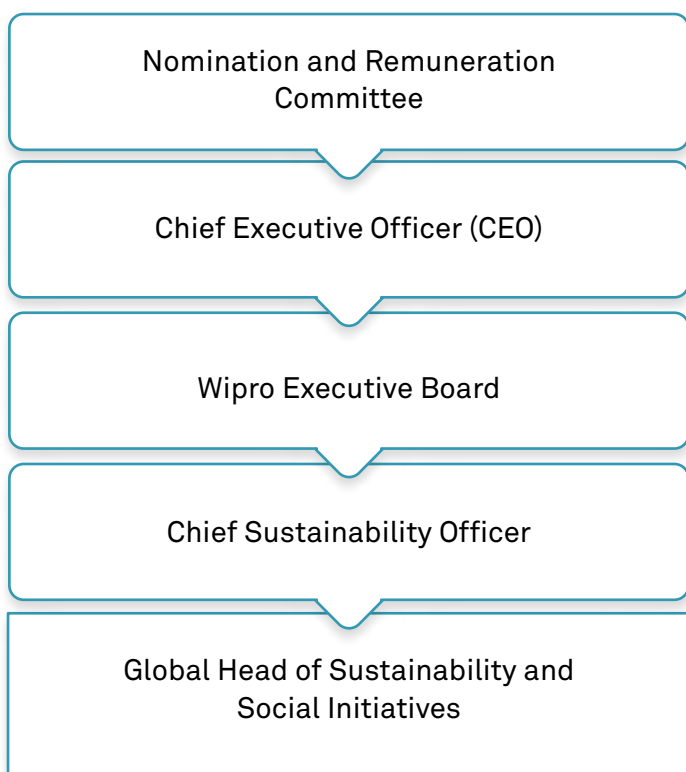

Delegating Responsibility for Impact Management

GRI 2-13

Key organizational stakeholders play critical roles in planning, executing, promoting, reviewing, and advocating for the company's sustainability agenda. Their specific roles and responsibilities are outlined below:

	Planning and Review	Execution	Internal Engagement	External Advocacy
Board of Directors	✔			
Executive Board	✔		✔	✔
Business Leadership	✔		✔	✔
Facilities Management Group	✔	✔		
Infrastructure Creation Group	✔	✔		
Business Sustainability Office	✔		✔	✔
Employee Chapters			✔	
Human Resources	✔		✔	✔
Finance	✔			
Corporate Affairs, Brand, and Communication			✔	✔
Risk office	✔		✔	
Legal and Compliance			✔	

Reporting Structure:

Nomination and Remuneration Committee

Chief Executive Officer (CEO)

Wipro Executive Board

Chief Sustainability Officer

Global Head of Sustainability and Social Initiatives

Conflicts of Interest
GRI 2-13

Wipro operates as a promoter group-led company, with its promoters involved in various businesses and interests. As the promoter group may engage in Related Party Transactions (RPTs), the company ensures compliance relating to Related Party Transactions. Such transactions are governed by the 'Policy on Related Party Disclosures', with a summarized version available here: Policy for Related Party Disclosures

Wipro Board members are permitted to serve on the boards and committees of other organizations, provided such entities do not compete with the Company's business interests. However, they must adhere to regulatory requirements regarding the number of directorships permitted in both their country of incorporation and residence. The relevant policies on conflicts of interest are available here: Corporate Governance Guidelines.

Wipro's Code of Business Conduct (COBC) lays down comprehensive guidelines for all business transactions, addressing key areas such as customer relations, confidentiality, intellectual property protection, and ethical behavior. It covers various aspects, including safeguarding customer information, supplier selection, conflict of interest management, gifts and entertainment policies, business courtesy, public communications, insider trading, anti-trust and fair competition, anti-corruption measures, political involvement, global trade, human rights, diversity, non-discrimination, and workplace safety. The COBC is continuously reviewed by the Legal and Compliance team to ensure alignment with evolving corporate ethics, benchmarking against leading ethical organizations, and staying updated on regulatory changes. Wipro enforces strict disciplinary measures, including termination for violations of COBC policies, maintaining a zero-tolerance stance on non-negotiable aspects like child labor and anti-corruption. Managers undergo a 360-degree feedback process to assess their adherence to the principle of unyielding integrity. The COBC complies with the Foreign Corrupt Practices Act (FCPA) and the UK Anti-Bribery Act. High-risk functions, including Procurement, Talent Acquisition, CMF, Human Resources, Facility Management Group, and Sales, are assessed based on Transparency International rankings of operational geographies. The full COBC can be accessed here: Code of Business Conduct

Communication of Critical Concerns
GRI 2-16

Wipro has implemented an Ombuds Policy that provides directors, employees, contractors and suppliers with a formal mechanism to seek guidance and express concerns regarding responsible business conduct within Wipro's operations and its business relationships.

This policy encourages reporting of fraudulent financial activities, suspected leaks of unpublished price-sensitive information, and violations of the Company's code of business conduct—anonymously, if preferred. Additionally, Wipro strictly prohibits discrimination, retaliation, or harassment against individuals who report concerns or assist in investigations. More details can be found here: Ombuds Policy

Collective Knowledge of the Highest Governance Body
GRI 2-16

Wipro facilitates familiarization programs for newly appointed Directors, ensuring they understand their roles, responsibilities, governance, and strategic aspects. These programs include meetings with key officials and senior business leaders. More details can be found here: Familiarization Programmes

As part of ongoing training, Wipro conducts quarterly meetings between Independent Directors and business/function heads. These sessions feature in-depth presentations on business strategies, risk management, technology trends, industry developments, and regulatory changes. They also serve as a platform for Independent Directors to share strategic and operational insights directly with leadership.

Evaluation of the Performance of the Highest Governance Body
GRI 2-18

In line with Wipro's Corporate Governance Guidelines, an annual performance evaluation of the Board and its Committees was conducted for FY25. Led by the Chairman of the Nomination and Remuneration Committee and the Lead Independent Director, the process was supported by an external advisory firm to ensure objectivity and rigor.

The evaluation framework complied with the Companies Act, 2013, SEBI Listing Regulations, and SEBI's 2017 Guidance Note on Board Evaluation. It included a thorough assessment of the Board, its committees, and peer reviews of individual Directors.

Key focus areas included:

- Board structure, composition, and dynamics
- Meeting effectiveness and information flow
- Strategic oversight, governance, and risk management
- Talent development and succession planning
- Committee performance and Director contributions

The Nomination and Remuneration Committee and the Board reviewed the findings in April 2025, noting strong performance in areas such as Board culture, collaboration, compliance, and strategic guidance. The Board also acknowledged improvements made based on prior feedback. The evaluation criteria was as follows:

Board

Based on criteria such as composition and role of the Board, Board communication and relationships, functioning of Board Committees, review of the performance of the Executive Directors, succession planning, strategic planning, etc. It involved a questionnaire with qualitative criteria and rating-based feedback.

Committees

Based on criteria such as adequate independence of each Committee, frequency of meetings and time allocated for discussions at meetings, functioning of Board Committees, and effectiveness of its advice/ recommendation to the Board, etc.

Directors

Based on criteria such as participation and contribution in Board and Committee meetings, representation of shareholder interest, and enhancement of shareholder value, experience, and expertise to provide feedback and guidance to top management on business strategy, governance, risk, and understanding of the organization's strategy, etc.

Looking ahead, the Board will continue to prioritize strategic growth, governance, and leadership development. The Nomination and Remuneration Committee will actively support Board renewal and alignment with Wipro's long-term objectives, ensuring responsiveness to market shifts and sustained value creation for shareholders.

Remuneration Policies
GRI 2-19

The Board, based on the recommendation of the Nomination and Remuneration Committee, has established a policy for the selection, appointment, and remuneration of Directors, Key Managerial Personnel (KMP), and Senior Management, in accordance with Section 178(3) of the Companies Act, 2013. The policy includes information on the determination of qualifications and independence of a Director. The policy is available here: Nomination and Remuneration Policy.

For detailed information on remuneration policy design and determination and senior management remuneration, refer to Integrated Annual Report FY2024-25.

For details on Board remuneration, refer to Page 152 of Wipro's Integrated Annual Report FY2024-25.

Anti-Corruption, Competitive Practices, and Taxes
GRI 205, 206, 207

Our Code of Conduct and Supplier Code of Conduct adhere to the requirements of the Foreign Corrupt Practices Act (FCPA) and the UK Anti-Bribery Act. High-risk functions, including procurement, talent acquisition, CMF, HR, FMG and sales are regularly assessed. High-risk geographies are identified based on their rankings in Transparency International's country assessments.

For comprehensive information on Wipro's corporate governance guidelines and policies, please refer to the Amended CG Guidelines.

Membership Associations

GRI 2-28

Sustainability, being a multi-stakeholder game, requires aligning with the right networks, which act as a force multiplier for our business. Wipro is actively engaged with many top industry chambers/associations having an international reach of trade. We are in the leadership position at CII-Greenco. We actively participate in stakeholder consultations with NASSCOM, BfN (Business for Nature), WEF (World Economic Forum) and REI (Responsible Energy Initiative). We also actively engage with CRB (Centre for Responsible Business), CII, the US Chamber of Commerce, BITKOM, IFCCI, and TechUK.

Our top 8 trade and industry associations are affiliated with:

• US Chamber of Commerce International
• NASSCOM National
• techUK International
• FICCI National
• Digital Switzerland International
• BITKOM International
• CII National
• IFCCI

Our contributions to industry associations this year are as follows:

Industry Association	From	To	Fee ($)
NASSCOM	Apr-24	Mar-25	82,038
BITKOM	Jan-25	Dec-25	55,566
techUK	Jul-24	Jun-25	26,308

Embedding Policy Commitments

GRI 2-24

Our Materiality Section outlines the key ESG and sustainability topics that are most material to us, as identified through our stakeholder engagements with our key stakeholders - employees, customers, suppliers, investors, and local communities. We engage with our stakeholders through various forums regularly. Through these engagements, we have identified key material topics, such as environmental impact, corporate social responsibility, health and safety, human rights, and business conduct.

Each of our ESG goals is linked to the policies that govern them. These commitments are integrated into the strategy of each Function, and procedures and processes are outlined for working toward these commitments. These policies are developed based on globally accepted frameworks and norms, industry benchmarking, and consultations with senior leadership, experts, and our identified stakeholders. Some policies we have developed are the Code of Business Conduct, Environmental Policy, Corporate Social Responsibility, Wipro Health and Safety Policy, Wipro Supplier Code of Conduct, and Human Rights Policy. More details are provided in the Materiality section of this report.

The ownership of the policies rests with the respective Function, which is also responsible for the implementation of the ESG goals. Employees are regularly trained in the expectations of these policies. The employee training portal makes available all the relevant training for each Function to enable employees to build their capacity.

Process to Remediate Negative Impacts

GRI 2-25

We encourage our employees to report any fraudulent financial or other information, instances of a leak or suspected leak of unpublished price-sensitive information, and any conduct that violates the company's code of business conduct. We ensure that these reports can be made anonymously if desired. We strictly prohibit discrimination, retaliation, or harassment against any employee who reports under the Vigil Mechanism or participates in the investigation.

Mechanisms for Seeking Advice and Raising Concerns

GRI 2-26

Our company has implemented an Ombuds process, in accordance with Section 177(9) and (10) of the Companies Act, 2013, Regulation 22 of the Listing Regulations, and Regulation 9A of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015. This process serves as a mechanism for receiving and addressing complaints from employees and directors.

We create awareness of our policies by sending group mailers that highlight the actions taken against errant employees. The mechanism followed under the Ombuds process is displayed on the company's intranet and website.

All complaints received through the Ombuds process are reviewed and approved by the Chief Ombuds person or designate. Employees and stakeholders can register their concerns by sending an email or through our web-based portal. All employees and stakeholders can also register their concerns either by post/courier to the Company's registered office or by sending an email to ombuds.person@wipro.com or through the web-based portal at Ombuds Process.

Following an investigation of the concerns received, a decision is made by the appropriate authority based on the findings of the investigation. If the complainant is non-responsive for more than 15 days, the concern may be closed without further action.

The table below provides details of complaints received/disposed of during the FY25:

No. of complaints pending at the beginning of the financial year	76
No. of complaints filed during the financial year	1,110
No. of complaints disposed during the financial year	1,094
No. of complaints pending at the end of the financial year	92

The top categories of complaints were related to inconsistent workplace conduct at 36%, followed by internal policy non-adherence at 35% and other impropriety at 7%. Commensurate actions as per the disciplinary code of the Company were initiated against such employees, while in other cases it was resolved through engagement of other internal functions or mediation, or closed without any action since they were unsubstantiated.

The Audit, Risk, and Compliance Committee periodically reviews the functioning of this mechanism. We ensure that no personnel of the company are denied access to the Audit, Risk, and Compliance Committee.

Sustainability Governance

GRI 2-14

Wipro's sustainability program integrates corporate responsibility and community initiatives, ensuring ethical business practices while minimizing environmental impact. Wipro looks above and beyond the boundaries of the organization to contribute to the development of the larger community.

Sustainable governance is the first step in Wipro's sustainability program, where we align our governance with sustainability goals. Our sustainability program is governed by the Nomination and Remuneration Committee comprising independent directors, followed by the Wipro Executive Board that includes the Chairman and CEO. The Chief Human Resources Officer also acts as the Chief Sustainability Officer and reports to the Executive Board. Their collective vision shapes strategy, ensuring alignment with global best practices and emerging trends. Sustainable governance is a collaborative effort, driven by cross-functional teams across all levels.

3.2. Facilities Management Group:

Responsible for ensuring environmental compliance and policy implementation, including executing measures such as water and energy management, transitioning to RE, adoption of EVs, etc.

3.3. Human Resources Group:

Responsible for social policy, including DEI, and overseeing the execution of training and digital skilling programs.

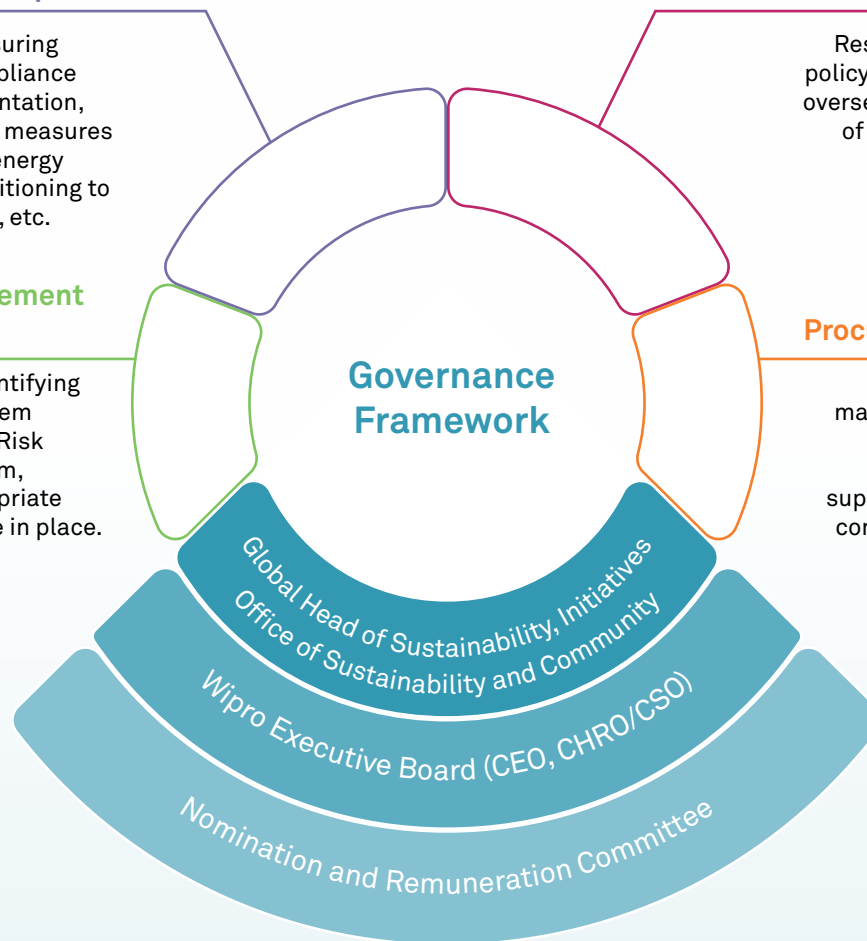**3.1. Risk Management Group:**

Responsible for identifying risks, integrating them into the Enterprise Risk Management System, and ensuring appropriate mitigation plans are in place.

3.4. Global Procurement Group:

Responsible for managing sustainable and diverse supply chains, including supplier screening and compliance oversight.

Governance Framework

Global Head of Sustainability, Initiatives Office of Sustainability and Community

Wipro Executive Board (CEO, CHRO/CSO)

Nomination and Remuneration Committee

Our Teams:

- **Global Operations** – Designing sustainable processes, strategies, and risk mitigation

- **People Function** – Fostering diversity, well-being, and workforce management

- **Investor Relations** – Integrating sustainability into financial communications

- **Legal Team** – Upholding compliance, ethics, and responsible business practices

Reporting Structure

Wipro's sustainability initiatives follow a structured reporting framework, built on collaboration with internal and external partners. The Global Head of Sustainability oversees programs, disclosures, and assurance for reports. The Chief Sustainability Officer (CSO), reporting to the Chairman, holds overarching responsibility for the sustainability charter and is a key member of the Group Executive Council, the company's senior executive body, comprising a core group of corporate leaders.
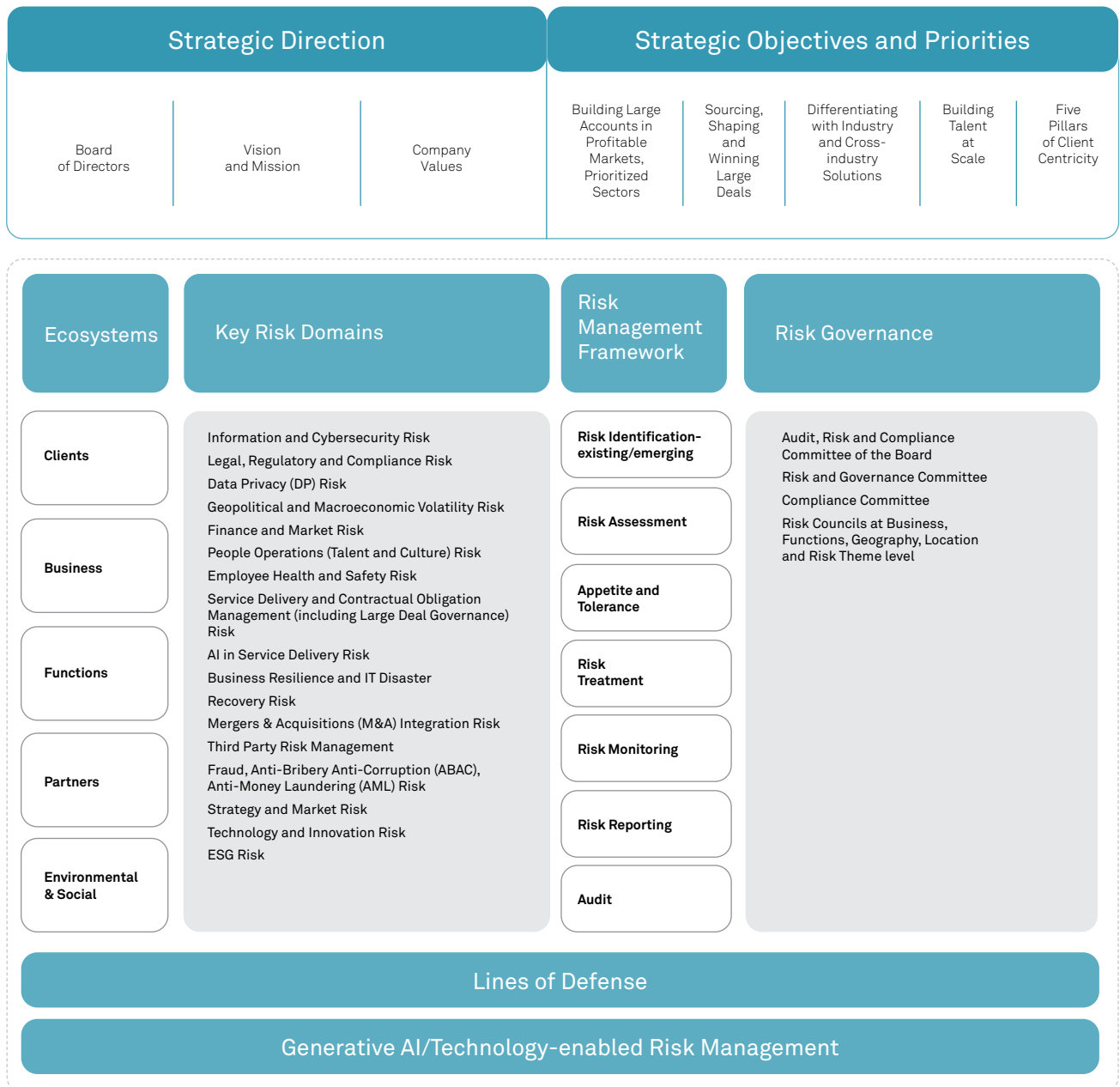
Risk Management

An effective risk management process is crucial for proactive identification, risk assessment, and mitigation of potential threats to an organization's goals. This section explores the systematic framework for managing risks in Wipro, which ensures informed decision-making and improved project outcomes.

Reporting Framework

Our Enterprise Risk Management (ERM) framework is based on globally recognized standards and industry best practices. In alignment with the organization's strategic objectives, it has a 360-degree coverage. Its key mission is to avoid unforeseen threats by proactively managing the organization's risks, including emerging risks and concerns. It also considers risk mitigation that aims to drive residual risks within risk thresholds and supports continuous risk advocacy programs, taking into account the requirements of clients and employees as pivotal stakeholders. The framework infuses technology and risk-intelligent decision making across all aspects of business operations. It is designed to be agile, proactively navigate uncertainties, and capitalize on opportunities in a dynamic business environment. The framework has been digitized to enable businesses to take faster, informed and effective risk-based decisions, encouraging a risk-resilient culture. The ERM framework is administered by the Audit, Risk and Compliance Committee of the Board and is supported by a multi-layered risk governance structure across the organization.

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Strategic Direction			Strategic Objectives and Priorities				
Board of Directors	Vision and Mission	Company Values	Building Large Accounts in Profitable Markets, Prioritized Sectors	Sourcing, Shaping and Winning Large Deals	Differentiating with Industry and Cross-industry Solutions	Building Talent at Scale	Five Pillars of Client Centricity

Ecosystems	Key Risk Domains	Risk Management Framework	Risk Governance
Clients **Business** **Functions** **Partners** **Environmental & Social**	Information and Cybersecurity Risk Legal, Regulatory and Compliance Risk Data Privacy (DP) Risk Geopolitical and Macroeconomic Volatility Risk Finance and Market Risk People Operations (Talent and Culture) Risk Employee Health and Safety Risk Service Delivery and Contractual Obligation Management (including Large Deal Governance) Risk AI in Service Delivery Risk Business Resilience and IT Disaster Recovery Risk Mergers & Acquisitions (M&A) Integration Risk Third Party Risk Management Fraud, Anti-Bribery Anti-Corruption (ABAC), Anti-Money Laundering (AML) Risk Strategy and Market Risk Technology and Innovation Risk ESG Risk	**Risk Identification-existing/emerging** **Risk Assessment** **Appetite and Tolerance** **Risk Treatment** **Risk Monitoring** **Risk Reporting** **Audit**	Audit, Risk and Compliance Committee of the Board Risk and Governance Committee Compliance Committee Risk Councils at Business, Functions, Geography, Location and Risk Theme level

Lines of Defense

Generative AI/Technology-enabled Risk Management

Risk Management Process

Our Operational Risk Framework (ORF) enables comprehensive risk identification through a collaborative approach between first, second, and third lines of defense, across all risk categories. The first line of defense is the Function. The second line of defense can be the information security team, risk management team, data privacy team, or business resilience team, based on the type of risk. The third line of defense is the Internal Audit team, which directly reports to the Board. Wipro has a rigorous process to identify, manage, and mitigate risks, as explained below.

We do this through our internal portal where the Risk & Governance module is housed. This module manages the risk process across the risk lifecycle – risk identification, risk assessment impact, likelihood, velocity, net and residual severity, monitoring controls and their effectiveness, treatment, and reporting.

Risk Identification and Exposure

Risk identification in each category is done through an analysis of regulatory and business requirements as well as customer feedback. A detailed risk exposure is conducted at the Function level to identify the potential impact

magnitude and likelihood of risk occurrence. In addition, stakeholder engagement, brainstorming sessions, and scenario planning exercises are conducted to further refine the risks. Every function maintains a Risk Register with the risks they have identified within its respective functions. Identified risks are tracked through the Risk & Governance module in our internal module.

The Chief Risk Officer (CRO) reviews all the top risks every quarter with the Audit, Risk, and Compliance Committee to the Board. In addition, the internal audit findings are also shared with the CRO. All our top risks are reported in the Annual Report. Please refer to page 100 of the [Integrated Annual Report FY2024-25](#).

Risk Assessment

Every risk is assessed periodically for progress. The frequency of assessment depends upon the severity of the risk and could range from monthly to quarterly.

Risk Appetite and Tolerance

The risk appetite defines the level of risk that a company is willing to accept. The Risk Governance committee goes through a rigorous process and works closely with the Business, Functions, and Enterprise Risk Management (ERM) team to set the risk appetite and tolerance.

- First, the Key Performance Indicators (KPIs) or key priorities/goals of each business unit are understood.

- Then the internal and external Key Risk Indicators (KRI) that influence and could negatively impact each KPI are analyzed.

- The expected risk and tolerance level for each KRI is defined, taking into consideration the current performance and impact on various risk categories. The KRIs and tolerance levels are agreed upon and formally approved by the Chief Risk Officer (CRO) and senior leadership.

- The KRIs are monitored continuously and stress-assessed at a defined frequency.

- KRIs that exceed the defined risk tolerance levels, along with their corresponding action

plans, are reported to the CRO and senior leadership.

The Risk Appetite Framework empowers Wipro Business units (Strategic Market Units (SMUs) and Global Business Lines (GBLs)) and Functions to make independent decisions based on their risk tolerance and the performance of the KRIs. KRIs and tolerance limits are revisited every year based on strategic priorities and KPIs set for the financial year and inputs from external consulting firms. Wipro has a well-established quarterly process to assess risk performance for the KRIs by functions and business units. Business units (SMUs and GBLs) and Functions define a "Mitigation Action Plan" for any KRIs that are underperforming. The risk appetite dashboard is published to Business units (SMUs and GBLs) and Function heads, CXOs and CRO with details of KRIs, their performance and trend.

Risk Treatment

Every function must ensure that its risks are within the appetite and tolerance limits set by the organization. They work closely with the second lines of defense to strengthen processes and controls.

Incorporation of Risk Criteria into Products and Services

Over the past year, Wipro has significantly evolved its ERM and Operational Risk Management (ORM) frameworks to embed risk criteria deeply into product and service development, while aligning financial performance with risk-informed decision-making.

Risk Criteria in Product & Service Development

- **Transaction Risk Flagging System (TRFS):** A game-changing AI-powered system that assigns a Transaction Risk Factor (TRF) to transactions across key processes (Order to Cash, Hire to Retire, Source to Pay, Delivery, Compliance). It flags risks in real time, guiding processors to approve, deny, or clarify transactions based on coded thresholds (Red, Amber, Green).

- **Risk-Informed Design & Delivery:** Risk mitigation is now central to large program profitability, AI in service delivery, and contractual compliance. For example:
  - AI risks in service delivery are tracked and mitigated.
  - IP risks, margin dilution, and SLA penalties are proactively managed during solution design and delivery.

- **Continuous Control Monitoring & Assurance:** A dedicated Control Assurance unit ensures that audit observations are resolved at the root level and continuously monitored, reducing unknowns and surprises.

Financial Incentives and Metrics Linked to Risk

While direct financial incentives tied to risk metrics are not yet publicly disclosed, Wipro has taken major steps to align financial outcomes with risk governance:

- **DREF (Deal Resilience Evaluation Framework):** A strategic program that enables risk-informed decision-making during deal structuring, with a focus on people-related risks, financial exposures, legal and contractual protections, and solution integrity and delivery risk alignment. It helps mitigate revenue leakage and margin erosion by proactively identifying and addressing vulnerabilities across the deal lifecycle.

- **Financial Stress Program:** Targets profitability through Change Request (CR) optimization using AI tools and improved governance of financial metrics such as unbilled revenue, liquidated damages (LD), penalties, and unlimited liability clauses and controls.

- **Third-Party Risk Programs:** Comprehensive risk assessments and monitoring of vendors and partners to prevent financial exposure due to compliance failures or operational lapses.

- **Recruitment Risk Management:** Controls over joining bonuses, referral payouts, and reward schemes to prevent financial KPI distortion. AI is used to improve selection quality and minimize fraud.

Risk Monitoring and Reporting

All open risks are monitored on an ongoing basis by the functions and reported to the risk governance committee. Top risks across the organization are reviewed on a quarterly basis with the Audit, Risk, and Compliance Committee to the Board. Ongoing top risks and their mitigation plans are reviewed with the Risk and Governance Committee, consisting of leaders from Business and Functions. Also, there are Risk Councils at Business, Functions, Geography, Location and Risk Theme level (Responsible usage of GenAI, Anti-Bribery & Anti-Corruption (ABAC), etc.).

Risk Audit

Stress testing at defined frequencies is completed by the various second lines of defense – which could be risk management, cybersecurity and information security, data privacy, or business resilience, and the third line of defense – internal audit committees. The internal audit process is aligned to the ISO 31000 guidelines. The findings of the internal audit are then reported to the Audit, Risk and Compliance Committee of the Board on a quarterly basis.

Our Risk Management process is also benchmarked by third-party organizations, such as the Big Four consulting companies. Gartner, an independent analyst firm, in their vendor rating report of August 2024, stated that Wipro has a strong focus on risk management, driven by its Office of the Chief Risk Officer. Wipro views this as a business differentiator that is focused on four major pillars: enhanced reliability, resilience, agility, and security of business solutions. Wipro's Arc 360 is a comprehensive risk assessment model that provides a 360-degree view of risks at the account level. It also leverages management capabilities for effective risk mitigation and informed decision-making.
Wipro won the "Masters of Risk, IT - ITES" Award in the Large-Cap Category at the 11th edition of the India Risk Management Awards 2025, hosted by ICICI Lombard and CNBC-TV18.

Risk Management Policies

Wipro has several risk management policies and frameworks, most of which are internal to Wipro. Some examples are Cybersecurity and Information Security, Data Privacy, Risk Assurance which defines risk ownership, risk appetite and tolerance, and risk acceptance and retiral policy, Country risk framework, Anti-bribery and anti-corruption (ABAC) program, Emerging risk identification, and Risk framework for acquired entities. These policies help us timely identify and manage risks effectively.

Risk Culture

In an era where cyber threats are not just evolving but also escalating in sophistication, a robust and comprehensive cybersecurity strategy is paramount. Recognizing cybersecurity as a significant risk both influenced by and addressable through employee actions, Wipro's Enterprise Risk Culture and Awareness Programme focused on integrating essential elements of cybersecurity into a unified strategic framework, elaborated in this section.

Our overall Information Security program is explained in detail in the following section.

Strategic Framework and Intervention Models

At the core of the Enterprise Risk Culture Awareness Program lies a well-architected framework designed to pre-emptively identify potential phishing threats and to equip employees with the knowledge and tools necessary to mitigate these risks. The strategy encompasses a range of intervention models, including simulated phishing exercises, real-time threat analysis, and adaptive learning modules. These interventions are not static; they evolve in response to the changing tactics of cyber adversaries, ensuring that the organization's defenses remain robust and proactive.

Role-Based Risk Awareness Trainings

Management and Director-level Training

Wipro's Board of Directors is actively engaged in ongoing risk awareness and training initiatives to stay ahead of emerging threats and regulatory developments. All the Directors have undergone Wipro's Responsible AI 101 training.

On a quarterly basis, risk awareness sessions are held for the Directors by leaders from our business units as well as our functional heads. These sessions cover a wide range of topics, including business, operational, cyber, and functional risk management (identification and mitigation) strategies.

The directors are also given a view on the top risks compiled through internal and external research, which include the World Economic Forum Risk report, 20-F, and 10-K Risk factors of Technology companies. Active discussions are held on the relevance of these risks to Wipro. Additionally, in-depth discussions are held with the Audit, Risk & Compliance Committee Members on the key Emerging Risk on Deep Fake.
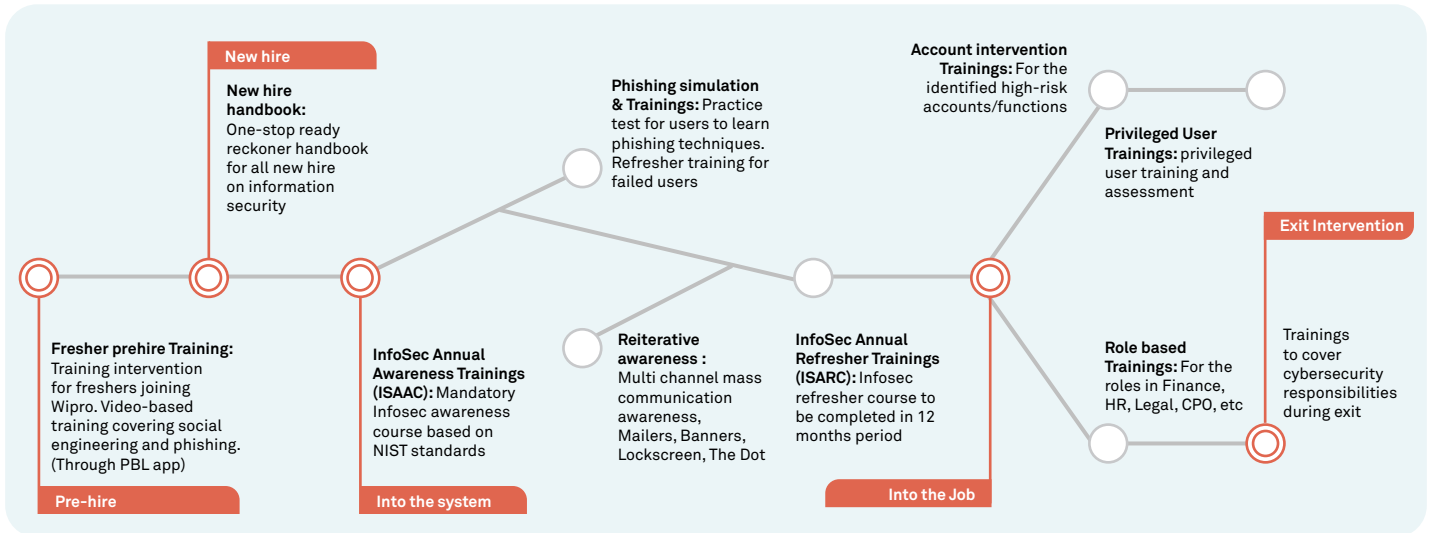
Furthermore, all emerging and new regulations, as well as changes to regulations, are covered by the General Counsel on a quarterly basis. Our external statutory auditors also share their views on significant risks and changes to the regulatory landscape.

Employee and Function-level Training

Recognizing that different roles within the organization face unique cybersecurity challenges, the program includes an expansion of role-based awareness training. These trainings are tailored to the specific needs and risk profiles of various roles, starting from senior leadership to new hires, Finance, HR, GPO, etc., providing targeted awareness and resources. These role-based trainings ensure that every employee is equipped to protect themselves and the organization from cyber threats.

Employee Lifecycle and InfoSec Programs Integration

In Wipro, we place a high value on an effective process that every Wiproite must adhere to inorder to ensure that their journey complies with our cybersecurity culture, which helps build trust and resilience among Wipro and our customers.

New hire

New hire handbook: One-stop ready reckoner handbook for all new hire on information security

Phishing simulation & Trainings: Practice test for users to learn phishing techniques. Refresher training for failed users

Account intervention Trainings: For the identified high-risk accounts/functions

Privileged User Trainings: privileged user training and assessment

Exit Intervention

Fresher prehire Training: Training intervention for freshers joining Wipro. Video-based training covering social engineering and phishing. (Through PBL app)

InfoSec Annual Awareness Trainings (ISAAC): Mandatory Infosec awareness course based on NIST standards

Reiterative awareness : Multi channel mass communication awareness, Mailers, Banners, Lockscreen, The Dot

InfoSec Annual Refresher Trainings (ISARC): Infosec refresher course to be completed in 12 months period

Role based Trainings: For the roles in Finance, HR, Legal, CPO, etc

Trainings to cover cybersecurity responsibilities during exit

Pre-hire   **Into the system**   **Into the Job**

Employees are introduced to the fundamentals of cybersecurity from the moment they join the organization. This education is based on the NIST standards and it continues through their careers at Wipro, with advanced modules and training sessions designed to address the evolving threat landscape. This lifecycle approach ensures that every employee, regardless of their tenure or role, possesses a solid foundation in cybersecurity principles and practices.

E-Modules and Instructor-Led Trainings

A distinguishing feature of the enterprise risk culture awareness program is the blend of e-modules and instructor-led training. This hybrid model caters to diverse learning preferences, allowing employees to engage with the material in a manner that best suits their learning style.

Fostering an InfoSec Culture and Awareness

This is evangelized through regular communications, awareness campaigns, and engagement activities. The program seeks to embed cybersecurity into the organizational DNA.

Enterprise Phishing Simulation Program

This initiative provides employees with hands-on experience in identifying and responding to phishing attempts. By simulating real-world phishing scenarios (that are periodically reviewed and updated), the program helps to sharpen employees' vigilance and improve their ability to recognize and report potential threats.

Through this holistic approach, Wipro is not just preparing its employees to defend against phishing and other cyber threats; it is fostering an organizational culture where cybersecurity is everyone's business.

Below are the top risks identified by probability of occurrence and severance of impact:

Sl.	Top Risk	Probability	Impact
1	Cyber Defense	Likely	●
2	AI in Service Delivery	Probable	●
3	Deep Fake	Probable	●
4	Third Party	Probable	●
5	Data Privacy	Probable	●
6	Recruitment	Probable	●
7	Immigration	Probable	●
8	Acquisition	Likely	●
9	Record Management	Probable	●
10	Large program Profitability	Likely	●

● Critical Risk   ● High Risk   ● Medium Risk   ● Low Risk

Emerging Risks

Wipro maintains a forward-looking risk management approach that identifies, monitors, and mitigates long-term emerging risks across strategic, operational, regulatory, and technological domains. The following table outlines key risks expected to shape the next 3–5 years:

Risk Name	Category	Description	Impact	Mitigating Actions
AI & Deepfake Misuse	Technology & Brand	Risk of AI-generated misinformation, phishing, and reputational damage	Brand erosion, data breaches, customer trust loss	AI risk tracking, contractual safeguards, ethical stress testing, awareness programs
Third-Party Ecosystem Risk	Operational & Financial	Exposure from vendors, cloud providers, and partners affecting compliance and delivery	Financial leakage, regulatory non-compliance, service disruption	Comprehensive risk assessments, vendor audits, self-assurance declarations
Recruitment Incentive Risk	Financial & HR	Excessive joining bonuses, referral payouts, and reward schemes impacting KPIs	Margin dilution, fraud risk, cost overruns	AI-led recruitment controls, integrity checks, stress testing, policy governance
Unbilled Revenue & Unlimited Liability	Financial & Legal	Risks from delayed billing, SLA penalties, and open-ended contractual exposure	Revenue leakage, legal liabilities, profitability erosion	Financial Stress Program, CR optimization, contractual reviews, automated controls

Wipro's ERM team continuously updates its risk taxonomy and mitigation programs through its Corporate Risk Centre of Excellence, ensuring that emerging risks are addressed proactively and transparently. These disclosures reflect our commitment to responsible governance, stakeholder assurance, and long-term business resilience.

Information Security at Wipro: Enabling Trust in a Digital World

Introduction to Wipro's Cybersecurity Vision

Wipro, a global leader in IT, consulting, and business process services, recognizes that cybersecurity is fundamental to digital trust and sustainable business. As digital transformation accelerates across industries, Wipro is committed to protecting its clients, employees, and partners through a resilient, ethical, and future-ready cybersecurity posture.

Cybersecurity Approach and Strategy

Wipro's cybersecurity strategy is anchored in the principles of resilience, adaptability, and trust, and is designed to proactively address the evolving threat landscape while enabling secure digital transformation. The strategy is executed through a defense-in-depth model that integrates people, processes, and technology across the enterprise.

At its core, the strategy is structured around five foundational pillars:

Enable Business – Build Trust
Cybersecurity is a business enabler at Wipro, embedded into digital service design to uphold customer trust and data integrity

Agile Security Program
The cybersecurity team uses agile DevSecOps and automation to embed security early, enabling fast threat response without slowing innovation

Harness and Secure AI
Wipro secures AI models and infrastructure through adversarial testing, explainability, and governance, balancing innovation with ethical, secure adoption

Elevate Cyber Culture
Cybersecurity awareness at Wipro is fostered through immersive training, gamified simulations, and leadership-led initiatives promoting shared responsibility and vigilance

Enhance Cyber Resilience
Wipro's resilience strategy combines advanced threat detection and incident response readiness powered by Cyber Defense Centers and threat intelligence to proactively mitigate risks

This multi-dimensional strategy ensures that cybersecurity is not only a compliance requirement but a strategic differentiator, enabling Wipro to deliver secure, scalable, and trusted digital solutions to its global clientele.

Cybersecurity Governance and Framework

Wipro's cybersecurity governance framework is designed to ensure strategic alignment, operational accountability, regulatory compliance, and continuous improvement across the enterprise. Anchored by the Group Chief Information Security Office (GCISO), The governance model integrates cybersecurity into the broader enterprise risk management and corporate sustainability agenda.

The governance structure is multi-tiered, with oversight mechanisms extending from the board and executive leadership to operational and delivery teams. The Chief Information Security Officer (CISO) reports to the senior leadership, with periodic reviews conducted to ensure visibility into cyber risk posture and investment priorities. Risk management initiatives, including cybersecurity along with mitigation actions, are presented to the respective committees of the board.

This structured and adaptive governance approach ensures that cybersecurity is not only a technical imperative but a strategic enabler of trust, resilience, and sustainable growth.

Key elements of the governance model include:

➡ **Policy and Standards Oversight**

Wipro enforces annually reviewed cybersecurity policies aligned with ISO 27001 and NIST 800-53, backed by internal audits and compliance assessments.

➡ **Integrated Risk Management**

Cyber risk is embedded in enterprise risk management through dedicated registers, quarterly maturity assessments, and control testing. Wipro tracks performance via a Cyber Risk Scorecard covering control effectiveness, resiliency, and awareness, guiding timely remediation and strategic decisions.

➡ **Cross-Functional Governance Forums**

Cybersecurity governance at Wipro is driven by cross-functional steering committees and working groups, bringing together IT, legal, compliance, and business units to ensure risk-informed, business-aligned decisions.

➡ **Continuous Improvement and Innovation**

Wipro's governance model emphasizes continuous improvement through red team exercises, threat intelligence integration, and investment in cybersecurity innovation.

Vulnerability Management

Wipro's Vulnerability Management (VM) program is a cornerstone of its enterprise cybersecurity strategy, designed to proactively identify, assess, and remediate security weaknesses across the IT landscape. The program is governed by the Group Chief Information Security Office (GCISO) and is aligned with global standards.

Key pillars of the program include:

Automated and Continuous Scanning	**Risk-Based Prioritization**	**Patch and Remediation Management**	**Threat Intelligence and Advisory Integration**	**External Benchmarking and Continuous Improvement**
Wipro conducts continuous vulnerability scans across servers, applications, and cloud environments, integrated with automation to enable seamless detection and remediation workflows.	Wipro triages vulnerabilities using a multi-dimensional risk model, factoring in CVSS scores, exploitability, asset criticality, and threat intelligence to prioritize impactful remediation.	Wipro's VM program is tightly integrated with patch management, mapping vulnerabilities to SLAs and tracking closure through centralized dashboards for efficient remediation.	Wipro's Cyber Threat Intelligence team issues timely advisories on emerging vulnerabilities, enabling rapid patching and mitigation across environments.	Wipro benchmarks its cybersecurity maturity and external posture through leading industry analysts and specialized firms.

This comprehensive and adaptive approach ensures that Wipro maintains a resilient security posture in the face of evolving cyber threats.

Supply Chain Cyber Risk Management

Wipro's Supply Chain Cyber Risk Management (SCCRM) program is a critical component of its broader Third-Party Risk Management (TPRM) framework, designed to safeguard the enterprise from cybersecurity threats introduced through external partnerships. The program is governed by a formal policy under the Group Chief Information Security Office (GCISO) and applies to all suppliers with access to Wipro's information systems.

Key elements of the program include:

➡ **Risk-Based Supplier Tiering**

Wipro classifies suppliers into risk tiers based on access and impact, guiding the depth and frequency of cybersecurity assessments throughout the supplier lifecycle.

➡ **Pre-Engagement Due Diligence**

Before onboarding, Wipro conducts cybersecurity evaluations of suppliers covering data handling, access controls, and regulatory compliance. High-risk vendors undergo detailed risk profiling.

➡ **Continuous Monitoring and Remediation**

Wipro mandates periodic supplier reassessments, continuous compliance tracking, and timely remediation of control gaps monitored through a centralized risk register.

➡ **Contractual and Legal Safeguards**

Supplier contracts incorporate robust clauses on data protection, breach notification, and audit rights. Confidentiality, security, and privacy addenda, including NDAs, are mandatory for all engagements.

➡ **Ethical and Security Alignment**

Vendors are required to adhere to Wipro's Supplier Code of Conduct, which outlines expectations on ethical behavior, data integrity, and cybersecurity hygiene.

This integrated approach ensures that cybersecurity is embedded across the supplier lifecycle from selection and onboarding to monitoring and exit, thereby reinforcing Wipro's

commitment to secure and resilient supply chain operations.

Building a Sustainable Cybersecurity Culture

At Wipro, cybersecurity is embedded as a shared responsibility across the organization, underpinned by a culture of awareness, accountability, and continuous learning. The company's cybersecurity culture strategy is designed to empower employees at all levels to act as the first line of defense against evolving digital threats.

Key initiatives include:

Cybersecurity Awareness Month	**Role-Based Training Programs**
Cybersecurity campaign blends interactive sessions, expert-led webinars, gamified quizzes, and real-world threat simulations to drive workforce engagement and reinforce secure behavior.	Role-based cybersecurity learning paths for developers, system admins, and executives, focused on contextual risks and compliance. These programs are continuously updated to reflect emerging threats and regulatory changes.
Gamification and Simulations	**Leadership Engagement**
Enhances cybersecurity awareness through phishing simulations, deepfake training, and scenario-based games integrated into InfoSec onboarding and the broader employee lifecycle to drive behavioral change.	Senior leaders champion cybersecurity by participating in knowledge-sharing forums, reviewing training dashboards, and leading awareness campaigns. Recognition programs like 'Cybersecurity Champions' celebrate employees who exemplify secure behavior.

Diversity and Inclusion in Cybersecurity

Wipro fosters gender and cultural diversity in its cybersecurity teams, recognizing that inclusive perspectives enhance innovation and resilience in cyber defense.

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Cybersecurity Management and Reporting

Wipro has implemented a centralized cybersecurity management and reporting framework that provides enterprise-wide visibility into cyber risk posture. At its core is a dynamic dashboard curated by the Group CISO Office, which consolidates key risks, control effectiveness, and compliance metrics across domains.

The dashboard segments data into categories like Cyber Maturity, Resilience, Culture & Awareness, and Control Effectiveness, which are synthesized into an enterprise-wide Cyber Risk Score. This score informs periodic reports to executive leadership and the Board, reviewed through formal governance structures to ensure cybersecurity risks are not only visible but actively managed at the highest levels.

Innovation for Clients and the Industry

Wipro's Cybersecurity & Risk Services (CRS) practice delivers advanced solutions through two flagship fields of play:

- **CyberTransform**: Advisory services to plan, build, and run cybersecurity programs that protect brand reputation, business operations, and regulatory compliance.

- **CyberShield:** System integration and managed security services that enhance resilience across clouds, networks, endpoints, identities, and applications.

These integrated offerings empower clients to secure their digital enterprises while maintaining agility and cost-efficiency.

Industry Recognition

- Analyst recognition: Wipro Among Leaders in Everest Group's SASE Services PEAK Matrix® 2024

- Analyst recognition: Cybersecurity Services Leader – Wipro Recognized by Everest Group

Industry Contributions and Thought Leadership
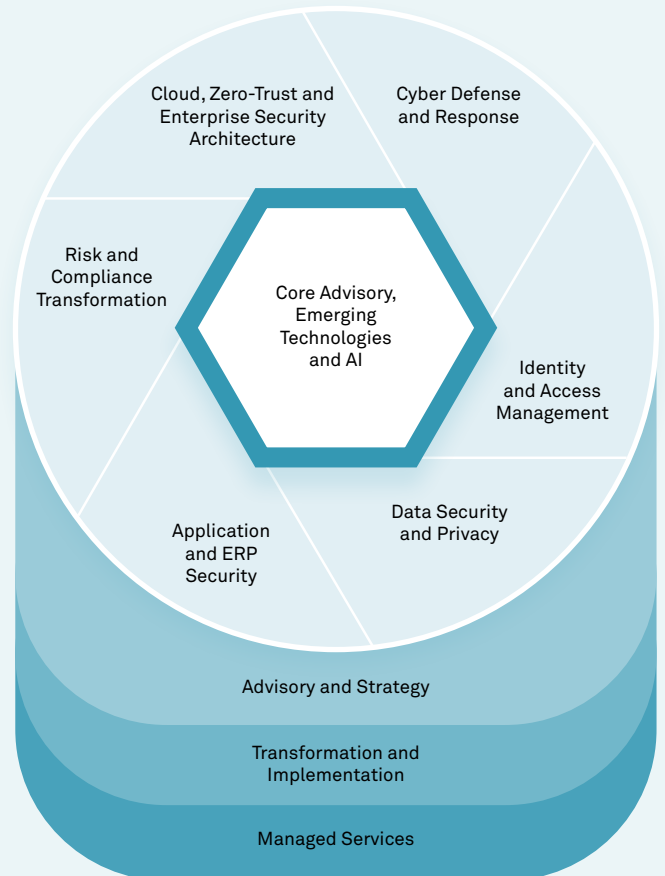
As part of its ongoing commitment to advancing cybersecurity awareness and resilience, Wipro continues to play a pivotal role in shaping industry dialogue through its flagship publication, 'The State of Cybersecurity Report 2025'. This annual thought leadership series offers in-depth insights into emerging cyber threats, evolving defense strategies, and global trends impacting digital security. By synthesizing perspectives from industry leaders, practitioners, and analysts, the report serves as a valuable resource for organizations seeking to strengthen their cybersecurity posture. The full report is publicly accessible at State of Cybersecurity Report-2025.

Wipro and its Stakeholders

› Stakeholder Engagement

› Materiality

› ESG Goals and Policies

› Impact Valuation

At Wipro, we regard our stakeholders including employees, investors, customers, suppliers and communities as essential partners in our journey. Our approach to stakeholder engagement is grounded in principles of trust and responsible stewardship, allowing us to address social, environmental, and economic factors in a manner that delivers mutual benefit. This framework supports the identification of stakeholder needs and the fulfilment of expectations, while also promoting more efficient and effective decision-making processes.

Strategic stakeholder engagement also enables us to identify and prioritise the issues most relevant to our stakeholders. This approach, known as materiality determination, supports the development of outcomes that optimise value creation and deliver positive impact for all stakeholder groups.

Stakeholder Engagement

At Wipro, stakeholder engagement has always been strategic priority and a cornerstone of our sustainability journey. We recognize that our long-term success is deeply interconnected with the perspectives, expectations, and well-being of our stakeholders. Our engagement approach is designed to be inclusive, responsive, and adaptive to the evolving social, environmental, and economic context.

Approach to Stakeholder Engagement
GRI 2-29

Our approach to stakeholder engagement has progressively evolved in response to the changing needs of an increasingly dynamic environment. Understanding and identifying attributes of stakeholders that make them important to the business is important. Hence, our approach to identifying stakeholders is multifaceted, driven by Impact, Influence, Interest, Legitimacy, Urgency, and diverse perspectives. These attributes serve as our compass, guiding us in our interactions with our stakeholders.

We have identified six key stakeholder groups—employees, customers, suppliers, investors, communities and civil society, and planet (and human well-being). They are the pillars of our ecosystem, each with a unique role and voice. Engagement with these groups is conducted through structured and semi-structured interactions at regular periodicity through surveys, focus group discussions, strategic reviews, and formal feedback mechanisms.

Senior leadership plays an active role in stakeholder engagement, ensuring that insights are integrated into decision-making processes and sustainability strategies. A detailed overview of engagement modes, frequency, and key concerns is provided in the Integrated Annual Report FY2024-25, Page 51.

Process to Determine Material Topics

GRI 3-1

Materiality Assessment forms the backbone of ESG strategy and helps identify Wipro's most material issues. Based on GRI Standards and AA 1000 principles of 'Stakeholder Inclusiveness', 'Materiality', and 'Sustainability Context', we have adopted the following approach to determine materiality for our organization.

1. **Identify:** Identifying relevant ESG topics based on identified stakeholders, peer reviews and benchmarking, sector scans, media reports, and material topics identified by SASB, MSCI, EcoVadis, and S&P Global's CSA, BRSR, GRI, ISSB, etc.

2. **Design:** Designing a methodology for stakeholder engagement that includes the identification of a representative set of internal and external stakeholders and the creation of customized feedback processes to capture stakeholders' responses.

3. **Collect:** Data collection from internal and external stakeholders using surveys, along with FGDs for selecting stakeholders.

4. **Analyze:** Analyzing responses from stakeholders, determining weights for stakeholder groups, categorizing themes into sub-topics, and synthesizing them into a materiality matrix.

Incorporating stakeholder feedback is pivotal, particularly considering these key criteria.

- Relevance to Wipro's business operations

- Relevance to stakeholders

- Impacts using the double materiality approach

- Time horizons of impact

For more information, please refer to the summary of the Stakeholder Engagement and Materiality Determination exercise.

Stakeholder Engagement and Material Issues

GRI 3-3

Stakeholders	Objective of Engagement	Modes of Engagement and Frequency	Key Material Issues to Stakeholders	Impacts	Steps Taken to Address Stakeholder Concerns	Primary Internal Custodian
Customers	To meet their present and emerging business needs & trends and offer differentiated value to them.	Strategic and operational reviews, Customer Meets, Formal customer feedback and surveys (Annual & Project-based)	• Cyber Security and Data Privacy • Customer Centricity • Ethical Governance and Transparency • Innovation and Emerging Tech • Environmental Stewardship and Climate Action	Partnerships with customers help in meeting present and emerging business information and technology requirements. Relationship of trust and transparency based on good governance, including high standards of cybersecurity and data privacy. Digital solutions can help reduce customers' impacts on Natural Capital.	Better review and feedback processes. Customer satisfaction & engagement (NPS).	CEO, Chief Operating Officer, Sales & Marketing functions & their teams
Employees	To understand their expectations and feedback enables us to strengthen our people processes and empower them.	Focused Group Discussions, Performance reviews, Open houses, Blogs (daily to annual 360-degree feedback)	• Future-ready Workforce • Cyber Security and Data Privacy • Ethical Governance and Transparency	Employees are the biggest asset and value driver in our business Employee engagement programs and focus on well-being and training enhance human capital. Employee surveys and employee grievance mechanisms are ways to get feedback; talent retention through holistic employee well-being programs.	Employee well-being programs, Employee engagement programs and initiatives for leadership development, employee engagement surveys.	The Human Resources group
Suppliers	To meet diverse business operations requirements.	Regular operational reviews, Supplier meets, Vendor survey (monthly to annually)	• Cyber Security and Data Privacy • Ethical Governance and Transparency • Responsible Supply Chain	Partnerships with suppliers helped in meeting diverse business operations requirements.	Capacity building programs, flagship programs (WINDOV, WISDOM, WISE) collaborations.	Global Procurement (GP), Facility Management Group (FMG)
Investors	To gain diverse perspectives on business strategy and performance and views on economy and environment.	Annual General Meeting, Annual Report, Investor meets, Conferences	• Future-ready Workforce • Customer Centricity • Ethical Governance and Transparency	Performance in the ESG disclosures related to climate action. Human capital has a direct correlation with shareholder and investor return.	Periodic meetings with investors. Maintain strong corporate governance and transparency.	Chief Financial Officer (CFO), Investor Relations Team Office of Business Sustainability

Stakeholders	Objective of Engagement	Modes of Engagement and Frequency	Key Material Issues to Stakeholders	Impacts	Steps Taken to Address Stakeholder Concerns	Primary Internal Custodian
Local Community/CSR	To engage in systemic issues that are force multipliers for social change and sustainable development.	Periodic meetings, Partner newsletters. (monthly to quarterly)	• Environmental Stewardship and Climate Action • Community Impact	Engagement on systemic issues that are force multipliers for social change and sustainable development.	Periodic meetings with partners Open meets with the community Partner newsletters	Wipro Foundation, Wipro Cares
Government and Policy Network	To influence policy directions for larger social good, bringing about systemic changes in society through legislation, policies, and Directives.	Newsletters, Periodic meeting with partners, Workshops (monthly to annual)	• Ethical Governance and Transparency • Environmental Stewardship and Climate Action • Community Impact	Meaningful participation and influencing policy directions for the larger social good. Proactive compliance with regulations.	Active involvement in both policy formulation and debate & dialog on various challenges of development and sustainability through taskforces and steering committees of industry network bodies.	Corporate Affairs group, Senior Leadership
Planet and Human Well-being	To minimize our environmental footprint and contribute to planetary well-being through responsible resource management, climate action, and ecological stewardship.	Collaborations with the right organizations and institutions that have the necessary expertise in different facets of ecological sustainability	• Environmental Stewardship and Climate Action Includes reduction of greenhouse gas emissions, water, and waste management,and campus biodiversity	Reduction in GHG Emission, Resource Efficiency, Biodiversity preservation, Water Conservation, and Circular Economy.	Impact Assessment, Climate action initiatives, Adherence to global frameworks (CDP, SBTi, GRI)	Office of Business Sustainability, Facilities Management Group (FMG) Global Procurement Group

Wipro adopts a structured and accountable approach to managing material topics, in line with GRI parameters. Each identified material topic is assigned to the relevant business units or functional teams, with clear ownership and oversight mechanisms. These teams are responsible for setting objectives, implementing action plans, monitoring performance, and reporting progress. Management systems, policies, and procedures are in place to address risks and opportunities associated with each topic, ensuring alignment with Wipro's strategic goals and stakeholder expectations.

For more details, kindly refer to Wipro's material responsible business conduct issues on page 484-487 of the Integrated Annual Report FY2024-25.

Materiality

GRI 3-2

Materiality assessment is the process of identifying and evaluating issues that could impact our organization, our stakeholders, or both. Through engagement with stakeholders, we determine issues that are most relevant, enabling us to focus resources and align objectives with the overall organizational strategy. Identifying key material topics also supports risk analysis and mitigation, empowering us to leverage new opportunities and earn the trust of stakeholders.

Management of Material Topics

Wipro's most recent materiality assessment was conducted with an initial universe of 50 potential material topics. They were identified through internal research and benchmarking against leading ESG frameworks and standards. To ensure a comprehensive stakeholder perspective, customized questionnaires were developed and disseminated across our key stakeholder groups— employees, customers, investors, and suppliers. This process yielded approximately 530 responses, supplemented by two in-depth focus group discussions with senior leadership.

In addition to stakeholder inputs, external factors such as evolving customer expectations, peer practices, and global sustainability trends were considered. This multi-dimensional approach enabled us to refine the list to 25 material topics, which were then categorized into eight overarching themes.

The resulting Materiality Matrix visually maps the alignment between internal and external stakeholder perspectives. Topics positioned closer to the 45-degree diagonal indicate strong consensus on their relevance, importance, and potential impact. Topics highlighted in purple represent core issues central to Wipro's strategic priorities, while others denote emerging areas of focus.

Environmental stewardship and climate action were rated high by at least two stakeholders and lie at the very core of Wipro's value system.

Materiality Matrix

Legend:
- Top Priorities
- Hidden Value Creators
- Core Issues
- Emerging Issues

Matrix axes: External Stakeholder Priorities (vertical), Relevance to Business (horizontal)

Plotted items: Cybersecurity and Data Protection, Ethical Governance and Transparency, Consumer Centricity, Responsible Supply Chain, Community Impact, Future-Ready Workforce, Environmental Stewardship and Climate Action, Innovation and Emerging Tech

Key Insights from Stakeholders' Response

Employees
83% are concerned about sustainability

30% believe it may impact profitability

Investors
90% show interest in sustainability

20% express concerns about profitability

Customers
100% are informed about sustainability

33% see potential profitability trade-offs

Suppliers
90% are interested in collaboration

60% believe they can contribute meaningfully to Wipro's sustainability goals

The 8 themes and the material topics are mapped below:

Ethical Governance and Transparency

- Corporate governance and business ethics
- Risk management
- Business continuity and contingency planning
- Stakeholder relationships and engagement
- Managing regulatory and compliance relationships
- Tax policy and transparency
- Transparency in remuneration
- Responsible AI
- Responsible policy advocacy

Future-ready Workforce

- Talent attraction and retention
- Learning and Development (L&D)
- Fair labor practices and human rights
- Fair compensation and remuneration
- Inclusion and diversity (I&D)

Data Privacy and Cybersecurity

- Cybersecurity and data protection

Responsible Supply Chain

- Responsible supply chain management
- Supplier diversity and development

Environmental Stewardship

- Climate action (mitigation) and GHG emissions
- Environmental sustainability management i.e. energy, water and waste
- Green data centers and facilities
- Climate risk and resilience

Innovation and Emerging Tech

- R&D and innovation
- Protecting intellectual property rights

Customer Centricity

- Customer satisfaction and engagement

Community Impact

- Social impact and community engagement

These themes and topics have been crystallized into Wipro's 7 ESG Goals. Progress against these goals is monitored by the Wipro Executive Board every quarter.

Risks and Opportunities for Each Material Topic

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	**Ethical Governance and Transparency**	R	Emerging requirements from investors, raters and regulators on ambitious ESG requirements and transparency thereof. The risk is reputational in case of instances of non-compliance with regulations or sectoral norms. In addition, Wipro has always had a strong bedrock of ethical values and governance.	Part of the formal ESG governance process that incorporates this risk into Wipro's Enterprise Risk Management system and is integrated at the leadership and board level.	Negative
2	**Future-ready Workforce**	R	Highly motivated and skilled resources are a backbone of the organization. Effective and efficient people management helps business gain a competitive advantage. A risk that could arise is if organizations fail to hire and manage resources appropriately.	We have built a wide portfolio of offerings through Virtual Instructor-led Trainings (VILTs), self-paced modules, virtual learning journeys, social learning, gamified interventions and e-summits to cater to various learning needs.	Negative
3	**Future-ready Workforce**	O	Proactively investing in upskilling and reskilling the employees presents a significant opportunity to enhance competitive advantage in the market and solidify its position as a leading technology service provider, as well as adjust to dynamic technological shifts.	1. Wipro provides an opportunity to its employees to reskill themselves for open client demands. 2. Wipro delivers leadership skill programs at every stage of employee's career life-cycle.	Positive
4	**Data Privacy and Cybersecurity**	R	According to a report released by CheckPoint Research, there has been a notable increase in the average number of cyber-attacks globally, with an average of 1000+ weekly attacks per organization.	1. Controls put in place to identify and disable inactive devices. 2. Effective security controls implemented to detect, prevent and remediate threats. Program to continuously monitor the effectiveness of the controls and sustain the security controls.	Negative
5	**Data Privacy and Cybersecurity**	O	Providing a secure, resilient and reliable technology landscape within the organization for protecting the confidentiality, integrity, and availability of systems/data and risks arising on account of the proliferation of devices due to wider adoption of digital technologies and increase in remote working. Wipro's Consulting practice helps organizations build their digital risk and cybersecurity strategy and a cyber-defense assurance function.	1. Focus on continuous improvement of the security controls with the adoption of new processes and latest technology solutions. 2. Wipro abides by various international laws that protect data privacy rights, such as the General Data Protection Regulation (EU), Personal Information Protection and Electronic Documents Act (Canada), and others. 3. Privacy Impact Assessments (PIAs) completed on 850+ applications used in Wipro as part of the GDPR Compliance program and Wipro's commitment to 100% PIA efficacy. 4. Workforce of specialists in cybersecurity and data privacy.	Positive
6	**Environmental Stewardship and Climate Action**	R	Environmental strategy and actions of an organization are under careful scrutiny of conscious investors as well as an area of interest for clients for forging strategic partnerships. A low sustainability quotient can potentially impact the realization of new and augmented revenue lines resulting in negative financial and reputational impacts.	1. Wipro is committed to achieving Net-Zero GHG emissions by 2040 and is part of leading industry networks such as Transform to Net-Zero, WEF and Open Footprint. 2. Wipro has put in place a rigorous carbon accounting and management program over the past two decades.	Negative
7	**Environmental Stewardship and Climate Action**	O	Industry leading solutions in Net-Zero solutions and environmental impact tracking are emerging opportunity areas of high potential.	1. Wipro supports the evolution of its clients and partners towards Green IT operations by modernizing operations in the energy transition. 2. Wipro engages with clients across the value chains to enable sustainable operations and enhance product-service capabilities through business and tech transformation.	Positive

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	**Customer Centricity**	O	Our strategy supports value creation for our clients and accelerates growth by focusing on strategic markets and sectors through a wide range of digital transformation solutions. Five strategic priorities: accelerate growth, strengthen clients and partnerships, lead with business solutions, build talent at scale and operational excellence.	Focused on building strategic long-term relationships with customers, solving, for complex business problems, driving mergers and acquisitions, and orchestrating business value to our clients by leveraging human and intellectual capital through investment in our people.	Positive
9	**Customer Centricity**	R	The risk of not executing our strategy will impact our key financial metrics of growth, market share and profitability.	We measure our CSAT and NPS scores to keep track of customer satisfaction.	Negative
10	**Innovation and Emerging Tech**	R	Our capability to invent new technology solutions while keeping pace with rapidly changing technology and service offering needs of clients. Failure to do so will result in loss of client and revenue.	To remain competitive in new areas, we are investing to build unmatched capabilities in new technologies through reskilling, strategic hiring, research work and IP creation by leveraging our understanding of client needs across specific domains.	Negative
11	**Innovation and Emerging Tech**	O	-	Wipro has been investing in research and development to leverage technologies such as AI/ML, AR/VR, Blockchain, IoT, Robotics, 5G and cloud, to bring out cutting-edge innovations for clients.	Positive
12	**Community Impact**	O	Community engagement in the areas of education, primary health, and disaster response has been an integral part of our approach for over two decades.	Through a range of programs (grants and programmatic interventions) we work with over 230+ partners across India on school education, water and health and run the largest environmental education program of its kind in the country. Our collective positive impacts touch over 2 million people.	Positive
13	**Responsible Supply Chain**	R	Identification and strategic collaboration with suppliers/partners who provide key products and services can lead to contractual, legal and business continuity risks in case of a breach.	1. Electronic Product Environmental Assessment Tool (EPEAT) - aligned responsible sourcing of IT hardware. 2. Wipro's green building program for resource procurement that meets stringent environmental criteria - both at the construction and at the operational stages. 3. Renewable energy sourcing from RE generators. 4. As part of supplier onboarding process, details are scrutinized, and third-party screening tool is used to assess social risks before registering the vendor with Wipro	Negative

Integration of Material Topics into the Enterprise Risk Management System

Wipro identified 16 risk programs in the Enterprise Risk Management System. Details on these programs can be found in the Integrated Annual Report FY2024-25, Page 102.

Each of these risk programs is closely linked to our material topics across the Environment, Social and Governance themes. The table below shows how material topics are connected to our ERM risk programs and identifies the stakeholders affected by each risk.

No	Risk	Material Topic	Stakeholder Impacted
1	Information and Cyber Security Risk	Cyber Security and Data Protection	Customers, Employees, Suppliers
2	Legal, Regulatory and Compliance Risk	Ethical Governance and Transparency	Customers, Investors, Government
3	Data Privacy Risk	Cyber Security and Data Protection	Customers, Employees
4	Geopolitical and Macroeconomic Volatility Risk		Customers
5	Finance and Market Risk		Investors
6	People Operations (Talent and Culture) Risk	Future-ready Workforce	Employees
7	Employee Health and Safety Risk	Employee Health and Well-being	Employees
8	Service Delivery and Contractual Obligation Management Risk	Customer Centricity	Customers
9	AI in Service Delivery Risk	Customer Centricity, Innovation and Emerging Tech	Customers
10	Business Resilience and IT Disaster Recovery Risk	Customer Centricity	Customers, Employees, Suppliers
11	Mergers & Acquisitions (M&A) Integration Risk	Customer Centricity	Customers
12	Third Party Risk Management	Responsible Supply Chain	Suppliers
13	Fraud, ABAC, Anti-Money Laundering Risk	Ethical Governance and Transparency	Customers, Employees, Suppliers, Investors
14	Strategy and Market Risk	Ethical Governance and Transparency	Investors
15	Technology and Innovation Risk	Customer Centricity Innovation and Emerging Tech	Customers
16	ESG Risk	Environmental Stewardship and Climate Action, Community Impact, Future-ready Workforce, Ethical Governance and Transparency	Investors, Customers

ESG Goals and Policies

Wipro's ESG strategy is anchored in seven(7) clearly defined goals that reflect our commitment to environmental stewardship, social responsibility, and ethical governance. Progress against these goals is reviewed quarterly by the Wipro Executive Board, ensuring accountability and continuous improvement.

Environment

Environmental Stewardship Across the Value Chain

Goal 01

Contribute effectively to actions across the value chain on the Climate Change Challenge

To achieve Net-Zero GHG emissions for Scope 1, 2, and 3 by 2040.

Reduce baseline emissions by 59% for Scope 1, 2 by 2030 on 2017 baseline and 55% for Scope 3 by 2030 on 2020 baseline.

Strengthen customer stewardship by 2030 by reducing the delivery footprint of the top 25 accounts by 50% in terms of Scope 1,2 and 3 GHG emissions with a year-on-year reduction of 5% on a compounded basis.

100% RE for all owned facilities by 2030.

Social

Building a future-ready workplace and strengthening our community work

Goal 03

Build and promote a culture of inclusion by nurturing diversity and shaping behaviors

Exemplify the Spirit of Wipro through the Five Habits, Leadership Mindset and Code of Business Conduct.

Build an equitable workplace that is inclusive and encourages everyone to be their authentic selves.

Goal 04

Empower employees through continuous learning opportunities

Provide opportunities for employees to reskill themselves for open client demands.

Deliver Leadership skills programs at every stage of the career life-cycle.

Goal 05

Prioritize employee health, well-being and safety at all times

Adopt a holistic lifecycle approach that emphasizes employee safety, physical health and mental well-being.

Conduct frequent well-being sessions and ensure coverage of PSH training.

Goal 02

Responsible management of scarce water resources

Reduce the absolute consumption of freshwater* year-on-year by 3% in all operationally controlled facilities

*Freshwater refers to water from all sources- municipal, private and groundwater.

Maintain Zero Liquid Discharge (ZLD) of untreated water across all owned facilities.

(i) Continue to treat 100% of all used water as per safe standards; and

(ii) Increase the utilization of treated water to constitute 45% of total water-use by 2030.

Goal 06

Contribute in a deep, meaningful manner to a more equitable, humane and sustainable society

Education

Contribute to the foundational development of 4.75 million children from vulnerable communities by providing access to good-quality primary education by FY26.

Empower 3,60,000 college students and faculty by facilitating skilling and capacity building on emerging digital technologies by FY26.

Primary Healthcare

Contribute to the delivery of affordable, comprehensive primary healthcare services for 1 million women in the reproductive age group and positively impact 155,000 children with disabilities by FY26.

Employee Engagement

Leverage the passion of committed employees and leaders to drive meaningful community initiatives wherever we are present.

By FY26, aim to have active employee chapters in 30 major cities globally, 60,000 active employee contributors, and 40 major projects outside India.

Governance

Aligning Purpose, Transparency and Trust

Goal 07

Maintain the highest standards of governance based on the bedrock of Wipro values and ethical business conduct

The Wipro's values of unyielding integrity and consistent and ethical business conduct are the basis for every employee and staff member's actions.

Maintain Code of Business Conduct annual certification at 100%.

Maintain globally accepted standards of cybersecurity and data privacy through the effective implementation of an information security management system to sustain and continuously improve cybersecurity maturity.

Wipro to lead in ESG governance through:

- A consistent structure of goals, KPIs and reviews by the board and leadership.
- Formal assessment of ESG risks into Wipro's Enterprise Risk Management system.
- Rigorous and transparent ESG disclosures to investors, customers, and in the public domain.

Policy Commitments

GRI 2-23

Drawing on the framework of the 7 ESG goals, Wipro has developed policies that serve as a strategic guide for the effective implementation of these objectives. These policies are reviewed periodically to ensure relevance and remain aspirational.

No	Wipro Goals	Material Topics	Existing Policies
		Environment	
1	**Contribute effectively to actions across the value chain on the climate change challenge.**	Environmental Stewardship and Climate Action	1. Ecological Sustainability Policy 2. Energy Sustainability Policy
2	**Responsible management of scarce water resources.**		3. Water Policy
		Social	
3	**Build and promote a culture of inclusion by nurturing diversity and shaping behaviors.**	Future-ready Workforce	4. Global Policy on Inclusion & Diversity 5. Policy on Appointment of Directors & Board Diversity 6. Global Policy for Equal Employment Opportunity for Persons with Disabilities
4	**Empower employees through continuous learning opportunities.**		
5	**Prioritize employee health, well-being and safety.**	Employee Health & Well-being	7. Wipro Statement of Health & Safety
6	**Contribute in a deep, meaningful manner to a more equitable, humane and sustainable society.**	Community Impact	8. Policy on Corporate Social Responsibility
		Governance	
7	**Maintain the highest standards of governance based on the bedrock of Wipro values and ethical business conduct.**	Ethical Governance and Transparency	9. Code of Business Conduct 10. Code of Ethics for Principal Executive officer and senior financial officers
		Cyber Security and Data Protection	11. Data Privacy 12. Information Security
		Customer Centricity	13. Ombuds Policy
		Innovation and Emerging Tech	14. Policy on How to succeed with innovation
		Responsible Supply Chain	15. Sustainable Procurement Policy

For further insights and information on Wipro's policies and procedures.

Impact Valuation

Impact valuation involves quantifying and appraising a company's positive and negative externalities within the context of society and the environment. While the underlying methodologies are still evolving and are open to debate, they serve as a useful barometer for identifying value-additive and subtractive areas in the value chain. The objective of impact valuation, therefore, is to identify both the intended and unintended effects of business activities across products and services, operations, and the supply chain. By systematically and comprehensively accounting for these externalities, businesses can make decisions that create value for all stakeholders, not just shareholders.

Since 2016, we have been calculating our Environmental Profit & Loss (EP&L). Also referred to as Natural Capital Valuation, this exercise helps us assign a financial value to our natural capital, and translate various types of environmental impacts into a common currency. Over the last two years, we have also been computing our Human Capital Valuation, which assesses the financial value of our impacts on our employees and our Produced Capital Valuation, which evaluates the financial value created for different stakeholders.

Wipro's Natural Capital Valuation

Assessment of natural capital impacts involve the use of methodologies that help companies discover their hitherto hidden impacts (both positive and negative) on nature or natural capital. Discovering hidden impacts helps companies in informed decision-making and identifying future risks and opportunities. It is a rigorous framework that assesses and quantifies impacts across the six KPIs that are part of Environmental factors. The methodology uses a value for the Social Cost of Carbon (SCC) that varies with country, sector and geography. These nationalised SCC values

are based on the SSP2/RCP6.0 scenario with a growth-adjusted discount rate, as developed by Ricke, Caldeira et al., and published in Nature Climate Change (2018). For India, the SCC used is 124.66 USD per tonne CO_2e. Typically a higher discount rate is used for developing countries as compared to developed countries, as the former needs more 'ecological space' and 'time' to fulfil their developmental imperatives.

Methodology

To calculate the impacts of air pollution, only human health impacts were considered as they contribute to 95% of the total impact. Land use valuation is based on the net change in economic value due to the loss of ecosystem services. In our case, it is calculated only for the electricity procured from the grid mix because for direct operations, land use change is not considered to be material. For calculating the impact of water consumption, the impacts on human health, including the incidence of infectious diseases, and the impact of energy consumption were considered.

Our NCV for FY25

The overall impacts can be broken down into 2 components – Operational Impacts and Upstream Impacts. In FY25, total environmental costs of Wipro's operations and upstream were quantified at $0.27 billion ($0.27 billion in FY24), of which operational and upstream impacts contribute 3% ($7 million) and 97% ($263 million), respectively.

Air pollution is being the largest contributor at $177 million. Purchased goods and services accounted for 86% of the overall impact. The impact of purchased goods & services does not include categories related to hiring and contractual agencies.

The operational impacts have reduced this year, primarily due to the transition to renewable energy. The contribution from electricity decreased substantially by 26% ($5 million to $3.7 million).

However, there has been an increase in valuation from our upstream activities. This is primarily due to employees returning to the office, aligned with work-from-office requirements, as well as our supply chain.
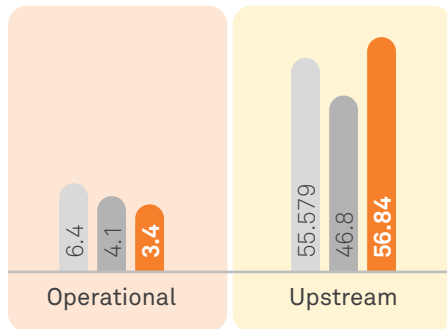
Within Wipro's upstream supply chain, purchased goods and services across all tiers of suppliers, and upstream leased assets, as well as upstream fuel and energy-related activities, are the top impact categories. In terms of the sources of impact, air pollution and GHG emissions are the top two contributors. GHG emissions in Wipro's operations have seen an overall decline due to the transition to renewable energy. The source of air pollution is primarily from business travel and employee commute. The air pollution impact from business travel has risen since 2024, largely due to an increase in domestic business travel by surface, air and offshore conveyance. The work-from-office requirements also resulted in increase in air pollution due to employee commute.

FY25 saw a visible increase in our natural capital impact valuation. Some of the key reasons for this are listed below:
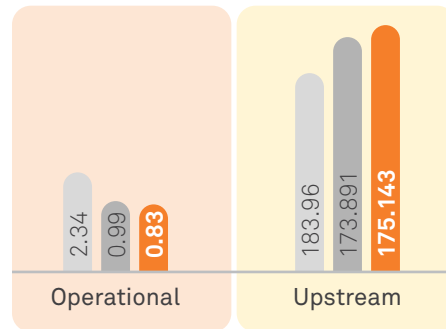
- Impact from purchased goods and services saw a rise primarily due to the impacts from our Tier 2 and Tier 3 suppliers

- The increased Work-From-Office percentage across all our offices worldwide has resulted in a significant ramp-up of the employee commute emissions – both GHG as well as air emissions

- Increased occupancy also increased in waste generation and water consumption, with its associated impacts

The impact valuation for each of the 6 parameters from our operational as well as upstream activities is presented below:
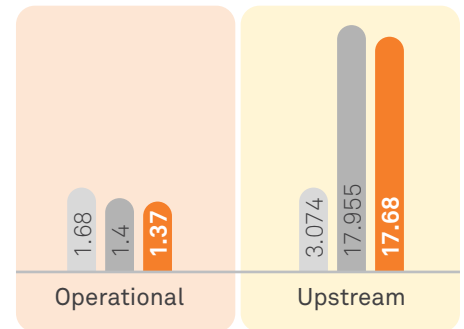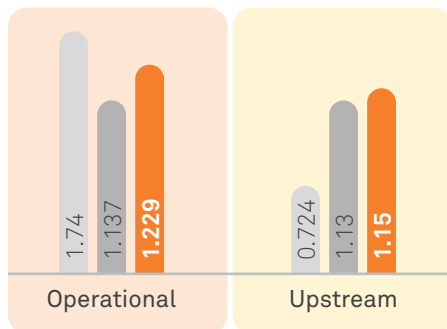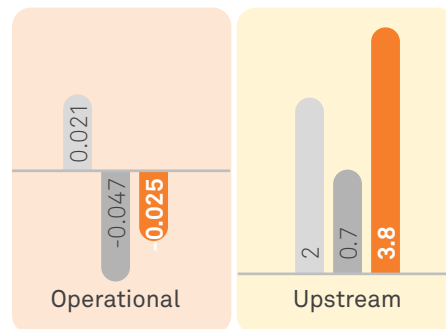
GHG Emission
(in Mn $)

	FY23	FY24	FY25
Operational	6.4	4.1	3.4
Upstream	55.579	46.8	56.84

Air Pollution
(in Mn $)

	FY23	FY24	FY25
Operational	2.34	0.99	0.83
Upstream	183.96	173.891	175.143

Water Consumption
(in Mn $)

	FY23	FY24	FY25
Operational	1.68	1.4	1.37
Upstream	3.074	17.955	17.68

Water and Land Pollution
(in Mn $)

	FY23	FY24	FY25
Operational	1.74	1.137	1.229
Upstream	0.724	1.13	1.15

Waste Generation
(in Mn $)

	FY23	FY24	FY25
Operational	0.021	-0.047	-0.025
Upstream	2	0.7	3.8

Land Use
(in Mn $)

	FY23	FY24	FY25
Operational	0	0	0
Upstream	21.1	14.5	10.2
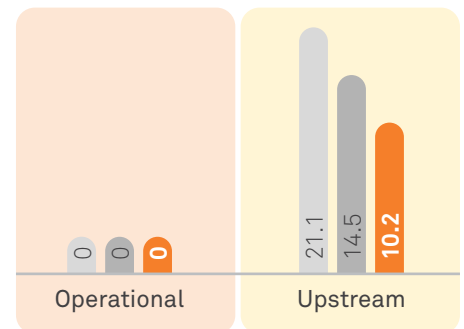
● FY23   ● FY24   ● FY25

The graphs below indicate the financial impact of each of our natural capital parameters as a ratio of our EBIT. The decrease in intensities is a sign of our commitment to reduce our impact on Natural Capital.
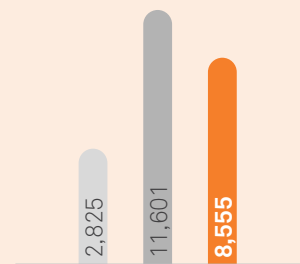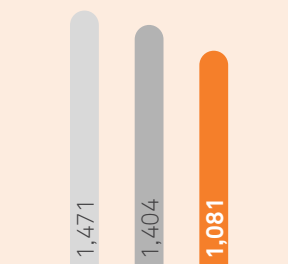
GHG Emissions
(USD per million USD EBIT)

FY23	FY24	FY25
36,492	31,141	27,015

Air Pollution
(USD per million USD EBIT)
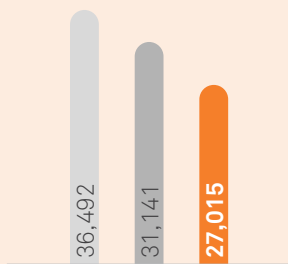
FY23	FY24	FY25
111,830	109,908	81,045
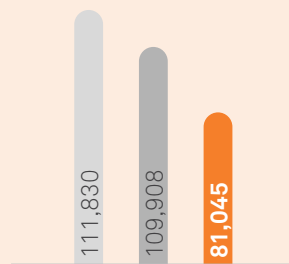
Water Consumption
(USD per million USD EBIT)

FY23	FY24	FY25
2,825	11,601	8,555

Water and Land Pollution
(USD per million USD EBIT)

FY23	FY24	FY25
1,471	1,404	1,081

Waste Generation
(USD per million USD EBIT)

FY23	FY24	FY25
1,177	403	1,666
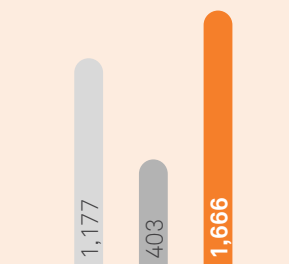
Land Use Change
(USD per million USD EBIT)

FY23	FY24	FY25
12,360	9,159	4,502
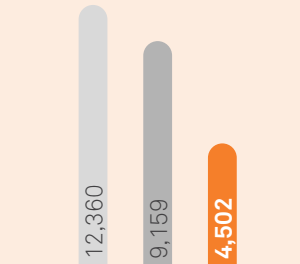
● FY23   ● FY24   ● FY25
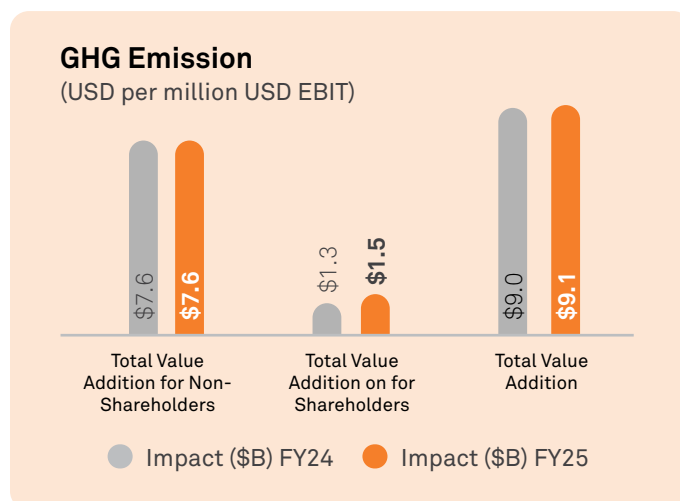
Produced Capital Valuation for FY25

Produced capital methodology quantifies and measures the GDP contribution of an organisation. It captures both value addition to shareholders (i.e. corporate profits), as well as stakeholder financial value addition (e.g. to governments, employees, banks and bond holders, lessors and landlords, capital goods providers). Collectively, the value addition to shareholders and stakeholders is reflected as the firm's direct contribution to GDP through the commonly accepted methodology of gross value addition (GVA). Overall, it represents the impact of an organization on the overall GDP of the country.

Methodology

In this methodology, the value generated for stakeholders as well as shareholders is calculated. The value generated for stakeholders is a measure of wages to employees, interest for capital, rent for land, depreciation of productive capital assets and net taxes payable to the government in a given financial year. The profit after tax (PAT) earned by the company in a given financial year is defined as the value generated for shareholders. Together, these two components make up the total Produced Capital Impact generated by a company in a given financial year.

Produced Capital Valuation for FY25

In FY25, the value addition to shareholders is $1.5 billion (Profit after Tax), and the value for other stakeholders is $7.6 billion. This includes the impact of staff compensation (wages paid), interest for capital, rent for land, and profits for entrepreneurship. The figure below figure compares the produced capital impact for FY24 and FY25. There is an increase in the produced capital impact, by $0.2 billion. The value addition to shareholders was a major contributing factor to this increase, owing to an increase in PAT from FY24 to FY25. Value addition to stakeholders remained consistent.

GHG Emission
(USD per million USD EBIT)

$7.6 — Total Value Addition for Non-Shareholders
$7.6

$1.3 — Total Value Addition on for Shareholders
$1.5

$9.0 — Total Value Addition
$9.1

● Impact ($B) FY24   ● Impact ($B) FY25

A breakdown of the financial impact on stakeholders other than shareholders is given in the graph below.

$346 Depreciation and Amortization

$501 Net Taxes

$6,244 Staff Compensation

$354 Lease Rentals

$173 Interest Expenses

Total Financial Value Addition for Stakeholders
$M 2025

This income approach measures GDP as the sum of incomes that firms pay for factors of production they hire - wages for employees, interest for capital, rent for land, and profits for entrepreneurship.

The Significance of the Program

Organizations are increasingly incorporating the practice of assigning financial value to the natural capital utilized by their operations. This approach is motivated by the need to express environmental and social impacts in terms of a common currency that holds material significance to business performance — money being the obvious choice. By doing so, businesses can translate various types of environmental impacts into a common currency. Additionally, this practice signals to the finance and investor community that the company is committed to the transparency underlying a formal evaluation of all its externalities and to reporting these in the public domain. It also conveys that the company is serious about integrating environmental and social initiatives into its core business strategy and operations.

Perspective

Business Responsibility and the License to Operate

By P S Narayan

P S Narayan is the Global Head of Sustainability & Societal Initiatives at Wipro Limited and Managing Trustee of Wipro Foundation. He has led Wipro's sustainability efforts since 2008, drawing on three decades of experience across business, technology, and sustainability.

Milton Friedman, the famous Nobel winning economist, published an article titled 'The social responsibility of business is to increase its profits' in 1970. Here, he offered the argument that corporate executives have the responsibility to act primarily in the interests of the company's owners, whether proprietors, partners or shareholders. He goes on to say that actions in the larger social interest–e.g., mitigating pollution–should be done only to the extent the law requires. According to him, anything more than that compromises the interests of its shareholders, or even its customers, by increasing the cost of doing business.

The article triggered a veritable war of words and viewpoints which continues till today. When Friedman wrote the article, ideas about the role of business in society were already firmly in place, especially from the angle of fiduciary responsibility of protecting the interests of customers and employees. In India, Gandhi was a strong proponent of the notion that businesses, while making profits, should see themselves as trustees of societal well-being.

The Last Three Decades

In the mid-1990s, John Elkington first enunciated the principles of the Triple Bottomline (TBL). These were converted thereafter into a reporting framework by the Global Reporting Initiative (GRI). TBL's emphasis is largely on what happens within the contours of a corporation's business ecosystem. On similar lines, Harvard academic Michael Porter's stakeholder-value creation framework primarily refers to business stakeholders like customers, investors, shareholders, employees, suppliers, and other business partners. While communities do find a

place in these frameworks, it is primarily from the viewpoint of ensuring that the company has the community's tacit goodwill to operate locally.

In his article, Milton Friedman says that pursuing anything other than business goals would be 'socialist', a desirable thing for a few and a 'no-no' for others. He would have been taken aback at the proliferation of sustainability frameworks and standards today, which espouse many of the ideas he held against. Three examples shared below will suffice.

- The emphasis on an inclusive, diverse and equitable workforce is a constant in all the major reporting frameworks–GRI, BRSR, and EU's CSRD. These require companies to disclose policies and metrics on a range of KPIs related to gender, persons with disabilities, etc.

- India's BRSR framework requires companies to report the proportion of jobs created in rural areas, including small towns. This is clearly a social objective. In a similar vein, it asks for the extent of procurement from MSMEs–Medium, Small and Micro Enterprises. This is a proxy for encouraging more equitable entrepreneurship.

- The S&P DJSI rating framework asks companies to disclose their effective tax rate, comparing it to a normative reference rate. In other words, it exhorts companies to avoid the use of tax havens, and to pay their fair share of taxes to governments.

Add to the above examples, the ubiquitous demand from investors, governments and customers for details on companies' climate goals and actions, there should be little doubt that we are living in the midst of 'stakeholder capitalism'. This tries to address externalities and market failures, terms used by economists to characterize

societal problems created by business and markets in the first place. These quasi-mandates come not just from regulators but importantly from customers and investors.

What Should Companies Do?

Despite the wide availability of comprehensive ESG guidelines – or some would argue, because of them – companies are often confused on what they should do, and how they should prioritize between competing concerns. At Wipro, we have always believed that the motivation for acting responsibly must come from within, from an intrinsic set of values we call the Spirit of Wipro. That is the only way to stay the course, and to be effective on a sustained basis.

Formal materiality frameworks are useful in arriving at a list of priorities. However, it is important to distinguish between two very broad charters of action. The first comprises areas in the value chain, which create adverse or negative impacts. Examples include air and water pollution, greenhouse gas emissions, products or services

that compromise consumers' health, labor practices like forced labor, or discrimination that degrades human dignity. These are fundamental hygiene factors which businesses must try and mitigate or remove. Colloquially, we can classify neutralizing actions of this kind as 'Do No Significant Harm' or 'Do Zero Harm'.

The second charter comprises areas where companies can create additional value, beyond cleaning up their own mess. Examples include affirmative hiring of persons with disabilities, procurement of goods and services from under-represented segments, and community initiatives in education and healthcare.

Collectively, the spectrum of business responsibility can range from the status quo 'Do Nothing' to transformational 'Do Good', as shown in the visual below.

In their journey of responsibility, companies can choose to start from the left and move progressively toward the right. Depending on the appetite and willingness to invest leadership attention and resources, companies can choose to start simultaneously at different points of the

The Spectrum of Business Responsibility

continuum as well. Wipro chose to do precisely that. Our first community initiatives in 2001 coincided with our adoption of the ISO14001 environmental standards. This was followed soon after by a formal sustainability program based on GRI's TBL principles.

From Double-Materiality to License to Operate

Milton Friedman's exhortation to focus only on what matters to business continues to manifest in some of the critiques of, and pushbacks to, ESG we are seeing today. One of the counter-responses has been to try and codify the monetary impacts of societal and ecological forces on business. Examples of this include, the risks to a company's business continuity due to climate change. Called financial materiality, it forms one side of the double materiality framework companies have started to adopt. The other side, called 'impact materiality', tries to qualitatively codify the company's impacts on society and the environment.

Double Materiality Assessment (DMA) might be a useful tool to uncover what's important for a company. However, it does not answer a few crucial questions. These especially relate to those aspects that don't lend themselves to easy quantification or representation as metrics. Examples include: "How does one put a number to the value of more workforce diversity, or to an open, fear-free culture, which may result in more ombuds complaints?" Or, "Why should a company
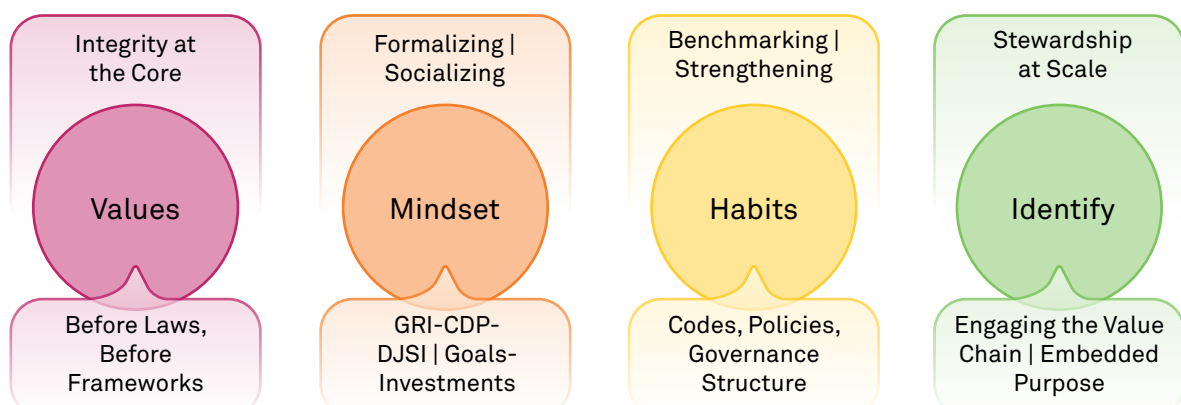
work on improving the public healthcare system, when the latter is neither financially material to the business, nor are its gaps attributable to the company?"

There are no easy answers, or ready templates, for navigating these larger questions surrounding the purpose of business. Each company must form its own perspective and position on these matters, guided by its own values.

At Wipro, our true north has always been in the direction of deep and meaningful engagement with issues, not all of which may be directly connected with core business objectives. However, they all answer in the affirmative to the question, 'Does this increase our societal license to operate?'. The word 'societal' is not a fuzzy catch-all. It refers to our defined stakeholders. These include customers, investors, employees, suppliers, communities, and the planet as embedded in human well-being.

The fact that 2/3rd of our economic interest is owned by a philanthropy, the Azim Premji Foundation, perhaps makes this kind of choice easier. However, the point we would like to emphasize here is that the journey from being promoter-owned, to becoming philanthropy-owned, was a deliberate choice. It stemmed from our belief that a corporation cannot exist in vacuum but must be an integral part of the larger social and ecological ecosystem. The Wipro journey has been one where responsibility has transformed beyond a set of initiatives to become part of our core identity.

The Wipro Journey – Responsibility as Identity

Integrity at the Core	Formalizing | Socializing	Benchmarking | Strengthening	Stewardship at Scale
Values	**Mindset**	**Habits**	**Identify**
Before Laws, Before Frameworks	GRI-CDP-DJSI | Goals-Investments	Codes, Policies, Governance Structure	Engaging the Value Chain | Embedded Purpose

Creating Stakeholder Value

› **Investors**
› **Environment and Climate**
› **Employees**
› **Customers**
› **Suppliers**
› **Community**

In the dynamic IT landscape, we create value for stakeholders by integrating sustainability into digital innovation, operations, and governance. Our stakeholder-centric approach ensures that employees, clients, investors, partners, and communities benefit from responsible technology solutions and ethical business practices. Our initiatives span across climate action, inclusive growth, ethical governance, and innovation. We champion employee well-being through inclusive policies, flexible work models, and continuous learning opportunities. Our community initiatives focus on digital literacy, education, and social empowerment, bridging gaps through technology. We are committed to climate action by optimizing energy use, investing in green infrastructure, and advancing low-carbon solutions. By aligning our goals with global sustainability standards and stakeholder priorities, we foster trust, resilience, and mutual success in a rapidly evolving world.

Investor Returns

› Financial Stewardship

At Wipro, we prioritize sustainable growth and shareholder value. We provide transparent financial reporting, ensuring investors receive fair returns and can make informed decisions. Our policy mandates a minimum payout of 45-50% of net income over the past three years, maintaining consistent shareholder returns. As of March 31, 2025, we had 24,31,180 shareholders.

In FY25, Wipro reported consolidated revenues of ₹890,916 million, a slight decrease from FY24. Despite this, gross profit increased to ₹273,114 million. Operating income was ₹151,271 million, with a profit attributable to equity holders of ₹131,354 million.

We focus on mitigating financial risks through prudent management of taxation, wage pressure, credit, foreign currency, and interest rate risks. We have encountered no significant penalties or legal issues, demonstrating our adherence to high ethical standards. For more details, refer to Wipro's Integrated Annual Report FY2024-25.

# Financial Stewardship

Investors

We are committed to enhancing shareholder value through stable and consistent returns. Our capital allocation policy targets a minimum payout of 45%–50% of net income for a period of the trailing three years. Effective from FY26, the capital allocation policy has been revised, and with this change, the Company expects to return 70% or more of the net income cumulatively over a period of three years through a combination of dividends, special dividends and/or share buyback, subject to applicable laws and requisite approvals, if any.

Profile of Wipro Shareholders

No of Shareholders*

FY23	FY24	FY25
26,91,329	23,97,648	24,31,180
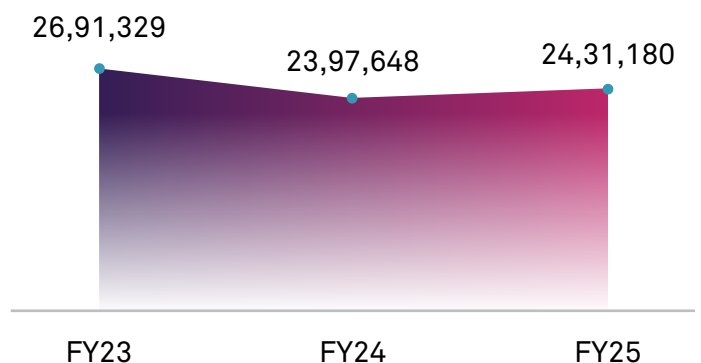
Number of shareholders (as at March 31st of respective years) represents holders of equity shares and does not include holders of ADRs.

Revenue

Our revenues and profits for the years ended March 31, 2024, and 2025 are provided below:

Consolidated Results	FY24	FY25	YoY Change
	(Rs in millions, except earnings per share data)		
Revenue [1]	897,943	890,916	(0.78%)
Cost of revenue	(631,497)	(617,802)	(2.17%)
Gross profit	(266,446)	(273,114)	(2.50%)
Selling and marketing expenses	(69,972)	(64,378)	(7.99%)
General and administrative expenses	(60,375	57,465	4.82%
Operating Income	136,099	151,271	11.15%
Profit attributable to equity holders	110,452	131,354	18.92%
As a percentage of revenue			
Selling and marketing expenses	7.79%	7.23%	(56bps)
General and administrative expenses	6.72%	6.45%	(27bps)
Gross margins	29.67%	30.66%	99bps
Operating margin	15.16%	16.98%	182bps
Earnings per share [2]			
Basic	10.44	12.56	20.31
Diluted	10.41	12.52	20.27

(1) For segment reporting, we have included the impact of exchange rate fluctuations in revenue. Excluding the impact of exchange rate fluctuations, revenue, as reported in our statement of income, is $897,603 million and $890,884 million for the years ended March 31, 2024 and 2025, respectively.

(2) Earnings per share for the year ended March 31, 2024, have been proportionately adjusted for the bonus issue in the ratio of 1:1 as approved by the shareholders on November 21, 2024.

Direct Economic Value Generated and Distributed

GRI 201-1

Wipro calculates its Direct Economic Value Generated as the total revenue earned during the reporting period. The Economic Value Distributed includes expenditures across key categories: operating costs, employee wages and benefits, payments to providers of capital, and taxes paid to governments by country, and the community

investments. The Economic Value Retained is derived by subtracting the total economic value distributed from the direct economic value generated, reflecting the portion reinvested into the business for future growth and sustainability.

We actively engage with our Investors through the following framework:

Inform

We keep our investors in the loop through multiple channels, such as regular press releases, quality earnings reports, and investor presentations. Our financial statements are a rock-solid foundation for proactive disclosures.

Dialogue

Our senior leaders engage in investor conferences, road shows, and personal visits because informed investors are our best partners. We believe in open dialogue and transparency.

Listen

Annual General Meetings and feedback sessions ensure their voice is heard.

Financial and Market Risk Assessment

Some of the key financial and market risks identified are listed in the table below. For more information, please go to page 112 of Wipro's Annual Integrated Report 2024-25.

Market Risks

These include Taxation risks, Wage pressure, Credit risks, Foreign Currency risks, Interest rate risks, Counterparty risks, and Liquidity risks arising from the normal course of business.

Taxation Risks:

Challenge: Profits earned from services outside India may be subject to tax in the country where the work is performed.

Mitigation: Utilize taxes paid abroad as a credit against Indian tax liability and benefits from tax incentives under Indian laws, including a tax holiday for businesses operating from designated SEZs.

Wage Pressure:

Challenge: Historically lower wage costs in India compared to the U.S. and Europe.

Mitigation: Increase employee compensation to retain talent. Enhance efficiency and productivity to offset wage increases. Explore talent sourcing from other low-cost locations.

Credit Risk:

Challenge: The possibility of customers not settling obligations.

Mitigation: Regularly assess credit ratings, monitor financial reliability, and diversify customer base. No significant concentration of credit risk.

Foreign Currency Risk:

Challenge: Exposure to exchange rate fluctuations due to international transactions.

Mitigation: Manage foreign exchange risk by monitoring revenue, receivables, and payables. Appreciation of the Indian Rupee against major currencies can impact results.

Interest Rate Risk:

Challenge: Floating rate investments and borrowings.

Mitigation: Use interest rate swap agreements to manage exposure. Focus on short-term investments to minimize interest rate risk.

Assistance Received from the Government

GRI 201-4

We have not received any other direct or indirect financial assistance beyond the scope of the state policy. The Company has complied with the requirements of the Stock Exchanges or SEBI on matters related to Capital Markets, as applicable, during the last three years. No penalties or strictures have been imposed on the Company. Wipro has a continuing good track record of ethical conduct, and we comply with relevant legislation. There have been no significant instances related to bribery, corruption, anti-competitive or anti-trust practices in the reporting period across our business divisions.

Environmental Sustainability

›   Environmental Sustainability

›   Climate Strategy

We are committed to fostering a sustainable and resilient future, driven by the Spirit of Wipro, which reflects our dedication to responsibility and unwavering integrity. Understanding that our sustainability journey starts with reducing our carbon footprint, we have taken significant steps over the past decades to minimize our GHG emissions.

In 2021, we became the first Indian company to set SBTi-approved Net-Zero targets to achieve Net-Zero emissions across our operations and value chain by 2040, with intermediate targets for 2030. By 2030, our target was to reduce the combined Scope 1 and Scope 2 emissions by 59% from our 2017 baseline and cut Scope 3 absolute emissions by 55% from our 2020 baseline.

To achieve these milestones, we've transformed our facilities into low-impact, high-efficiency ecosystems. With climate-resilient thinking embedded across our ecosystem, we are not just reducing our footprint—we aim to restore balance.

Reused water forms 31% of our total water usage. Our waste management strategy is built on circularity, with over 97% of waste being avoided from being sent to landfills and recycled responsibly. These efforts are supported by detailed monitoring and adherence to global best practices.

All reported figures under Energy, Emission, Water and Waste are in accordance with GHG Protocol guidelines and include the data from sites in India that fall under Wipro's operational control.
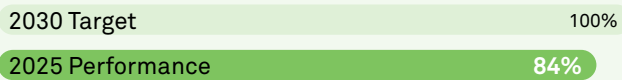
Energy

Wipro consumes energy in various forms, such as fuel, electricity, heating, cooling, or steam. It is both self-generated and purchased from external sources, and it comes from renewable and non-renewable sources. Notably, around 85% of our total global electricity (including all Indian and global sites) usage is concentrated in India, where our large operational centers are located. This year, 89% of our facilities underwent assessment and have received ISO 14001 and ISO 45001 certification.

The primary energy demands for our operations include air conditioning, lighting, and other electrical systems. We have a two-fold approach to achieve operational emission reduction from energy consumption - increasing energy efficiency of both our physical and digital infrastructure, and transitioning to clean energy. Each year, we increase the share of renewable energy in our overall energy footprint.

In addition, we monitor the energy consumption across our campuses through the Global Energy Command Centre (GECC). The GECC aggregates inputs from the Building Management System (BMS) onto a common platform to optimize operational control and improve energy efficiency. It integrates every energy-consuming system within Wipro facilities globally, connecting to individual IoT-enabled devices and sensors. Currently, approximately 17.33 million square feet across India are connected to the BMS, covering 90% of our total office space. This has enabled us to identify areas where energy consumption is high and conduct a deeper analysis on ways to optimize energy consumption.

Targets Vs Performance

2030 Target	100%
2025 Performance	84%

Wipro targets 100% renewable energy by 2030 and currently meets 84% of its purchased electricity through renewable sources.

Energy Management

GRI 302-1, 302-2

Our Energy program is governed by our Energy Policy. While the Business Sustainability team plays a facilitating role, the program is executed by the Facilities Management Group (FMG), with support from the Procurement Group. FMG focuses on energy efficiency and conservation, while all three teams handle the transition to renewable energy.

Our Infrastructure Group designs and implements energy-efficient buildings, while continuously integrating energy-efficient solutions into our existing infrastructure. We have adopted ISO 50001 Energy Management System (EMS) across our campuses, with three campuses (Kodathi, Chennai, and Sarjapur 2) receiving certifications in August 2022, covering 35% of our total operational office space. This year, we plan to extend the implementation of energy management systems to GDC and KDC sites.

Our overall energy consumption is monitored centrally at the Global Energy Command Centre (GECC), responsible for optimizing operational control and enhancing energy efficiency.
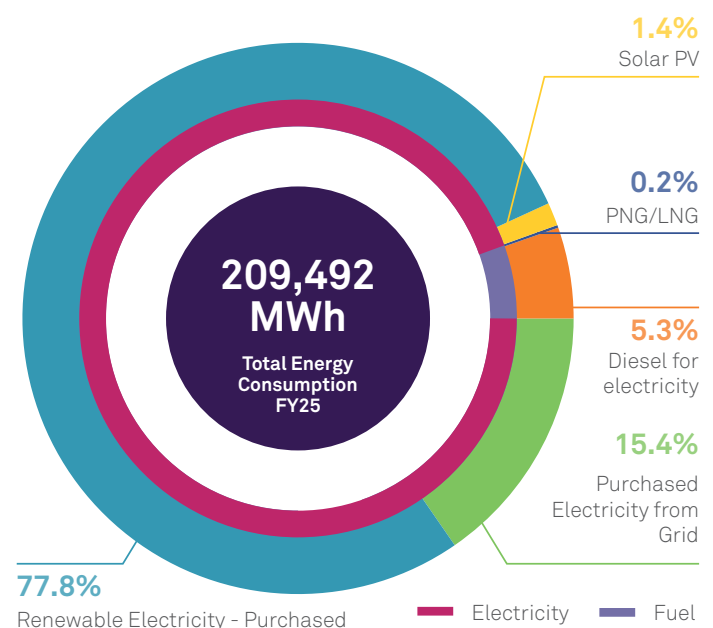
Energy Consumption

Currently, 84% of the electricity purchased for our facilities under operational control comes from renewable sources, making it our primary energy source. This includes 586 trillion Joules of purchased renewable electricity and 10 trillion Joules self-generated through solar PV, totaling approximately 754 trillion Joules of energy. Our investment in Group Captive has enabled us to significantly increase our share of renewable energy.

In FY25, we purchased around 116 trillion Joules of grid power and consumed another 40 trillion Joules of diesel-generated backup power. The following dashboard presents the distribution of our overall energy consumption for our owned and operated locations. We have considered DEFRA 2024 version 1.1 and CEA conversion factors to calculate our energy consumption. Our leased facilities, where we do not have direct control, consume an additional 129 million MJ of electricity (calculation is based on actual data of India and overseas leased sites).

Type	Source	MWh	Trillion Joules
Renewable	Purchased electricity	162,915	586
Generated renewable	Solar PV	2,842	10
Renewable	Biogas	0	0
Non-renewable	Purchased electricity - Grid	32,209	116
Non-renewable	PNG	329	1.18
Non-renewable	Diesel	11,197	40.30
Total		**209,492**	**754**

Refer to Annexures for the list of sites under operational control.

Energy Consumed by Source

209,492 MWh — Total Energy Consumption FY25

- 1.4% Solar PV
- 0.2% PNG/LNG
- 5.3% Diesel for electricity
- 15.4% Purchased Electricity from Grid
- 77.8% Renewable Electricity - Purchased

— Electricity   — Fuel

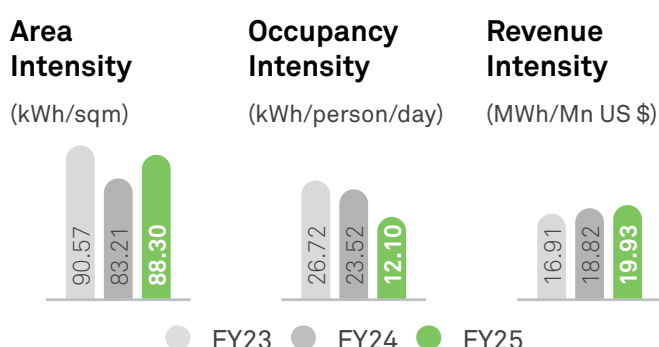## Energy Intensity

GRI 302-3

Energy intensity is calculated by considering all sources of energy at the organizational level for sites under direct operational control in India. Energy intensity has been calculated on the basis of built-up area, occupancy, and revenue. We consider the built-up area as the most appropriate intensity metric for energy.

Total energy consumption from fuel and electricity (renewable and non-renewable sources) has been used as the numerator.

Area Intensity
(kWh/sqm)

Occupancy Intensity
(kWh/person/day)

Revenue Intensity
(MWh/Mn US $)

Area Intensity	Occupancy Intensity	Revenue Intensity
90.57 / 83.21 / **88.30**	26.72 / 23.52 / **12.10**	16.91 / 18.82 / **19.93**

● FY23   ● FY24   ● FY25

We are continuously striving to decouple our business growth from non-renewable energy consumption.

Energy Efficiency and Energy Transition

GRI 302-4, 302-5

Our commitment to decarbonization is based upon two principles – energy efficiency and energy transition.

Energy Efficiency

Recognizing that energy efficiency is the first step in reducing our energy footprint, all our new facilities are designed to optimize overall performance, focusing on both efficiency and user experience. With over 50 engineers, architects and climate scientists coming together at the design phase, all our new buildings take into account aspects such as building orientation, natural ventilation and innovative cooling technologies (like under-floor air cooling systems) to design buildings that are IGBC and LEED Platinum certified. The implementation of energy efficiency measures have resulted in an EPI (Energy Performance Index) of 65 units per square meter in our Kodathi campus at Bengaluru and Gopanapally campus in Hyderabad.

Renewable Energy Transition

GRI 305-5

Our transition to renewable energy over the years has enabled us to move steadily towards our target to decarbonize our operations. Our RE transition has been through instruments such as Green Tariff, Power Purchase Agreements (PPAs) and more recently, Group Captive. Today, Wipro is powered by 84% purchased renewable electricity, helping reduce our contribution to atmospheric GHG emissions by 120,506 tCO_2e and avoid the potential addition of equivalent fossil-fuel capacity to the power grid. This is calculated as the difference between the quantity of GHG emissions that would have been emitted had our total energy consumption been sourced only from conventional sources (143,922 tCO_2e) and our current emissions from conventional energy sources (23,416 tCO_2e).

GHG Emissions

At Wipro, we are committed to establishing a robust system for measuring and reporting performance metrics to set scientifically valid, traceable, and accountable goals. We follow the methodologies outlined in the GHG Protocol to measure and track our Scope 1, Scope 2, and Scope 3 emissions. In FY25, our total GHG emissions amounted to approximately 219,683 tCO_2e, out of which Scope 3 emissions accounted for around 86%, primarily driven by value chain activities.

Targets Vs Performance

The base years for target setting are in alignment with the Science Based Targets initiative (SBTi) approved in 2021, making Wipro the first company in India and the seventh globally to receive approval.

Wipro has a target to achieve Net-Zero on Scope 1, Scope 2 and Scope 3 by 2040

Our near-term GHG emissions targets includes:

Scope 1 and 2 emissions

2030 Target	59%*
2025 Performance	**84%***
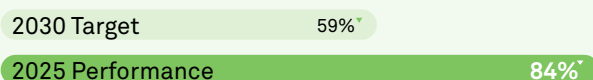
84% reduction in Scope 1 and 2 from 2017* baseline

*Reduction of **163,991** tCO_2e (84%) from **195,453** tCO_2e to **31,462** tCO_2e

Scope 3 emissions

2030 Target	55% *
2025 Performance	**55%*** *
2025 Performance	**57%*** *

55% reduction in Scope 3 from 2020 baseline.

Reduction of **233,303 tCO_2e (55%) from **421,527 tCO_2e** to **188,224** tCO_2e.

*** Considering top three SBTi -approved categories: Reduction of **161,691** tCO_2e (57%) from **281,213** tCO_2e to **119,522** tCO_2e.

GHG Emissions Profile for FY25

GRI 305-1, 305-2, 305-3, 305-5

Our GHG emissions have been calculated in accordance with the GHG Protocol, primarily using emission factors from DEFRA 2024. For categories where 2024 factors are not available, we have referred to DEFRA 2021 and DEFRA 2017, along with other relevant and reliable sources. GHG emissions were calculated for sites with operational control. Any additional emission factors used for calculations are specified in the respective sections. As of FY25, our GHG emissions profile is detailed as follows:

Scope 1 Emissions: 'Emissions within our Operational Control'

GRI 305-1

These account for just over 4% of our total GHG emissions, primarily originating from fuel use in backup generators, natural gas consumption, and refrigerant leakage at our facilities. Our Scope 1 emissions include carbon dioxide (CO_2) methane (CH_4), nitrous oxide (N_2O) and Hydrofluorocarbons (HFCs). This year we did not generate biogenic CO_2 emissions, as our operations do not involve biomass combustion or other biogenic sources.

Scope 2 Emissions: 'Purchased Power, Shared Responsibility'

GRI 305-2

This accounts for 11% of our total GHG emissions, mainly due to electricity consumption at facilities under our operational control. We are using a location-based method to calculate our Scope 2 emissions.

Scope 1 and 2 Emissions

Parameter	Emissions (tCO$_2$e)
Scope 1 (Break up of GHG by CO$_2$, CH$_4$, N$_2$O and HFCs)	
CO$_2$	2,847.03
CH4	0.4
N$_2$O	35.1
HFC/CFC	5,163.7
Total Scope 1 Emissions	**8,046**
Total Scope 2 Emission	**23,416**

We have made good progress toward our SBTi-approved targets from the 2017 baseline for Scope 1 and 2 emissions, achieving a reduction of 163,991 tCO_2e (84%) through our efforts in energy efficiency and energy transition from 195,453 tCO_2e (in 2017) to 31,462 tCO_2e.

Scope 3 Emissions: 'Beyond our operational boundaries; within our responsibility'

GRI 305-3

This makes up about 86% of our total GHG emissions across our value chain, arising from various sources including upstream fuel and energy, employee commutes, business travel, purchased goods and services, upstream and downstream leased assets, and waste emissions.

- Upstream fuel and energy emissions were assessed using the fuel-data method.

- Employee commute emissions were calculated based on the travel distance data within and outside India using the average data method. For India location, actual data from three sites was utilized to extrapolate performance across other locations.

- Business travel emissions for air travel were calculated using the ICAO methodology, and other emissions (Rail/Bus) were calculated using distance-based methods using suitable emission factors. Hotel stays and other Conveyance related emissions were calculated using specific methodology and latest emission factors from IEA (International Energy Agency), CEA version 19.0 (Central Electricity Authority of India), and Our World in Data, to name a few.

- Purchased goods and services emissions were calculated using the spend-based method and EEIO factors used for general purchases, with cloud emissions being assessed using supplier-specific data.

- Upstream and downstream leased assets emissions were calculated using the average data method, with intensity data being sourced from the IEA.
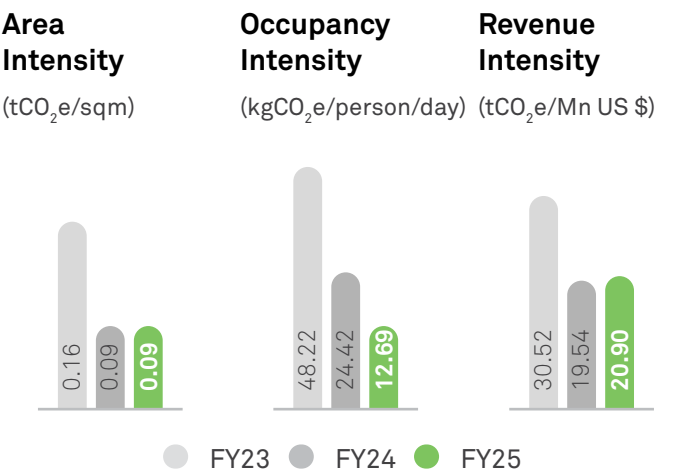
Scope 3 Emissions

Upstream Fuel and Energy	**16,349**
Employee Commute	**72,858**
Business Travel	**30,315**
Purchased Goods and Services	**32,866**
Upstream Leased Assets	**20,183**
Downstream Leased Assets	**3,285**
Work from Home Emissions	**12,310**
Waste Emissions	**58**
Total Scope 3 emission (in tCO$_2$e)	**188,224**

Emissions Intensity

GRI 305-4

We are committed to measuring our GHG emissions intensity year-on-year across revenue, employee count (occupancy), and floor area. Emissions intensity encompasses all sources of GHG emissions (Scope 1, 2, and 3) at the organizational level, specifically for sites under direct operational control in India. The most relevant intensity metric for GHG emissions are area and the number of employees.

Area Intensity

(tCO$_2$e/sqm)

Occupancy Intensity

(kgCO$_2$e/person/day)

Revenue Intensity

(tCO$_2$e/Mn US $)

Area Intensity: 0.16, 0.09, 0.09
Occupancy Intensity: 48.22, 24.42, 12.69
Revenue Intensity: 30.52, 19.54, 20.90

● FY23   ● FY24   ● FY25

Other Air Emissions

GRI 305-6, 305-7

Our facilities depend on air conditioning and cooling systems that utilize refrigerants. During the financial year, the refrigerants used by our organization included R-134A, R-22, R-32, R-404A, R-407A, R-407B, R-407C, and R-410A.

To assess the climate impact of these substances, we evaluated their Ozone Depletion Potential (ODP), which indicates the extent to which a substance can degrade the ozone layer compared to CFC-11. Among the refrigerants used, only 'R-22' (which is a hydrochlorofluorocarbon (HCFC) is classified as an Ozone-Depleting Substance (ODS) with an ODP of approximately 0.05. All other refrigerants have zero ODP, signifying no contribution to the ozone layer depletion. Emission associated with R-22 is 8.8 kgs.

(Source: UNDP Document)

Preventing refrigerant leaks and identifying low global warming potential (GWP) alternatives are crucial for reducing global emissions. To address this, we are improving our ability to accurately measure refrigerant leak rates and developing new technology solutions to prevent these leaks.

Additionally, our diesel generator units, which provide backup power, emit NOx, SOx, and particulate matter. Stack concentration is location-specific and depends on the capacity of diesel generators, flow rate, the number of hours used, and the gases emitted. These emissions are monitored monthly for ambient air quality checks to ensure they remain within the permissible limits set by the State Pollution Control Boards.

Emissions from diesel generators (backup power)	Metrics (in tons)
NOx	25.74
SOx	2.81
Particulate matter (PM)	3.17

GHG Emissions Management

In 2021, Wipro was among the first seven companies globally to have their Science-Based Targets initiative (SBTi) targets ratified and approved. Our 2040 Net-Zero goals, along with progress on our near-term targets, are rigorously monitored every quarter by the Wipro Board of Directors and the leadership, which includes our Chief Sustainability Officer and Chief Executive Officer.

Addressing GHG emissions is a critical component 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, as explained above. For Scope 3 emissions, our efforts have centered on enhancing the granularity of our measurements and establishing robust processes to mitigate GHG emissions. These mitigation efforts involve integrating policies and procedures into relevant business functions to ensure a sustained effort to reduce emissions.

Once these programs reach a certain level of maturity, the emissions reductions specifically from these programs can be quantified. The path ahead is to set year-on-year targets for GHG emissions reductions as these programs mature.

Some of the programs we have initiated are described below:

Upstream Fuel and Energy Emissions

To effectively reduce GHG emissions in this category, we are actively investing in renewable energy sources and transitioning to energy-efficient technologies. As part of a comprehensive reduction strategy, we also collaborate closely with our suppliers as part of the Responsible RE initiative, to understand the life cycle assessment of RE procurement. To ensure accountability and drive continuous improvement, we initiated audits and performance reviews across our upstream facilities. This enables us to identify key areas for enhancement and systematically track our progress against reduction targets. As a result of these concerted efforts, we have achieved a 70% reduction in GHG emissions compared to the previous year.

Business Travel

Wipro has been measuring emissions from business travel for several years. Business travel forms the third largest category of our Scope 3 emissions (accounting for around 16%). Over the last year, we have gained granular knowledge on sources of business travel emissions within the organization. We have created a Sustainable Travel Policy that we are getting ready to launch.

Our travel policy has integrated the use of alternative travel modes such as trains and buses, particularly in specific regions in India and the EU. Technology is also being used to prompt employees to adopt better travel choices. We are working with top delivery accounts to promote voluntary low-carbon travel choices. Creating employee awareness forms an integral part of implementing this policy.

In FY25, we achieved a 16% reduction in business travel emissions primarily due to company travel restrictions. However, even as these restrictions get lifted, we anticipate measurable reductions due to the Sustainable Travel Policy.

Employee Commute

A challenging aspect for any business, employee commute is the largest contributor to our Scope 3 emissions accounting for around ~40% of our Scope 3 emissions. This is expected to increase in the coming years as employees return to the office. We have launched several initiatives to create awareness among employees as well as provide lower emission choices in order to achieve reductions in employee commute emissions. Some of these are mentioned in the box item.

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Employee Commute: A Rebounding Challenge in the Hybrid Era

As hybrid work models gain traction post-pandemic, employee commute has emerged as a volatile Scope 3 emissions category. Commuting time rose from 7% pre-pandemic to 15% in 2023*, driven by factors like metro construction and traffic congestion. The return to the office—essential for collaboration and retention—has intensified mobility challenges, with strained public transport pushing many backs to private vehicles and increasing emissions across the IT sector.

At Wipro, commute-related emissions surged, accounting for 40% of our Scope 3 footprint in FY25—a threefold increase from FY24. While work-from-home emissions declined, office-based work reversed some sustainability gains. On the upside, electric mobility is gaining ground. EV emits a fraction of CO_2 depending on the grid energy mix and have the potential to reduce commute emissions. However, charging infrastructure remains a hurdle.

To address this, Wipro is driving a three-pronged strategy:

- **Fleet Electrification**: As the first major Indian company in the EV100 initiative, we aim for 100% EV fleet transition by 2030, with 100% deployment already achieved in Kochi.

- **EV-Ready Infrastructure**: With employee fleets contributing over 25% of commute emissions, we are exploring investments in charging infrastructure and incentives to promote sustainable transport.

- **Collaborative Mobility**: We are actively working to engage with public transport providers to expand access to EV shuttles and carpooling platforms. Currently, we have shuttles running between our offices in Bengaluru to enable easy transport for employees.

We've also launched an employee commute survey to gather granular data and shape targeted policies—helping us move the needle on low-carbon commuting.

Source: https://moveinsync.com

Purchased Goods and Services

We collaborate with suppliers committed to sustainability throughout their value chains. Our engagement with suppliers, including those in hardware procurement and indirect services, focuses on reducing energy consumption and GHG emissions, alongside other environmental and social commitments, as outlined in our "Supplier Code of Conduct". We actively engage suppliers through the CDP supply chain platform, being the first India-based company to do so. Additionally, our Wipro Initiative for Supplier Engagement (WISE) program helps measure and set targets for emissions reduction. We have received the prestigious EPEAT award for excellence in sustainable technology procurement seven times consecutively and earned a five-star rating for the third time, demonstrating our continuous dedication to integrating sustainability into our procurement processes. We regularly monitor upstream assets and fuel emissions, setting benchmarks and targets through energy audits and performance reviews, and are also focused on

reducing waste generation and related emissions. For more details, see the 'Supplier Synergies' section on <u>page 123</u> and the 'Waste Management' section on <u>page 79</u>.

Emissions Reduction

Addressing greenhouse gas (GHG) emissions is a crucial aspect 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 by transitioning to renewable energy and enhancing energy efficiency. For Scope 3 emissions, mitigation efforts involve integrating policies and procedures into relevant business functions to ensure a sustained effort to reduce emissions.

Given that around 86% of our GHG emissions originate from Scope 3, mitigating these emissions is both challenging and essential for meeting our goals. Our focus is now on programmatic interventions to reduce Scope 3 emissions.

Water

At Wipro, our water management strategy is guided by our Water Policy and focused on water efficiency and responsible management of water.

Our strategy is designed to evaluate and mitigate water-related risks to our business while collaborating with partners to develop scalable solutions for stakeholders beyond Wipro's immediate operations.

We systematically map climate-related water risks across all our facilities. Based on the identified risks, we develop business resilience plans for each site. These plans are closely monitored by both the Business Continuity team and the Enterprise Risk Management team. For more information, please refer to the Climate Strategy section.

Understanding that urban water issues transcend boundaries, we extend our efforts beyond our operational limits to improve shared water resources. Through our boundary-less approach to water, we have engaged with partners on water stewardship programs.

Our FY25 Targets vs Performance is given below. Going forward, we have modified the FY26 targets based on a thorough assessment of current infrastructure capabilities and future feasibility. Progress on our Water Targets is reviewed quarterly by the Wipro Board.

Targets Vs Performance (Till FY25)

Freshwater Efficiency

| 2030 Target | 60%* |
| 2025 Performance | **50%*** |

Targeting a 60% improvement in freshwater efficiency by 2030 (from 150 to 60 Lpcd), Wipro has already achieved a 50% improvement, bringing usage down to 75 Lpcd.

Waste Water Treatment and Usage

Wastewater treatement		Recycled water usage	
2030 Target	100%		60%
2025 Performance	**100%**	**31%**	

31% of total water requirement met from treated wastewater; 100% of wastewater treated

Zero Discharge of Untreated Wastewater

Considering the systemic challenges and increasing water demand, Wipro has updated its water goals to be more feasible, time-bound, and aligned with current infrastructure and investment capacity. These goals reflect a balanced approach, with a planned improvement in sewage treatment infrastructure that will enable us not only to enhance treated water amount but also reduce our reliance on freshwater sources.

Revised Water Targets from FY26 :

➔ To continue to treat 100% of all used water as per the safe standards

➔ To increase the utilization of treated water to constitute 45% of total water use by 2030

➔ To reduce the absolute consumption of freshwater* year-on-year by 3% in all operationally-controlled facilities

➔ Maintain Zero Liquid Discharge of untreated wastewater across all owned facilities

Freshwater includes municipal, groundwater, tanker supply, and private water.

We systematically map climate-related water risks across all our facilities. Based on the identified risks, we develop business resilience plans for each site. These plans are closely monitored by both the Business Continuity team and the Enterprise Risk Management team. For more information, please refer to the Climate Strategy section.

Water Management

GRI 303-1

Wipro's integrated water management approach, including conservation, reuse of treated water and rainwater harvesting, has significantly minimized the usage of freshwater in our operations. We also extend our efforts to water management at community and city levels to foster sustainable practices, and strengthen resilience of vulnerable urban communities to respond to the daily challenges of accessing safe water and sanitation

The data in this section represents water that is consumed, withdrawn, and discharged across the owned and operationally- controlled sites of Wipro. For a detailed breakdown of these sites, please refer to the Annexure. The primary areas of water consumption comprise cafeterias, cooling through HVAC systems, toilets and landscaping. Our water sources are from proximate groundwater aquifers, municipal supply and private water tankers (Refer page 75). We collect

and analyze our water data through a centralized digital system and conduct internal audits every quarter to assess our water-related impacts. We identify and classify water-stressed areas based on the [guidelines of Central Groundwater Board](). Despite operating in such regions, our water-related impacts remain minimal due to the nature of our operations. While Wipro does not maintain internal standards for water quality monitoring, we adhere strictly to national and international norms, including those set by the Central Pollution Control Board (CPCB).

Our water management is guided by our [Water Policy](), reflecting our commitment to the responsible use of water resources. In addition, as part of our community outreach, we are committed to contributing to a deeper understanding of the systemic challenges of urban water management in the major cities in India we operate from. This year, we plan to pivot our targets to an absolute consumption basis as we think this is more reflective of the ground realities. We believe these will enable us to achieve more targeted and meaningful reductions.

Our continuous improvement plan includes:

- **Adequate Metering**: Ensuring comprehensive metering across all campuses.

- **Efficient Sewage Treatment**: Maintaining smooth operation of sewage treatment plants.

- **Treated Water Usage**: Promoting efficient reuse of treated water.

- **Rainwater Harvesting**: Integrating rainwater harvesting into our overall water strategy.

Water Withdrawal

GRI 303-3

All sites except Mysore, Cochin, Vizag, and Bhubaneswar are classified as water-stressed, based on Central Groundwater Board data identifying 'over-exploited' or 'critical' areas. In these regions, human water demand often exceeds supply, affecting both people and ecosystems. Water stress may involve issues of availability, quality, or accessibility. Our total water consumption is calculated as the difference between water withdrawn and discharged.

GRI 303-5

Water consumption (in mega liters)	All areas	Areas with water stress
Total water consumption	1,307	893
Change in water storage, if water storage is identified as having material water-related impact	N/A	N/A

Our freshwater resources are sourced from third-party purchases and groundwater. Third-party water primarily includes municipal and private supplies, with the latter mainly derived from groundwater. Municipal water supplies are typically sourced from rivers or lakes. In-situ groundwater constitutes approximately 1.24% of our total freshwater consumption across various cities in India.

Additionally, we are committed to harvesting rainwater to reduce our reliance on conventional freshwater sources and promote sustainability. Our water withdrawal activities have no direct material impact on water sources.

Description	Category	Quantity (in megaliters)
Total water withdrawn from all areas	Surface water	0
	Ground water	16.34
	Sea water	0
	Produced water	0
	Third-party water	1,292.13
Total water withdrawn from water stressed areas	Surface water	0
	Ground water	14.53
	Sea water	0
	Produced water	0
	Third-party water	879
Total water withdrawn from each category	Freshwater (≤1,000 mg/L Total Dissolved Solids)	1,308
	Other water (≥ 1,000 mg/L Total Dissolved Solids)	0

Since the TDS of water is less than 1,000mg/L, entire water withdrawn is considered under freshwater category.

Water Discharge

We operate state-of-the-art sewage treatment facilities that enable the effective reuse of treated water. Some of these plants are equipped with nanofiltration technology to produce high-quality water for our chillers. All water is treated and reused, with minimal discharge from two of our facilities.

GRI 303-2, 303-4

As per Wipro's Water Policy, we ensure that no untreated wastewater is discharged into subsurface waters, surface waters, or sewers leading directly to rivers, oceans, lakes, wetlands, or groundwater. The treated water from our sewage treatment plants is rigorously tested and conforms to the parameters specified by the respective local pollution control boards.

The disclosures below pertain to 2 sites (EC 4&5 and GNDC). Further, we are in the process of strengthening the processes and controls in relation to measurement and monitoring of this information.

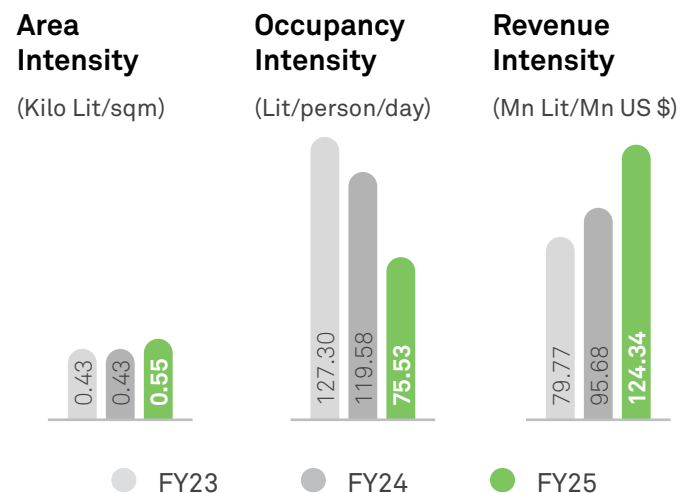| Water discharge	All areas	Areas with water stress
Water discharge by source		
Surface water	0	0
Groundwater	0	0
Seawater	0	0
Third-party water (total) *Third party water sent for use to other organizations*	0.94	0.94
Total water discharge		
Surface water + Ground water + Seawater + Third-party water (total)	0.94	0.94
Water discharge by freshwater and other water		
Freshwater (≤1,000 mg/L TDS)	0.94	0.94
Other water (≥1,000 mg/L TDS)	0	0

We are partnering with organizations to secure treated water to supplement our generation of treated water. Till date, we have procured around 22 megaliters of treated water.

As an IT service provider, we do not engage in manufacturing processes that involve the use or discharge of hazardous chemicals, heavy metals, or toxic substances. Consequently, no priority substances of concern, such as industrial toxins or persistent organic pollutants, are released through our water discharge streams. However, we consider Total Dissolved Solids (TDS) and Biological Oxygen Demand (BOD) as key indicators of water quality and potential environmental impact. These parameters are monitored in alignment with regulatory thresholds defined by CPCB. Water which gets discharged is treated after meeting the prescribed limits, and in many cases, is sent to municipal sewage treatment facilities.

For the reporting period, Wipro recorded zero incidents of non-compliance with discharge limits related to water quality parameters.

Water Intensity

Tracking water intensity is essential for managing consumption effectively year after year, allowing for improved resource allocation. Since water consumption is primarily dependent on occupancy, that is the preferred intensity metric tracked internally.

Area Intensity
(Kilo Lit/sqm)

Occupancy Intensity
(Lit/person/day)

Revenue Intensity
(Mn Lit/Mn US $)

Area Intensity: FY23 0.43, FY24 0.43, FY25 0.55

Occupancy Intensity: FY23 127.30, FY24 119.58, FY25 75.53

Revenue Intensity: FY23 79.77, FY24 95.68, FY25 124.34

○ FY23   ● FY24   ● FY25

Waste

At Wipro, we view waste not just as a byproduct, but as a valuable resource and an opportunity to demonstrate our commitment to sustainable practices. To maximize our efforts in responsible waste management, we adhere to the following practices:
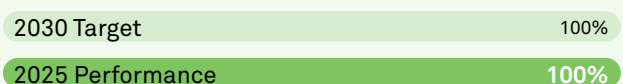
- Generation and Segregation
- Monitoring and Tracking
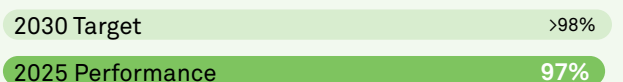- Report, Reduce and Reuse
- Recycle and Repurpose
- Disposal

Targets Vs Performance

Organic Waste Composting

2030 Target	100%
2025 Performance	**100%**

Wipro targets 100% composting of organic waste from business operations and has already achieved this using appropriate methods.

Waste Recycling

2030 Target	>98%
2025 Performance	**97%**

Wipro targets over 98% waste recycling (excluding C&D) by 2030 and has reached 97% as of 2025.

Landfills

Wipro targets less than 2% of waste (excluding C&D) to go to landfills by 2030 and has achieved 1% as of 2025.

GRI 306-1, 306-2

Wipro's operations generate a variety of non-hazardous waste streams, with the significant contributors being Construction and Demolition (C&D) waste, followed by organic waste (including food scraps, garden trimmings, and branches), and other non-hazardous solid waste such as electronic items, metals, plastics, and paper. All of this is on account of the organization's own operations.

- **Input:** Materials used in infrastructure development, office maintenance materials, cafeteria consumables, paper, electronics, peripherals, and packaging.

- **Activities:** Construction and renovation projects, daily office operations, food services, and grounds keeping.

- **Output:** C&D debris, organic waste, paper, plastic, e-waste, and general solid waste.

To manage this impact, we have developed a systematic waste classification framework, categorizing waste into 8 distinct groups, which are further classified into 45 sub-categories, to facilitate effective disposal. This systematic classification offers a comprehensive perspective, enabling us to identify opportunities for waste prevention and implement circularity measures to enhance sustainability. The waste is processed by certified third parties after a thorough assessment, making sure they are aligned to key legislative frameworks.

GRI 306-2, 306-3

Wipro employs a centralized digital platform to record and manage waste data across all operational sites. Each site team is responsible for updating waste generation figures monthly, ensuring timely and accurate data capture.

To maintain data integrity and compliance, these entries undergo internal audits quarterly. This structured approach enables consistent tracking, facilitates performance analysis, and supports informed decision-making for waste reduction and sustainability initiatives.

In FY25, we generated 13,541 tons of waste (including C&D), reflecting an enormous increase from the previous year, primarily driven by a 4-fold surge in C&D waste.

Waste category	Waste generated (in tons)
E-waste	171
Biomedical waste	4
Hazardous waste	188
Inorganic waste	275
Organic waste	2,830
Packaging waste	250
Plastic waste	97
*Other waste (excluding C&D)	837
**Total waste generated (excluding C&D)	4,653

Notes:

i. * Other waste including C&D is 9,725 tons

**Total waste including C&D is 13,541 tons.

ii. This year, C&D waste has increased substantially due to demolition and redevelopment at the Mysore office location.

iii. E- waste generation is equal to disposal.

Collection and Disposal

GRI 306-1, 306-2, 306-3, 306-4, 306-5

To ensure responsible management of environmental impact, we employ a comprehensive data collection and monitoring process for waste-related data, using tools like digital platforms for online data entry, a centralized database streamlined tracking, continuous monitoring, and annual external audits for data validation.

Effectively segregating waste prior to disposal allows us to collaborate with authorized waste management providers, who adhere to predefined schedules and routes for safe, systematic collection and disposal. These service providers hold the necessary licenses and permits, ensuring compliance with regulations. To ensure safe disposal, Wipro strictly follows local laws and regulations. A dedicated team oversees site management and conducts regular inspections, allowing for the identification of deviations and timely corrective actions to address any non-compliance issues.

Waste Management

GRI 306-1, 306-2, 306-3, 306-4, 306-5

Waste management at Wipro is overseen by the Facility Management Group (FMG), with a strong emphasis on maximizing reuse and recycling. Waste that cannot be repurposed is safely and responsibly disposed of.

The company maintains end-to-end visibility across the entire waste treatment and disposal process. With continuous monitoring and evaluation, Wipro is committed to refining and enhancing its waste management practices, ensuring greater efficiency and sustainability.

Waste Disposal Methods

Parameters	in tons (excluding C&D)	% (excluding C&D)
Incineration	79	1.60%
Landfill	36	0.73%
Recycle	4,833	97.61%
Other methods for recovery	3	0.06%

C&D waste is sent to landfill

Wipro maintains a robust waste management system, ensuring responsible disposal and recycling practices.

- ~70% of inorganic waste is efficiently recycled through approved partners.

- Biomedical and hazardous waste is incinerated following established, safe and approved methods.

- Electronic waste is handled through responsible end-of-life recycling with certified vendors.

- More than 90% of our plastic and packaging waste gets recycled in suitable forms ensuring minimal landfill impact.

For the reporting year, Wipro achieved a recycling rate of 97%, excluding C&D waste reinforcing its commitment to sustainability and circular economy principles.

Wipro does not conduct any waste treatment or disposal onsite. All waste generated across Wipro's operational sites is disposed off through authorized third-party waste management service providers, ensuring compliance with environmental regulations and safe handling practices.

The numbers reported in the table below are for off-site waste disposal.

	Waste Diverted from Disposal (in tons)			Waste Directed to Disposal (in tons)			
	Preparation for reuse	Recycling	Other recovery operations	Incineration (with energy recovery)	Incineration (without energy recovery)	Landfilling	Other disposal operations
Hazardous waste	0	225.37	0	0	2.43	0	0
Non-hazardous waste	277.44	4,607.89	0	0	76.98	8,646.48	0
Total waste (tons)	**277.44**	**4,833.28**	**0**	**0**	**79.4**	**8,646.48**	**0**

We disposed 324 tons of waste in excess to what was generated,due to an onsite collection of generated waste. This was disposed off by the close of the financial year.

Out of the total 4,833 tons of waste collected for recycling, only 3 tons, mainly food scraps and garden trimmings were composted on-site and reused within Wipro's premises. The remaining waste was sent to authorized vendors for composting and other suitable recycling processes.

The Role of Construction and Demolition Waste in India's Circularity Story

India's urban growth story is impressive—but it comes with a hidden cost. According to a 2018 report by the Ministry of Housing and Urban Affairs (MoHUA), India's construction sector is projected to grow at a rate of 7-8% over the next 10 years and is likely to become the world's third largest by the middle of the next decade. Currently, it is estimated that Indian cities generate around 150 million tons of Construction & Demolition (C&D) waste per year.

Zoning in on the IT and ITes sector, there has been a rapid growth of IT, ITes and Global Capability Centres (GCCs) in major IT hubs like Bengaluru, Hyderabad, Pune and Gurugram. Given that India ranks third globally in LEED-certified buildings, retrofitting of older IT campuses and commercial buildings are accelerating, contributing to C&D waste generation. Estimating that IT-related commercial construction accounts for 10–15% of total urban commercial development, then the IT sector could be responsible for 15–22 million tons of C&D waste per year.

According to estimates made by the Centre for Science and Environment, India recycles only 1% of the C&D waste.

C&D waste management is not just a logistical challenge—it's a systemic issue. The lack of consistent recycling infrastructure and limited awareness among stakeholders has created a fragmented landscape where sustainability goals are difficult to achieve. The new C&D Waste Management Rules 2025, set to become effective in April 2026, mandate an Extended Producer Responsibility (EPR) for projects >20,000 sq. m, and a mandated sourcing of 5% of construction materials from recycled waste by 2027. This will increase to 25% by 2031.

This, however, needs to be backed by a strong ecosystem of recyclers. Today, recycling plants exist only in pockets that are able to handle limited quantities of waste. This reflects a systemic gap, where waste generators are faced with limited options for disposal.

Wipro is committed to circularity and the reuse/recycling of waste. Over the years, we have explored innovations in circularity and enhanced our recycling/upcycling options. For example, last year, we partnered with PadCare to upcycle sanitary napkins across our campuses. A case study is presented elsewhere in this chapter.

Wipro's generation of C&D waste increased significantly in FY25 due to refurbishment projects, of which just 2% was recycled. This was primarily due to vendor limitations and the limited availability of recyclers in the cities where we operate. There is a need for a more robust and scalable system to process and recycle C&D waste across our cities.

This issue is not unique to India. Other countries faced these problems years earlier and have found a way forward. For example, the UK's use of recycled aggregates forms 25% of total aggregates, being the highest in Europe, creating a vibrant recycling industry that promoted innovation. Singapore recycles 98% of its construction waste. These countries have shown that it is possible.

The time is ripe for India. The problem of C&D waste has been recognized. There is hope that the new C&D waste regulations will bring the change that is needed and spur the ecosystem into action.

Waste Tracking Mechanism

Wipro maintains rigorous compliance monitoring and tracking, generating reports to evaluate waste management performance. These reports help assess the effectiveness of waste reduction initiatives and identify opportunities for improvement.

Wipro's target was to ensure that by 2025, more than 98% of other categories of waste are recycled as per appropriate national standards with less than 2% reaching landfills (excluding construction and demolition waste), and 100% of organic waste generated from business operations being recycled.

We have processed 100% of our organic waste - with 90% being composted, and the remaining 10% being sent for co-processing or recycling.

To further strengthen waste reduction, Wipro employs multiple strategies, such as minimizing single-use plastics, promoting paperless operations, and adopting energy-efficient technologies. The company encourages recycling and the use of recycled materials wherever possible. Additionally, Wipro collaborates with authorized recycling partners to manage electronic waste (e-waste) responsibly, ensuring regulatory compliance.

Wipro and PadCare- Repurposing Menstrual Products

In FY25, Wipro collaborated with PadCare to address the often-overlooked challenge of sanitary waste management in workplaces. This initiative aimed to reimagine menstrual hygiene through systems that are inclusive, responsible, and aligned with future-ready sustainability goals.

As part of the program, 1,378 sanitary bins and 256 pad vending machines were installed across Wipro offices, ensuring safe and dignified menstrual hygiene solutions for women employees. Leveraging PadCare's proprietary closed-loop recycling technology, 3,802.99 kilograms of used sanitary waste were diverted from incineration and landfills. This waste was repurposed into functional recycled products such as notebooks, calendars, and affirmation cards— contributing to Wipro's zero-waste objectives and reducing its environmental footprint.

In addition, awareness sessions conducted across locations fostered open dialogue around menstruation, promoting a culture of inclusivity and sensitivity. Through this initiative, Wipro has set a benchmark for integrating menstrual hygiene into corporate sustainability and circular economy practices.

Campus Biodiversity

At Wipro, we recognize that biodiversity conservation brings a multitude of benefits, including preserving ecosystems, maintaining ecological balance, enhancing climate resilience, and supporting sustainable livelihoods, while making our campuses truly vibrant. Starting our journey in 2013 with a butterfly park, we are increasingly focused on conservation and awareness generation. With two broad objectives of transforming our campuses into biodiversity zones and using them as platforms to promote education and advocacy, our campus urban biodiversity programs foster sustainable practices and enable us to actively promote environmental stewardship.

Biodiversity at Gopanapally

Wipro's Gopanpally campus in Hyderabad exemplifies the restoration of endemic biodiversity within an urban institutional landscape. Spread across 50 acres, the land was initially dominated by invasive species such as *Lantana* and *Prosopis juliflora*, and scattered with construction debris. In 2021, Wipro initiated a focused effort to revitalise this landscape by introducing native flora and enhancing ecological resilience.

Approximately 8 acres have been restored, featuring nearly 1,500 native and endemic saplings with a survival rate of around 75 to 80%. These efforts have already led to a healthier ecosystem, marked by increased sightings of wildlife, including wild boars, snakes, mongooses, peafowl, black-naped hares, and a variety of bird species. The growth of these populations indicates a positive shift in habitat quality and food availability.

Water for the plantation is drawn primarily from freshwater sources, with excess rainwater channeled into on-site ponds. Seasonal maintenance activities include mulching with dry grass to retain soil moisture, creating water-permeable openings in the mulch, staking saplings during the monsoon season, addressing infestations, and clearing weeds that compete for nutrients.

Despite initial challenges such as thick vegetation and safety concerns, the team has adapted to the terrain. The project continues to demonstrate Wipro's long-term commitment to environmental sustainability and native biodiversity conservation.

Climate Strategy

With the climate emergency becoming increasingly real and urgent over the past decade, the need for immediate and meaningful climate action has never been greater. It becomes imperative for all stakeholders (companies, countries and regions) to have a clear climate strategy that incorporates mitigation, adaptation and resilience.

Wipro's climate strategy is built on this foundation, aiming to reduce greenhouse gas emissions while enhancing business resilience. This approach ensures that we consider both financial materiality (how ESG and Climate issues affect the Company's financial performance) and impact materiality (how the Company's activities affect the environment and society). This dual perspective is central to our **double materiality approach**, and aligns with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

While Wipro did a preliminary version of the Double Materiality Assessment (DMA) as part of our overall Materiality exercise in 2023, we intend to do a more comprehensive exercise in FY26.

Materiality

Wipro conducted an extensive materiality exercise in 2023 to determine the key material issues. Through an elaborate stakeholder consultation and several focus group discussions with the leadership, we identified 25 key material topics across 8 themes. The 8 themes were further crystallized into 7 ESG Goals that are important for the organization. The progress against these goals is monitored by the Board on a quarterly basis. Details of our materiality exercise can be found on page 41 of this report.

Environmental stewardship and climate change emerged as one of the key material topics for the company, based on stakeholder engagement and leadership focus group discussions.
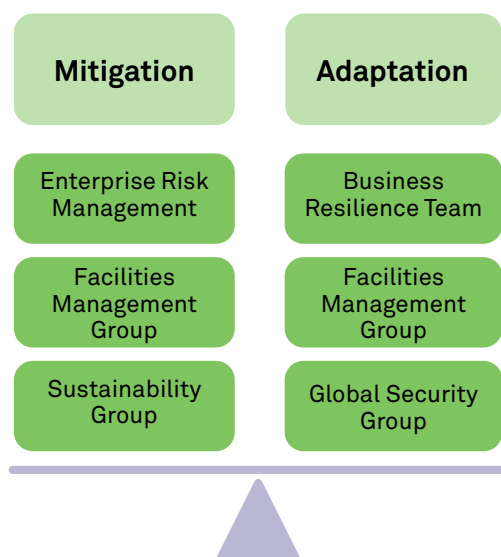
Risk and Opportunity Assessment of our Material Topics

Every Function conducts a risk assessment on its material topics and chalks out mitigation measures to address the risk. These risks and mitigation plans are clearly defined in the Risk Register and monitored quarterly by the Enterprise Risk Management Team. Detailed description of the risks, mitigation measures, and opportunities against each material topic is outlined in GRI 3.3. The risks associated with each of our material topics have been identified and mapped on page 43-44. Every material topic is governed by one or more policies. A mapping of material topics to the relevant policies can be found on page 49.

Governance of our Material Topics

Each of our material topics has a defined Function owner, who looks into the planning, implementation, and monitoring of the goal. Every material topic is governed by one or more policies. A mapping of material topics to the relevant policies can be found on page 49.

Functions play both mitigation and adaptation roles as applicable (depicted below):

Mitigation	**Adaptation**
Enterprise Risk Management	Business Resilience Team
Facilities Management Group	Facilities Management Group
Sustainability Group	Global Security Group

Climate Risk

From the point of view of Financial Materiality, Wipro recognizes that climate and ESG risks can impact an organization's operations and business continuity. Timely assessment of climate risks allows us to integrate mitigation plans into our strategy. For example, in facilities that may face water scarcity, we have implemented rainwater harvesting in addition to procuring treated water for our operations. These initiatives are anticipated to minimize our freshwater intake.

Risk Identification

The Enterprise Risk Management (ERM) and Sustainability Functions at Wipro oversee environmental and climate change related risk identification which is an internal part of a company-wide risk identification process. These risks and mitigation plans are clearly defined in the Risk Register and monitored quarterly by the ERM Team.

The most important criteria considered for climate change risk identification are:

• Planning for Business Continuity (in the case of extreme weather events)

• Energy and Water Scarcity accelerated by a gradual increase in average temperature and temperature ranges and precipitation variation

• Health risks due to changes in temperature and related climate parameters

Risk identification and assessment at the company and asset level:

A well-defined Business Resilience Policy articulates the guidelines to be used to plan for climatic disruptions that could disrupt business objectives. The Business Resilience team governs and guides the standard risk assessment methodology at every location and helps identify risks that could potentially impact the continuity of business and related financial parameters like revenue and profitability, reputation, and legal parameters. This group collaborates with various support groups in the organization to assess risks for human resources, facilities and IT infrastructure with identified impacts, probability/likelihood and controls in place.

Risk Identification through Climate Modelling Using RCP 4.5 and 8.5 Scenarios:

In addition to our ongoing process of risk assessment, a comprehensive climate risk assessment exercise was conducted in 2020,

encompassing both physical and transitional risk which serves as a clarion call to action. Leveraging the IPCC-defined RCP 4.5 (The Optimistic Scenario) and RCP 8.5 (The Business As-Usual Scenario), the scenario-based assessment was conducted to evaluate medium to long-term effects (2030-2050) of acute (Increased severity and frequency of extreme weather events such as cyclones and floods) and chronic (Rising mean temperatures can impact the health and well-being of employees) physical hazards.

Our risk matrix categorizes climate-related threats into different levels of risk, based upon impact and likelihood. The impacts are categorized under three key criteria as listed below.

People's safety: The possible risk to the safety of 1,000 or more of our personnel at any given time in any area. We have estimated this to be 0.5% of the staff in specific cities.

- **Wipro's infrastructure:** The need for relocation of more than 25% of personnel to other sites, as well as a 10% increase in infrastructure costs due to possible damage.

- **Customer delivery:** Possible impacts on a customer engagement by more than 25% of the relationship value. Furthermore, any mission-critical service would have to be restored within the time frame agreed upon with clients.

Combined with the likelihood of risk occurrence, risks were categorized into high, medium, and low.

Zone		Water stress	Urban flooding	Extreme rainfall days	Hot days	Heatwaves	Air quality
North	Delhi	High	Low	Low	Medium	Medium	High
	Noida	High	Low	Low	Medium	Medium	High
South	Bengaluru	High	Medium	Low	Low	Medium	Low
	Chennai	High	Medium	Medium	Low	Low	Low
	Coimbatore	Medium	Low	Low	Low	Low	Low
	Hyderabad	Medium	Low	Low	Low	Low	Low
	Kochi	Low	Low	Low	Low	Low	Low
	Mysuru	Low	Low	Low	Low	Low	Low
	Visakhapatnam	High	Medium	Low	Medium	Medium	Low
West	Mumbai	Medium	Medium	Medium	Medium	High	Medium
	Pune	High	Low	Low	Low	Low	Low
East	Kolkata	High	High	Low	Low	Low	Low

More information on the process and results can be found on and the website here.

Risk Resilience (Adaptation)

Wipro has a well-defined Business Resilience Policy to plan for any contingency through the implementation of a robust Business Continuity Management System (BCMS). Climate-related disruptions are a part of the business risks, and the BCMS takes into consideration disruptions that may result from climate-related natural disasters.

The Business Resilience team implements a comprehensive Threat Management Program that enhances its resilience posture across global delivery locations. The program addresses five key threat categories: Environmental, Technological Infrastructure, Operational, Geopolitical and Security, and Workforce Disruptions.

Key Features:

- Bottom-up approach to identify vulnerabilities and develop risk response strategies
- Continuous monitoring of threats
- Focus on critical locations and single-points of-failure

The process followed is as follows:

1. Identification and Rating of Risk
2. Assessing the impact of the risk on business continuity
3. Formulating a Business Continuity Plan/ Business Resilience Plan. These plans are made at the
- Account level (critical process recovery for customer delivery),
- Service Function level (restoration of key service line operations); and
- Location level (emergency response and integrated recovery across accounts/ functions)

Outcomes and Impact

- Improved business continuity posture through identification of critical risks
- Enhanced decision-making capabilities based on actionable insights
- Strengthened stakeholder collaboration via workshops and engagement initiatives

The program demonstrates Wipro's commitment to proactive risk management, operational resilience, and sustainable growth. By systematically addressing potential threats, Wipro ensures its ability to maintain service continuity for clients while safeguarding its workforce and assets.

Actionable Insights and Future Plans

We plan to conduct an in-depth climate risk assessment this financial year across all our locations. We are aiming for a more granular and more nuanced approach that will take into consideration site-wise geological data as well as existing business reliance plans to allocate a risk score. Further, actual impacts on employees and business, with a focus on employee health and absenteeism, will be assessed to obtain actionable insights.

Climate Action (Mitigation)

Since 2007, we have had an unequivocal commitment to environmental sustainability, under which climate change, water, biodiversity, and waste management have been key focus areas. Implementation of the mitigation plans is embedded and distributed among the multiple functions within the organization while the overall governance is with the Sustainability team.
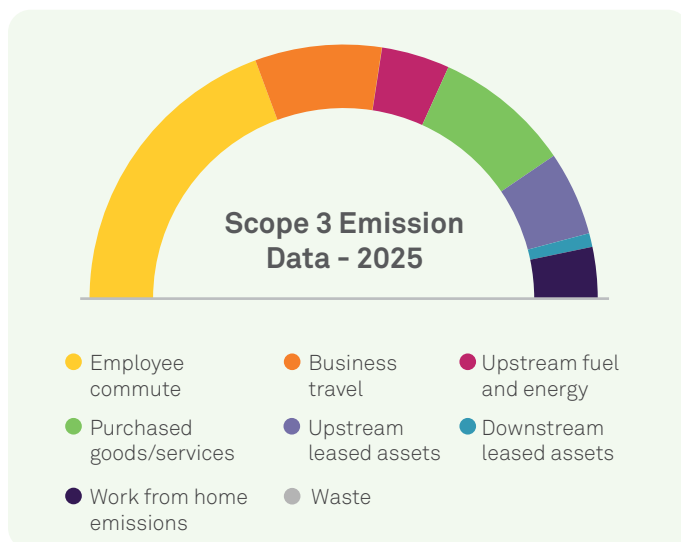
Targets for Operations and Value Chain

Our Net-Zero Targets, validated by SBTi, are:

- Net-Zero on Scope 1, 2, and 3 emissions by 2040

- 59% reduction of Scope 1 & 2 by 2030

- 55% reduction of Scope 3 by 2030

Our climate action is governed by our Energy and Environmental Policy. At the core of our climate action initiatives is decarbonization which revolves around Energy Efficiency and Renewable Energy Transition. Our efforts around energy efficiency are outlined in the Environmental section of this report. Our transition to renewable energy began several years ago. Today, our operationally controlled facilities are powered by 84% renewable energy procured through multiple types of arrangements available in the market, e.g., Group captive. As a result, our Scope 1 and 2 emissions have reduced by 84% with respect to our FY17 baseline, significantly ahead of our near-term 2030 targets.

We have also been measuring and baselining emissions on account of our value chain. As we fine-tune our measurement methodologies for Scope 3, it helps feed into our mitigation strategies.

Scope 3 Emission Data - 2025

- 🟡 Employee commute
- 🟠 Business travel
- 🟣 Upstream fuel and energy
- 🟢 Purchased goods/services
- 🟪 Upstream leased assets
- 🔵 Downstream leased assets
- 🟣 Work from home emissions
- ⚪ Waste

Collaborating with our Value Chain

As part of the ESG Goals and Targets that get reviewed by the Board every quarter, we have a goal to reduce our delivery emissions for our top customer accounts by 50% by 2030. The first step to do this is to establish a baseline. We have created a "Responsible Delivery" calculator to
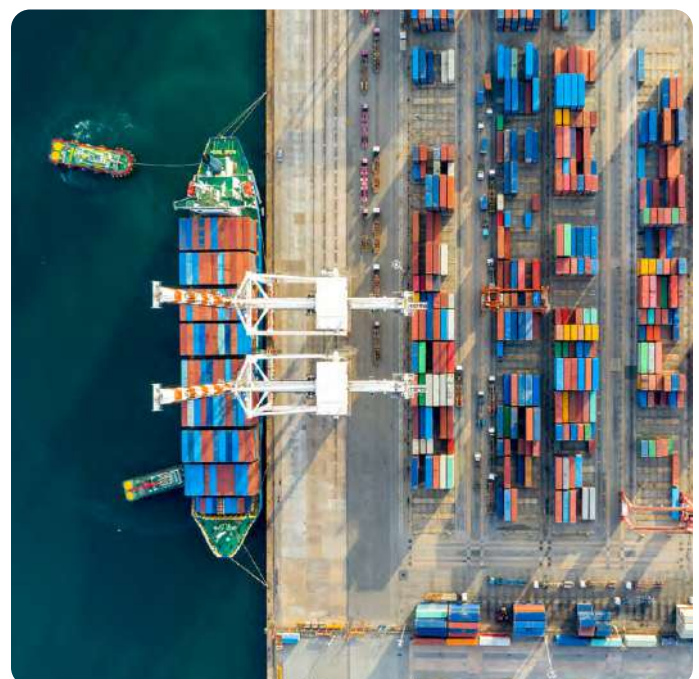
measure the delivery footprint of our services. We have provided our delivery footprint to several clients through this tool. This is elaborated in the Customer Stewardship section on .

In parallel, we are actively engaging with our supply chain through the CDP Supply Chain Platform as well as an internal program called WISE (Wipro Initiative for Supplier Engagement). Through these programs, we intend to work closely with our suppliers to measure and report their baseline emissions, and set actionable targets. This is elaborated in more detail in the Supplier Synergies section on .

Actionable Insights and Future Plans

As our Net-Zero program continues to mature, we are advancing toward greater granularity and accuracy in measuring Scope 3 emissions, particularly across key categories such as Purchased Goods and Services, Business Travel, and Employee Commute. With office occupancy and travel steadily increasing, it is imperative to implement new processes and policies aimed at reducing emissions.

To decarbonize our supply chain, we adopt an inside-out approach—establishing robust internal frameworks that are both ambitious and achievable. In alignment with this strategy, we are actively developing new policies and programs that are informed by our current infrastructure capacity and investment roadmap.

Climate Risks and Opportunities

Climate-Related Risks

Category	Description
Current Regulation	(i) Fuel/Energy taxes (ii) renewable energy regulations and (iii) regulations for promoting energy-efficient equipment.
Emerging Regulation	(i) Possible increase in the costs of renewable power due to tariff barriers on imports of equipment (ii) Rise in costs of procuring energy from the grid or captive diesel backups; the latter is closely linked to global oil prices (iii) Increase in cost of water and increase in cost of sewage treatment due to climate accelerated-water scarcity.
Technology	(i) Lag in adoption of energy-efficient equipment retrofits in older buildings, lag in adoption of latest energy efficiency technologies, lag in adoption of renewable energy, adoption of electric vehicles without adequate charging infrastructure, inability to anticipate climate-induced risks, to water and the consequent gaps in adoption of higher quality water-treatment technologies. (ii) Inability to take advantage of emerging market for digital solutions for climate change solutions.
Legal	We have a proactive approach in managing and complying with emerging and current regulations, and a commitment to sustainability. Hence, we have not faced nor do we anticipate any legal risks.
Market	Inability to cater effectively and ahead of the curve to high demand of low carbon IT enabled solutions/services. This could be in specific sectors where we may not have adequate understanding or capabilities - agriculture or urban planning, for example.
Reputation	Risk arising due to reputation damage stemming from social/community concerns related to environmental impacts or the perception of not being seen to be doing enough by customers, leading to reduced revenue opportunities and impaired ability to do business.
Acute Physical	Physical infrastructure damage, revenue loss due to employee absence from work, increase in fuel procurement cost due to extreme weather events like cyclones or flooding.
Chronic Physical	Increase in tropical diseases caused by precipitation variations, and an increase in employee absenteeism due to the rise in mean temperature.

Financial Impact of Climate Risks

We have made the following assumptions while calculating the financial impact over a five year period (FY24 to FY28)

- +6% annual increase in the cost of electricity

- -2% reduction of total electricity consumption due to energy conservation measures.

- +7% increase in cost of sales (CoS)

The total financial impact estimated due to an increase in fuel/electricity price is around $63.3 Mn. This is offset by 2% reduction in energy consumption ($2.12 million) due to energy efficiency programs.

The Government of India mandates an annual Renewable Purchase Obligation (RPO) of approximately 8%, with 27% as the target for the year 2024. Given our accelerated renewable energy transition, the financial impact of this has already been accounted for and we do not separately account for this impact in our calculations.

Our plan to manage the risk from an increase in fuel and electricity prices is two-fold:

(a) Demand side management, where we improve energy efficiency through initiatives like HVAC Plant retrofits, Group Captive Investments, Energy

Optimization, etc. We have estimated the cost of such initiatives to be $11.7 million for a five-year period.

(b) Scale up Renewable Energy procurement through open access or group captive channels at lower relative costs from 75 million units to 110 million units by 2030. During FY25, RE contributed 84% of our total energy consumption.

We estimate a total additional cost of $40.53 Mn over the next five years on account of additional energy procurement, server virtualization, revamp

of building management systems, running of Global Energy Command Center (GECC), and retrofits to significantly improve efficiency - for example, electronically commutated fans for Air Handling Units (AHU) in buildings are 30-40% more energy efficient. Also, the cost is inclusive of $27.34 million due to the green platinum-rated buildings.

In FY25, our annual savings from our investments in renewable energy amounted to $1.92 million.

Climate-related Opportunities

Category	Opportunity	Financial Value (Mn USD) 5-year duration
1. Development and/or expansion of low-emission goods and services		$1,787.8
a. Impact Measurements, Impact Intelligence, and System Efficiency	Provide IT services to companies around Zero transition management, energy management, smart grid solutions, data analytics, and reporting for customers from energy-intensive sectors like energy and utility companies, retail, transportation, and manufacturing.	
b. Sustainable Technology	In digital transformations, we help our customers integrate sustainability end-to-end, from aligning with business objectives to well-designed architecture, considered user experiences, sustainable technology across the stack, impact intelligence, and overall responsibility and resilience expectations. We also leverage the use of Responsible AI.	
2. Products and services ensuring the resilience of IT operations		$18,584.0
End User Computing Services (EUCS) and Cloud Infrastructure Services (CIS)	Expand our existing services under Cloud and Infrastructure offerings (CIS) to help our customers run their operations using an asset-light IT infrastructure —thus, building resilience against the risks of extreme weather.	

Financial Value of Climate Opportunity

Based on the present revenue trends and the likely traction for sustainability, decarbonization, and Net-Zero solutions of our core offerings in energy, utilities, engineering research/design, sustainable finance/lending, and sustainable design, we have projected year-on-year revenue growth for five-year period. We estimate an aggregate revenue opportunity of $1,787.8 Mn over a five-year period from FY24 to FY29. The financial impact figure is based on a 20% annual growth rate over five years for the mentioned services on the 2024 revenue base of $200 Mn.

Over the next five-year period, FY24 to FY29, we have estimated an increase in revenue through our offerings like data centers, cloud infrastructure services and modernization, and End User Computing Services (EUCS) to be around $18,584 Mn. This is based on an annual growth rate of 7% over the next five years based on our 2024 revenue base of $3,020 Mn.

The projected costs for realizing these opportunities are estimated as $95.2 Mn and $520 Mn, respectively. This is based on the additional cost to the company of employees in product development, sales, marketing, delivery, and support projected for a period of five years-which is estimated to be 2.5 - 2.8% of revenue for the same period.

Employees

› **Workplace Sustainability**

Wipro's 80-year-old legacy has embodied the belief that purpose drives business and business drives purpose. The economic interest of two-thirds of Wipro shares is earmarked for philanthropy through the Azim Premji Foundation, working toward developing a just, equitable, humane, and sustainable society. Wipro's Founder Chairman, Azim Premji, has been instrumental in laying this foundation, ensuring that our values (the Spirit of Wipro) serve as the moral compass, guiding us to do the right thing. These values are our bedrock. They define us, drive us, and make us. Our character and destinies are energized by our values. This has further strengthened our commitment and encouraged us to create a more inclusive workplace for our associates, clients, and diverse stakeholders, as well as contribute to the creation of a more equitable, humane, and sustainable society.

Workplace Sustainability

Employees are the biggest asset and value driver in our business. Motivated and skilled human resources form the backbone of our organization. Our strong value system has further strengthened our commitment and encourages us to create a more inclusive workplace for our associates, clients, and diverse stakeholders while contributing to the creation of a more equitable, humane, and sustainable society.

In early 2020, as part of our culture transformation journey, our Chairman Rishad Premji introduced the Five Habits, our values in action, to drive a growth mindset. When our behaviors and ways of working consistently reflect our values, we see our values in action. The Five Habits remind us that it starts with each one of us, and encourage us all to be reflective, collaborative, and demonstrate the Five Habits every day. Over 38,000 leaders from around the world have participated in 130+ immersive and interactive workshops, and colleagues across accounts have been introduced to the Five Habits as well. As a next step, we have also introduced the Wipro Leadership Mindset, a set of strategic attributes to help nurture the future leaders at Wipro. Our recently introduced culture framework connects the dots between the different key pillars—purpose, mindset, learning, recognition, belonging, and well-being. Our culture truly impacts how we experience Wipro.

Our Culture and Values

Since our inception in 1945, Wipro has been guided by the belief that purpose drives business, and business drives purpose. Wipro's Founder and Chairman, Azim Premji, has been instrumental in laying this foundation, ensuring that our values serve as the moral compass guiding us to do the right thing. This has further strengthened our commitment and encouraged us to create a more inclusive workplace for our employees, vendors, and clients, as well as contribute to the creation of a more equitable, humane, and sustainable society. While our company has transformed through the years, our core principles, the Wipro Spirit, have remained constant.

Our culture framework helps connect the dots between different key spaces like purpose, mindset, learning, recognition, well-being, and belonging, and plays a role in our culture transformation journey. As each Wiproite demonstrates the organization's culture, which truly impacts how we experience Wipro.

Inclusion and Belonging (I&B)

At Wipro, everyone belongs. By nurturing a workplace where every individual can be their authentic self and feel a deep sense of belonging, we cultivate an environment where everyone thrives in a merit-driven, high-performance culture. Our commitment to seeking and integrating the best talent is deeply rooted in our 80-year legacy and guided by the core values set in our Code of Business Conduct, the Spirit of Wipro, and the Five Habits, ensuring that Wipro reflects the societies in which it operates and celebrates the rich diversity of our voices. We believe in meritocracy and do not engage in or support discrimination in any aspect of employment based on ethnic and national origin, race, caste, religion, disability, age, gender, creed, marital status, gender identity, gender expression, sexual orientation, political orientation, protected veteran status, or any other characteristic protected by law. For us, belongingness creates a more connected workforce, where every individual feels integral to our success, is genuinely seen and valued, and is empowered to share their talents and authentic selves within their work communities.

Our mandatory learning module on '**Unconscious Bias**' empowers associates to recognize and mitigate unconscious bias in the workplace through realistic scenarios. It provides practical actions to consciously address, combat, and minimize these biases. Over 199,500 associates have already benefited from this training.

Women

Wipro believes in enabling a supportive environment for our women associates. Our mission is to foster an inclusive ecosystem where women can thrive, innovate, and lead. Over the years, we have consistently worked to build an equitable culture by implementing policies, initiatives, career-building conversations, leadership programs, mentorship and sponsorship programs. These efforts provide women associates with the resources and guidance needed to excel in their roles. Wipro was featured in the World Economic Forum's Diversity, Equity, and Inclusion Lighthouse Report 2025 for our Women of Wipro (WoW) initiative.

Key programs and initiatives:

- **Enrich**: A year-long executive sponsorship program for high-potential women leaders at senior levels, now in its fourth year.

- **Begin Again**: A program for women restarting their careers after a break has successfully completed three years.

- **WoW Mom**: Supports and engages women associates proceeding for or returning from maternity leave.

- **HerCode**: A Lab45 and I&B initiative empowering women in technology, now in its fourth edition.

- **Women Leadership Programs**: Includes Your Career Your Choice, Your Path Your Progress, and She Leads, helping women stay competitive and tackle workplace challenges.

- Monthly and quarterly discussions of women leaders with our CEO and Executive Board to foster open conversations.

- **HerStory**: Inspirational journeys covering the professional and personal experiences of the women of Wipro across roles have been showcased through the HerStory series.

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Disability Inclusion

At Wipro, we are committed to fostering an inclusive and accessible workplace for all colleagues, including those with disabilities, acquired disabilities/chronic medical conditions, and primary caregivers to dependents with disabilities. We implement initiatives through the CREATE framework (Career, Recruit, Engage, Accessibility, Train and Enable) and focus on digital accessibility across all processes. The Disability Alliance Network (DAN) brings together Wiproites with disabilities across intersectionalities, caregivers, and allies. We have systems for self-declaration and reasonable accommodation requests. These efforts have led to increased self-identification among colleagues with disabilities and participation in observances and campaigns. We have facilitated numerous reasonable accommodation requests and enhanced policies and benefits to ensure inclusion. Our disability awareness sessions and Disability Inclusion Handbook provide details on inclusive practices to empower associates.

LGBTQIA+ Inclusion

Our priority is to create a safe and welcoming workplace for LGBTQIA+ associates by raising awareness, developing a strong network of allies, and implementing inclusive policy reforms. Wipro Pride, our Employee Resource Group (ERG), facilitates information sharing, networking, and conversations among LGBTQIA+ colleagues and allies. We have a Global Prevention of LGBTQIA+ Discrimination Policy to protect associates from bias based on gender identity or sexual orientation. Wipro's insurance policy covers gender-affirming surgeries and related medical procedures in many countries. Additionally, we offer inclusive/gender-neutral restrooms at most offices in India and in other countries. Our efforts include a dedicated e-module for Championing LGBTQIA+ Inclusion, LGBTQIA+ inclusion handbook, sensitization sessions, monthly newsletters, videos on allyship in action, and creating safe spaces for meaningful dialogue, fostering a sense of community and belonging. The efforts have led to increased self-identification among colleagues as well as participation in observances and campaigns throughout the year and recognition at global platforms.

Multi-Generational Inclusion

At Wipro, we embrace a multi-generational approach, ensuring our policies and practices cater to all generations at the workplace. Our tools and programs help associates balance work and personal commitments while offering development opportunities at each life stage. We promote cross-generational collaboration and knowledge sharing through mentoring, reverse-mentoring, peer-learning programs, and 360-degree feedback. We are dedicated to shaping a workplace culture that values every generation and provides opportunities for exchanging skills, insights, and perspectives.

Race and Ethnicity

The Black Alliance ERG strives to promote an inclusive work environment for African-American associates. We observe an additional holiday in

the US on Martin Luther King (MLK) Day. Engaging events were organized to recognize Juneteenth and to lay emphasis on the historical context and significance of the day. Every February, we celebrate the achievements and history of African-Americans as part of Black History Month. There are also regional and country specific chapters along with affinity groups for Hispanic and Latin/o/a/x associates and allies, Asian and Pacific Islander associates and allies, etc.

Hiring and Onboarding

Our associates are our greatest strength, and we aim to build exceptional teams from diverse backgrounds to drive success and set high standards for innovation. Our culture and values have always provided us with a strong foundation to create an industry-leading Talent Attraction Model. We have leveraged this model to attract, identify, and hire diverse talent across the organization at all levels. We have provided early career hires with a sustainable platform to grow and shape themselves into technology leaders of tomorrow. Our Employer Value Proposition (EVP) articulates our brand promise to prospective hires, strengthens our organization, and attracts top talent for open roles.

Enhancing the candidate experience continues to be a top priority, and we are transitioning to a new platform to elevate pre- and post-recruitment journeys at Wipro. We have seen a positive shift in our Glassdoor metrics - 68% of reviewers say they would recommend Wipro to a friend, and 65% have a positive outlook on the company. Our CEO's approval rating has risen from 76.4% in June 2024

to 80% in March 2025, placing us ahead of several immediate competitors. Inclusion and belonging continue to be our highest-rated attributes on the platform. Technology, automation, and an AI-first mindset - combined with the adoption of AI tools in our hiring practices - have enabled faster, more data-driven decision-making and helped us meet our talent goals efficiently.

Performance and Talent Management

In line with our strategic priorities, our talent management processes drive high performance across the organization. Leaders play a key role in setting ambitious business plans and leading their teams to meet those goals. They demonstrate accountability towards outcomes for themselves and their teams.

We believe that people are our most cherished assets and are critical to our success. Hence, our talent management philosophy focuses on building a high-performance culture, nurturing talent, and ensuring that our people have the necessary means to bring their best to the workplace.

Goal Setting: The cornerstone of high-performing teams is having a clear understanding of what is expected of teams. Associates' goals and objectives are aligned to business goals and vision through the goal-setting process- where KPIs are finalized by associates in discussion with their managers. The account/unit objectives are cascaded to the role incumbents by the respective managers, ensuring alignment with the overall organizational objectives.

A key change in FY25 has been to advance the FY26 Goal Setting cycle to the last month of FY25, thereby enabling a longer runway for all associates and managers to have quality discussions on role expectations and targets for the next year.

Wipro complemented this change by enabling role-based KPIs for over 95% associates. This provided associates a view of the minimum expectation from each role, which was further supplemented by manager discussions to arrive at aspirational goals.

Performance Management: We drive talent differentiation through the performance review process, driving a focus on achieving outcomes. The individual's performance is evaluated based on the outcomes achieved by them against the goals and objectives set. The evaluation is based on the holistic review of their performance, considering the inputs from their additional managers and reporting managers. Performance for all associates is assessed against their KPIs twice a year - a mid-year review in October and the annual appraisal in April. The mid-year review in October (H1) will act as a half-time pause, perfectly balanced between evaluating our past performance and planning for the second half.

Culture of Feedback: We encourage sharing real-time feedback with team members and peers throughout the year to ensure learning and career planning is a continuous activity, not merely a point-in-time exercise. We encourage associates to seek feedback and managers to have a constructive career dialogue with their teams through multiple avenues, through bi-annual performance management or on-the-go feedback through 'Feed-Forward' initiative (Over 73k

feedback shared in FY25). We also have an annual 360-degree feedback process for associates in middle and senior management roles where they receive feedback from their teams, peers, internal customers, and managers. Appropriate development plans and interventions are then charted out based on the individual findings from the 360-degree survey.

Career Management and Succession Planning: Career building is an important pillar of our employee value proposition. Our focus is to build a scalable talent supply chain in the organization, nurturing internal talent and putting them on a path of high-performance culture.

Our promotion policy has been re-imagined, linking employee growth directly to business growth. With this change, Wipro is ensuring that more employees are motivated to take up new roles in the organization, build the career they seek, and move up in the career ladder.

Wipro focuses heavily on grooming talent for taking up leadership positions. We have a rigorous succession planning process- where our leadership talent is reviewed to identify their potential for taking up higher roles. Successors are identified for critical roles, and developmental action plans are followed to ensure successor readiness. Executive coaching is provided to senior leaders to facilitate their holistic development. The process helps identify top talent across the organization, with a clear focus on diverse talent that we can engage and train to assume leadership roles in the future.

Further, to ensure that all associates are enabled with the right tools to chart their careers, we have launched an organization-wide AI-based talent intelligence platform. This platform democratizes careers by structuring learning and career paths. It offers personalized learning plans tailored to associate upskilling requirements and their aspirations. It also offers the opportunity to connect with mentors and colleagues, and provides further impetus to their learning. Finally, the platform enables career transitions by matching open positions to associate profiles based on readiness. Our Talent Intelligence platform puts the power with the associates, giving them the freedom to chart their careers across Wipro.

Employee Development Programs

Management Academies

Project/Delivery Management Academies have designed in-house Learning and Certification programs for Project Managers (PMs) and Delivery Managers (DMs) that would help the community to understand the Wipro way of managing projects using Wipro tools and techniques, and enable them to deliver projects efficiently for clients.

Program Benefits

- Improve the delivery capabilities of the organization by enhancing the core project and delivery management competencies through the Learning & Certification programs.

- Improve the margins of the project by making PMs and DMs understand the project finance and leverage the organizational initiatives like TopGear and Automations, etc.

- Focusing on delivery-led growth by enabling PMs and DMs to apply project management learnings like stakeholder management, change management, etc.

- Manage the project effectively by applying the knowledge, skills, and techniques gained through this learning and certification.

- New Revamped Skilling program launched for Program Management Cadre with Role Enablement and Role Effectiveness modules. This is to strengthen the capabilities of in-house Program Managers and Program Directors to handle large, complex programs.

- We have also launched a new framework for building the capability of Account Delivery Leaders. This covers role-specific, organization-specific, and behavioral/ leadership topics.

Impact

- The Average Customer Satisfaction (CSAT) rating for FY25 is 82.4%.

- 84% of 2,800+ PMs and 82% of 1,100+ DMs have completed certification applicable for their roles.

Management Academy training programs are one

of the enablers to achieve the above benefits by educating and bringing awareness to the PMs/DMs on the above concepts/metrics.

Coverage

- 3,209 associates completed PM certification and 1,290 associates completed DM certification in FY25. Out of these, 2,066 are performing the PM role, and 809 are performing the DM role.

- Approx 240+ Program Managers/Directors are undergoing this program.

Training and Development

- Our commitment to continuous learning and cross-skilling continues with additional rigor. Through a variety of programs, we ensure that all our associates get covered, including part-time/contractual employees.

- Foundational Talent Development (FTD) empowers early-career stage professionals with critical skills in communication, customer engagement, and cross-cultural intelligence. These targeted interventions enhance customer readiness and contribute to delivering consistent customer delight across touchpoints.

Skill Upgradation

GRI 404-2

Our Talent skilling team caters to the skilling requirements of our employees centrally. Our objective is to support our folks to continuously keep pace with the changes in our industry and help them upskill/reskill so that they can deliver best-in-class standards and find the right opportunities at the right time within our organization.

Wipro's strategy is to build talent at scale, leveraging both internal and external learning ecosystems to cater to the ever-emerging business needs. The purpose is to develop a steady supply of internal talent with the right skills at the right time for deployment for the right roles.

Skilling is done based on a competency framework that involves conceptual knowledge, hands-on projects, and assessments leveraging some of

the globally recognized platforms. Wipro also invests in building capability in Cloud technologies through Hyper-scaler certifications (Azure, AWS, GCP) through our Cloud and AI Academy.

We have partnered with key IT industry bodies like Nasscom's 'ReSkills' platform, enabling upskilling of employees in technologies like AI-ML, Big data, Analytics, Cloud, Mobility, etc.

Our goals for the next 2 to 3 years:

- Upskill around 90% employees in AI Skills at various levels.

- Upskill 70% of employees every year on various emerging technologies.

- Provide opportunities to employees to choose their learning journey based on their career aspirations and skill gaps through AI-powered platforms.

- Provide best-in-class industry-leading certifications through our in-house Wipro credentialing program.

- Every six months, the emerging technologies are evaluated for every service line through the Wipro skill board comprising practitioners, technical experts, and business leaders.

Talent Skilling enables transformative learning and continued capability development in areas of communication, technology, and domain by modern innovative training methodologies and learning experiences.

Upskilling, cross-skilling, and multi-skilling are part of our learning strategy for workforce development. Our learning programs are designed based on customer needs and individual aspirations to be customer- and industry-ready. From freshers to senior employees, we have designed, developed, and offered different learning programs with varying competency levels.

We are also investing in skill-building initiatives for a future-ready workforce. This includes partnerships with leading universities like the Indian Institute of Science (Bengaluru) for formal degree programs in AI-related fields.

Drawing on our partnership in the industry and with premier academic institutions like IISc, we are committed to raising our bar on AI. Our organization's ai360 initiative is designed to help enterprises capitalize on the true value of AI, with

AI infused into every part of the ecosystem.

We have built a strong skilling ecosystem with partners like Udemy, Mettl, Codility, Nuvepro, HackerRank, TopCoder, HBR-Spark, and Intuition, apart from our own WiLearn Platform, to enable associates to explore the most relevant skilling avenue for their needs.

Reskilling Lateral Talent Pool: As an organization in high-growth mode, it is imperative that our employees in project/technical roles are highly skilled to deliver our client requirements. MySkill-Z, a Competency Framework, enables our early career associates to acquire high-demand skill(s) for better project and career opportunities.

Account Academies: For our key strategic customer accounts, we have established Account Academies to create a customer-aligned talent supply chain strategy. This includes niche skills hiring, focused trainings, and rotation of employees across projects.

Role-based Programs:

Management Academies: Due to changing delivery models, technologies, and customer expectations, there is a continuous need for delivery leadership to get reskilled. Certification programs were redesigned in tune with changing business scenarios.

ACE Program: We have the ACE program to help develop the pool of architects, technical roles who lead organization transformation, strategize bridging technology, and solve business problems technically.

Forecast-based Skilling: The Talent Skilling team connects regularly with the SL/GBL technology practices to seek inputs on emerging technology trends. Based on the recommendations, actionable skilling plans are designed and provided to employees.

Proactive Skilling: Based on skill needs requested by practice competency, trainings are scheduled through either internal faculty or through vendor /partners. Skill Clusters are aligned to Demand & Learning Pathways. Enhanced learning experiences are provided through an AI-based LXP platform, Chatbots.

Behavioral Skills Development: The changing business scenario has warranted an alteration in behavioral skills. We devise programs on seeding

foundational leadership competencies, cultural assimilation, which includes programs on stress management, communication skills, customer service, etc. In addition, role-specific programs such as delivery-led growth, transforming client experience, leading global teams, and others are aimed at developing skills that are instrumental in driving organizational growth.

Future-ready Program: To create awareness about newer technologies, practitioner sessions are conducted across the organization for employees and leadership teams in collaboration with the DMTS community. One such initiative is the 'Future-ready Program' that provides an ideal unifying platform to stay connected with the thought leaders of the organization and the industry experts.

Wipro is investing heavily in skill-building initiatives, and our iAspire AI-based learning and development platform is a key component of this effort. iAspire offers personalized learning experiences for Associates, providing an integrated view of each individual's skills, experiences, and career goals. This platform helps our customer-facing teams tap into the best-fit talent and deploy them into projects quickly. We have equipped our Associates with this new-age technology platform to use responsibly, driving success for both our Associates and our business. The platform has now been rolled out to 200,000 Associates, including the mapping of organization-wide role-to-skill maps and Career Architecture, ensuring our workforce remains relevant and capable of meeting future challenges.

Our organization has partnered with Microsoft, Google, AWS, and other major enterprises to access their latest and best resources on Cloud and AI Technologies.

We have innovative skilling programs on Google Gemini, Azure Open AI, and GitHub technologies, including the newly introduced AI Frontiers. Our Cloud Academy ensures that our Associates get certified in top Cloud skills like GenAI, Azure OpenAI, Gemini, IBM Watson, Copilot, True Era, Google Cloud, etc. Associates apply these skills to enhance efficiency, scalability, and flexibility, while reducing costs and complexity.

Bespoke Endeavors

Bespoke programs reinforce customer-centric mindset and behaviors at work, which leads to enhanced customer experience and engagement. Each bespoke endeavor is custom-fit to the training requirements of the business unit and considers client feedback. Through bespoke programs, associates consume and apply curated learning content through self-paced e-learning and thereafter, hands-on problem-solving. Integrated learning experience by combining internal platform Wilearn, Harvard's HMM SPARK, and Udemy enables easy access to curated content, enhancing employee engagement and skill development.

- A key highlight of the bespoke program is the Knowledge Assimilation Sprints, where participants apply their learnings in real-time through focused group discussions and presentations to expert panels.

- Leaders also provide their insight and experience through the Knowledge Assimilation Sprints.

- An important aspect of bespoke initiatives has been the modules on cultural upskilling, which offer insights into cross-cultural business practices and effective engagement with international stakeholders to navigate diverse work environments and foster inclusive, productive global partnerships.

- Mentoring is embedded throughout the learning experience, ensuring continuous support and growth.

- Bespoke initiatives work at an atomic level (accounts) with business partners, aligning skill development to key business requirements for customer success. These programs have been proven effective in impactful collaboration, effective communication, developing a consulting mindset, delivering service excellence, elevating client experience, and critical thinking.

- The hands-on approach fosters collaborative learning and reinforces practical application.

- The cultural upskilling sessions build global cultural intelligence, enabling participants to navigate diverse work environments and foster inclusive, productive global partnerships.

Program Benefits:

Employees who participated in bespoke programs demonstrated:

- Improved responsiveness to customer queries with empathy and solution-oriented focus, while fostering efficient cross-functional collaboration across the organization.

- Enhanced behavioural skills in areas like talent management, customer centricity, customer requirement focus, and coaching and mentoring.

- Satisfactory closures of customer needs, timely client responses, and improved quality of interactions in stakeholder meetings. Positive feedback and actionable feedforward from business leaders further validated program effectiveness.

Impact:

- 140 unique bespoke initiatives completed.

- 16,244 participants certified in various Bespoke initiatives with peer learning.

- NPS scores ranging from 68 to 90 for various Bespoke programs.

- ROI (monetary impact) on bespoke programs where appropriate studies were conducted has seen tangible benefits.

- $40k investment on additional projects due to customers' delight.

- €400k savings in one of the projects because of effective stakeholder communication.

- Key Account: $135k revenue continuity basis, trust building with customers. Decreased defects and improved CSAT from 30% to 70% due to conflict resolution.

- Understanding Emotional Intelligence helped a group of associates crack the customer mindset and deliver efficiency.

- Associates in one of the major accounts demonstrate elevated customer connection and can communicate better post-bespoke program. Associates can successfully deliver last-mile customer connect.

Coverage

- 97,917 unique participants were engaged through FTD programs and initiatives.

- 72,868 participants upskilled on cross-cultural awareness.

- Key accounts covered under bespoke programs.

CEO Compensation

Wipro has institutionalized a set of guiding principles to drive leadership direction & development. These include client centricity, strategic perspective, passion for results, execution excellence, nurturing people and collaborative work. Financial and non-financial metrics are a determinant for variable compensation and draws its linkage from these business drivers. The organisation's ESG strategy is reviewed against defined goals under the oversight of the Board. The CEO is accountable for ensuring these goals are achieved, with progress monitored through structured governance and periodic evaluations.

The Wipro Leadership Mindset (WLM) compliments the foundation of the Spirit of Wipro and our Five habits, at the Leadership level. We want our leaders to aspire to be a role model in these strategic attributes and build upon the skills they have, nurture it and be future ready leaders.

The Total Rewards for the Chief Executive Officer (CEO) are designed to ensure the pay is reflective of market pay while taking into consideration performance against goals. The pay consists of a mix of Base Pay, Short Term Incentives and Long-Term Incentives (LTI).

1.Base Pay: This is a fixed cash component of compensation

2.Short Term Incentive (STI): This is paid out annually based on clearly laid out criteria and financial measures, which are linked to the desired performance and business objectives

of the organization. The measure for variable pay includes financial parameters like Revenue Achievement, Profit Achievement (PBIT), and a commission on incremental Profit After Tax (PAT). A company multiplier is applied on the final achievement which is determined basis our performance and relative performance to competitors.

3.Long Term Incentives: The long-term incentives (LTI) includes both time-based in the form of Restricted Stock Units (RSUs) and Performance-based Stock Units (PSUs). The vesting of PSUs is based on performance parameters like Revenue, EBIT and Free Cash flow over a defined period and is linked to pre-defined financial goals. Both Time-based and performance-based stock units typically vest over a three-year period. PSU vesting can range from 0% to 150% depending on company performance.

Metrics such as Return on Assets/Equity /Invested Capital are based on achievement versus targets. Target setting is done such that not only internal plans but external context including industry peer performance is taken into consideration. In addition, there are other strategic goals like organizational & people parameters, profitable growth, partnerships, mergers & acquisitions, and brand identity & positioning.

As part of our commitment to sound governance and accountability, the organization has implemented clawback provisions within its variable pay framework. These provisions enable the recovery of variable pay in circumstances where there are changes to performance factors or achievement metrics.

In addition, all stock grant agreements include clawback clauses that may be triggered in the event of a breach of the terms and conditions stipulated in the agreement. These measures are designed to uphold the integrity of our compensation practices and align them with long-term stakeholder interests.

Employee Well-being and Support Programs

GRI 401-2

Well-being is a pillar of our cultural framework. We are advocates of well-being and focus on the holistic well-being and good health of all our permanent employees. Beyond providing for professional growth, we believe every individual must invest in personal fulfillment and fun. Wipro Well-being is a journey to help each of us feel well and have the energy to live the life we want by connecting the three important aspects of our lives: Mind, Body, and Community. We adopted a data-driven approach to healthcare that makes it sustainable, scalable, and unique. This also includes a holistic well-being platform with offerings for health and wellness across geographies aligned to the three-point plan toward employees' well-being, connecting mind, body, and community. Leaders define the ecosystem within which their teams operate. Hence, leadership involvement in well-being is a key area of focus. A leader sponsor has been identified for well-being at Wipro. The role of the leader sponsor is to normalize well-being conversations and socialize well-being interventions.

The 3-Point Plan: Well-being is connected to every aspect of our lives and is the sum of how we feel in mind, body, and our communities. When we find meaning in our work, it energizes our personal lives. When our relationships are fulfilling, we are in harmony with our communities. When our communities are supported and sustainable, so is our planet. And it all begins with feeling well. Wipro Well-being is designed to help us find the habits, activities, and approaches we need to succeed and thrive. The three-point plan is a set of programs and tools- from healthcare to fitness challenges, webinars to support groups, self-help guides to volunteering opportunities- designed to help employees build individualized three-point

plans for themselves and their families. These include:

Mind: From time to time, everybody needs some space, a break, professional help, or a "digital detox". Wipro Well-being offers a structured program that ranges from leave days to self-help to confidential counselling.

Body: Physical health is the most visible part of how we feel. Wipro counseling offers not only medical coverage, but also fitness training, a range of sessions, and expert panels designed to help employees sleep and eat better, get fit, build healthy habits, and more.

Community: Being involved in a community and nurturing a sense of belonging is essential to overall well-being. Wipro Well-being offers volunteering opportunities, causes, support groups, and other ways to reach out in the most meaningful way to each employee.
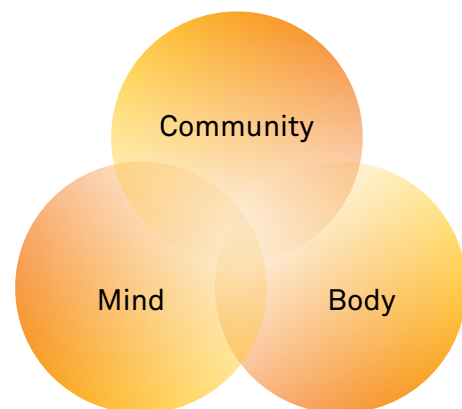
Stress Management

- **EAP Counseling:** Available to all employees globally, free of cost. 24*7 support from certified counselors through phone or email.

- **Redressal Platforms for Employees:** We encourage safe workplaces by offering platforms for the redressal and grievances through Ombuds and Prevention of Sexual Harassment. We have yearly certification on the prevention of sexual harassment and an Ombuds for all employees.

- **Rejuvenation Leaves:** To enable work-life balance and encourage employees to take time off for self/family time, we have introduced this leave over and above existing leaves in some geographies.

Sports and Health

- **Fitness and Recreation**: We have gyms and recreational facilities in office campuses across locations. This is free for all Wipro employees.

- **Annual Health Checks**: Wipro encourages all employees to go through a health check. It is sponsored by the company globally. The health check is sponsored once every year by the company to encourage healthy lifestyles.

- Free, unlimited consultations with general practitioners, and discounted rates for specialists in several countries with free specialist consultants based on monthly well-being themes.

Additionally, we provide the below key benefits to ensure employees can strike a positive work-life balance in all that they do:

Parental Leave: Globally, Wipro commits to providing 12 weeks of paid maternity leave to female employees; five days of paid leave to male employees/secondary caregivers to be used within the first 90 days after childbirth, and four weeks of paid leave for adoption/surrogacy. Parents also have the option of extended parental leave (90 days on an unpaid basis) to care for and bond with a newborn child. Previously, extended leave after childbirth was only available to women; in

FY23, we included new fathers under the policy to enable them to take extended parental leave for 90 days anytime within the first year after childbirth. If the local legislative standards are more beneficial, those standards would apply.

Lactation and Day-care Facilities: Additionally, we also have day care and breast-feeding/lactation facilities for all our full-time and contract employees in India. At present, we have 10 on-campus day care centers and affiliations with more than 100 centers across India.

Insurance: All permanent employees in India are covered under medical and accident insurance policies. These benefits are also provided to employees across geographies, consistent with applicable laws in each jurisdiction.

Compensation and Benefits Approach: We provide employees with compensation packages commensurate with their skills, experience, and local laws and regulations. Salaries are determined by the markets we serve and the cost of living in a particular geography.

Our integrated benefits program provides a range of options for better financial and social security, including efficient tax-management options, life and accident insurance, and medical coverage. Additionally, periodic webinars are conducted to raise awareness on financial planning, investments, and more. We provide long-term incentives for employees in senior leadership

positions by granting restricted stock units and performance stock units. These plans are designed to motivate and retain key leaders. We continue to drive a high-performance and growth-oriented culture through our variable pay programs. Our management compensation is closely aligned with organizational objectives and priorities and rewards consistent high performance. We also conduct monthly audits of all labor standards for all full-time and part-time employees. To ensure all our value chain partners are remitting statutory requirements due to employees and the authorities regularly, we conduct regular audits of all third-party vendors using internal and external resources.

New Initiatives

Focus on Capability Building

Strengthening Well-being-related skills in the organization at an individual and manager level.

E-learning Modules:

1. **Gear Up Module:** Gear Up is an expert-curated online well-being module to help learners strengthen their mental resilience. The module enables learners to navigate through stressful situations effectively with the aid of easy-to-master tools that they can implement in their daily lives. This will be followed by courses focusing on building capability in managers to identify and manage signs of distress among team members. Over 82,590 Wipro associates have completed the Gear Up course.

2. **Spotting the Signs Module:** This online module is a psychological first-aid program designed for leaders, specifically the Front-Line Managers (FLMs), to be equipped with skills to recognize any early signs of psychological distress and align strategies in place to support their affected team members.

3. **Thriving Workplace Toolkit Module:** An additional module targeted at managers is being developed to help managers determine and strengthen the key factors that contribute to a thriving workforce where well-being is prioritized.

Capability Building Catalogue: A single repository for all well-being learning resources.

Manager Focus: Managers set the tone for their teams. A manager's ability to prioritize their well-being encourages their team to do the same. Additionally, managers who are better equipped to manage stress and help team members in need of support can help their teams become resilient, more engaged, and collaborate better.

1. Well-being module in the Wipro People Managers Program (WPM).

2. DIY plug-and-play toolkits for managers to independently run well-being interventions for their teams.

Health education is digitally available 24/7 on our well-being platforms. Resources (articles, videos, and self-help courses) to assist employees in making informed choices on their well-being are available via digital well-being platforms. We also have the HMM-SPARK portal, which can be accessed by all employees. There are learning pathways for various skills. The learning elements on this portal are in the form of articles, podcasts, videos, and courses curated by Harvard experts.

Introduction of Financial Well-being Offerings

This includes the launch of financial well-being platforms in India and the US. The plan to cover more geographies is in progress.

- Financial well-being is a key part of mental well-being, A person's ability to manage their finances effectively also impacts their mental health and well-being. Introduction of financial well-being offerings was key to making the portfolio of well-being offerings more comprehensive and holistic. It also helped us address the diverse well-being needs of our associates.

- Since its introduction in India, there has been high engagement and adoption of financial well-being offerings. We also plan to roll out financial well-being offerings in other geographies soon.

- Dedicated Dot page for financial well-being.

Launch of Caregiver Benefits in India

Caregiver well-being offerings were launched in India with resources and benefits designed

to assist associates in their role as caregivers. Employees have support options across child/elder care services, women's well-being and parenting.

Additionally, sick leave has been changed to well-being leave. Employees can avail this leave to take care of their physical, mental or emotional health.

Technology in Well-being

Recent technological integrations have enabled us to provide seamless access to well-being resources and support for our associates.

- Global launch of a well-being Stretch and Pause app: This pop-up app nudges employees to engage in stretching exercises on a periodically.

- WiNow chatbot: Provides information on well-being offerings and resources at Wipro.

- A pilot project that offers first-level counselling support through an AI chatbot.

Flexibility at the Core

Hybrid Work and Flexible Working

Wipro's Hybrid Work Policy guidelines give employees the flexibility to work remotely (outside of their assigned office) while supporting Wipro's commitment to collaboration, innovation, and productivity.

Part-time Working Options

1. **Half Day Half Pay:** We provide a half-day, half-pay working model option to all Indian

associates. This policy is intended to offer additional flexibility for employees to manage their work and personal commitments. Employees can avail half day working for a minimum term of a month and a maximum of one year for a variety of reasons such as post-parental leave care, childcare, specific illnesses, caregiving duties for dependents, and other personal reasons.

2. **Temporary Remote Work Request:** Associates can request temporary remote work due to personal illness, health concerns, caregiving responsibilities, or any reasonable accommodation as outlined in our Reasonable Accommodation Policy. This must be limited to 15 days for Self (including health) and 15 days for caregiving in a calendar year.

3. **Overtime:** Wipro adheres to statutory norms regarding overtime in the regions where it operates.

Social Coverage for Employees Beyond Public Programs

- The Global Family Leave Policy applies to all permanent employees across the world and sets in place common foundations for both primary/secondary caregivers. Common foundations will be applied based on caregiver status regardless of whether the employee is the mother, father, or adoptive parent of the child. The common foundations described in this policy are intended to supplement or exceed locally existing legislative conditions. However, if the local legislative standards are more beneficial, the local legislative standards should be implemented.

- Wipro provides 12 weeks of paid maternity leave to female (primary caregiver) employees across the globe. This benefit is applicable to the first 12 weeks of leave within 6 months of childbirth. In case an associate is entitled to any state welfare during these 12 weeks, Wipro supplements the applicable payout to ensure 100% pay. If the local legislative standards are more beneficial, the local legislative standards would apply.

- Wipro provides five (5) days of paid paternity leave to male employees to be availed within the first 90 days of childbirth. If the local legislative standards are more beneficial, the

local legislative standards would apply.

- Adoption/Surrogacy Leave: Wipro will provide four (4) weeks of paid leave for adoption/surrogacy. In case associates are entitled to any state welfare during this 4-week period, then Wipro will supplement the applicable payout to ensure 100% pay.

- Paid family or care leave beyond parental leave: Wipro provides two (2) days of paid bereavement leave for a demise in the close family circle. If the local legislative standards are more beneficial, the local legislative standards would apply.

- Basic health insurance is provided to all associates in Wipro.

Campaigns

Focused Communication and Awareness Building: We have dedicated campaigns along with an internal site dedicated to well-being. This has led to increased visibility of well-being offerings across various touchpoints and stages of the employee lifecycle. This includes support for our NGAs (Next-Gen Associates), managers as part of the Wipro People Manager Program, new hires, and key stakeholder groups such as leaders, well-being points of contact, location councils, and HR teams.

Wipro Well-being Survey: We ran an exclusive well-being survey to baseline the well-being quotient in the organization and assess awareness of our well-being offerings.

Awards: In 2024, Wipro was ranked #13 on Indeed's Top 100 Work Well-being Index, based on insights from employees of publicly listed companies in the US. Wipro Well-being was also a proud winner in the Prostar Annual Awards 2024, which recognizes corporate well-being programs making a real impact on India's health and wellness landscape.

Benefits for Full-time Employees (Not Provided to Temporary or Part-time Employees*)
GRI 401-2

We offer our permanent employees a host of flexible benefits such as:

- Telephone Reimbursement

- Car Lease/Rental

- Leave Travel Allowance (LTA)

- Meal Cards

- Fuel and Maintenance Reimbursement

- Superannuation

- Participation in the National Pension Scheme (NPS)

- Access to long-term incentives which may include time-based and performance-based stock units

- Gratuity, as mandated by Indian law is provided as a lump sum to employees leaving the organization after completing a minimum of five years of continuous service

For India-based employees, providing an illustrative example of the benefits that we offer to our workforce

Employee Experience Survey (EES) and Employee Insights

The Employee Engagement Survey (EES) is Wipro's enterprise-wide active listening mechanism designed to capture employee sentiment and engagement across the employee lifecycle. It provides insights into key engagement drivers such as career development, work-life balance, psychological safety, and organizational purpose.

Key Highlights from EES:

- **Overall Engagement:** 85% engagement with a 70% participation rate. The engagement score is a composite of job satisfaction/happiness (80%), sense of purpose (90%), and willingness to recommend (83%). Wipro continues to outperform benchmarks across the Fortune 500 and IT/Professional Services sectors.

- **Engagement Drivers:** High scores across psychological safety (82%), inclusion and belonging (85%), transparent communication (79%), work-life balance (80%), role fit (83%), trust in manager (82%), and leadership (81%).

- **Respect and Impact:** 89% of associates feel respected at work, and 88% believe Wipro is making a positive impact on the world.

- **Action on Feedback:** The "Action Taken" score rose to 70% in Feb'25, up from 68% in Aug'24, reflecting increased confidence in Wipro's responsiveness to employee feedback. We have enhanced our focus on building a collaborative culture across the organization through cross-functional teamwork and impactful delivery. Managers have been equipped with tools to monitor the team's well-being and lead their teams effectively. There has also been a focus on enhancing physiological safety at the workplace through initiatives that encourage constructive feedback and build leadership accountability.

Occupational Health and Safety

OHS Management System

GRI 403-1

Wipro is committed to embedding health, safety, and well-being across every layer of its global operations. All employees and contractors, customers, and visitors at our premises are covered under Wipro's OHSMS policy. The company aligns its Occupational Health and Safety (OHS) management system with ISO 45001 Occupational Health and Safety 2018 Standard to ensure robust governance, transparency, and continuous improvement covering Wipro's operationally controlled locations. Wipro is proactively implementing a comprehensive health and safety system to promote a safe and secure work environment.

OHS Governance and Risk Assessment

- We have established, implemented and maintained a Risk Assessment procedure (Procedure Hazard Identification, Risk Assessment and Control) for ongoing hazard identification, risk assessment and determination of necessary controls.

- This includes completion of risk assessment in consultation with relevant personnel and where applicable, include the health and safety representative for that area.

- The risk of hazards considering controls are assessed using likelihood and severity and the hierarchy of controls will be applied to reduce the risk to a level that is 'acceptable' according to the acceptance criteria specified.

- Integration of OHS considerations into business strategies, including new project approvals and site expansions.

Details on our risk management programs can be found later in this section.

Material Aspects and Scope

At Wipro's operationally controlled sites, material occupational health impacts include:

- Ergonomic risks from prolonged computer use

- Fire prevention and safety

- Communicable disease prevention

- Food safety at cafeterias

- Employee commute safety

Within the value chain, Wipro extends its OHS commitments to contractors, addressing PPE use, safe waste handling, and workplace hazard controls.

Employee and Worker Participation and Consultation

- Location Health and Safety Committee engages employees, contractors, and facility managers in risk assessment.

- Regular town-hall meetings and digital feedback channels gather input on incident learning and near-miss reporting, and improvement opportunities.

- Training on hazard reporting and emergency response is mandatory for all personnel.

Performance Metrics

KPI	Description
OHS management system coverage	ISO 45001-aligned across all operationally controlled sites.
Hazard identification and risk assessment	Ergonomics support, chemical safety, food safety reviews, Hazard and risk assessment as process change or annual review.
Occupational health services	Periodic medical check-ups, on-site clinics.
Worker participation	H&S committee quarterly, surveys, and feedback loops.
Training hours	Number of hours per employee on OHS topics. Coverage at the site level is maintained.
Promotion of employee and worker health	Wellness programs, mental health sessions. Annual Well-being calendar.
Work-related injuries	LTI, TRIR, first-aid and near-miss cases.

Occupational Health Services

GRI 403-3

Wipro embeds occupational health services into its global Employee Health and Safety Framework, aiming to safeguard physical and mental well-being across all locations. These services are delivered through a blend of on-site infrastructure, preventive programs, digital platforms, and continuous monitoring to create a holistic health ecosystem for employees.

Wipro has established a systematic approach of identifying all potential hazards which can cause work-related injuries through regular hygiene and safety inspections, periodic ergonomic assessments to identify ergonomic posture related issues and monthly OHC audits. All these hazards are identified in HIRA register with their existing controls and additional measures are taken to minimize or eliminate residual risks.

Based on the learnings, following measures are being followed:

- Dedicated medical clinics are available 24/7 in all major campuses, staffed by qualified doctors, paramedical staff, and an ambulance facility. These services are openly accessible to all Wipro employees, contractors, clients, and visitors.

- Monthly reviews with medical partner are carried out to evaluate quality of service, manpower deployment, and work-related and non-work-related ill health trend analysis.

- All employees and contractors are made aware of occupational health services during training and safety committee meetings.

- First-aid response teams are equipped to handle emergencies and minor injuries on the spot.

- Partnerships exist with local hospitals and specialists for referrals and follow-up care.

Preventive Health Programs

- Stretch and Pause and Ergo awareness Bot is programmed in all employee laptops, encouraging employees to take intervals and do stretches throughout the day.

- Ergonomically designed workplaces are in place with ergonomic chairs, ventilation, and illumination as per standards.

- Ergonomic assessments and workstation adjustments are carried out to reduce musculoskeletal strain.

- Ergonomic awareness sessions are carried out to create awareness among employees.

- Health camps are conducted focusing on diabetes, hypertension, and cholesterol management.

- Nutritional counselling and healthy catering options are provided in cafeterias.

Wipro's integrated occupational health services have led to higher preventive-screening participation, reduced incident rates, and improved employee satisfaction. By prioritizing both physical and mental health, Wipro fosters a resilient workforce equipped to thrive in a dynamic work environment.

Training on Occupational Health and Safety

GRI 403-5

Wipro's employee and worker training is structured under its ISO 45001-aligned OHS management system. This ensures that health and safety competencies are embedded into every role, function, and level of the organization.

Mandatory Induction Training

All new joiners complete a mandatory "Environment, Health & Safety" induction via the wilearn platform. This core course covers:

- Hazard identification and risk assessment

- Emergency response procedures (first aid, fire safety, evacuation)

- Behavioural safety principles and incident reporting

- Compliance requirements and company EHS policies

Completion rates and assessment scores for this induction are monitored to ensure 100% coverage within the first month of joining.

Role-Based and Site-Specific Module

Specialized training modules address the unique hazards faced by different employee groups. Key topics include:

- Chemical handling, storage, and disposal protocols

- Equipment safety procedures

- Proper use, inspection, and maintenance of personal protective equipment (PPE)

- Permit-to-work systems for high-risk activities

These modules are updated annually based on incident data and regulatory changes, reflecting Wipro's commitment to eliminate workplace hazards and reduce OH&S risks through targeted learning interventions.

Continuous Learning and Assessment

- Quarterly refresher trainings and emergency drills validate skills and reinforce safe behaviours.

- Competency assessments and certification renewals ensure that critical roles maintain readiness.

Work-related Injuries

GRI 403-9

Wipro has established and implemented a process to report all incidents occurring within the campus and commuting incidents in the Service Now portal. Unsafe conditions and acts are captured and corrected immediately. Wipro captures all incidents from employees, contractors and visitors in the Service Now portal, and each incident is categorized below:

- Near-miss cases

- Dangerous Occurrence

- First aid cases

- Minor injury and illness

- Major injury and illness

- Environmental incidents

- Work-related deaths

- Non-work related incidents (including personal health and ambulance movement)

Potential hazards associated with all work-related incidents are identified along with existing controls in the HIRA register, and these cases are investigated thoroughly, with their root causes analysed, and corrective actions (CA) implemented. All incidents are proactively closed in the system to create a safe workplace for our employees, contractors and visitors. The learnings are implemented across the organization. These include personal protective equipment (PPE's) usage, safe work methods for contract works, reporting unsafe conditions and unsafe acts, and closing them. Systems such as work permit systems, lockout -tagout, and safety for people working at heights are implemented to prevent injury.

During the reporting period FY25 the following data on work-related injuries were recorded for employees across our operationally controlled locations.

The primary types of work-related injuries reported during the period include:

- Slips and trips occurring within office and operational areas.

- Transport-related incidents involving employees or contractor movement.

- Snake bites, particularly in outdoor and peripheral campus areas.

During the year, there were no work-related injuries of high consequence.

These incidents were promptly addressed with corrective actions, and preventive controls were implemented across all affected zones.

Workers have not been included in the reporting scope due to the unavailability of reliable data on man-hours worked. In accordance with legal discretion and prevailing regulatory norms, the disclosure includes only permanent employees, with no binding obligation to cover contract or outsourced workers. The services provided by these workers, primarily in areas such as cleaning, security, and gardening, do not form part of the core workforce engaged in IT service delivery. However, Wipro Limited ensures that such workers are covered under its Environment, Health, and Safety (EHS) policy framework. LTI frequency rate is taken per one-million-person hours worked.

The total number of hours worked for the purpose of injury rate calculation is based on an estimated 50 working weeks at 40 hours per week.

Safety Incident/Number	FY24	FY25
Total recordable work-related injuries	66	102
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	0.18	0.27
No. of fatalities	0	1
High-consequence work-related injury or ill-health (excluding fatalities)	0	0

Note: The above disclosures are based on Indian located employees. Foreign employees are covered under the applicable foreign Human Resources policy in accordance with respective country laws.

Human Rights and Values at Wipro

Wipro is committed to protecting and respecting human rights and remedying rights violations as they are identified. These include issues relating to human trafficking, forced labor, child labor, freedom of association, the right to collective bargaining, equal remuneration, and discrimination. Providing equal employment opportunities, ensuring distributive, procedural, and interactional fairness in all that we do, creating a harassment-free, safe environment and respecting one's fundamental rights are some of the ways in which we ensure the protection of human rights. As an equal opportunity employer, we do not discriminate based on race, ethnicity, color, religion, sex, national origin, gender identity, gender expression, sexual orientation, or disability. Our Code of Business Conduct (COBC), Supplier Code of Conduct, and Human Rights Policy are aligned to globally accepted standards and frameworks like the U.N. Global Compact, U.N. Universal Declaration of Human Rights and International Labour Organization's Declaration on Fundamental Principles and Rights at Work (ILO Declaration). They cover all employees, suppliers, clients, communities, and countries across geographies where we do business. Wipro is also one of the founding members of CII's Business for Human Rights Initiative.

Freedom of Association

We respect the right of employees to freely associate without fear of reprisal, discrimination, intimidation, or harassment. Our employees are represented by formal employee representative groups in certain geographies, including Continental Europe and Latin America, which allow asking agreements. Our HR representatives ensure legislative awareness and compliance, and meet these groups periodically to inform and consult on any changes that might impact their terms and conditions of employment and/or their work environment.

Risk Identification Process

We have established committees and processes like the Ombuds, Prevention of Sexual Harassment, Audit/Risk and Compliance Committees, EHS, an Inclusion and Belonging Council, and Culture Council to review progress and formulate strategies to address issues pertaining to compliance, safety, and a harassment-free workplace. These processes are periodically reviewed by the top management. We keep our employees informed about these processes regularly through training, mailers, and internal social media platforms. The human rights requirements form part of our business agreements and contracts. Also, detailed

due diligence is done before each merger or acquisition, which outlines compliance and governance risks.

Identified Risks

Through various projects, audits, and feedback, we have identified the following as potential risks to human rights, as key areas of focus:

- A level playing field across key pillars of diversity, specifically for employees with disabilities and for members of the LGBTQIA+ community

- AI-related tech risk and privacy breaches

- Supply-chain labor violations

- Eliminate unconscious bias at the workplace

Mitigation Policies and Processes

We have created specific interventions to address these identified risks:

A level playing field across key pillars of diversity, specifically for employees with disabilities and for members of the LGBTQ+ community:

- Inclusion champions and allies in the business have been trained to conduct awareness sessions for employees across units. These sessions cover themes like understanding gender and sexual orientation, inclusive language and behavior at the workplace, becoming an ally, and others.

- Wiproites can declare a same-sex partner under family details and under our medical insurance policy and cover their registered partners.

- We have an LGBTQIA+ handbook that acts as an important reference and aids in understanding the LGBTQ+ community.

- To foster the inclusion of colleagues with disabilities, we have developed in-house awareness modules and workshops on topics such as inclusive procurement, digital accessibility plus Web Content Accessibility Guidelines 2.1 standards, inclusive recruitment, and more.

- Customized workshops are conducted periodically to raise awareness and help employees learn more about nondiscrimination, accessible workplaces, communicating in sign language, awareness of reasonable accommodation, and workplace solutions to strengthen inclusivity.

Responsible AI: In the governance of AI, we have established a framework anchored in four key components, ensuring that AI serves individuals, society, and the environment while maintaining legal compliance. We categorize risks associated with all AI systems, implementing stricter controls for those categorized as high-risk. Our AI governance strategy encompasses robust awareness initiatives, tailored training programs, and integrated risk management that evaluate every AI system deployed, purchased, or developed. Continuous monitoring and quality assurance ensure that these systems perform effectively in real-world applications, with a cross-functional task force maintaining alignment among procurement, legal, and solution teams. More information can be found in the Customer Stewardship section on .

Robust Supply Chain Management: Wipro undertakes risk assessments to identify potential supplier-related risks, and it is actively managed through professional methodologies. We tapped this opportunity to engage with our suppliers on various aspects of ESG through the WISE program. This enhances our business resilience and prepares us for the upcoming disclosure landscape. Further, data analytics tools enable organizations to conduct deeper performance assessments of their suppliers' ESG activities and

monitor sustainability improvements properly. The integration of AI technology enhances the capability to do risk assessments through predictions of supply chain disruptions and recognition of suppliers who represent high risk.

Awareness of Unconscious Bias: At Wipro, we encourage each one of us to break the biases. For many years now, we have had an e-learning module on unconscious bias for all employees to deepen their understanding of the subject. More than 90% employees have completed the module. We also run global communication campaigns to raise awareness and drive behavioural changes. Helping our employees thrive, achieve their full potential, and bring value to our clients begins with our managers and leaders. Our people managers go through inclusive leadership programs to help ensure that we are actively mitigating the impact of potential bias and help build more diverse and inclusive teams.

Discrimination

GRI 406-1

In FY 25, a total of eight (8) discrimination cases were filed. Upon examination, it was determined that two of them did not qualify as discrimination, and six cases were investigated. Of the six cases, three incidents were closed with a resolution, and three incidents were no longer subject to action because, on the basis of the facts on record and scrutiny of documents, the concerns did not stand on merit. Hence, the total number of incidents no longer subject to action is eight. Resolution of these cases was sought by recommending and executing proportionate remedial actions as per the disciplinary code of the company. Depending upon the case, it could be either an email advisory or a written reprimand. Once the case is closed, there is a follow-up period for the corrective action to be implemented. The corrective action is considered closed upon implementation.

Key Metrics

Diversity of Governance Bodies and Employees

GRI 405-1

Region-wise	FY25	%
APMEA	15,092	6.7
Europe	7,371	3.3
India	186,985	83.0
The Americas	15,858	7.0
Total	**225,306**	**100**

Age-wise	FY25	%
<30	109,726	48.7
30-50	106,817	47.4
>50	8,763	3.9
Total	**225,306**	**100**

Gender-wise	FY25	%
Female	83,666	37.1
Male	141,613	62.9
Total	**225,306***	**100**

*Total includes Transgender

Employee Categorization*	FY25	%
Junior	157,685	70
Middle	66,632	29.6
Senior	989	0.4
Total	**225,306**	**100**

*Junior includes Non-Management roles, Middle includes Management roles and Senior includes Leadership roles

Age-wise distribution of the Board	
30-50	1
>50	8
Total	**9**

*Gender-wise distribution of the Board can be found on page 15.

Ratio of basic salary and remuneration of women to men

GRI 405-2

	India	US	Canada
Junior	0.9	0.8	1.0
Middle	0.9	0.9	0.9
Senior	1.2	1.2	1.5

Note: At Wipro, our compensation philosophy is the same for employees across genders working full time in the same grade, role, and location, with equivalent experience. The above disclosure represents our significant locations. Gaps in average salary are due to differences in experience, job role, and location. We internally follow global adjusted pay* as it is considered to be a more accurate representation of gender-based pay disparities. Pay equity is an ongoing commitment for us and we continue to monitor our progress.

*Adjusted Gender Pay Gap accounts for pay differences between men and women, considering factors like job role, experience, location and skills. The details are computed using regression analysis. Our analysis relies on the Pay Analytics platform developed by our technology partner, Beqom. For FY25 our global adjusted pay numbers are 94.8%.

Percentage of employees receiving regular performance and career development reviews

GRI 404-3

Details of performance and career development reviews of employees

Gender-wise	Total (A)**	No. (B)	% (B/A)
Female	70,779	70,047	98.97
Male	122,568	121,086	98.79
Others	14	14	100.0
Total	**1,93,361**	**191147**	**98.85**

Employee Categorization*	Total (A)**	No. (B)	% (B/A)
Junior	131,559	129,986	98.80
Middle	60,882	60,267	98.99
Senior	920	894	97.17
Total	**193,361**	**191,147**	**98.85**

Junior includes Non-Management roles, Middle includes Management roles, and Senior includes Leadership roles

**Column A denotes the number of permanent employees eligible for performance review*

New Employee Hires and Attrition

GRI 401-1

New Hires

Region-wise	FY25	%
APMEA	4,717	31.3
Europe	616	8.4
India	50,564	27
The Americas	4,275	27
Total	**60,172**	**26.7**

Age-wise	FY25	%
<30	41,881	38.2
30-50	17,262	16.2
>50	1029	11.7
Total	**60,172**	**26.7**

Gender-wise	FY25	%
Female	24,054	28.8
Male	36,102	25.5
Total	**60,172***	**26.7**

Total includes Transgender

Note: The percentages in the table represent the proportion of new hires relative to the total number of employees in each category as of 31st March 2025.

Voluntary Attrition

With focused engagement plans and continued governance, we aim to control attrition and improve employee retention.

Region-wise (%)	FY25
APMEA	15.5
Europe	12.3
India	15.2
The Americas	12

Age-wise (%)	FY25
<30	14.4
30-50	15.7
>50	8.3

Gender-wise (%)	FY25
Female	13.5
Male	15.4

Note: Only voluntary attrition within IT Services has been considered

Customers

> **Customer Stewardship**

Wipro is focused on building innovative solutions to unlock our clients' boldest ambitions. Our consulting-led, AI-powered strategies help clients reimagine business models, enhance agility, and unlock new growth opportunities. Wipro creates lasting value for customers by combining deep domain expertise with responsible technology practices and cutting-edge innovation. We leverage our comprehensive portfolio of capabilities in consulting, design, engineering, and operations to offer tailored solutions that address our clients' most complex digital transformation needs. Our AI-first strategy enables us to "Change the Game", "Deliver Better", and "Operate Better" across our value chain. By aligning innovation with business outcomes and embedding ethical, secure, and scalable technologies, we empower our clients to lead confidently in a rapidly evolving digital economy.

Customer Stewardship

In the current period of technological change influenced by AI, cloud computing, and digital transformation, client expectations are shifting. Clients are seeking integrated, results-oriented solutions that support adaptability and innovation. The organization focuses on providing value through new technologies and an understanding of customer needs. By building partnerships and applying expertise, the company aims to help businesses meet their objectives and encourage sustainable growth.
Its approach is based on principles such as innovation, collaboration, sustainability, and customer focus. These principles guide the delivery of customized solutions and foster trust during each client engagement.

This is enabled through our four Global Business Lines:

- **Consulting:** Driving industry transformation and client value creation at the forefront of Wipro's consulting-led, AI-powered strategy. Providing strategic advisory and transformation services, including sustainability consulting.

- **Technology Services:** Delivering cloud-enabled and industry-specific technology solutions with a focus on Data, Analytics &AI, Cloud & Infrastructure Services, Cybersecurity & Risk Services, Enterprise Applications, Industry Cloud and Digital, Digital Experience and Design.

- **Engineering:** Providing engineering and R&D services across Semiconductors and Embedded system design, Communications and Connectivity, Automotive, and Industry 4.0

- **Business Process Services:** With a focus on digital operations and business process transformation across industry offerings, customer experience, supply chain management, talent, finance and accounting, and trust and safety.

Value Creation for Customers

The key tenets of our customer-centric approach are:

- Responsible Technology Governance
- Customer Centricity
- Employee Skilling
- Innovation

Organizational Systems and Processes to Deliver Value

Responsible Technology Governance

At Wipro, responsible technology governance is fundamental to our operations. We have established a comprehensive program that integrates centralized expertise with decentralized accountability, enabling us to apply specialized knowledge while promoting a culture of responsibility and quality assurance across our global presence in over 70 countries.

Data Privacy

Wipro's comprehensive data privacy is led by the Chief Data Privacy and AI Governance Officer, supported by a team of professionals operating across various regions and service lines. The data privacy program is designed to be adaptable, addressing international regulatory challenges and developments efficiently while meeting customer expectations.

We align our program with globally accepted privacy standards, as evidenced by our ISO/IEC 27701 and 27018 certifications. Wipro applies "privacy by design and by default" to all products and apps, making privacy a core feature throughout data processing. From the very outset, we embed these privacy principles into our product development as well as internal processes. We proactively conduct Privacy Impact Assessments, detailed data mapping, and vendor due diligence to consistently meet privacy requirements.

We do not share personal information with third parties without explicit consent or legal obligation. Our privacy team uses advanced tools to quickly detect, respond to, and recover from incidents, effectively managing data privacy threats.

The data privacy framework requires Privacy Impact Assessments for all products and services, following a risk-based approach in accordance with global standards. As part of General Data Protection Regulation (GDPR) compliance, PIAs have been completed for over 850 applications within the company. In line with applicable laws, Wipro provides data subjects with rights such as accessing, correcting, deleting, and managing their personal information.

Data Breaches

GRI 418-1

Wipro has adequately complied with data transfer requirements such as DTA, Consent Mechanism, etc., by executing agreements with its affiliates, customers, and vendors. We are committed to the responsible transfer of data around the world. There were no substantiated incidents concerning breaches of customer privacy, PII (Personally Identifiable Information), and/or loss of customer data during FY25 (please see BRSR report).

Cybersecurity and Intellectual Capital Protection

To protect our intellectual capital, including innovations and customer solutions, we have established comprehensive cybersecurity systems and protocols. Our security infrastructure incorporates multiple layers, featuring advanced encryption, real-time threat detection, and continuous monitoring to safeguard sensitive information. We adhere to industry-leading standards and frameworks such as ISO and NIST, ensuring robust risk management practices. Routine vulnerability assessments and penetration testing are performed to proactively identify and address potential risks. Furthermore, our cybersecurity team works closely with cross-functional departments to ensure that all technology platforms and third-party engagements comply with stringent security requirements, effectively safeguarding our intellectual property against emerging cyber threats. More details of our cybersecurity framework, are available on of this report.

Responsible AI

Our AI governance framework is based on four principles: ensuring that AI meets the needs of individuals, society, and the environment while

maintaining legal compliance. Risks for all AI systems are assessed, with stricter controls applied to those identified as high-risk.

The AI governance strategy includes awareness, training, and integrated risk management designed to evaluate each AI system that is deployed, purchased, developed, or deployed, maintaining cross-functional alignment among procurement, legal, and solution teams. Continuous monitoring and quality assurance ensure that these systems perform effectively in real-world applications.

We have adopted a three-line defense model. The first line includes employees involved in AI development, supported by AI Councils across our Global Business Lines. The second line comprises the Responsible AI Taskforce and enabling functions like Data Privacy, Cybersecurity, Legal, Enterprise Risk Management, and Talent Skilling. The third line is our Internal Audit, which ensures the integrity of our processes.

Ethical Governance and Transparency

Wipro's governance philosophy flows from the "Spirit of Wipro," which represents the core values by which policies and practices of the organization are guided. Wipro's governance framework is driven by the objective of enhancing long-term stakeholder value without any compromise on ethical standards and corporate social responsibilities. Efficient corporate governance requires a clear understanding of the respective roles of the Board and Senior Management and their relationships with others in the corporation. Corporate governance at Wipro is implemented through robust board governance processes, internal control systems and processes, and strong audit mechanisms.

Customer-Centricity

The IT Services segment provides a range of AI-powered IT and IT-enabled services. These include digital strategy advisory, customer-focused design, consulting, custom application development and maintenance, systems integration, package implementation, infrastructure services, cybersecurity and risk services, data and analytics, business process services, research and development, and hardware and software design for enterprises

worldwide. Additionally, a Client Value Framework has been incorporated into all metal accounts to facilitate clients' understanding of value and investment returns beyond contractual requirements.

Our customer satisfaction is measured every year through CSAT and NPS scores. These scores are a measure of the customer's assessment of the business value we bring them and how likely they are to recommend Wipro. This year, our CSAT scores have increased by 3.5% to 87%, while our NPS score have increased by 640 bps.

Employee Skilling

We are committed to hiring and building the right talent with skills covering deep domain, consulting, design, market making, functional and technology expertise. Our investment in digital learning platforms that enable 'anytime, anywhere' learning enables upskilling and reskilling employees in client relevant areas.

In today's dynamic business environment, Wipro has adopted an AI-First mindset that is designed with a clear, client-centric objective: to change the game for our client's business, deliver better services with enhanced productivity, and operate our own business better using AI. Consequently, AI upskilling has been institutionalized in the organization, covering more than 204,716 employees in FY25 for an AI-ready workforce. We have enabled over 50 learning pathways tailored to various proficiency levels for our business and technical associates.

Our privacy team collaborates across departments to integrate privacy into our operations, prioritising effective training. By FY25, over 230,000 associates completed our annual data privacy training program.

Innovation

AI is a significant disruptor, and at Wipro, our strategy focusses on AI first and AI in Everything with an aim to change the game for our client's business, deliver better with increased productivity, and operate our business better with AI.

1. **Change the Game**: Innovative AI based solutions to solve client specific problems

2. **Deliver Better**: Infusing AI to improve speed,

quality and productivity in our delivery engagements

3. **Operate Better**: Building AI talent and leveraging AI to transform our internal operations
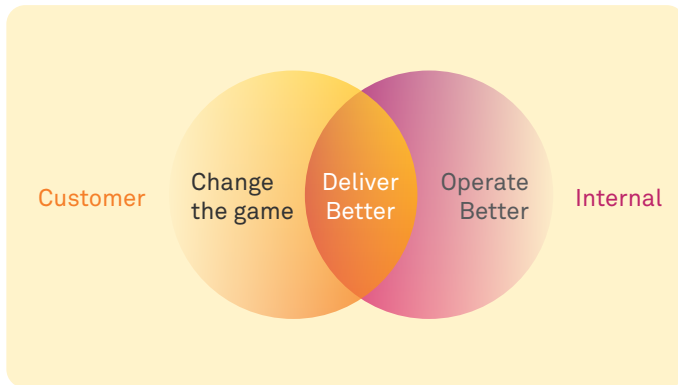
We have built 5 AI models over the last two quarters to transform customer experience across various sectors, achieving up to a 20% increase in productivity and 30% increase in process accuracy. We have received market recognition from ISG, HFS, and Avasant on Generative AI. We have also received several accolades for our AI case studies, tools, platforms and innovation network by our clients.

Wipro Innovation Network

The Wipro Innovation Network is an international ecosystem comprising Innovation Labs, Wipro Ventures, Partner Labs, Cloud Studios, and Topcoder. This network facilitates forward-thinking solutions for clients by applying advanced technologies to address business challenges. Co-innovation with clients is central to this approach, providing opportunities to engage with Wipro's Industry and Cross-Industry Fields of Play through collaborative and strategic driven initiatives.

Wipro's innovation process follows a four-stage journey: Idea, Inspiration, Inception, and Impact. Our culture of innovation is deeply collaborative, exploratory, and future-focused, and co-innovation is driven through joint ideation workshops, client pilots, and production rollouts. We form external partnerships with startups, academia, and industry consortia, while internally, we foster innovation through bootcamps, ideathons, and advanced tech training.

Wipro delivers value through our strategic

focus areas, or Fields of Innovation, that drive AI-led excellence and collaboration on frontier technologies:

- **Agentic Enterprises**: AI agents managing business processes autonomously

- **Intelligent Machines**: AI-powered robotics and software-defined devices

- **Distributed Ledger Technology**: Secure, decentralized ecosystems

- **Quantum Computing**: Quantum Computing as a Service and enterprise readiness

- **Cyber Resilience**: AI and quantum-safe defences against advanced cyber threats

Wipro Ventures, the corporate investment arm of Wipro, has continued to invest in early to mid-stage enterprise software startups that are aligned with Wipro's strategic priorities. Wipro Ventures is not just an investor but is a trusted partner that acts as the connective tissue binding together three critical stakeholders, startups, clients, and our business units. The purpose is to create a collaborative ecosystem where these emerging technologies can be deployed globally, drive progress, and create sustainable value for all stakeholders involved. In February 2025, Wipro announced an additional commitment of $200 million towards Wipro Ventures Fund III, which brings the total commitment to $500 million since Wipro Ventures' inception in 2015.

Wipro Ventures has invested in 38 companies till date, out of which 13 have been exited through successful Mergers & Acquisitions (M&A) transactions. These investments have led to the 600+ deployments for more than 250+ customers

across geographies and industries. In addition to direct equity investments, Wipro Ventures has invested in 10 early-stage, enterprise-focused venture funds in India, the US, and Israel.

Sustainability, Climate Change and Technology

Wipro is committed to assisting clients in achieving digital and sustainable transformation to strengthen their market positions and drive global impact. The following are selected examples of our engagements from this year:

- **Sustainability Strategy:** We are working with a major philanthropic initiative to develop a global, open climate data repository, which will align with the climate mission of a leading international institution.

- **Impact Intelligence:** This is at the forefront of sustainability data analytics and reporting, where we are collaborating with organisations

and airports worldwide—including JFK airport, New York—to develop and implement comprehensive sustainability reporting frameworks and annual reports.

- **Sustainable Technology:** We provide consulting services to CTO teams at global banks on various technology, data, and solution topics, supporting the development of Sustainable Technology Frameworks that have been implemented across these banks.

- **Environmental Health and Safety (EH&S):** Our organisation possesses strong global market recognition in EH&S and leads initiatives at numerous major multinational corporations. We collaborate with partners including Enablon, EarthSoft, and Cority.

- **Lifecycle Assessment and PLM Integration:** We are working with customers to understand the carbon impact of specific products across their lifecycle.

Helping JFK International Air Terminal (JFKIAT) meet its Net-Zero targets.

Wipro Consulting's sustainability practice was selected by JFKIAT to assess the Terminal's greenhouse gas emissions, develop a carbon reduction roadmap, and create its 2023 sustainability report aligned with JFKIAT's sustainability targets. JFKIAT's target is to reduce its Scope 1 and 2 emissions by 50% prior to 2030 and by 100% prior to 2050. Wipro's work centred on three main pillars:

Measure: The Wipro team measured JFKIAT's Scope 1, 2, and 3 emissions through a greenhouse gas inventory, aligned to industry standards (including the Airport Carbon Accreditation (ACA) standard). The team captured additional emissions sources from previous inventories (i.e., stationary combustion, fugitive emissions, and mobile combustion) to provide an accurate view of JFKIAT's footprint and identify reduction opportunities.

Reduce: The Wipro Consulting sustainability practice, Wipro Impact, produced a carbon reduction roadmap, including investment priorities in energy efficiency measures and a renewable energy sourcing strategy. The

roadmap provided JFKIAT with the steps to meet its 2030 50% reduction target and set them up on a path to achieve their 100% reduction target by 2050. JFKIAT implemented the renewable energy sourcing strategy recommended by Wipro in late 2023, which allowed JFKIAT to reduce its baseline emissions by 16%.

Report: The Wipro Impact team developed JFKIAT's 2023 sustainability report and worked with Designit, Wipro's experience innovation company, which designed JFKIAT's annual report, showcasing the company's 2023 results and priorities.

"We are proud to lead the way in sustainability across the aviation industry, and thanks to our work with the Wipro team, these strategic measures will help JFKIAT continue to reduce our overall emissions", said Roel Huinink, CEO, JFKIAT. "Sustainability is at the heart of JFKIAT's mission, and we look forward to continuing this partnership with Wipro as we advance our efforts to combat climate change and cultivate a greener, environmentally friendly terminal".

Responsible Delivery

In addition to the sustainability consulting services that we provide, Wipro is committed to helping our customers create a sustained impact. We enable this by helping them reduce their emissions footprint (Scope 1,2, and 3). We have created a Responsible Delivery Impact calculator (also called Considered Delivery) to measure the footprint contribution of our services and are in the process of deploying this among our clients and reviewing it quarterly. Wipro has publicly committed to strengthening customer stewardship by 2030 by reducing the delivery footprint of the top 25 accounts by 50% in terms of Scope 1, 2, and 3 GHG emissions. There is an ever-increasing number of requests from customers to provide the carbon emissions associated with our services. In addition, we continue to respond to RFIs and RFPs from customers on our carbon reduction plans and sustainability plans.

Industry Recognition and Advocacy

Our sustainability consulting practice leadership is recognized globally, with recent leadership rankings by a range of analysts and advisors.

Collaborative Engagement with Peers

Wipro was a founding member of Transform to Net-Zero, a global alliance dedicated to accelerating the transition to a Net-Zero economy, which sunset this year after a very successful five years. Additionally, we supported SustainableIT.org at NYC Climate Week in 2024 and The World Economic Forum in Davos 2025, where Wipro is also a member of the Alliance of CEO Climate Leaders. Our CEO has been one of the signatories of the open letter from CEOs that goes out from the Alliance ahead of every COP. In the UK, Wipro is a member of the Government Digital Sustainability Alliance (GDSA), where members collaborate to develop ideas and solutions to digital sustainability challenges.

Suppliers

› **Supplier Synergies**

We recognize suppliers as strategic partners in our value chain and are committed to fostering long-term, mutually beneficial relationships. Our supplier engagement model emphasizes transparency, ethical sourcing, and continuous improvement. Playing a key role in business operations, supply chain activities often influence organizational impacts and externalities. Effective risk management within the supply chain is closely linked to sustained economic performance. Such management enables organizations to mitigate potential disruptions, respond proactively to evolving customer and partner expectations, foster innovation, and protect corporate reputation and brand equity.

By aligning supplier partnerships with our business goals and sustainability commitments, we create shared value and strengthen the ecosystem that supports our customers and communities.

Supplier Synergies

Supply chains play a key role in business operations. Supply chain activities often influence organisational impacts and externalities. Effective risk management within the supply chain is closely linked to sustained economic performance. Such management enables organisations to mitigate potential disruptions, respond proactively to evolving customer and partner expectations, foster innovation, and protect corporate reputation and brand equity. Sustainable supply chains not only align with Environmental, Social, and Governance (ESG) goals, but also improve the resilience and reputation of the organization. Additionally, it supports key business goals related to operational efficiency, cost optimisation, and supply chain resilience.

At Wipro, we strongly believe that our suppliers are our partners in our business journey as well as our journey towards Net-Zero. Our overall sustainability is closely interlinked with the sustainability journey of our suppliers. We are committed to working closely with our supply chain partners to both manage risks and enable sustainable progress. Our supply chain management program is shaped by our comprehension of the numerous factors and the challenges they bring.

Management Approach

The Global Procurement Group oversees procurement activities for Wipro. Its objective is to obtain products and services in line with organizational goals and policies, while ensuring adherence to ethical standards. Responsibility

within the group is divided among several buyer teams, each managing specific procurement categories. The Procurement Group coordinates with Enterprise Risk Management, Internal Audit, and Legal departments to maintain compliance and address supply chain risks.

Policy and Guiding Principles

Our procurement processes are guided by our three procurement policies:

Global Procurement Policy:

This is an internal policy that defines the fundamental principles for the operations of the global procurement group while detailing sections on supplier diversity.

Sustainable Procurement Policy:

This policy combines sustainability requirements into procurement activities by assessing environmental, social, and economic operational impacts. In addition, it ensures transparent, ethical, and efficient conduct of all procurement activities, aligned with Wipro's operational and strategic objectives.

Supplier Code of Conduct (SCOC):

The SCOC brings our policies to action by outlining the principles that are core to Wipro and the commitment we expect from our suppliers. All our suppliers are expected to sign the SCOC, by which they are committing to follow the core principles on labor, integrity, sustainability, and intellectual property, to name a few.

Our Supply Chain Governance Program is informed by four guiding principles:

- **Understanding the Socio-Economic Context:** While policies and codes of conduct play an important role, it is also necessary to consider the varied socio-economic conditions in which they are applied. Systems and processes have been established to align with standard procurement practices, including

supporting human rights, promoting business practices free from corruption, maintaining transparency, and encouraging environmentally sustainable operations.

- **Ability to Monitor, Influence, and Control:** Due to the complexity of multi-tiered secondary supply chains, full compliance across all levels isn't feasible. We typically have visibility only into the first or second tier. For non-critical suppliers, where our business impact is minimal, our influence is limited. Industry groups and major government procurement programs are more effective in driving change.

- **Regulatory Compliance:** Wipro conducts vendor risk assessments using security questionnaires based on ISO 27001 and NIST 800-53 to ensure alignment with relevant policies. Reports approved by stakeholders identify and track non-conformances until resolved. Audits also review labor practices, including working hours, child labor, and safety.

- **Integrating Best Practices in Supply Chain Engagement:** Effective management of supply chain externalities is vital as complexity increases and risks rise. Customers and investors now prioritise compliance and ethics. Industry groups like the Electronic Industry Citizenship Coalition and EcoVadis promote responsible practices, while ratings such as S&P Global CSA, EcoVadis, and CDP increasingly assess supply chain performance. The objective is to adopt best practices from these sources to enhance supply chain sustainability.

Pillars of Supplier Sustainability Program

Based on our understanding of risks in our supply chain, our supply-chain approach is based on the three E Principles - Ethical procurement practices, Equitable and open to Diversity, and Ecological sustainability.

- **Ethical:** Wipro expects its partners to adhere to ethical procurement practices in accordance with Wipro's core values, the Code of Business Conduct (COBC), Spirit of Wipro Values, and Supplier Code of Conduct (SCOC). We use system-enabled database checks for vendors across geographies, third-party tools for monthly labor compliance tracking in certain regions, and category-specific credit scoring of suppliers. Annual sessions on anti-bribery and anti-corruption are conducted to identify high-risk geographies and social compliance programs for manpower services providers.

- **Equitable:** Wipro, being an Equal Opportunity employer, is committed to procuring products and services that are developed based on universal design principles and accessibility standards such as the Harmonized Guidelines (HG) 2016, Government of India, for physical infrastructure, and the WCAG (Web Content Access Guidelines) 2.1 AA meant for ICT products. We consider this to be critical towards creating equitable opportunity for all users, especially for persons with disability. At present, we have a voluntary declaration provision for suppliers to illustrate how their products or services are accessible to all users with different abilities.

- **Ecological:** We expect suppliers to supply products and services that exceed environmental standards and to establish a program of ecological sustainability in their operations. Wipro is also committed to promoting environmentally friendly practices in all aspects of its operations, including the procurement of materials and services for cleaning, cooling, landscaping, and safety practices.

Engaging with Suppliers

At Wipro, our supplier engagement process starts right from the proposal phase. All our suppliers go through a screening process, onboarding journey, and a vendor risk assessment. We focus our efforts on ensuring that the products and services we procure are sustainable, ethical, and equitable.

Supplier Screening:

Wipro ensures that all the hardware that we procure is EPEAT-certified. The EPEAT ecolabel is managed by the Global Electronics Council (GEC), and is based on criteria that relate to social and environmental impacts of products from extraction to end of life. Wipro has been the recipient of a 5-star EPEAT rating from GEC since 2022. The purchase of EPEAT-certified products during 2023 is projected to reduce 2,587 tons of CO_2 equivalent and lead to 9,260 MWh of energy savings. It is also expected to save 13.13 million liters of water over the lifecycle of the products.

Furthermore, Wipro implements a robust Third-Party Risk Management Framework that governs the entire supplier lifecycle. Our onboarding procedures encompass thorough technical and financial evaluations, as well as enhanced due diligence and supplier risk assessments based on the supplier's risk profile. The framework systematically assesses third-party risks, including factors such as supplier concentration, category-specific expenditures, contractual status, and requisite documentation.

Vendor Risk Assessment:

Every software vendor is screened for any potential risk to Wipro's operations. Vendors that may pose a potential risk to Wipro's systems undergo a rigorous vendor risk assessment process. Through this process, vendors are assessed on aspects such as data privacy maturity within the vendor organization, data privacy within the application, AI Controls, overall vendor's information security process, and incorporation of cloud controls, as applicable.

Supplier Rights and Responsibilities:

On successful completion of the assessments, suppliers are onboarded within the Wipro system. Every supplier is required to sign the Supplier Code of Conduct outlines the Wipro

value system with regard to ethical governance, labor and human rights, and environmental and social performance. Adhering to the SCOC is the responsibility of the supplier. On similar lines, all suppliers have access to Wipro's Ombuds system to file any grievances with respect to discrimination or harassment.

Program Highlights

Supplier Diversity Program:

Wipro believes that small and diverse businesses should have equal opportunity to compete for contracts and subcontracts held by Wipro. We are committed to supporting diverse businesses in all our operating geographies by sourcing goods and services from certified diverse businesses to the extent possible.

- **Wipro Inclusive Supplier Development and Mentorship (WISDOM):** WISDOM offers management and technical support to diverse suppliers, supporting them to build scalable and sustainable businesses. Senior leaders highlight the importance of diversity and inclusion, while the Supplier Diversity Lead meets individually with each supplier to identify challenges and opportunities. The program concludes with discussions on barriers and enablers before Wipro's leadership team.

- **Women Entrepreneurship with Wipro (WEW):** Championed by the office of Chief Global Procurement Officer, this program has won the UN Women's country-level topmost award in FY25 for Gender Responsive Procurement practices. The program aims to identify Women Business Enterprises (WBE) among existing suppliers and encourage them to acquire third-party certification for their diverse ownership and control. The eligible enterprises receive mentorship from Wipro leadership, including women leaders, to strengthen and scale up their business.

Wipro Initiative for Supplier Engagement (WISE):

The Wipro Initiative for Supplier Engagement (WISE) Program is administered together by the Global Procurement team and the Business Sustainability team with the sole purpose to empower suppliers (with a focus on MSME

suppliers) that do not have sustainability programs of their own, to become more sustainable.

Through the WISE program, we aim to develop sustainable collaborative relationships with suppliers to provide sustainability program capabilities. The program supports suppliers to develop effective processes and policies for Net-Zero carbon emission targets while helping Wipro achieve its Scope 3 targets, water conservation, waste reduction, and biodiversity objectives. In addition, this initiative also emphasized social responsibility and ethical governance practices.

Suppliers are chosen for the program based on sustained business involvement and limited sustainability capabilities. Engagement starts with a sustainability maturity assessment using a structured questionnaire across key aspects of E,S, and G. Wipro then offers data-driven guidance and mentorship to help suppliers develop ESG programs, including joint sessions to assess environmental impacts and create custom sustainability strategies. The data collected is used to guide suppliers in creating sustainable business practices through mentorship programs. Elaborated engagement allows multiple sessions of joint work to assess environmental impacts and build a complete ESG programs. The method allows Wipro to establish alignment between suppliers and their environmental, social, and governance targets, which supports the creation of responsible supply chain operations. This year we reached out to 25% of our strategic small and medium suppliers.

By empowering suppliers with the tools and knowledge to operate sustainably, the program not only supports Wipro's ESG objectives but also contributes to a more sustainable global ecosystem.

Social Audit Program:

We perform monthly audits on our vendors to check their labor practices through independent audit tools which allow comprehensive examinations. The audits serve an essential purpose to detect regulatory gaps as they evaluate operations, assessing the readiness of compliance requirements, as per the state-specific regulatory requirements.

CDP Supply Chain Program:

Through the platform, we engaged with our top carbon-intensive suppliers and encouraged measurement and disclosure of their environmental data on the CDP platform. This year, we reached out to 160 large suppliers through the CDP supply chain platform, encouraging them to report their carbon emissions data as well as allocations to Wipro. One-on-one discussions were conducted with several suppliers along with training on the CDP platform. We received a 50% response on the platform. Allocated emissions to Wipro from some of our highest emitting suppliers were then calculated.

Navigating Challenges and the Path Ahead

The key challenges we face include vendors' lack of awareness regarding labor compliance, the need to reassign tasks frequently due to changes in the vendor's Single Point of Contacts (SPOCs),

and the delayed resolution of non-compliance issues. The way forward is to streamline communication and enhance compliance awareness among vendors to expedite the resolution of non-compliance issues.

We continue to build on our green building program for an integrated approach spanning design, engineering services, materials, and equipment procurement that meet stringent environmental criteria – both at the construction and at the operational stages. In addition, we continue to procure renewable energy through Power Purchase Agreements (PPAs) from RE generators across three states in India.

Going forward, we plan to launch a detailed human rights due diligence exercise across our supply chain that will serve not just as an on-the-ground audit, but also as a baseline upon which we can plan further improvements in our supplier engagement process.

Community

› **Community Initiatives**

Wipro is deeply committed to building a just, equitable, and sustainable society through long-term, systemic engagement with communities. Our initiatives span education, primary healthcare, ecology, disaster response, and public spaces, reaching over four (4) million people, primarily in underserved communities.

We partner with 180+ organizations to support inclusive education, maternal and child health, urban ecology, and digital inclusion. Flagship programs like Wipro earthian and TalentNext promote sustainability and future skills among students and educators. Our employee volunteering efforts further amplify community impact. By aligning purpose with action, we empower communities to thrive and build resilience in a rapidly changing world.

Community Initiatives

Wipro Foundation is the Corporate Social Responsibility (CSR) entity of Wipro Limited. Going back over two decades, we have focused on social initiatives in the domains of Education, Primary Healthcare, Ecology, Disaster Response, and Cities and Public Spaces.

In FY25, our community initiatives reached 20 countries. We supported ~225 projects in the areas of Education, Primary Healthcare, Digital Skilling, and Urban and Community Ecology. These initiatives have had a positive impact on the lives of about 4.5 million people, primarily those from underserved communities.

FY25 GOAL:
To create a positive impact
for **3.92 million** children

FY25 PROGRESS
4 million children reached

FY26 GOAL:
4.75 million

FY25 GOAL:
To reach **100,000** children
with disabilities

FY25 PROGRESS
135,000 children reached

FY26 GOAL:
155,000

FY25 GOAL:
300,000 students to get
access to digital skilling

FY25 PROGRESS
318,000

FY26 GOAL:
360,000

Education – Key Enabler of Community Well-being

To ensure equitable access to education in disadvantaged communities, we worked on areas such as improving early childhood education (ECE), primary schooling, teaching-learning methodologies, and transforming government schools into quality educational institutions.

We have aimed to encourage children and youth to adopt sustainability thinking and act on ecological issues. We collaborated with more than 180 partners across 28 states and union territories in India to improve the impact of our education initiatives.

We have made a conscious effort to introduce early interventions and champion inclusive education for children with disabilities (CwD). This process has involved empowering parents and raising awareness among various stakeholders. Leveraging the strong community connections of our partners, we have prioritized teacher training, driving positive attitudinal changes, developing flexible curricula, creating inclusive learning spaces, and promoting active community engagement.

In addition to education, we also focus on the children's overall health and well-being. This is done by identifying CwD through the community outreach, capacity building of government staff and health workers, rehabilitative services for children with intellectual disabilities, developing social skills, networking for availing and facilitating government schemes, and providing therapy and nutritional support.

In FY25, we continued our engagement with 26 partners across 23 states and two (2) UTs through our education partners in the children with disability space.

Launched in 2016, TalentNext is an India-wide program designed to improve the quality of engineering education by preparing faculty and academic leaders to train students. It addresses the gap between demand and supply of skilled professionals. In collaboration with NASSCOM, we have also introduced our 'FutureSkills' platform. Its goal is to empower engineering students with the competencies needed to thrive in the tech landscape. Since FY21, we have covered 533 engineering and 113 science colleges from across India.

The Ideas to Impact Challenge: Sustainable Futures through Wipro earthian

Wipro earthian, one of India's largest sustainability education programs for schools and colleges, combines our long-term interests in education and ecology. It seeks to make sustainability axiomatic to education in India. Since 2011, Wipro earthian's college program has reached more than 5,000 colleges across the country.

This year, Wipro earthian supported Ideas to Impact (i2I), a nationwide competition spearheaded by IIT Madras. The contest is designed to transform innovative ecological concepts into viable prototypes that actively contribute to a sustainable future.

Since its launch in October 2023, the "Ideas to Impact (i2I)" challenge has received participation from 27 states and over 700 colleges with more than 2,000 entries. In August 2024, five college teams were recognized for their innovative projects in the themes of energy, building materials, and water. This innovation and entrepreneurship contest aims to validate eco-innovative ideas. It supports their transformation into viable prototypes, which can potentially contribute to a carbon-neutral future.

Community Healthcare: Strengthening Public Systems to Support Marginalized Communities

FY25 GOAL:
600,000

FY25 PROGRESS
700,000

FY26 GOAL:
1 million

Our healthcare initiative comprises 23 projects across major cities. It covers a comprehensive spectrum of primary health services. We prioritize improving staff capacity, ensuring medicine accessibility, and strengthening healthcare facilities. Our key focus includes tackling public health issues, such as anaemia in women from marginalized areas and communities. We have implemented systematic maternal and child health interventions, positively impacting 510,000 infants and children. In FY25, we are reaching 2.06 million people in the states of Karnataka, Kerala, Maharashtra, Andhra Pradesh, Telangana, Odisha, West Bengal, Rajasthan, Delhi-NCR and Nagaland.

Engagement through Community Work

Employee engagement with community initiatives is one of the three pillars of our employee well-being framework. The other two are physical and mental health. In FY25, we curated 344+ events and initiatives to facilitate employee engagement in community work. ~15,814 volunteers from employee chapters in India and across the world engaged through monetary contributions and volunteering. They have contributed over 35,000 hours, impacting 47,000+ lives.

Overview of Social and Community Initiatives

In close collaboration with 180+ partners, Wipro Foundation is actively contributing to building an inclusive and equitable future for underserved communities.

We strive to transform lives across social groups, including migrant families, out-of-school children, girls from marginalized communities, CwD, teachers and other education practitioners, communities impacted in water-stressed cities and peri-urban settlements, and women in the reproductive age group.

Our Mode of Implementation

- Support the creation of an ecosystem of civil society organizations (CSOs), which can help realize the vision of justice, equity and sustainability

- Work toward strengthening public service delivery systems

- Build the capacities of all the stakeholders involved

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Education

In FY25, our work in systemic improvement in quality of education, with a focus on early childhood and primary education, reached close to 2.7 million students, in collaboration with 150 organizations across 22 states and three (3) UTs. This includes the 25 partners we engage with through the Wipro Education Fellowship Program. This program nurtures early-stage education organizations committed to driving systemic change in India's school education system.

Our collaboration with 47 partners across 12 states and two UTs has been instrumental in advancing educational access for ~70,000 students from underserved communities.

Through the 'Urban Government School Initiative', we aim to restore infrastructure, improve teaching-learning practices, and develop model government schools. The Government of Karnataka has recognized the effectiveness of our approach and model. It has adopted a similar template on a scaled-up basis over the last two years.

We have been continuously strengthening our engagement with partners who emphasize education for CwD. We work with 26 partners across our access and systemic reform programs, with a presence in 12 states and two (2) UTs, reaching over 68,068 CwDs.

Wipro earthian, our sustainability education program, which brings together our interests in education and ecology, is now in its 14th year. It is a program that works at scale. Wipro earthian provides diverse learning opportunities for both schools and colleges. With a presence in over 200 districts across 28 states and six (6) UTs, the program trained 2,845 schoolteachers and saw participation from 12,500 students.

TalentNext aims to improve the quality of engineering education. It addresses the gap between demand and supply of skilled professionals. It also provides training and support to professors and students in digital skills. Since FY21, we have covered 533 engineering and 113 science colleges from across India.

In FY25, TalentNext trained 75,666 students in industry-relevant digital skills. This includes students who were identified for intensive training through the 'Future Skills Program' in the same financial year. TalentNext also built the capacities of 3,200 faculty members in advanced technologies such as AI/ML and Big Data Analytics. Out of these, 1,850 have been certified.

Wipro Education Partners' Forum

Wipro Education Partners' Forum is a three-day residential retreat, designed to bring together a network of CSO partners. These are dedicated to addressing various educational challenges in India. The 21st Wipro Education Partners' Forum was held from December 4-6, 2024, at Azim Premji University, Bengaluru. Its theme was "Capacity building for and by civil society organizations". It explored approaches to enhance the educational,

organizational and operational capacities of CSOs to facilitate positive social change. The 2024 edition of Partners' Forum brought together 300+ participants from 130 partner organizations. It had a mix of panel discussions, small-group sessions, masterclasses, and informal activities. A key highlight was the Teaching-Learning Materials (TLM) Mela. Here, twenty-one (21) organizations showcased innovative TLMs used in their educational programs.

Diya's Laudable Persistence to Defy Her Circumstances

In brothel no. 55 of Reshampura, Madhya Pradesh—where generations of elder daughters have been sold into sex work—Diya (name changed) dared to dream beyond her surroundings. With support from our partner Kat-Katha, a Delhi-based CSO, Diya overcame academic gaps and familial resistance to pursue her passion for Psychology and Political Science.

As Gitanjali Babbar, the Founder of Kat-Katha shares, "Diya, as a child, always had big dreams. Seeing her fulfil them today feels like our own dream coming true... The dedication my girls have in chasing their dreams, and in supporting each other, is remarkable".

Now 21, Diya is set to join a reputed private university. She has become the first girl from her community to break the cycle and chart an alternate path through higher education. Diya's journey is a powerful testament to resilience and a beacon of hope for others in similar circumstances.

Wipro earthian Awards

In FY25, Wipro Foundation hosted the 14th edition of the Wipro earthian Awards at Azim Premji University, Bengaluru.The program received over 1,500 project submissions this year. An independent jury selected 23 winning entries. The winning school teams showcased a deep understanding of biodiversity, waste, and water through a combination of activity-based learning and written essays.

Over 100 schools were recognized for their outstanding efforts by Wipro earthian's regional NGO partners. Anurag Behar (CEO of Azim Premji Foundation) and Narayan P.S. (Global Head of Sustainability and Social Initiatives at Wipro Limited and Managing Trustee of Wipro Foundation) presented certificates and cash prizes to the winning teams.

Primary Healthcare

We partner with healthcare nonprofits to empower local communities. The focus is on enabling communities to self-manage their healthcare needs. We have implemented 23 healthcare projects, reaching 2.06 million people in the states of Andhra Pradesh, Karnataka, Kerala, Maharashtra, Nagaland, Delhi-NCR, Odisha, Rajasthan, Telangana, and West Bengal. In FY25, the program supported focused interventions for 300,000+ women within the reproductive age group, 510,000 infants and children, and around 2,000 children with disability.

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Empowering Maternal Health in Delhi

Gulafsha (name changed), a 29-year-old resident of Seelampur, faced significant health challenges during her second pregnancy. These included high blood pressure, diabetes, and deteriorating vision. Wipro Cares, in collaboration with Asha Community Health and Development Society, provided crucial support through various healthcare initiatives.

The Asha team facilitated her fundoscopic examination and laser treatment. This improved her condition. Regular monitoring at the Asha Clinic, along with medicines and dietary advice, helped manage her health. Despite the newborn being underweight, the Asha healthcare team ensured proper post-natal care. This included a balanced diet and micronutrient supplements.

Wipro Cares' interventions in underserved communities like Seelampur aim to enhance preventive and curative healthcare services. These focus on maternal, newborn, and child healthcare.

Wipro Healthcare Forum 2025

Fostering partnerships and promoting collective learning are essential to strengthening India's public healthcare system. These efforts help address critical challenges such as fragmented initiatives and resource constraints. The Healthcare Partners' Forum, organized by Wipro Foundation, continues to empower partners to collaborate effectively, tackle pressing healthcare challenges, and drive systemic change.

The fourth edition of the Healthcare Partners' Forum was held from January 23-25, 2025, at Kanha Shanti Vanam, Hyderabad. This three-day retreat brought together over 100 professionals working in the healthcare domain within the development sector.

Established as a vibrant platform for collaboration, innovation, and collective action, the Forum connects non-profit organizations, healthcare professionals, and public health experts to address emerging challenges and advance impactful solutions. The key themes explored this year included reimagining primary healthcare in India, securing public-private partnerships, and community mental health and well-being, among others.

Urban and Community Ecology

The Urban Ecology Program strives to build resilient urban environments through collaborative interventions with partners who work with vulnerable communities in cities. Our partner engagements are spread across tactical and systemic interventions. We demonstrate scalable and replicable solutions to wicked ecological problems. At the same time, we also aim for lasting impact through a set of focused capacity-building, awareness generation, and policy advocacy efforts.

In FY25, Wipro focused on embedding sustainability in business practices and enhancing urban ecology. We supported 21 projects and 15 partners, including three (3) projects on climate resilience interventions. The Urban Ecology Program is active in eight (8) cities and one (1) town.

Through the Urban Ecology Small Grants Program and the Urban Waters Program, we supported environmental restoration and resilient water management in water-stressed cities like Bengaluru, Chennai, Hyderabad, Mumbai, and Pune.

The Bengaluru Sustainability Forum (BSF), co-convened by Wipro Foundation, fosters interdisciplinary collaborations on urban sustainability. It also supports action-oriented projects through a small grants program. In FY25, six (6) grants were awarded across Bengaluru and Mysuru under this partnership.

Groundwork for Water Conservation and Livelihood Enhancement

In Gandhalli, a village in Amalner, Maharashtra, lives Rahul Baviskar, a farmer who faced water scarcity daily. His farm, located just 100 meters from a significant water conservation project, tells a story of transformation. This project aimed to deepen the local streamlet.

As the project concluded, the groundwater level rose significantly. The water level in Rahul's well increased by 10-11 meters. This enabled him to irrigate 10-12 acres of land vis-a-vis 3-4 acres previously. Rahul could now assist neighboring farmers by sharing his well water, fostering a sense of community and mutual support.

Under the Community Ecology Initiative, Wipro supported 15,600+ people in the informal waste sector in Mysuru with training and social security. In Coimbatore, 50,000 trees were planted, and agroforestry training was provided by working with 100+ farmers.

As part of our focus on water management in urban regions, we mobilized and supported tribal communities residing in Bhubaneswar's Chandaka area. We helped them to build and manage their own piped water supply systems.

The second key project under urban water management involves the establishment of a sustainable water, sanitation and hygiene (WASH) system through capacity building and community engagement in Mumbai's M East ward.

Rising Heat Convening

India's urban areas have been facing climate stress. This is leading to an increase in the number of heat days experienced by those who live in cities. Wipro Foundation, in association with Ashoka Trust for Research in Ecology and the Environment (ATREE), and Azim Premji University, held a two-day convening on urban heat (Rising Heat Convening) in October 2024.

The convening brought together more than 80 civil society actors, academics, architects, urban planners, philanthropic organizations, and climate champions from across India. It identified key challenges in this space. The participants also deliberated on the pathways to policy, advocacy and solutions. The connections fostered by the convening will encourage cross-sectoral sharing of existing action on the ground.

Disaster Response

Since the 2001 Gujarat earthquake, we have responded to various natural disasters such as the Uttarakhand Floods, Tamil Nadu Floods, Kerala Floods, Cyclone Amphan, among others. Our approach considers geography, culture, and the socioeconomic context. Our commitment extends beyond immediate relief. It also focuses on sustainable recovery and community empowerment.

In FY25, we delivered essential disaster relief to families impacted by Wayanad Landslides in 10 wards in the Meppadi Panchayat of Wayanad. Our efforts encompassed the rehabilitation of **4,200+ people affected by the disaster.**

International Programs

Wipro STEM Program

Over the past decade, the Wipro STEM Program has directly benefited 1,500+ STEM teachers. It has also indirectly benefited hundreds of additional teachers. This has resulted in 800,000+ underserved students being positively impacted.

United States: Started in 2012, Wipro Science Education Fellowship Program USA (Wipro SEF USA) is a two-year program. It is designed to improve individual teacher practice and foster teacher leadership opportunities. Its larger goal is to create a district corps of teacher leaders who can support sustainable positive changes in science education. Wipro SEF USA runs in partnership with seven (7) universities. It works across 35 school districts in seven (7) states.

United Kingdom: Wipro SEF UK was launched in FY19, in partnership with King's College, London (KCL), and Sheffield Hallam University (SHU). The KCL program is the UK's first Master's in STEM Education Program. It offers up to 15 bursaries per year to in-service and early-career STEM teachers. Wipro Teacher Fellowship and Wipro Teacher Mentor Program are the focus of our partnership with SHU. Through this initiative, we have supported over 100 fellows, mentors, and senior mentors over the years.

International Community Initiatives

In FY25, we launched 'Be the Change', a recalibrated version of our employee volunteering program under Wipro Cares. It integrates well-being, personal purpose, and social impact. Be the Change reflects a collective promise made by our leaders to tackle pressing issues in the four focus areas we have identified for Wipro - Education, Healthcare, Ecology, and Disaster Response.

Wipro Cares has integrated volunteering as a natural extension of employees' professional lives through virtual, on-campus, and outdoor volunteering opportunities, including options for their families. Beyond mere numbers, our goal is to cultivate a culture of service and enhance personal well-being. We envisage an organizational culture where each of us plays a role in the lives of those we help, while bringing value to our own lives. In the process, we will be able to sustain our own emotional and mental health, filling us with a profound sense of purpose and joy.

As a part of the operationalization of this approach, Wipro Cares conducted 344 volunteering events across 20 countries, engaging 15,814 volunteers. They have contributed over 35,000 hours, impacting 47,000+ lives.

Some Examples of Employee Volunteering

In India

- 950 volunteers participated in a tree plantation activity, planting 5,500 saplings to enhance greenery, promote a healthier environment, and support local livelihoods.

- More than 460 volunteers took part in cleanup drives. They collected 18,000 kgs of garbage from beaches, public spaces, and hospitals.

- Blood donation drives across various locations resulted in the donation of 2,500 units of blood.

- More than 300 volunteers transformed school walls and spaces into vibrant and engaging learning environments for government school students.

- On weekends, 4,000 volunteers dedicated their time to crafting and assembling various learning tools meant for children from underrepresented backgrounds.

Outside India

- Volunteers painted schools in Romania, and planted over 1,100 saplings.

- In the Philippines, volunteers distributed stationery to support over 2,000 beneficiaries, and conducted a cleanup drive.

- In the Americas, volunteers supported the food bank, benefiting over 1,100 people.

Thematic Priorities and Community Initiatives

In countries other than India, we focus on four global thematic priorities: Digital, Inclusion, Environment, and Wipro Next Door.

Digital

- **Digital Skills Training**: Providing basic digital skills to vulnerable communities
- **Wipro Digital School**: Increasing the employability of people far from employment
- **Wipro Cares Hackathon**: Providing digital solutions for social and environmental challenges

Inclusion

- **Youth for the Future:** Boosting the confidence, networks, and soft skills of youth through mentoring and company visits, etc.

Environment

- **Tree Planting:** Contributing to environmental mitigation around Wipro offices
- **Clean-a-thon:** Contributing to environmental mitigation around Wipro offices

Wipro Next Door

- Supporting local small initiatives around Wipro offices, in the areas of education, health, environment, and disaster response.

Countries where we have active community initiatives: India, Europe (Romania, France, The UK&I, Netherlands, Poland, Switzerland, The Nordics, and Germany), APMEA (The Philippines, RSA, Nigeria, Australia, Singapore, Malaysia and China), and the Americas (The USA, Canada, Brazil and Mexico).

Annexures

› **Statement on Sustainable Development Goals**
› **List of Sites with Operational Control**
› **GRI Standards**
› **Assurance Reports**

Statement on Sustainable Development Goals

GRI 2-22

At Wipro, our commitment to sustainability and social responsibility is at the heart of everything we do. We align our operations with the United Nations Sustainable Development Goals (UNSDGs), a global blueprint for a better and more sustainable future. These goals focus on achieving sustainable development across three dimensions – economic, social and environmental – in a balanced and integrated manner.

Out of 17 interconnected goals, addressing the world's most pressing challenges, the following are relevant to Wipro and its businesses and have a direct positive impact through our initiatives:

SDG	Goal	Wipro's Initiative
SDG 3: Good Health and Well-being	Ensure healthy lives and promote well-being for all at all ages	Employee well-being and Safety
SDG 8: Decent work and Economic Growth	Promote inclusive and sustainable economic growth, full and productive employment, and decent work for all.	Workplace sustainability
SDG 6: Clean Water and Sanitation	Ensure universal and equitable access to safe and affordable drinking water; Improve water quality by reducing pollution.	Water circularity efforts within Wipro; Wipro Foundation is working with communities
SDG 7: Affordable & Clean Energy	Ensure access to affordable, reliable, sustainable, and modern energy for all.	Wipro's transition to renewable energy
SDG 11: Sustainable Cities and Communities	Make cities inclusive, safe, resilient, and sustainable.	Wipro Foundation's Urban Ecology program
SDG 12: Responsible Consumption and Production	Ensure sustainable consumption and production patterns.	
SDG 4: Quality Education	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.	Wipro Foundation's Community Initiatives
SDG 9: Industry Innovation and Infrastructure	Build resilient infrastructure, promote sustainable industrialization, and foster innovation.	Lab45 and Wipro Innovation Network
SDG 17: Partnerships for the Goals	Strengthen the means of implementation and revitalize the global partnership for sustainable development.	Advocacy with different stakeholder groups

List of Sites with Operational Control

Site	City	Country	Ownership Type	Address	Area (in Sq.ft)
Kodathi	Bengaluru	India	Owned	Wipro Limited, Kodathi SEZ, Survey No. 91/1, 98 & 99, Kodathi Village, Varthur Hobli, Bengaluru East Taluk, Bengaluru -560035	4,340,084
SJP1	Bengaluru	India	Owned	Wipro Limited, SJP1, Sarjapur Road, Doddakannelli, Bengaluru 560035	231,480
SJP2	Bengaluru	India	Owned	Wipro Limited, SEZ/SJP2/DEV/ P371/4 (P), 78/8A (P), 134 (P) Wipro Special Economic Zone Sy No.69 (P)76(p), 77(P), 80 (P), 70(P), 79/1(P) Doddakannelli Village, Bengaluru Varthur Hobli, Sarjapur Road Bengaluru 29, 560035	1,658,658
VDC	Vizag/ Visakhapatnam	India	Owned	Wipro Limited, Survey No.39, Old TB hospital, Resapuvanipalem Village, Visakhapatnam - 530013	201,654
Mysuru	Mysuru	India	Owned	Wipro Limited, No: 146/147, Metagalli Industrial Area, Metagalli, Mysuru 570016	94,440
CDC5	Chennai	India	Owned	Wipro Limited, ELCOT SEZ, Survey No. 602/03, Medavakkam, Road, Sholinganallur, Chennai – 600119, Tamil Nadu, India	2,819,207
KODC	Kochi/Cochin	India	Owned	Wipro Limited, Infopark SEZ, Kusumagiri P.O., Kakkanad, Cochin – 682030, INDIA	977,299
CMDC	Coimbatore	India	Owned	Wipro Ltd, SF.No.426/1,426/2 & 427/1, ELCOT SEZ, Vilankurichi Village, Coimbatore North Taluk, Coimbatore-641004, Tamil Nadu	624,448
Gopanapally SEZ	Hyderabad	India	Owned	Wipro Limited, Sy.No.124/P & 132/P, Gopanapally, Vattinagulapally Village, Serilingampally Mandal, Hyderabad - 500019	1,221,489

Site	City	Country	Ownership Type	Address	Area (in Sq.ft)
Manikonda-SEZ*	Hyderabad	India	Owned	Wipro Limited, Survey No. 203/1, Manikonda Jagir Village, Gachibowli, Rajendranagar Mandal, Ranga Reddy District, Hyderabad - 500032	613,532
Manikonda Phase 1*	Hyderabad	India	Owned	Wipro Limited, Manikonda-STPI campus, Survey No. 203/1, Part of Manikonda Jagir Village, Gachibowli, Rajendranagar Mandal, Ranga Reddy District, Hyderabad - 500032	915,838
Manikonda Phase 3*	Hyderabad	India	Owned	Wipro Limited, 203/1, Manikonda Village, Gatchibowli SEZ, Hyderabad, Telangana 500032	950,146
KDC	Kolkata	India	Owned	KDC 1, Wipro Ltd, Block DM, Plot 1,7,8, Sec-5, Saltlake, Kolkata -700091. KDC 2, Wipro Ltd, Block DM, Plot 9, Sec-5, Saltlake, Kolkata -700091. KDC 3, Wipro Ltd, Block CN, Plot 1B, Sec-5, Saltlake, Kolkata -700091.	895,752
BHDC	Bhubaneshwar	India	Owned	Wipro Ltd. IDCO IT SEZ, Plot No: E/8, Infocity, Bhubaneswar, Odisha, 751024	204,715
PDC1	Pune	India	Owned	Wipro Limited, Plot No. 2, MIDC, PHASE I, HINJEWADI, MULSHI TALUKA, PUNE 411027.	644,875
PDC2	Pune	India	Owned	Wipro Limited, Wipro Special Economic Zone,,Plot No 31, Phase-II, Rajiv Gandhi Infotech Park, Hinjewadi, Pune- 411057	3,458,572
GNDC	Greater Noida	India	Owned	Wipro Limited, Plot No. 2, 3,& 4, Knowledge Park-IV, Greater Noida, Gautam Budh Nagar, Uttar Pradesh Pin- 201308	579,022
GDC	Gurgaon	India	Owned	Wipro Limited, Plot no 480-481,Udyog Vihar phase-III, Gurugram, Haryana. Pin-122016	180,000

Site	City	Country	Ownership Type	Address	Area (in Sq.ft)
EC4**	Bengaluru	India	Owned	Wipro Limited, No,70/1/2/3/4, Doddathoguru ctronics City, Phase 1, Hosur Road, Bengaluru 560100	1,868,800
EC1, EC2, and EC3**	Bengaluru	India	Owned	Electronics City Phase 1, Electronic City Bengaluru, Karnataka 560100	1,423,598
EC5	Bengaluru	India	Owned	Electronics City Phase 1, Electronic City Bengaluru, Karnataka 560100	1,195,539
Airoli	Mumbai	India	Leased	Wipro Limited, Unit No: 2, Serene Properties, Building No: 7, Mindspace - SEZ, TTC Industrial Area. Thane-Belapur Rd, OPP. Airoli Railway Station, Navi Mumbai, Maharashtra, 400708	345,376
Kensington	Mumbai	India	Leased	Unit. No. 701, 7th Floor, A-Wing Kensington SEZ Park, Hiranandani Business Park, Powai, Mumbai, Maharashtra 400076	67,275

*These three offices are located within the same campus and are considered to be a single facility for ISO certification.

** These sites were closed during the year FY25.

GRI Standards

General Disclosures			Reference
	GRI Indicator	**Description**	
	GRI 2-1	Organizational details	Organizational details
	GRI 2-2	Entities included in the organization's sustainability reporting	Entities included in the organization's sustainability reporting
	GRI 2-3	Reporting period, frequency, and contact point	Reporting period, frequency, and contact point
	GRI 2-4	Restatements of information	None
	GRI 2-5	External assurance	Independent Assurance Statement
	GRI 2-6	Activities, value chain, and other business relationships	About Wipro
	GRI 2-7	Employees	The Next Generation Workplace
	GRI 2-8	Workers who are not employees	Workers are not relevant to our business
	GRI 2-9	Governance structure and composition	Governance structure and composition
	GRI 2-10	Nomination and selection of the highest governance body	Nomination and selection of the highest governance body
	GRI 2-11	Chair of the highest governance body	Chair of the highest governance body
	GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Role of the highest governance body in overseeing the management of impacts
	GRI 2-13	Delegation of responsibility for managing impacts	Delegation of responsibility for managing impacts
	GRI 2-14	Role of the highest governance body in sustainability reporting	Sustainability Governance
	GRI 2-15	Conflicts of interest	Conflicts of interest
	GRI 2-16	Communication of critical concerns	Communication of critical concerns
	GRI 2-17	Collective knowledge of the highest governance body	Collective knowledge of the highest governance body
	GRI 2-18	Evaluation of the performance of the highest governance body	Evaluation of the performance of the highest governance body
	GRI 2-19	Remuneration policies	Remuneration policies
	GRI 2-20	Process to determine remuneration	Remuneration policies

	GRI 2-21	Annual total compensation ratio	Statement of Disclosure of Remuneration under Section 197 of the Companies Act, 2013 and Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 - Page 130 and 131 of Integrated Annual Report FY2024-25
	GRI 2-22	Statement on sustainable development strategy	Statement on Sustainable Development Goals
	GRI 2-23	Policy commitments	Policy commitments
	GRI 2-24	Embedding policy commitments	Embedding policy commitments
	GRI 2-25	Processes to remediate negative impacts	Processes to remediate negative impacts
	GRI 2-26	Mechanisms for seeking advice and raising concerns	Mechanism for seeking advice and raising concerns
	GRI 2-27	Compliance with laws and regulations	Compliance Management Framework- Page 123 of Integrated Annual Report FY2024-25
	GRI 2-28	Membership associations	Membership associations
	GRI 2-29	Approach to stakeholder engagement	Approach to stakeholder engagement
	GRI 2-30	Collective bargaining agreements	Freedom of association

Material Topics

General Disclosures			Reference
GRI 3: Material Topics 2021	GRI 3-1	Process to determine material topics	Process to determine material topics
	GRI 3-2	List of material topics	List of material topics
	GRI 3-3	Management of material topics	Management of material topics
Economic performance			
GRI 201: Economic Performance 2016	GRI 201-1	Direct economic value generated and distributed	Direct Economic Value Generated and Distributed
	GRI 201-2	Financial implications and other risks and opportunities due to climate change	Financial Impacts of Climate Risks
	GRI 201-3	Defined benefit plan obligations and other retirement plans	Principle 3, Essential Indicator: Q.2 - Page 496 of Integrated Annual Report FY2024-25
	GRI 201-4	Financial assistance received from the government	Financial assistance from the government
Market presence			
	GRI 202-1	Ratios of standard entry level wage by gender compared to the local minimum wage	Principle 5, Essential Indicator: Q.2 - Page 503 of Integrated Annual Report FY2024-25
	GRI 202-2	Proportion of senior management hired from the local community	Information unavailable

Indirect economic impacts			
GRI 203: Indirect Economic Impacts 2016	GRI 203-1	Infrastructure investments and services supported	Principle 2, Essential Indicator: Q.1 - Page 494 of Integrated Annual Report FY2024-25
	GRI 203-2	Significant indirect economic impacts	Principle 8, Essential Indicator: Q.1 - Page 517 of Integrated Annual Report FY2024-25
Procurement practices			
GRI 204: Procurement Practices 2016	GRI 204-1	Proportion of spending on local suppliers	Principle 8, Essential Indicator: Q.4 - Page 517 of Integrated Annual Report FY2024-25
Anti-corruption			
GRI 205: Anti-corruption 2016	GRI 205-1	Operations assessed for risks related to corruption	Collective knowledge of the highest governance body
	GRI 205-2	Communication and training about anti-corruption policies and procedures	Evaluation of the performance of the highest governance body
	GRI 205-3	Confirmed incidents of corruption and actions taken	Remuneration policies
Anti-competitive behavior			
GRI 206: Anti-competitive Behavior 2016	GRI 206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Anti-corruption, competitive practices and tax
Tax			
GRI 207: Tax 2019	GRI 207-1	Approach to tax	Wipro Form 20F and Global Tax Policy
	GRI 207-2	Tax governance, control, and risk management	Key Financial and Market Risks - Page 112-113 of Integrated Annual Report FY2024-25
	GRI 207-3	Stakeholder engagement and management of concerns related to tax	Wipro Global Tax Policy
	GRI 207-4	Country-by-country reporting	Integrated Annual Report FY2024-25
Materials			
GRI 301: Materials 2016	GRI 301-1	Materials used by weight or volume	Not applicable to our business and industry. We are not in the manufacturing sector.
	GRI 301-2	Recycled input materials used	Not applicable to our business and industry. We are not in the manufacturing sector.
	GRI 301-3	Reclaimed products and their packaging materials	Not applicable to our business and industry. We are not in the manufacturing sector.
Energy			
GRI 302: Energy 2016	GRI 302-1	Energy consumption within the organization	Energy Management
	GRI 302-2	Energy consumption outside of the organization	Energy Management

	GRI 302-3	Energy intensity	Energy intensity
	GRI 302-4	Reduction of energy consumption	Energy efficiency and energy transition
	GRI 302-5	Reductions in energy requirements of products and services	Energy efficiency and energy transition

Water and effluents			
GRI 303: Water and Effluents 2018	GRI 303-1	Interactions with water as a shared resource	Water management
	GRI 303-2	Management of water discharge-related impacts	Water discharge
	GRI 303-3	Water withdrawal	Water withdrawal
	GRI 303-4	Water discharge	Water discharge
	GRI 303-5	Water consumption	Water withdrawal

Biodiversity			
GRI 304: Biodiversity 2016	GRI 304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Information is not disclosed. Not applicable to our business and industry. We are not in areas proximate to protected areas and areas of high biodiversity value
	GRI 304-2	Significant impacts of activities, products and services on biodiversity	Information is not disclosed. Not applicable to our business and industry. We are not in areas proximate to protected areas and areas of high biodiversity value
	GRI 304-3	Habitats protected or restored	Information is not disclosed. Not applicable to our business and industry. We are not in areas proximate to protected areas and areas of high biodiversity value
	GRI 304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Information is not disclosed. Not applicable to our business and industry. We are not in areas proximate to protected areas and areas of high biodiversity value

Emissions			
GRI 305: Emissions 2016	GRI 305-1	Direct (Scope 1) GHG emissions	GHG Emissions
	GRI 305-2	Energy indirect (Scope 2) GHG emissions	GHG Emissions
	GRI 305-3	Other indirect (Scope 3) GHG emissions	GHG Emissions
	GRI 305-4	GHG emissions intensity	Emission intensity
	GRI 305-5	Reduction of GHG emissions	GHG Emission Profile for FY25
	GRI 305-6	Emissions of ozone-depleting substances (ODS)	Other air emissions

	GRI 305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Other air emissions
Waste			
GRI 306: Waste 2020	GRI 306-1	Waste generation and significant waste-related impacts	Waste Management
	GRI 306-2	Management of significant waste-related impacts	Waste Management
	GRI 306-3	Waste generated	Waste Management
	GRI 306-4	Waste diverted from disposal	Waste Disposal Methods
	GRI 306-5	Waste directed to disposal	Waste Disposal Methods
Supplier environmental assessment			
GRI 308: Supplier Environmental Assessment 2016	GRI 308-1	New suppliers that were screened using environmental criteria	Principle 6, Leadership Indicator: Q.7 - Page 514 of Integrated Annual Report FY2024-25
	GRI 308-2	Negative environmental impacts in the supply chain and actions taken	Principle 6, Leadership Indicator: Q.6 and 7 - Page 145 of Integrated Annual Report FY2024-25
Employment			
GRI 401: Employment 2016	GRI 401-1	New employee hires and employee turnover	Workplace Sustainability - Key Metrics
	GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee well-being
	GRI 401-3	Parental leave	Refer to table 2.9 on ESG Dashboard FY25 (page 25)
Labor/management relations			
GRI 402: Labor/Management Relations 2016	GRI 402-1	Minimum notice periods regarding operational changes	Information unavailable
Occupational health and safety			
GRI 403: Occupational Health and Safety 2018	GRI 403-1	Occupational health and safety management system	Occupational safety and health
	GRI 403-2	Hazard identification, risk assessment, and incident investigation	Prioritization risk and integration of action plan
	GRI 403-3	Occupational health services	Occupational safety and health
	GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	A two-way communication system is in place to facilitate employee voice regarding working conditions
	GRI 403-5	Worker training on occupational health and safety	OHS Training
	GRI 403-6	Promotion of worker health	Occupational safety and health

	GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational safety and health
	GRI 403-8	Workers covered by an occupational health and safety management system	Occupational safety and health
	GRI 403-9	Work-related injuries	OHS Risk Assessment
	GRI 403-10	Work-related ill health	Occupational safety and health
Training and education			
GRI 404: Training and Education 2016	GRI 404-1	Average hours of training per year per employee	Workplace Sustainability - Key Metrics
	GRI 404-2	Programs for upgrading employee skills and transition assistance programs	Employee Development Programs
	GRI 404-3	Percentage of employees receiving regular performance and career development reviews	Workplace Sustainability - Key Metrics
Diversity and equal opportunity			
GRI 405: Diversity and Equal Opportunity 2016	GRI 405-1	Diversity of governance bodies and employees	Workplace Sustainability - Key Metrics
	GRI 405-2	Ratio of basic salary and remuneration of women to men	Workplace Sustainability - Key Metrics
Non-discrimination			
GRI 406: Non-discrimination 2016	GRI 406-1	Incidents of discrimination and corrective actions taken	Discrimination
Freedom of association and collective bargaining			
GRI 407: Freedom of Association and Collective Bargaining 2016	GRI 407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Freedom of association
Child labor			
GRI 408: Child Labor 2016	GRI 408-1	Operations and suppliers at significant risk for incidents of child labor	Not applicable to our business and industry. Wipro has a Zero-tolerance policy towards Forced or Compulsory Labour
Forced or compulsory labor			
GRI 409: Forced or Compulsory Labor 2016	GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Not applicable to our business and industry. Wipro has a Zero-tolerance policy towards Forced or Compulsory Labour
Security practices			
GRI 410: Security Practices 2016	GRI 410-1	Security personnel trained in human rights policies or procedures	Principle 5, Essential Indicator: Q.1- Page 503 of Integrated Annual Report FY2024-25

Rights of indigenous peoples			
GRI 411: Rights of Indigenous Peoples 2016	GRI 411-1	Incidents of violations involving rights of indigenous peoples	Not Applicable - as our operations are in urban areas under city administration limits.
Local communities			
GRI 413: Local Communities 2016	GRI 413-1	Operations with local community engagement, impact assessments, and development programs	Principle 8, Essential Indicator: Q.1 - Page 517 of Integrated Annual Report FY2024-25
	GRI 413-2	Operations with significant actual and potential negative impacts on local communities	Principle 8, Essential Indicator: Q.1 - Page 517 of Integrated Annual Report FY2024-25
Supplier social assessment			
GRI 414: Supplier Social Assessment 2016	GRI 414-1	New suppliers that were screened using social criteria	Principle 2, Essential Indicator: Q.2; Principle 5, Leadership Indicator: Q.4 - Pages 494 and 505 of Integrated Annual Report FY2024-25
	GRI 414-2	Negative social impacts in the supply chain and actions taken	Principle 3, Leadership Indicator: Q.5 and 6; Principle 5, Leadership Indicator: Q.4 and 5 - Pages 500 and 505-506 of Integrated Annual Report FY2024-25
Public policy			
GRI 415: Public Policy 2016	GRI 415-1	Political contributions	As per our Code of Business Conduct Policy, we do not make any political contributions.
Customer health and safety			
GRI 416: Customer Health and Safety 2016	GRI 416-1	Assessment of the health and safety impacts of the product and service categories	Not applicable to our business and industry
	GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Not applicable to our business and industry
Marketing and labeling			
GRI 417: Marketing and Labeling 2016	GRI 417-1	Requirements for product and service information and labeling	Not applicable to our business and industry
	GRI 417-2	Incidents of non-compliance concerning the product and service information and labeling	Not applicable to our business and industry
	GRI 417-3	Incidents of non-compliance concerning marketing communications	Not applicable to our business and industry
Customer privacy			
GRI 418: Customer Privacy 2016	GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data breaches

Assurance Reports

**Deloitte
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INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN WIPRO LIMITED'S SUSTAINABILITY REPORT

**To the Board of Directors
of WIPRO LIMITED**

1. We have undertaken to perform limited assurance engagement, for **WIPRO LIMITED** (the "Company") vide our engagement letter dated March 19, 2025 in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Sustainability Report (the "Report") of the Company for the year ended March 31, 2025. This engagement was conducted by our multidisciplinary team including assurance practitioners, environmental engineers, and specialists.

2. Identified Sustainability Information

Our scope of limited assurance consists of the Identified Sustainability Information listed in the Appendix I to our report. The reporting boundary of the Report is mentioned in Report Profile section of the Report of the Company with exceptions disclosed by way of note under respective disclosures, where applicable.

3. Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is with reference to GRI Sustainability Reporting Standards, issued by the Global Reporting Initiative (the "GRI") referred to as the GRI Standards.

4. Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the Report, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the Report and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

5. Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

Regd. Office: One International Center, Tower 3, 31st floor, Senapati Bapat Marg, Elphinstone Road (West), Mumbai-400 013, Maharashtra, India.
Deloitte Haskins & Sells LLP is registered with Limited Liability having LLP identification No: AAB-8737

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6. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and have the required competencies and experience to conduct this assurance engagement.

We apply Standard on Quality Control ("SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

7. Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 "Assurance Engagements on Greenhouse Gas Statements" (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These Standards require that we plan and perform our engagement to obtain limited assurance about whether the Identified Sustainability Information listed in Appendix I and included in the Report is free from material misstatement.

As part of limited assurance engagement, in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

8. Limited Assurance

A limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Information as listed in Appendix I, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal controls, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents and evaluating the appropriateness of quantification methods and reporting policies and agreeing with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;

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- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including the sustainability team, the facilities management group, the human resource team, the ombuds team amongst others and those with the responsibility for preparation of the Report;
- Obtained an understanding and performed an evaluation of the design of the key systems and, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations /offices on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- Reviewed the key assumptions, emission factors and methodologies used for calculation of Greenhouse Gas (the "GHG") emissions;
- Reviewed the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Reviewed the consolidation of the offices on a sample basis under the reporting boundary for ensuring the completeness of data being reported.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Identified Sustainability Information have been prepared, in all material respects, in accordance with the Criteria.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

9. Exclusions

Our assurance scope excludes the following and therefore we do not express a conclusion on:

- Aspects of the Report and the data/information (qualitative or quantitative) including goals and targets other than the Identified Sustainability Information; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10. Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Sustainability Information listed in Appendix I and presented in the Report for year ended March 31, 2025 are not prepared, in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

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11. Restriction on use

Our Limited Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Limited Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W / W-100018)

Pratiq Shah
Partner
Membership No. 111850
UDIN: 25111850BNUHML1697

Place: Mumbai
Date: August 11, 2025

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APPENDIX I

Identified Sustainability Information subject to Limited Assurance

Sr. No	GRI Standards Reference	Description
1	GRI 303: Water and Effluents (#)	303-2: Management of water discharge-related impacts
2	GRI 305: Emissions (#)	305-3: Other Indirect (Scope 3) GHG emissions 305-5: Reduction of GHG emissions
3	GRI 306: Waste (#)	306-1: Waste generation and significant waste-related impacts 306-2: Management of significant waste related impacts
4	GRI 401: Employment	401-1: New employee hires and employee turnover 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees
5	GRI 403: Occupational Health and Safety	403-3: Occupational health services 403-5 Worker training on occupational health and safety 403-9: Work-related injuries
6	GRI 404: Training and Education	404-2: Programs for upgrading employee skills and transition assistance programs 404-3: Percentage of employees receiving regular performance and career development reviews
7	GRI 405: Diversity and Equal Opportunity	405-1: Diversity of governance bodies and employees 405-2: Ratio of basic salary and remuneration of women to men
8	GRI 406: Non-Discrimination	406-1: Incidents of discrimination and corrective actions taken

Note:

\# Information is reported for owned/ leased offices under operational control of the Company.

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INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN WIPRO LIMITED'S SUSTAINABILITY REPORT

To the Board of Directors
of WIPRO LIMITED

1. We have undertaken to perform reasonable assurance engagement, for **WIPRO LIMITED** (the "Company") vide our engagement letter dated March 19, 2025 in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Sustainability Report (the "Report") of the Company for the year ended March 31, 2025. This engagement was conducted by our multidisciplinary team including assurance practitioners, environmental engineers and specialists.

2. **Identified Sustainability Information**

Our scope of reasonable assurance consists of the Identified Sustainability Information listed in the Appendix I to our report. The reporting boundary of the Report is mentioned in Report Profile section of the Report of the Company with exceptions disclosed by way of note under respective disclosures, where applicable.

3. **Criteria**

The Criteria used by the Company to prepare the Identified Sustainability Information is with reference to GRI Sustainability Reporting Standards, issued by the Global Reporting Initiative (the "GRI") referred to as the GRI Standards.

4. **Management's Responsibility**

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the Report, disclosing environmental information basis operational control approach, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the Report and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

5. **Inherent limitations**

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

**Deloitte
Haskins & Sells LLP**

6. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and have the required competencies and experience to conduct this assurance engagement.

We apply Standard on Quality Control (the "SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

7. Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 "Assurance Engagements on Greenhouse Gas Statements" (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These Standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I and included in the Report are prepared, in all material respects, in accordance with the Criteria.

As part of reasonable assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

8. Reasonable Assurance

A reasonable assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including the sustainability team, the facilities management group, the human resource team, the ombuds team amongst others and those with the responsibility for preparation of the Report;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the

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corporate office and at other locations/offices on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;

- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- Tested the key assumptions, emission factors and methodologies used for calculation of Greenhouse Gas (the "GHG") emissions;
- Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Tested the consolidation of the offices on a sample basis under the reporting boundary for ensuring the completeness of data being reported.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

9.   Exclusions

Our assurance scope excludes the following and therefore we do not express an opinion on:

- Aspects of the Report and the data/information (qualitative or quantitative) including goals and targets other than the Identified Sustainability Information; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10.   Other information

The Company's management is responsible for the other information. The other information comprises the information included within the Sustainability Report other than Identified Sustainability Information and our independent assurance report dated August 11, 2025 thereon.

Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon. In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

11.   Reasonable Assurance Opinion

Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information for the year ended March 31, 2025 listed in Appendix I are prepared in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

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12. Restriction on use

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W / W-100018)

Pratiq Shah
Partner
Membership No. 111850
UDIN: 25111850BNUHMK7529

Place: Mumbai
Date: August 11, 2025

**Deloitte
Haskins & Sells LLP**

APPENDIX I

Identified Sustainability Information subject to Reasonable Assurance

Sr. No.	GRI Standards Reference	Description
1	GRI 302: Energy (#)	302-1: Energy consumption within the organization, 302-3: Energy intensity
2	GRI 303: Water and Effluents (#)	303-3: Water withdrawal 303-4: Water discharge
3	GRI 305: Emissions (#)	305-1: Direct (Scope 1) GHG emissions 305-2: Energy indirect (Scope 2) GHG emissions 305-4: GHG emissions intensity 305-6: Emissions of ozone-depleting substances (ODS) 305-7: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions
4	GRI 306: Waste (#)	306-3: Waste generated 306-4: Waste diverted from disposal 306-5: Waste directed to disposal
5	GRI 418: Customer Privacy	418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data

Note:

Information is reported for owned/ leased offices under operational control of the Company.

Wipro Limited (NYSE: WIT, BSE: 507685, NSE: WIPRO) is an AI-powered technology services 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 over 230,000 employees and business partners across 65 countries, we deliver on the promise of helping our customers, colleagues, and communities thrive in an ever-changing world.

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