



Work-in-progress: Our continuing sustainability journey

SUSTAINABILITY REPORT 2025-26

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About the Report

Three sections carry this report forward. Context covers the operating environment and priorities that guide us. Action covers how we govern, manage risk and deliver on those priorities to our stakeholders. Outcomes covers the measurable difference this makes: for the planet, for the communities we serve, and across our value chain.





Organisational Details

GRI 2-1

Our reporting approach is stakeholder-centric. This is our 19th Annual Sustainability Report—it adheres to Global Reporting Initiative (GRI) guidelines and meticulously tracks all Key Performance Indicators (KPIs). Since the financial year 2019-20, we have also followed ISO26000 guidelines.

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

Entities Included in Sustainability Reporting

GRI 2-2

Wipro has adopted a consolidated reporting boundary this year, encompassing all Indian and overseas operations. For more details, refer to the [Annual Integrated Report FY26](#).



Reporting Period, Frequency, and Contact Point

GRI 2-3

Reporting Period	April 1, 2025, to March 31, 2026
Frequency	Annually
Contact Point	P S Narayan Global Head of Sustainability and Social Initiatives, Wipro Limited Email: narayan.pan@wipro.com India Tel: +91 80 2505 6766
Geographies	America, Europe, India, Japan, Middle East, Asia Pacific
Publication	September, 2026
Reporting Boundary	Consolidated
Link to the Previous Report	Wipro Sustainability Report FY2024-25

Restatements of Information

GRI 2-4

There have been no restatements of information from previous reports.

External Assurance

GRI 2-5

Our reports have been subject to the highest standards of independent, third-party scrutiny, which helps incorporate improvements into our sustainability programmes and initiatives. The GRI parameters in this report have been assured by Deloitte Haskins and Sells LLP, at both a reasonable and a limited level. For the detailed Assurance Report, please refer to the [Annexures](#) in the report.

We welcome our readers' feedback, points of view, and suggestions on Wipro's Sustainability Report 2025–26. Your honest feedback will enable us to strengthen and improve our sustainability programme. You may write to eco.eye@wipro.com



About Us



Our Vision

Our vision is to be a trusted partner to our clients, guiding their transformation through a consulting-led, AI-powered approach and empowering them to lead in their industries. With over 80 years of innovation, Wipro is a purpose-led, global technology, and consulting firm.

Our 240,000 professionals deliver transformative solutions across six continents to help stakeholders thrive in a fast-changing world. Two-thirds of Wipro's economic interest is dedicated to 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 prioritise future-ready, consulting-led digital engagements while selectively pursuing integration opportunities to build future-ready businesses.



Spirit of Wipro

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

- ◆ Be passionate about clients' success
- ◆ Treat each person with respect
- ◆ Be global and responsible
- ◆ Unyielding integrity in everything we do



Activities and Workers

Activities, Value Chain, and Other Business Relationships

GRI 2-6

The Company operates across four main areas: IT Services, IT Products, India State Run Enterprises (ISRE), and services provided to Indian government entities. The value chain encompasses a wide range of IT and IT-enabled services, including digital strategy advisory, customer-centric design, technology consulting, and more. Wipro's business relationships extend to a diverse set of stakeholders, including employees, customers, suppliers, investors, and local communities.



Employees

GRI 2-7

As of March 31, 2026, Wipro had a total of 238,061 employees. With 175 Nationalities in the workforce and women making up 37.6% of the workforce, this report provides a detailed breakdown of employees by gender, region, and age.

Workers Who Are Not Employees

GRI 2-8

With the Labour Codes effective from November 21, 2025, a subset of the workforce may qualify as “workers” under the applicable regulations. The Company has considered the relevant provisions in financial statements and is implementing appropriate systems and processes to identify such personnel and ensure compliance. For the current reporting year, all personnel have been classified as employees and, accordingly, no workforce has been disclosed under the “workers” category.

Awards and Accolades

Environment and Sustainability



Silver Rating in EcoVadis
(top 15% globally)



A- in CDP Climate Change and
Water Disclosure



Member of S&P Global
Sustainability Yearbook and
Ranked 6th in the Global IT Sector

Inclusion and Belonging



Recognised as a Gold Employee India
Workplace Equality Index (IWEI) from
2021-2025



Recognised as “Top 10 Best Companies for
Women in India” by Avtar and Seramount
in the Best Companies for Women in India
(BCWI) study



Gold Award in The Stevie® Awards for
Great Employers 2025 in the Diversity
and Inclusion Category



Corporate Equality Index (CEI)
Recognised as One of the “Best Places
to Work for LGBTQ+ Equality” Since 2020

Transparency and Governance



Member of the UN Global Compact
(UNGC)



Member of the World Economic Forum's
Alliance of CEO Climate Leaders



Member of the Government
Digital Sustainability Alliance



Placed in the Next Leader Category
in the Indian Corporate Governance
Assessment by IiAS

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.

ESG Highlights

Scope 1 and 2 Emissions (tCO₂e)

15,724

FY24 38,928

FY25 31,460

FY26 15,724

Scope 3 Emissions (tCO₂e)

170,928

FY24 172,188

FY25 188,224

FY26 170,928

Scope 1 and 2 Emission Intensity by Area (kg CO₂ per sq. mt. per annum)

6.5

FY24 16

FY25 13

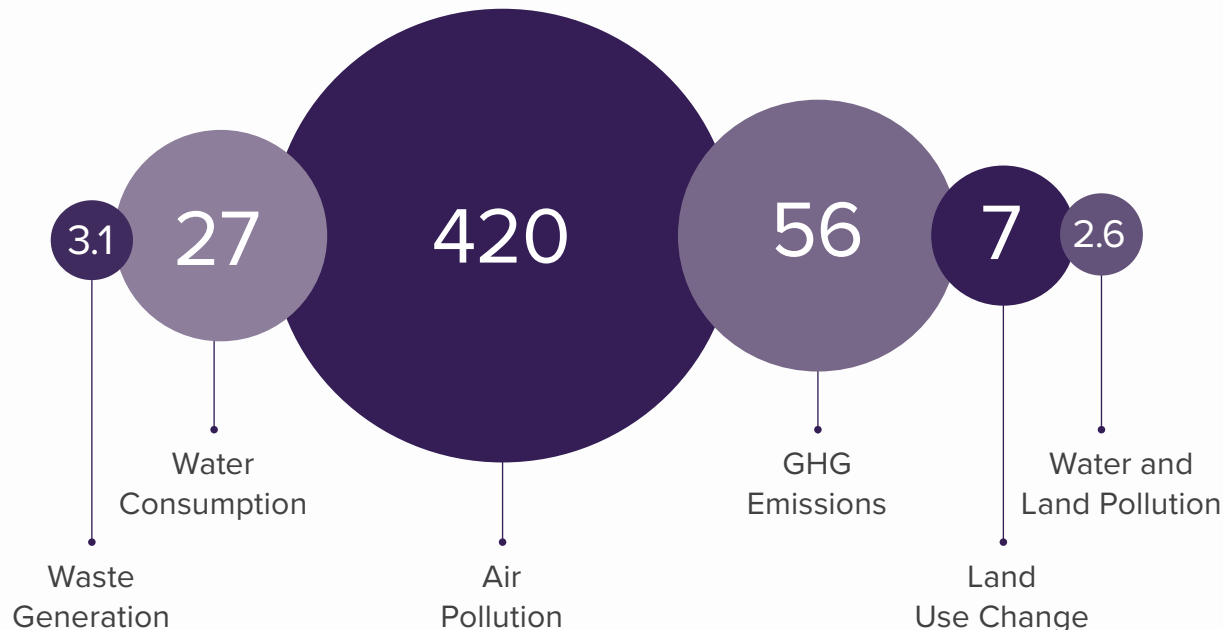
FY26 6.5

NCV Valuation:

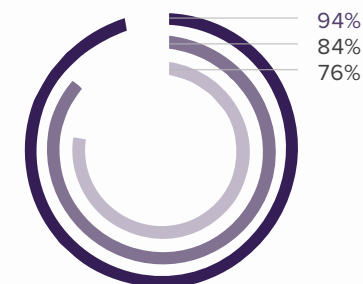
510

(Impact in \$ mn)

Detailed analysis
of this is presented
on [page 135](#)



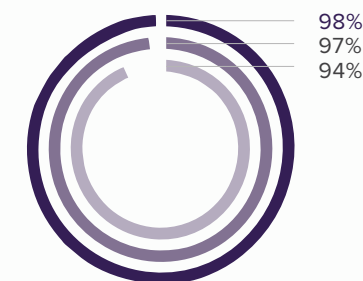
Renewable Energy



Percentage of Treated Water in Total Water Consumption



Waste Recycled



FY26 FY25 FY24



Community Initiatives

1 mn

Women of Reproductive Age Reached

1.7 mn

Infants and Children Reached Through Healthcare Initiatives

140

Education Partners Engaged in Community Education Initiatives

(Partner Count Reflects FY26 Engagement. Reach Figures Are Cumulative Since FY21.)

148,467

Children with Disabilities (CwD) Reached Through Education Initiatives

31,000+

Total Employees Engaged With Wipro Cares



Social

242,156

Total Employees

2,537

Persons With Disabilities (Based on Voluntary Self Declaration)

175

Nationalities in Workforce

19.23 mn

Hours Training and Development of Persons with Disabilities (Based on Voluntary Self Declaration)

37.6%

Women Employees



Governance

\$10,478 mn

IT Services Revenue

16.84%

Supplier Diversity Spends

Net Promoter Score remains in the **top quartile** across industry benchmarks.

Chairperson's Letter

Dear Stakeholders,

It is my pleasure to share Wipro's 19th Annual Sustainability Report for FY25–26.

This was a special year for us, as Wipro completed 80 years. Over those eight decades, our business, our industry, and the world around us have changed dramatically. Yet one lesson has remained remarkably consistent: institutions endure not because they avoid change, but because they remain anchored to enduring values while navigating it.

For Wipro, those values of integrity, fairness, and respect continue to guide us today just as they did at our founding.

As I reflect on the year gone by, I find myself returning to a simple question:

What Does Responsible Stewardship Look Like in a Period of Profound Change?

It is a question that feels especially relevant today. Artificial intelligence is reshaping technology, business, and work. Climate change is altering how societies think about growth, energy, and resilience. At the same time, questions of well-being, belonging, and human flourishing are becoming central to conversations about progress.

These may seem like separate developments. Yet, each asks institutions to make the same choice: how to embrace opportunity without losing sight of responsibility.

Artificial Intelligence: Trust Alongside Capability

Few technologies have entered the mainstream with the speed and impact of AI. Across industries, we are seeing its ability to improve productivity, accelerate innovation, and expand access to knowledge.

Yet one of the defining features of AI is that capability is advancing faster than trust. The long-term success of AI will depend not only on what these systems can do, but on the confidence people place in how they are developed, deployed, and governed.

Questions that were once largely technical are now societal. How do people know when they are interacting with AI? How is AI-generated content identified? How are decisions explained? Who remains accountable when AI influences outcomes? Recent transparency obligations, including those under the EU AI Act, reflect this broader shift in expectations.



At Wipro, this has shaped our approach from the outset. Our responsible AI framework is guided by four dimensions: Individual, Social, Technical, and Environmental. It brings together technology, privacy, security, legal, risk, and delivery perspectives so that responsibility is addressed across the AI lifecycle.

AI Also Raises a Second Question: What Happens to Work?

Technological change does not remove the need for human talent. It changes the nature of that talent. AI will augment many roles, reshape others, and create new categories of work. We have responded by investing heavily in learning and capability building. More than three-quarters of our employees have completed advanced AI learning through over 90 role-based pathways, while our employees average around 80 hours of learning annually.

Our efforts also extend beyond Wipro. Through partnerships with more than 70 universities globally, and initiatives such as TalentNext and FutureSkills Prime, we are helping build a broader AI-ready talent ecosystem. We have committed to imparting digital and AI skills to one million students by 2030, with more than 360,000 individuals having already participated in these programmes. AI will undoubtedly reshape the world around us. The more important question is whether trust and inclusion can keep pace with its progress.



Climate Action: Progress With Perspective

Climate change presents a different challenge, but one that is no less significant.

We finished FY26 with a renewable electricity footprint of 94% across our owned facilities, and our emissions reductions across Scopes 1, 2, and 3 remain ahead of our trajectory towards Net Zero by 2040. Through WISE, Wipro Initiative for Supplier Engagement, we are also working with key suppliers on emissions-reduction goals and implementation. We are encouraged by this progress. Yet climate change requires us to hold two truths together: many organisations are making meaningful progress, while the world still remains some distance away from where it needs to be.

This year's severe heatwaves across Europe, resulting in thousands of deaths, were a reminder that climate change is no longer a future concern. Its effects are increasingly visible across communities and economies. The transition to cleaner energy is therefore not only an environmental imperative. It is becoming central to resilience, competitiveness, and long-term prosperity.

The lesson for us is clear: climate action is a marathon, not a milestone.

For Wipro, this means working beyond our own operations, engaging suppliers, improving resource efficiency, and supporting clients in their sustainability journeys. Progress will depend on sustained effort, collaboration, and a long-term perspective.

Well-Being: The Human Dimension of Progress

The third area I would like to reflect upon is well-being.

One of the paradoxes of our age is that while productivity has become easier to measure, purpose has become harder to cultivate. Even as people are more digitally connected than at any point in history, many continue to experience anxiety, isolation, and a diminished sense of belonging, particularly among younger generations.

This raises an important question. If technological and economic progress are expanding possibilities, how do we ensure that human well-being grows alongside them?

At Wipro, our approach rests on three pillars: physical health, mental wellness, and purpose-led volunteering. Over the years, we have learned that well-being cannot be addressed through support systems alone. People thrive when they feel connected, valued, and part of something larger than themselves.

This is why volunteering remains an important part of our culture. During FY26, more than 31,000 employees participated in nearly 600 events through our Be the Change programme. These efforts contribute to communities, but they also create something deeply valuable for participants: a stronger sense of connection, contribution, and purpose. We also recognise that mental-health challenges are often more complex in disadvantaged communities, where access to the basics of a dignified life may itself be uncertain. This understanding informs our broader healthcare and community initiatives.

A society can become more advanced without necessarily becoming more fulfilled. Institutions have a responsibility to care about both.

Artificial intelligence, climate change, and well-being may appear to be very different subjects. Yet all three will shape how institutions, societies, and economies evolve in the years ahead.

At Wipro, our responses will continue to evolve. New technologies will emerge. New opportunities and new challenges will follow.

What gives me confidence is our ability to learn, adapt, and respond while remaining anchored to the values that have guided us for the last 80 years.

It is perhaps this combination of continuity and change that has shaped Wipro's journey so far, and will shape the one ahead.

Thank you for your support and partnership. We look forward to continuing this journey with our employees, customers, investors, suppliers, and communities.

Warm regards,

Rishad A. Premji

Executive Chairman, Wipro Limited

Managing Economic Value

Wipro remains committed to enhancing shareholder value through a disciplined, predictable, and robust return distribution strategy. Effective from FY26, our revised capital allocation policy aims to return 70% or more of cumulative net income over a rolling three-year period. This distribution is executed through a strategic mix of regular dividends, special dividends, and share buybacks, subject to applicable regulatory approvals.

Shareholder Returns

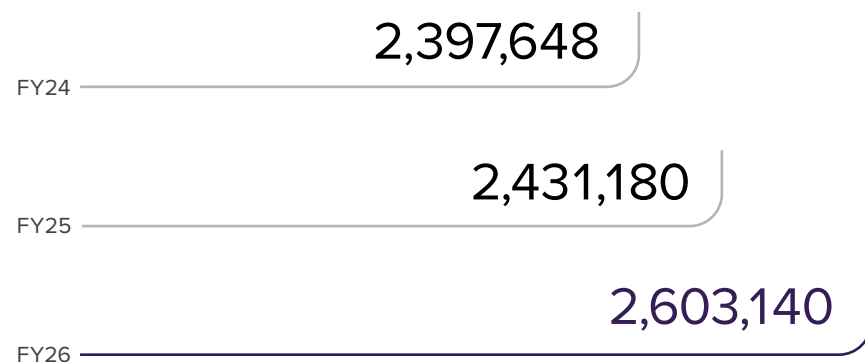
To maximise value for our investors, the Company utilised multiple return mechanisms across FY25 and FY26. The cash dividend paid for the year ended March 31, 2025, was ₹6 per equity share.

The **cash dividend paid** as of March 31, 2026, was an interim dividend of ₹11 per equity share.

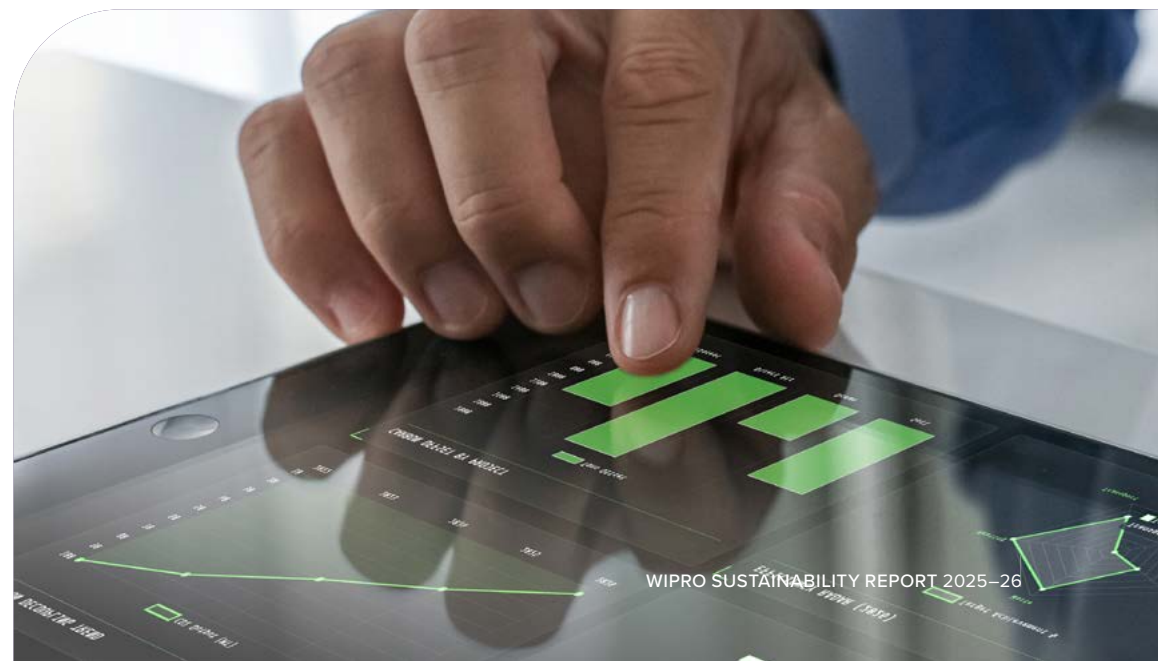
Issue of Bonus Equity Shares: Issue of bonus shares in FY25 to shareholders (including stock dividend to ADS holders) was in the ratio of 1:1 (1 equity share for every 1 equity share held).

Buyback of Equity Shares: In the recently concluded Board meeting on April 16, 2026, the Board approved a buyback proposal, subject to the approval of our shareholders through postal ballot, for purchase by the Company of up to 600,000,000 equity shares of ₹2 (\$0.02) each (being 5.7% of total paid-up equity share capital) from the shareholders of the Company on a proportionate basis by way of a tender offer at a price of ₹250 (\$2.71) per equity share, for an aggregate amount not exceeding ₹150,000 million (\$1,599 million), in accordance with the provisions contained in the SEBI (Buyback of Securities) Regulations, 2018, the Companies Act, 2013, and rules made thereunder. Transaction costs due on the buyback of equity shares will be paid separately.

No. of Shareholders*



*Number of shareholders (as of March 31 of respective years) represents holders of equity shares and does not include holders of ADRs.



Financial Performance

Particulars	FY26	FY25	YoY Change
Revenue	928,093	890,916	4.17%
Cost of Revenue	656,192	(617,802)	6.21%
Gross Profit	271,901	273,114	(0.44%)
Selling and Marketing Expenses	(59,216)	(64,378)	(8.02%)
General and Administrative Expenses	(61,434)	(57,465)	6.91%
Operating Income	151,251	151,271	(0.01%)
Profit Attributable to Equity Holders	131,974	131,354	0.47%
Selling and Marketing (% of Revenue)	6.38%	7.23%	(85bps)
G&A (% of Revenue)	6.62%	6.45%	17bps
Gross Margin	29.30%	30.66%	(136bps)
Operating Margin	16.30%	16.98%	(68bps)
EPS Basic	12.60	12.56	0.32%
EPS Diluted	12.56	12.52	0.32%

For segment reporting, we have included the impact of exchange rate fluctuations on revenue. Excluding the impact of exchange rate fluctuations, revenue, as reported in our statement of income, is ₹890,884 million and ₹926,240 million for the years ended March 31, 2025 and 2026 respectively.

Financial and Market Risk Assessment

Some of the key financial and market risks identified can be found on page 121 of the [FY26 Integrated Annual Report](#).

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, anticompetitive, or anti-trust practices in the reporting period across our business divisions.

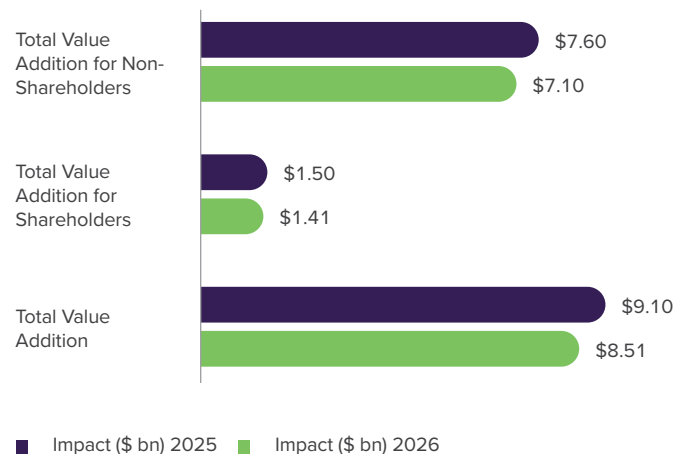


Produced Capital Valuation

Produced capital methodology measures an organisation's contribution to GDP. It captures not just value addition to shareholders (i.e. corporate profits), but multiple dimensions of stakeholder financial value addition (e.g. to governments, employees, banks and bond holders, lessors and landlords, and capital goods providers). Together, these shareholder and stakeholder contributions represent the firm's direct contribution to GDP, calculated using the widely-accepted gross value added (GVA) approach. Overall, it reflects the organisation's economic contribution to the country's GDP.

Methodology

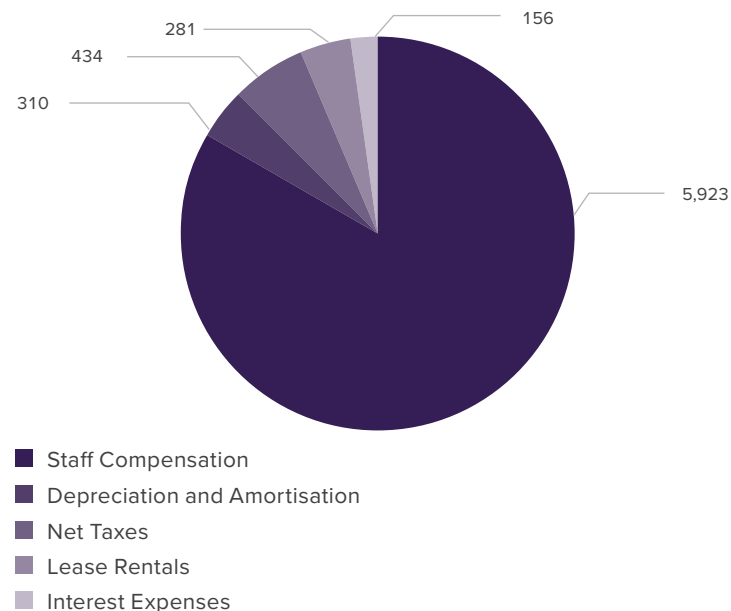
In this methodology, the value generated for stakeholders as well as shareholders is calculated. The value generated for stakeholders is a measure of wages to employees, interest for capital, rent for land, depreciation of productive capital asset, and net taxes payable to government in a given financial 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.



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.

Produced Capital Valuation for FY26

In FY26, the total value addition has declined from \$9.10 bn in FY25 to \$8.51 bn in FY26—a decrease of \$0.59 bn. Value addition for shareholders has also decreased from \$1.50 bn in FY25 to \$1.41 bn in FY26—a decrease of \$0.09 bn, owing to decrease in profit after tax (PAT). Value addition to non-shareholders has also decreased from \$7.60 bn in FY25 to \$7.10 bn in FY26—a decrease of \$0.50 B. **This decrease is primarily due to currency depreciation. At constant currency, there has been an increase of 2.7% in the total value added for all stakeholders Y-o-Y as explained below.**



What Does This Mean?

While Produced Capital declined from US\$9.10 billion to US\$8.51 billion, the decline appears to be driven primarily as a result of currency translation. When seen in INR terms, revenue increased, PAT remained stable, and stakeholder value distributed through employee compensation increased materially. As can be seen in the following table, in terms, revenue grew by 4.0%, employee compensation increased by 4.2%, and PAT remained broadly stable, resulting in an increase in Produced Capital by approximately 2.7%.

Additionally, the value distributed to employees increased significantly during FY26, with employee compensation rising by approximately ₹22.4 billion year-on-year and was the principal contributor to growth in stakeholder value addition. Hence, the reported decline in US-dollar Produced Capital appears to be driven largely by currency translation effects rather than a substantial deterioration in underlying economic value creation.

Metric	FY25 (in mn INR)	FY26 (in mn INR)	Change
Revenue	890,884	926,240	+4.0%
Cost of Revenue	617,802	656,192	+6.2%
Gross Profit	273,082	270,048	-1.1%
EBIT/Results from Operating Activities	151,271	151,251	approximately flat
Profit before Tax	174,957	173,422	-0.9%
Profit for the Year	132,180	132,655	+0.4%
Employee Compensation	533,477	555,855	+4.2%

Significance

Capital valuation helps quantify an organisation's economic, social, and environmental impacts in monetary terms, providing a common basis for assessing value creation across different forms of capital. By translating impacts into a financial metric, it enables organisations to better understand their dependencies, trade-offs, and contributions to

stakeholders, supporting more informed decision-making and long-term value creation. This signifies our commitment to transparency, formal assessment of externalities, and public disclosure. Our financial impact on natural capital can be found in our Natural Capital Valuation section on [page 135](#).

CONTEXT



The World We Operate In.

This section establishes the world Wipro operates in and the relationships that shape its choices

Chapter 1

Understanding Our Operating Environment

The macro and micro forces reshaping business today sets the backdrop for Wipro's sustainability agenda and how it positions itself in response.

Chapter 2

Stakeholder Engagement

Wipro's priorities are shaped as much by dialogue as by data. This chapter looks at who Wipro engages, with, and how their expectations feed into the decisions that follow.

Chapter 3

Materiality Assessment

Not every issue carries equal weight. This chapter explains how Wipro identifies the ESG matters that matter most, to the business and to the world around it, through a double materiality lens.

Chapter 4

ESG Goals and Policies

Understanding what shapes Wipro is only useful if it leads somewhere. This chapter sets out the seven ESG goals and the policy commitments that turn stakeholder and materiality inputs into direction.



Understanding Our Operating Environment

Our Response to Key Sustainability Trends

Climate Action and the Net Zero Transition

Governments, businesses, and investors are accelerating efforts to reduce greenhouse gas emissions and transition towards low-carbon economies. Organisations are increasingly expected to develop credible decarbonisation strategies, improve energy-efficiency, and demonstrate progress towards net-zero commitments.

Wipro's Approach:

- Wipro has Science Based Targets initiative (SBTi)-approved targets to achieve net-zero emissions across Scopes 1, 2, and 3 by 2040. Progress against these targets is reviewed by the Board on a quarterly basis.
- Our decarbonisation strategy is anchored in two fundamental levers: energy-efficiency and energy transition, with all our new buildings designed to be climate friendly. 12 of our buildings are IGBC-Platinum certified.

For more details, refer to our “**Environment**” section.

Responsible and Inclusive Growth

Stakeholders are placing greater emphasis on ethical business practices, diversity and inclusion, employee well-being, human rights, responsible technology, and sustainable supply chains. Businesses are expected to create value while delivering positive environmental and social outcomes.

Wipro's Approach:

- At Wipro, we nurture 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.
- Guided by our values, embodied in the Spirit of Wipro and the Five Habits, and supported by a strong governance framework, we are committed to diversity, equity and inclusion, employee well-being, ethical business conduct, the responsible use of technology, and respect for human rights. These commitments reflect our belief that sustainable growth must be inclusive, equitable, and shared by all stakeholders.

For more details, refer to our “**Culture**” section.

Circularity of Water, Waste, and Materials

Growing resource scarcity and regulatory pressure are pushing organisations to move away from linear consumption patterns towards circular models that minimise waste, conserve water, and maximise material reuse. Businesses are expected to adopt circular design principles, improve resource efficiency across operations and supply chains, and demonstrate measurable progress on water stewardship, waste reduction, and responsible material use.

Wipro's Approach:

- We are committed to reducing the environmental footprint of our operations through efforts spanning across water conservation and re-use, waste recycling, resource recovery, and responsible consumption.

For more details, refer to our “**Environment**” section.



Sustainable Digital Transformation

Organisations are increasingly using cloud, AI, analytics, and digital technologies to improve energy-efficiency, optimise resource use, reduce emissions, and support sustainability goals. Sustainability is becoming an integral consideration in enterprise technology transformation.

Wipro's Approach:

- Wipro is focused on measuring and reducing the carbon footprint of our solutions through green coding and cloud solutions.
- We are helping our customers transform digitally and sustainably to become market leaders and global changemakers through our sustainability solutions.

For more details, refer to our “**Customer**” section.

Low-Carbon Digital Infrastructure

The rapid growth of AI, cloud computing, and data centres is increasing energy demand and environmental impact. Technology providers are focusing on energy-efficient infrastructure, renewable energy, green software engineering, and more sustainable digital operations.

Wipro's Approach:

- 94% of our electricity in our owned and operationally controlled facilities comes from renewable sources.
- In addition, all our new buildings are climate friendly, and 90% of our owned spaces are connected through our Global Energy Command Centre in order to be able to monitor our energy consumption.

For more details, refer to our “**Environment**” section.

Responsible AI and Digital Ethics

The growing use of AI is increasing expectations around transparency, fairness, privacy, accountability, and human oversight. Organisations are embedding responsible AI principles into technology design, governance, and deployment to build trust and comply with evolving regulations.

Wipro's Approach:

- Guided by our Responsible AI Policy and governance framework, we seek to embed responsibility, accountability, and transparency across the AI lifecycle.
- Our approach integrates human oversight, risk-assessment, privacy and security safeguards, fairness in outcomes, and responsible use of data, ensuring that AI systems remain aligned with human values and societal expectations.

For more details, refer to our “**Information Security**” section.

Sustainable Value Chains and Partner Ecosystems

Businesses are extending sustainability expectations across suppliers, technology partners, and broader value chains. Greater collaboration, transparency, and responsible sourcing are becoming essential to achieving sustainability objectives and meeting stakeholder expectations.

Wipro's Approach:

- We run several programmes for our suppliers—WINDOV, WEW, and WISE—to encourage diversity in our supply chain, to encourage women entrepreneurs, and to build ESG capacity for small and medium suppliers respectively.
- Our Third-Party Risk Management Programme helps strengthen oversight across its third-party ecosystem and proactively identify risks before they impact business operations, compliance, reputation, or sustainability performance.

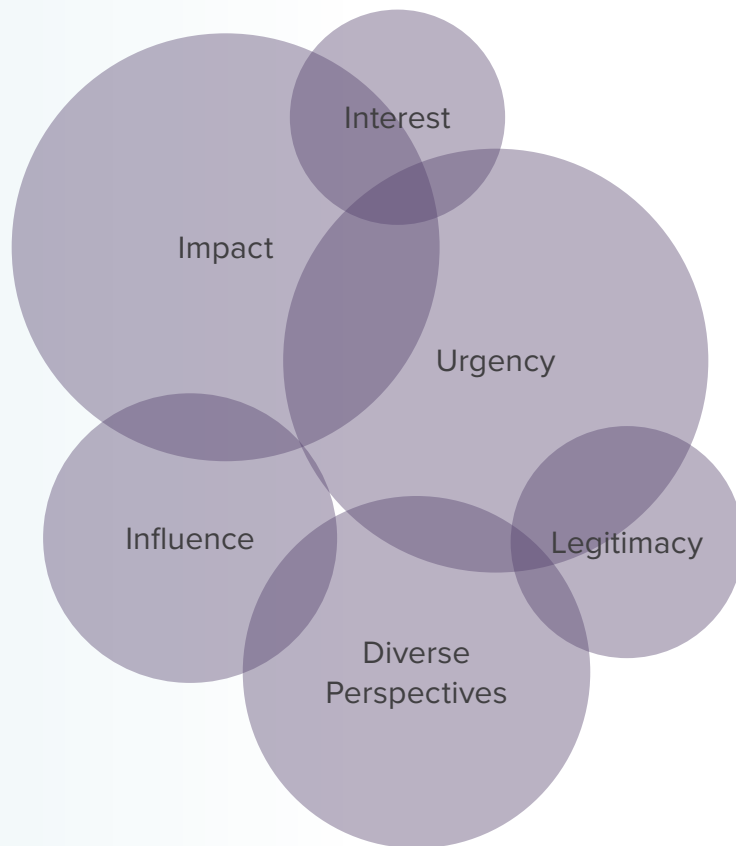
For more details, refer to our “**Supplier**” section.



Stakeholder Engagement

At Wipro, stakeholder engagement is central to our sustainability journey and long-term success. We recognise that our progress is closely linked to the expectations, needs, and well-being of our stakeholders. Our engagement approach is inclusive, responsive, and adaptive to the evolving social, environmental, and economic context in which we operate.

Stakeholder Prioritisation Framework



Approach to Stakeholder Engagement

GRI 2-29

Our stakeholder engagement approach has evolved in response to a dynamic operating environment. Senior management remains committed to meaningful engagement and uses stakeholder insights to inform decisions and drive positive outcomes. We identify stakeholders through a multifaceted lens—Impact, Influence, Interest, Legitimacy, Urgency, and Diverse Perspectives—to prioritise those who significantly shape our journey.



Employees



Customers



Suppliers



Investors



Communities



Civil society

Our stakeholder engagement approach encompasses six key stakeholder groups while also reflecting the interests of the planet and human well-being. We do this through structured and periodic interactions such as surveys, focus group discussions, strategic reviews, and formal feedback mechanisms.

Senior leadership actively supports stakeholder engagement and integrates insights into decision-making and sustainability strategy. Engagement modes, frequency, and key concerns are detailed in the [FY26 Integrated Annual Report](#), page 60.



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 the ESRS guidelines, we conducted a Double Materiality Exercise this year.

Double Materiality Assessment

During the year, we conducted a comprehensive double materiality assessment to identify ESG matters significant to Wipro, considering their potential and actual Impacts, Risks, and Opportunities (IROs). The assessment reflects both financial and impact materiality, evaluating the influence of ESG factors on financial performance and the Company's impact on the environment and society. Aligned with the European Sustainability Reporting Standards (ESRS), this approach ensures consistency, transparency, and comparability in sustainability disclosures, while supporting informed decision-making and responsible business practices.

The steps followed for the double materiality assessment include:



Map and define the value chain:

Establish the scope and boundary of the organisation and our value chain.



Identify key ESG matters:

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



Assess potential Impacts, Risks, and Opportunities (IROs):

For each material topic, identify and assess the positive/negative impacts as well as the Risks and Opportunities.



Conduct stakeholder engagement:

Seek stakeholder inputs on the material topics through surveys and focus group discussions.



Evaluate impact and financial materiality:

Based on the IROs, arrive at a score for both impact and financial materiality.



Finalise material topics:

Finalise material topics and reporting requirements.

While we have mapped the key material topics and sought stakeholder consultation, we are in the process of finalising our Impacts, Risks, and Opportunities. We expect this to be finalised during this year.



Our previous materiality exercise was conducted in 2023 as per the GRI Standard and AA 1,000 principles of “Stakeholder Inclusiveness”, “Materiality”, and “Sustainability Context”. The approach we followed was as follows:

01 IDENTIFY — 02 DESIGN — 03 COLLECT — 04 ANALYSE

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



Relevance to Wipro's
business operations



Relevance to
stakeholders



Impact



Time horizon
of impact

KEY CRITERIA

For more information, please refer to the summary of Stakeholder engagement and [Materiality Determination](#) exercise.





Stakeholder Engagement and Material Issues

GRI 3-3

Stakeholders	Key Material Issues to Stakeholders	Impacts	Steps Taken to Address Stakeholder Concerns	Primary Internal Custodian
Customers	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.	Customer engagement, better review, and feedback processes.	COO Officer, Sales Functions, and their teams.
Employees	Future-Ready Workforce, Cyber Security and Data Privacy, Ethical Governance and Transparency.	Feedback and employee perception enhance and improve people's processes; talent retention through holistic employee well-being programmes.	Employee well-being programme, employee engagement, programmes, and initiatives for leadership development, digital learning and other learning opportunities.	The Human Resources Group.
Suppliers	Cyber Security and Data Privacy, Ethical Governance and Transparency, Responsible Supply Chain.	Partnerships with suppliers helped in meeting diverse business operations requirements.	Capacity building programmes, flagship programmes (WINDOV, WISDOM, and WISE) collaborations.	Global Procurement (GP) and, Facility Management Group (FMG).
Investors	Future-Ready Workforce, Customer Centricity, Ethical Governance and Transparency.	Better ratings in investor-led platforms such as CDP, DJSI, EcoVadis, and MSCI, ensuring long-term value creation.	Programmes and initiatives that strengthen clients and partnerships.	Business Sustainability and Investor team.
Local Community/ CSR	Environmental Stewardship and Climate Action, Community Impact.	Engagement on systemic issues that are force multipliers for social change and sustainable development.	Urban ecology programme, education and healthcare initiatives, community care through employee engagement.	Wipro Foundation and Wipro Cares.
Government and Policy Network	Ethical Governance and Transparency, Environmental Stewardship and Climate Action, Community Impact.	Meaningful participation and influencing policy directions for the larger social good.	Active involvement in both, policy formulation, and debate and dialogue on various challenges of development and sustainability.	Corporate Group and Senior Leadership.
Planet and Human Well-Being	Environmental Stewardship and Climate Action, which 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, and adherence to global frameworks (CDP, SBTi, GRI).	Business Sustainability and Facilities Management Group (FMG).

Wipro adopts a structured and accountable approach to managing material topics, in line with the GRI parameter. Each identified material topic is assigned to 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.



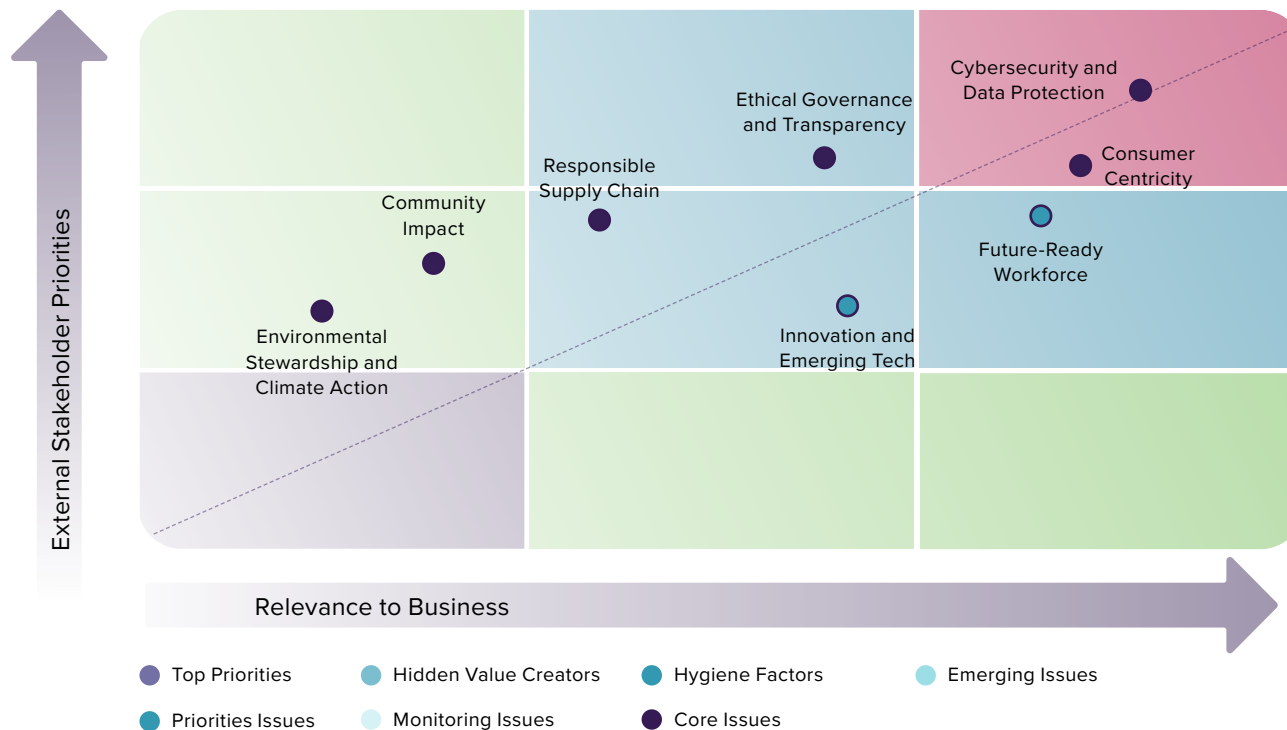
Management of Material Topics

GRI 3-3

Wipro's 2023 materiality assessment began with 50 potential material topics, identified through internal research and benchmarking against leading ESG frameworks and standards. To capture diverse stakeholder perspectives, customised questionnaires were shared with employees, customers, investors, and suppliers, resulting in approximately 530 responses. These inputs were further supplemented by two in-depth focus group discussions with senior leadership.

The assessment also considered external factors, including evolving customer expectations, peer practices, and global sustainability trends. This multidimensional process helped refine the list to 25 material topics, grouped under eight overarching themes.

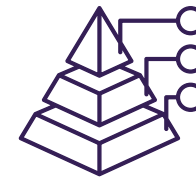
Materiality Matrix



50
Potential Topics



530
Stakeholder Voices



25
Material Priorities



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.

Environment stewardship and climate action were rated high by at least 2 stakeholders and lie at the very core of Wipro's value system.



Cybersecurity.
Trust. Resilience.

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



List of Material Topics:

GRI 3-2



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 labour practices and human rights
- Fair compensation and remuneration
- Inclusion and diversity (I&D)



Environmental Stewardship

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



Responsible Supply Chain

- Responsible supply chain management
- Supplier diversity and development



Innovation and Emerging Tech

- R&D and innovation
- Protecting intellectual property rights



Data Privacy and Cybersecurity

- Cybersecurity and data protection



Community Impact

- Social impact and community engagement



Customer Centricity

- Customer satisfaction and engagement

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



Integration of Material Topics into the Enterprise Risk Management System

Wipro identified 16 risk programmes in the Enterprise Risk Management System. Details on these programmes can be found in the [FY26 Integrated Annual Report](#), Page 102. Each of these risk programmes is closely linked to our material topics across Environment, Social, and Governance themes. The table below shows how material topics are connected to our ERM risk programmes and identifies the stakeholders affected by each risk.

Risk	Material Topic	Stakeholder Impacted
Information and Cyber Security Risk	Cyber Security and Data Protection	Customers, Employees, and Suppliers
Legal, Regulatory, and Compliance Risk	Ethical Governance and Transparency	Customers, Investors, and Government
Data Privacy Risk	Cyber Security and Data Protection	Customers, and Employees
Geopolitical and Macroeconomic Volatility Risk		Customers
Finance and Market Risk		Investors
People Operations (Talent and Culture) Risk	Future-Ready Workforce	Employees
Employee Health and Safety Risk	Employee Health and Well-Being	Employees
Service Delivery and Contractual Obligation Management Risk	Customer Centricity	Customers
AI in Service Delivery Risk	Customer Centricity, Innovation, and Emerging Tech	Customers
Business Resilience and IT Disaster Recovery Risk	Customer Centricity	Customers, Employees, and Suppliers
Mergers and Acquisitions (M&A) Integration Risk	Customer Centricity	Customers
Third Party Risk Management	Responsible Supply Chain	Suppliers
Fraud, ABAC, and Anti-Money Laundering Risk	Ethical Governance and Transparency	Customers, Employees, Suppliers, and Investors
Strategy and Market Risk	Ethical Governance and Transparency	Investors
Technology and Innovation Risk	Customer Centricity	Customers
Climate and ESG Risk	Environmental Stewardship and Climate Action, Community Impact, Future-Ready workforce, Ethical Governance, and Transparency	Investors, and Customers



ESG Goals and Policies

While stakeholder engagement provides a perspective on the operating environment and helps identify material topics, the process of materiality assessment culminates into defining our ESG Goals. Wipro's ESG strategy is anchored in seven 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.

The goals and specific targets can be found in the [FY26 ESG Dashboard](#).

Policy Commitments

GRI 2-23

Drawing on the framework of the seven 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.



27

	Wipro Goals	Material Topics	Existing Policies
Environment	Contribute effectively to actions across the value chain on the climate change challenge.	Environmental Stewardship and Climate Action	01. Ecological Sustainability Policy 02. Energy Sustainability Policy
	Responsible management of scarce water resources.		03. Water Policy



Social

Wipro Goals

Build and promote a culture of inclusion by nurturing diversity and shaping behaviours.

Empower employees through continuous learning opportunities.

Prioritise employee health, well-being and safety.

Material Topics

Future-Ready Workforce

Employee Health and Well-Being

Existing Policies

- 04. Global Inclusion and Belonging Policy
- 05. Policy on Appointment of Directors and Board Diversity
- 06. Global Policy for Equal Employment Opportunity for Persons with Disabilities

- 07. Health and Safety Policy

Governance

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

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

Community Impact

Ethical Governance and Transparency

Cyber Security and Data Protection

Customer Centricity

Innovation and Emerging Tech

Responsible Supply Chain

- 08. Policy on Corporate Social Responsibility

- 09. Code of Business Conduct
- 10. Code of Ethics for Principal Executive Officer and Senior Financial Officers

- 11. Data Privacy
- 12. Information Security

- 13. Ombuds Policy

- 14. Policy on How to Succeed with Innovation
- 15. Responsible AI policy

- 16. Sustainable Procurement Policy
- 17. Wipro Supplier Code of Conduct

For further insights and information on Wipro's policies and procedures read: <https://www.wipro.com/investors/corporate-governance/policies-and-guidelines/>

ACTION

Turning Intent Into Action.

Having understood what shapes us, we now turn to how we respond. This is the core of the report: how purpose and priorities are translated into the way Wipro operates and decides.

Chapter 1

Business Strategy

Wipro's strategy for staying relevant across eight decades, the pillars that shape how the company engages clients, builds capability and scales impact.

Chapter 2

Our Governance

Good governance is what keeps every other commitment honest. This chapter details the structures, oversight and accountability that anchor Wipro's approach to responsible business.

Chapter 3

Risk Management

Identifying and mitigating threats before they become disruptions. This chapter covers Wipro's enterprise risk framework, how it builds resilience, informed decision making and operational continuity into everything it does.

Chapter 4

Information Security

In a hyper-connected world, cybersecurity is inseparable from trust. This chapter outlines how Wipro governs, monitors and strengthens its security posture for customers, employees and partners alike.

Chapter 5

Customer Stewardship

Trust is built through governance as much as delivery. This chapter showcases the systems and innovations that enable Wipro to protect and create customer value at scale.

Chapter 6

People and Workforce

Business is only as strong as the people behind it. This chapter looks at the culture, growth and well-being systems that let Wipro's workforce thrive.

Chapter 7

Environmental Stewardship

Framed by our policies and our deep commitment to nature, Wipro's environmental commitments span energy, climate, water, waste and biodiversity. This chapter outlines the governance processes that anchor our progress.

Chapter 8

Supplier Engagement

Wipro's impact extends through its supply chain. This chapter covers how sustainability is embedded into supplier governance, risk-management and capability-building.

Chapter 9

Social Change

Meaningful and lasting social impact depends on the strength of the partnerships behind it. This chapter outlines how Wipro identifies, assesses, onboards, and governs the organisations that work alongside us to deliver community-focused programmes and drive positive social change.





Business Strategy

How We Do Business

For over 80 years, Wipro has reinvented itself across industries, technology waves, and business models.

That enduring ability to navigate change is built on deep problem-solving, unshakeable values, and the discipline to drive strategy into execution. As we reflect on FY26 and move forward into FY27, our conviction remains clear. The enterprises that will succeed are those that leverage AI with purpose, move decisively from strategy to scale, and deliver durable impact. Wipro remains committed to enabling that end-to-end journey. Our focus is anchored in five strategic pillars that shape how we engage, build, and deliver for our clients and communities.



Consulting-Led:

We start with deep contextual understanding before technology decisions are made.

Being consulting-led means defining the problem, clarifying complexity, and aligning transformation to measurable outcomes. At its core are Wipro's four Global Business Lines (GBLs): Consulting, Technology Services, Engineering, and Business Process Services, and two business units: our AI-Native Business & Platforms Unit and Capco.



AI-Powered:

We embed intelligence into the core of enterprise transformation.

Through Wipro Intelligence, our unified suite of AI-powered platforms and solutions, we help organisations move past fragmented pilots to confidently embed intelligence into their core operations, scaling performance in an AI-first landscape. This discipline is captured in a simple principle: proof over promise.



Industry-Focused:

We bring domain depth to the problems that matter most.

Technology alone cannot solve sector-specific challenges like regulatory complexity, margin pressures, or supply chain volatility. By design, we focus our depth and investment across five key sectors: Banking, Financial Services, and Insurance; Consumer Health; Energy, Manufacturing, and Resources; and Technology and Communications.



Client-Centric:

We align every engagement to measurable business outcomes.

Our operating model is built entirely around the client, organised across four Strategic Market Units: Americas 1, Americas 2, Europe, and APMEA, and supported by our core capabilities in Consulting, Technology Services, Engineering, and Business Process Services.



Purpose-Driven:

We ensure that progress in business and society is responsible, inclusive, and sustainable.

We operate on the foundational belief that business and society must advance together. Reflecting this commitment, 66% of Wipro's economic interest is pledged to philanthropy through the Azim Premji Foundation. For us, being a responsible business actively guides how we govern technology, nurture our people, and manage our environmental footprint.

For more details on our Strategic Pillars and Business Offerings, please visit our [FY26 Integrated Annual Report](#).

Our Operating Model

As AI, cloud computing, and digital transformation reshape the technology landscape, client expectations continue to evolve. Clients now seek integrated, outcome-focused solutions that enable agility and innovation.

The organisation creates value by combining emerging technologies with a deep understanding of customer needs. Through strong partnerships and domain expertise, it helps businesses achieve their goals and drive sustainable growth. Its approach is anchored in innovation, collaboration, sustainability, and customer centricity—principles that guide tailored solution delivery and build trust across every client engagement.

This is enabled through our five strengths, Consulting-Led, AI-Powered, Industry-Focused, Client-Centric, and Purpose-Driven, and implemented through our four Global Business Lines, Consulting, Technology Services, Business Process Services, and Engineering.

Operating Model

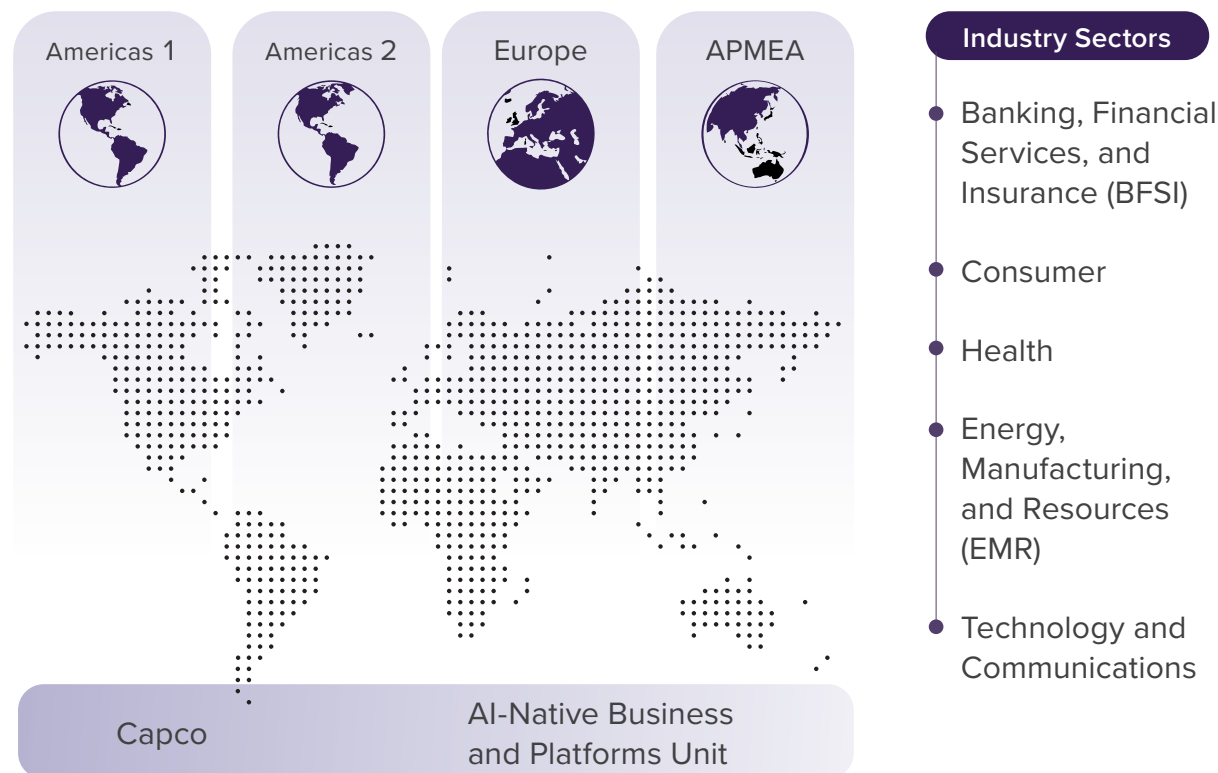
Industry Sectors Organised by Regions

The four Strategic Market Units (SMUs) are the primary axis for the go-to market.

Horizontals Organised by Capabilities

The four Global Business Lines (GBLs) focus on solutions, capabilities, and delivery.

- Consulting
- Technology Services
- Engineering
- Business Process Services



Our Governance

The Frameworks that Guide Us

Wipro's governance framework is founded on accountability, transparency, ethical conduct, and long-term value creation. As sustainability considerations become increasingly integral to business resilience and stakeholder expectations, governance mechanisms are designed to ensure that environmental, social, and economic priorities are embedded within strategic decision-making and operational management.

Wipro's Board of Directors provides oversight on matters that are material to the Company's long-term success, including business ethics, enterprise risk management, climate strategy, talent and culture, cybersecurity, and responsible business practices. Through its committees and management-led governance structures, the Board reviews emerging risks and opportunities, monitors performance against strategic objectives, and guides the integration of sustainability into business decisions.

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 emphasises 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.

Governance Structure and Composition (GRI 2-9)

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



The Board of Directors includes a Lead Independent Director, who coordinates the activities of other Independent Directors. The board prioritises diversity—currently, two of the six independent directors are women, ensuring a balanced mix of ages, talents, knowledge, and perspectives.

Name	Appointment	Position at Wipro Ltd.	Diversity Category	Committees	Areas of Expertise	
Rishad A. Premji	May 1, 2015	Executive Director and Chairman	Male, Indian	Administrative and Shareholders	- Executive Leadership - Consulting - Investor and Government Relations - Strategy and M&A	
Azim H. Premji	September 1, 1968	Founder Chairman, Non-executive, Non-independent Director	Male, Indian		- Corporate Governance and Leadership - Philanthropy and Social Impact - Strategic Investments and Foundations	
Srinivas Pallia	April 7, 2024	Chief Executive Officer and Managing Director	Male, Foreign National		- Strategic Leadership and Vision Setting - Global Market Strategy - Client-Centricity and Relationship Management	
Tulsi Naidu	July 1, 2020	Independent Director	Female, Foreign National	Audit, Risk and Compliance Nomination and Remuneration	- Banking and Insurance - Information Technology - Cybersecurity - Risk Management	
Laura Marie Miller*	April 1, 2026	Independent Director	Female, Foreign National		- AI Strategy and Cloud Migrations - Supply Chain	
Deepak M. Satwalekar	July 1, 2020	Lead Independent Director	Male, Indian	Audit, Risk and Compliance Nomination and Remuneration Administrative and Shareholders	- Finance - Banking - Sales and Marketing	- Risk Management - Operations - Cybersecurity
Päivi Rekonen**	October 1, 2022	Independent Director	Female, Foreign National	Nomination and Remuneration Administrative and Shareholder	- Technology - Human Resources - Consulting	
NS Kannan	October 1, 2023	Independent Director	Male, Indian	Audit, Risk and Compliance	- Finance and 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>. You can find the latest charter for each committee here: [Charters of the Committees](#).

*Ms. Laura Marie Miller was appointed as an Independent Director w.e.f. April 1, 2026. Dr. Patrick J. Ennis and Mr. Patrick Dupuis ceased to be Independent Directors upon the completion of their tenure, effective March 31, 2026.

**Ms. Päivi Rekonen was appointed as member of the Administrative and Shareholders/Investors Grievance Committee w.e.f. April 1, 2026.

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, adhering to established 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:

- Wide 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.

For more details, refer to: [Policy on Appointment of Directors and Board Diversity](#)

Chair of the Highest Governance Body

GRI 2-11

Rishad Premji is the Chairman of the Board of Directors and serves as the Executive Chairman of Wipro Limited.

Role of the Highest Governance Body in Overseeing the Management of Impacts

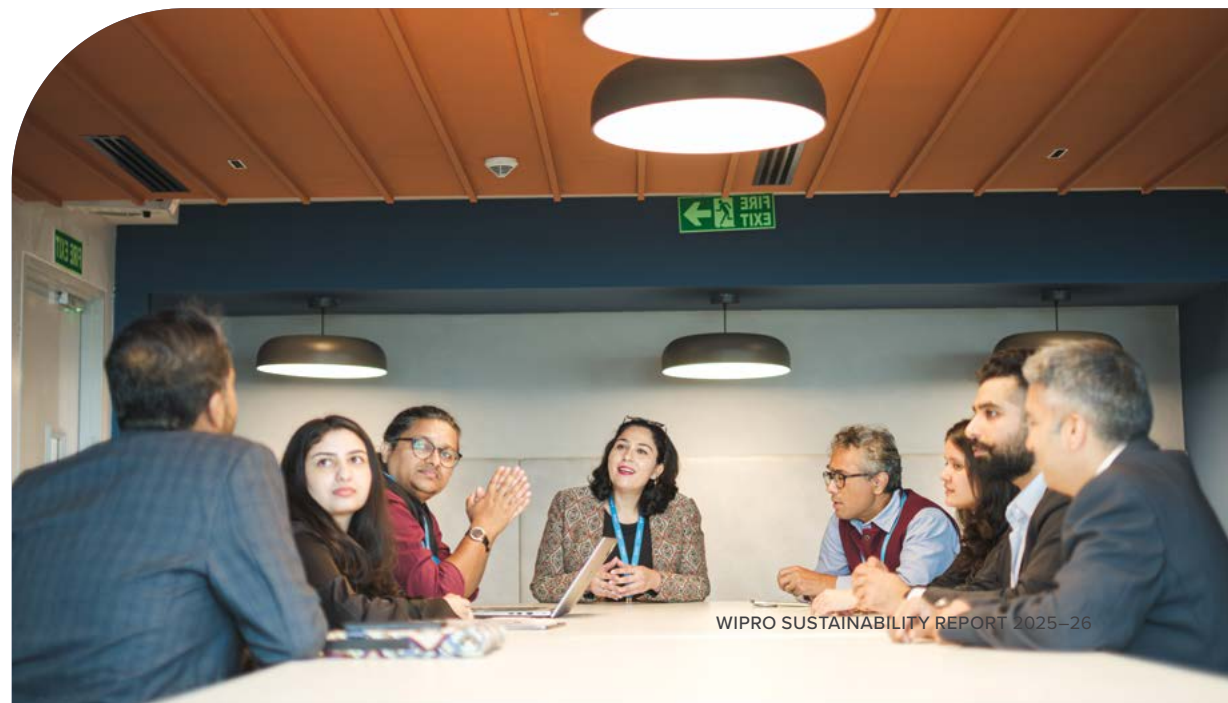
GRI 2-12

The Board Governance, Nomination, and Remuneration Committee, led by an independent director, also serves as Wipro's CSR Committee, overseeing sustainability policies and programmes. Comprised 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. The team provides quarterly reports to the Chairman and Board CSR Committee. The sustainability organisation consists of Business Sustainability, Wipro Cares, and Wipro Foundation, aligning various sustainability initiatives toward a unified direction.

Delegating Responsibility for Managing Impacts

GRI 2-13

Sustainability execution is heavily cross-functional. Key organisational stakeholders play critical roles in planning, executing, promoting, reviewing, and advocating for the company's sustainability agenda. Their specific roles and responsibilities are outlined on page 69 of [FY26 Integrated Annual Report](#).



Role of Highest Governance Body in Sustainability Reporting

GRI 2-14

Oversight of sustainability rests with the Nomination and Remuneration Committee (NRC) of the Board, comprising independent directors, which provides strategic guidance on sustainability-related matters. The Wipro Executive Board, led by the Chairman and Chief Executive Officer, is responsible for driving the implementation of the company's sustainability vision and ensuring alignment with evolving global best practices, stakeholder expectations, and emerging regulations.

The Chief Human Resources Officer (CHRO) also serves as the Chief Sustainability Officer (CSO) and reports directly to the Executive Board. The CSO has overarching accountability for Wipro's sustainability charter and is a member of the company's senior leadership team, providing strategic direction on sustainability priorities, targets, and performance.

Our cross-functional teams are:

Global Operations (FMG): Facilities Management responsible for environmental compliance and daily operations.

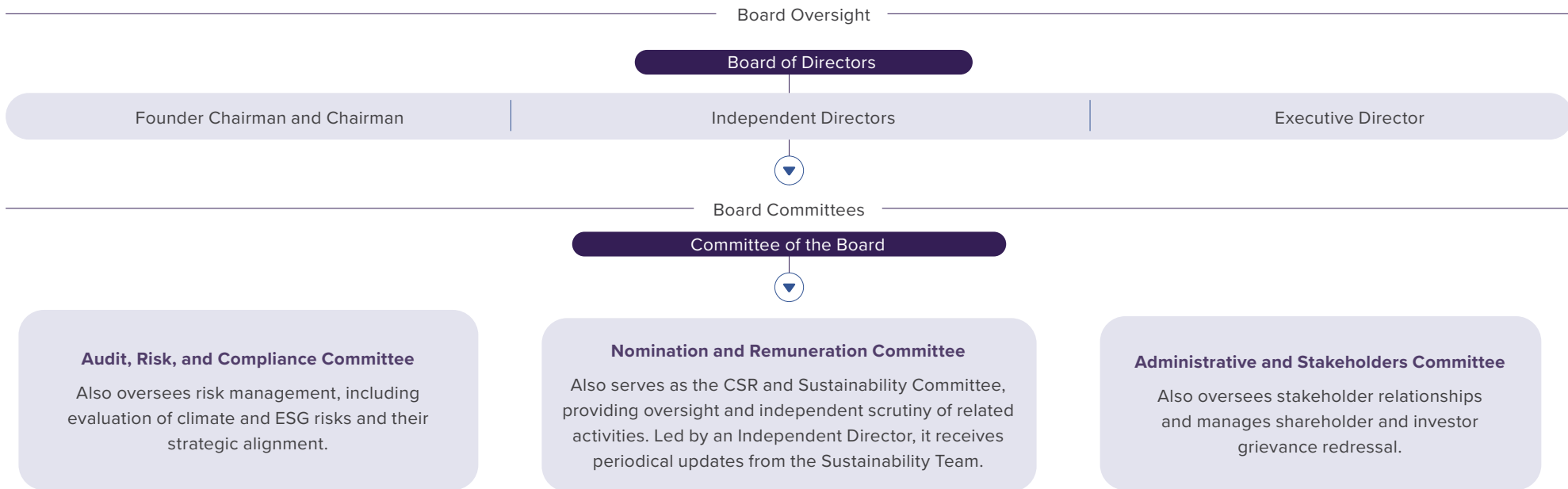
People Function (Human Resources): Fostering diversity, well-being, and workforce management.

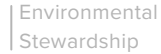
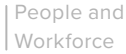
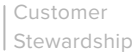
Procurement: Sustainable and diverse supply chains, supplier screening, and compliance.

Legal and Business Ethics: Upholding compliance, ethics, and responsible business practices.

Risk Management (ERM): Risk identification and mitigation with overseeing Enterprise Risk Management System.

Day-to-day execution of sustainability initiatives is led by the Global Head of Sustainability, who oversees sustainability programmes, disclosures, reporting, and assurance processes. Implementation is supported by cross-functional teams across business units and corporate functions, fostering organisation-wide ownership of sustainability goals.





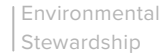
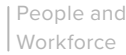
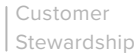
Sustainability Reporting Chain



Functional Working Groups

Facilities Management	Human Resources	Risk Management	Procurement
Environmental compliance, water, energy, RE and EV transition.	Social aspects, DEI policy, training, and digital skilling programmes.	Risk Identification and Enterprise Risk Management System; ensures mitigation.	Sustainable and diverse supply chains; supplier screening and compliance.





Conflicts of Interest

GRI 2-15

Wipro operates as a promoter group-led company, with its promoters involved in various businesses and interests. Since the promoter group occasionally engages in Related Party Transactions (RPTs), the company ensures transparency by disclosing these transactions in its annual reports. Such dealings are governed by [Policy on Related Party Transactions and Determination of Material](#).

All related party transactions were entered at an arm's-length basis and in the ordinary course of business. There are no materially significant related party transactions made by the Company with promoters, directors, or key management personnel, which may have a potential conflict with the interests of the Company at large.

Wipro Board members are not prohibited from serving on the boards and committees of other organisations, provided those 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 Policies](#).

Mechanisms for Seeking Advice and Raising Concerns

GRI 2-26

The Company has adopted an Ombuds Policy (vigil mechanism), a policy for prevention, prohibition, and redressal of sexual harassment of women at the workplace—POSH—as well as a Code of Business Conduct and Ethics to regulate, monitor, and report insider trading.

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 behaviour. It covers various aspects, including safeguarding customer information, supplier selection, conflict of interest management, gifts and entertainment policies, business courtesies, public communications, insider trading, anti-trust and fair competition, anti-corruption measures, political involvement, global trade, human rights, diversity, non-discrimination, and workplace safety.

It is continuously reviewed by the Legal and Compliance team to ensure alignment with evolving corporate ethics, benchmarking against leading ethical organisations, 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 labour 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 International Transparency rankings of operational geographies.



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—anonously, if preferred. Additionally, Wipro strictly prohibits discrimination, retaliation, or harassment against individuals who report concerns or assist in investigations.

Collective Knowledge of the Highest Governance Body

GRI 2-17

Wipro facilitates Familiarisation Programmes for newly appointed Directors, ensuring they understand their roles, responsibilities, governance, and strategic aspects. These programmes include meetings with key officials and senior business leaders.

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 Highest Governance Body

GRI 2-18

In alignment with the Companies Act 2013, SEBI Listing Regulations, and Wipro’s Corporate Governance Guidelines, the annual performance evaluation of the Board, its committees, and individual Directors was conducted for FY25–26. The evaluation process was collaboratively led by the Chair of the Nomination and Remuneration Committee and the Lead Independent Director.

The assessment utilised a structured, multi-dimensional framework evaluating areas including Board Composition and Structure, Operations and Dynamics, Strategic Oversight, and Committees and Individual Contributions.

The Nomination and Remuneration Committee and the Board reviewed the findings in April 2026, noting strong performance in areas such as the Board’s integrity, collaboration, compliance, and strategic guidance. The evaluation identified opportunities to deepen strategic dialogue on long-term business models, enhance risk-related deliberations, and balance formal presentations with active, open discussion during meetings. To address these findings, the Board committed to conducting structured strategy sessions focused on long-term priorities, leveraging executive sessions and informal interactions to maintain tight alignment with Management and prioritising forward-looking, interactive dialogue during meetings. The Board also acknowledged improvements made based on prior feedback.

For more details, refer to page 129-130 of [FY26 Integrated Annual Report](#).



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 determination of qualifications and independence of a director. The policy is available here: [Nomination and Remuneration Policy](#).

For details on Board remuneration, refer page 164 of [FY26 Integrated Annual Report](#).

Process to Determine Remuneration

GRI 2-20, 2-21

Pursuant to Section 134(3) of the Companies Act, 2013, the Nomination and Remuneration policy of the Company, which lays down the criteria for determining qualifications, competencies, positive attributes, and independence for appointment of Directors and relating to remuneration of Directors, KMP, and other employees is available on the website. We affirm that the remuneration paid to Directors, KMPs, SMPs, and other employees is in accordance with the remuneration policy of the Company.

For details of variable pay compensation and remuneration, paid to Directors, Key Managerial Personnel (KMP), and Employees, refer to page 139–149 of [FY26 Integrated Annual Report](#).

Anti-Corruption, Competitive Practices, and Taxes

GRI 205, 206, and 207

Our Code of Conduct and the 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 more information, please refer to the [Amended CG Guidelines](#).

Policy Commitments

GRI 2-23, 2-24

Wipro embeds its policy commitments - including the Code of Business Conduct, Environmental Policy, and Human Rights Policy, directly into its operational strategies by assigning clear ownership to the respective business functions responsible for their implementation. Developed through rigorous stakeholder consultation, global benchmarking, and executive guidance, these policies are integrated into daily procedures and supply chain expectations. To ensure compliance and build organisational capacity, Wipro operationalises the commitments outlined here through mandatory and regular training programmes delivered via a centralised employee-learning portal, ensuring all personnel are equipped to uphold our ESG standards across all levels of operation.

Details of Wipro's Corporate Governance and ESG policies are available on the Company's website and can be accessed through the relevant policy links:

[Corporate Governance Policies](#)

[Wipro ESG Policies](#)



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.

Compliance with Laws and Regulations

GRI 2-27

Wipro manages its regulatory commitments through a robust, Board-approved Global Statutory Compliance Policy and a comprehensive framework. We have a compliance management system that continuously monitors and tracks applicable global laws and gets periodically reviewed by the Audit, Risk and Compliance. For the reporting period, Wipro has recorded no significant instances of non-compliance with laws and regulations, resulting in zero material monetary fines or non-monetary sanctions.

Membership Associations

GRI 2-28

Wipro is actively engaged with many top industry chambers/associations with an international trade reach. 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. Some of our trade and industry associations we are affiliated with are:

- U.S.-India Business Council (USIBC)
 - US-India Strategic Partnership Forum (USISPF)
 - CII UK India Business Forum
 - Federation of Indian Chambers of Commerce and Industry (FICCI)
 - Public Affairs Forum of India (PAFI)
- Associated Chambers of Commerce and Industry of India (ASSOCHAM)
 - IMA
 - The Dialogue
 - techUK
 - Politico
 - National Foundation for American Policy (NFAP)

Our contributions to industry associations this year are as follows:

Industry Association	Fee (USD)
US Chambers of Commerce	75,000
NASSCOM	73,337
BITKOM	65,905



Risk Management

How We Build Resilience

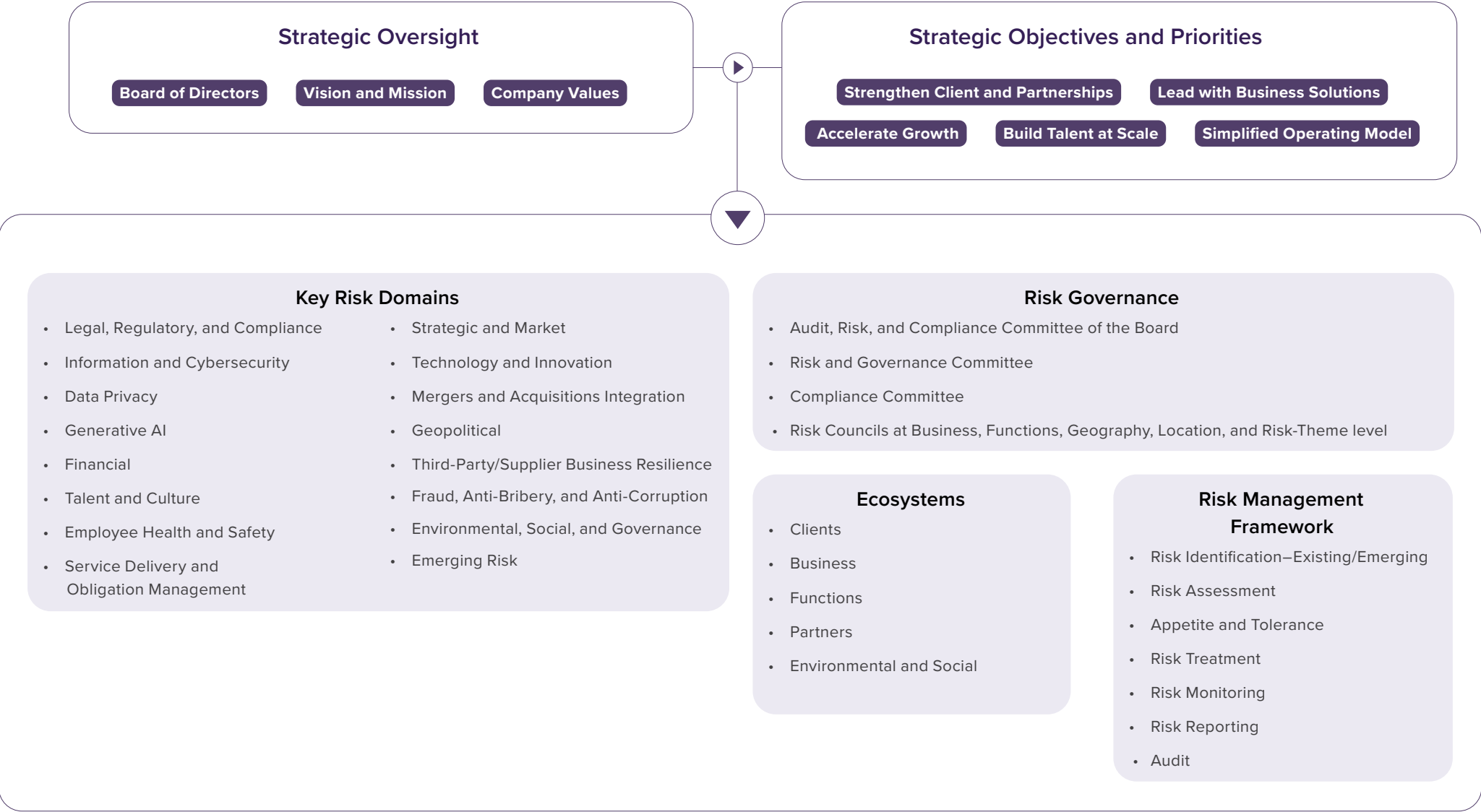
A robust risk management framework is essential for proactively identifying, assessing, and mitigating potential threats to our strategic objectives. This section outlines Wipro’s systematic approach to managing enterprise risks, ensuring informed decision-making, operational resilience, and sustained project success.

Risk Management Framework

Our Enterprise Risk Management (ERM) framework is built on globally recognised standards and industry-best practices, delivering 360-degree coverage aligned with Wipro's strategic objectives:

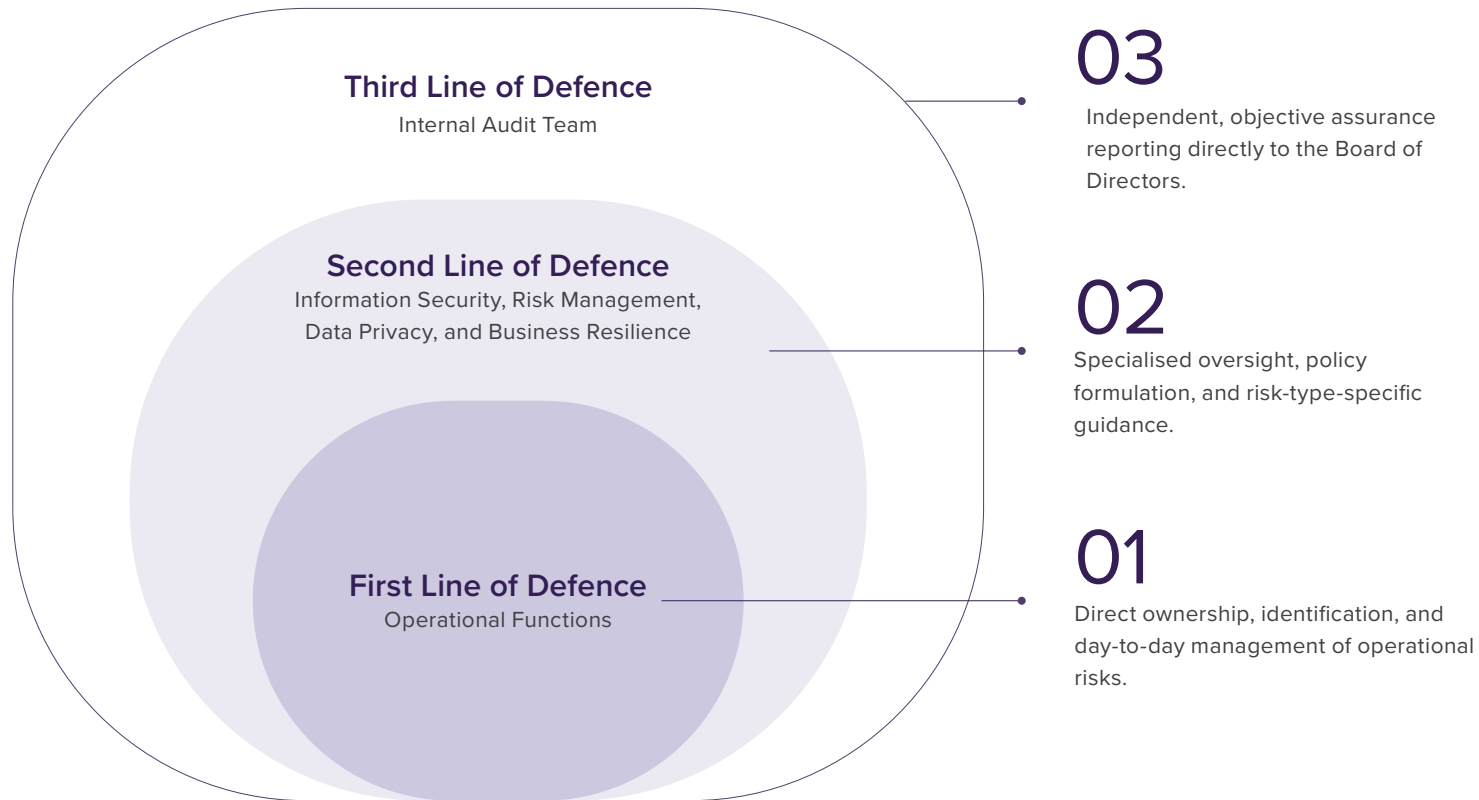
- **Proactive and Agile Governance:** Our primary mission is to eliminate surprises. We proactively manage emerging threats, mitigate risks to keep residual exposures within strict thresholds, and run continuous risk advocacy programmes tailored to our core stakeholders—our clients and employees.
- **Tech-Driven and Resilient Culture:** By embedding digital tools and risk-intelligent technology directly into our business operations, we empower our teams to make faster, highly informed, and effective risk-based decisions. This proactive capability helps us navigate market uncertainties while rapidly capitalising on emerging opportunities.
- **Robust Oversight:** The ERM framework is overseen by the Audit, Risk and Compliance Committee of the Board and supported by a comprehensive, multi-layered risk-governance structure across the organisation.





Risk Management Process

Wipro's Operational Risk Framework (ORF) facilitates comprehensive risk identification across all risk categories. This is achieved through a structured collaboration across our Three Lines of Defence:



To support this governance structure, Wipro leverages a rigorous, system-driven process. The entire risk management cycle is digitised within the Risk and Governance module of our internal portal. This centralised platform manages every phase of the risk lifecycle—risk identification, risk-assessment (impact, likelihood, velocity, net and residual severity, monitoring controls, their effectiveness), and risk treatment and reporting.

Risk Identification and Exposure

Risk identification is an ongoing, multidimensional process informed by regulatory requirements, business imperatives, and customer feedback. At the Function level, we conduct detailed risk-exposure assessments to determine the precise magnitude and likelihood of potential threats. This quantitative data is enriched through qualitative stakeholder engagement, brainstorming sessions, and scenario-planning exercises.

Every Function maintains a localised Risk Register, feeding into our centralised Risk and Governance module on our internal portal for real-time tracking. To ensure robust executive governance, the Chief Risk Officer (CRO) reviews our top enterprise risks quarterly with the Audit, Risk and Compliance Committee of the Board, incorporating critical insights from internal audit findings. A comprehensive overview of these top organisational risks is published annually and can be found on page 113 of our [FY26 Integrated Annual Report](#).

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

Risk appetite defines the level of risk Wipro is willing to accept in pursuit of its strategic objectives. To establish this baseline, the Risk-Governance Committee collaborates closely with Business units, Functions, and the Enterprise Risk Management (ERM) team through a rigorous, five-step assessment process:

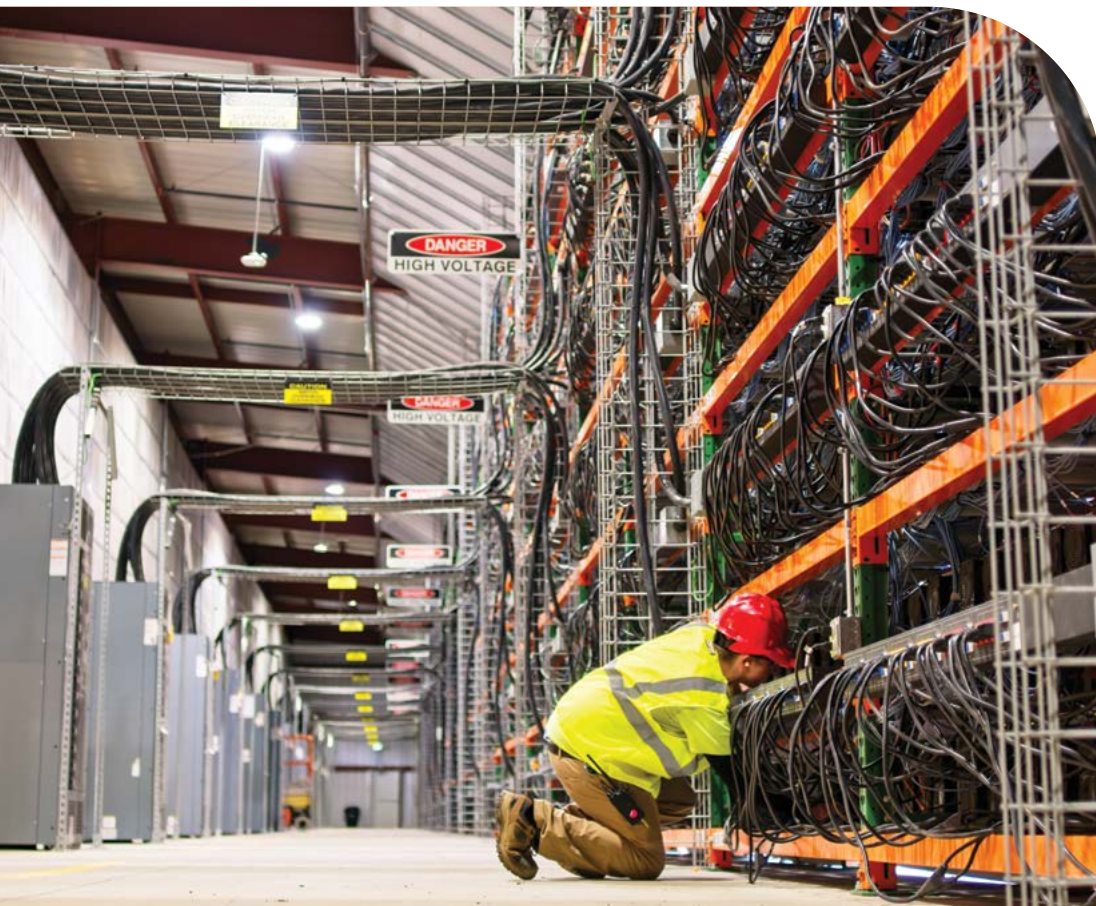
- **Strategic Alignment:** First, the Key Performance Indicators (KPIs) and core priorities of each business unit are evaluated.
- **KRI Identification:** Internal and external Key Risk Indicators (KRIs) that could negatively impact these KPIs are identified and analysed.
- **Threshold Setting:** Expected risk and tolerance levels are defined for each KRI, factoring in current performance and potential impacts across various risk categories. These thresholds are then formally approved by the Chief Risk Officer (CRO) and senior leadership.
- **Continuous Monitoring:** KRIs are monitored continuously and stress-tested at defined intervals to ensure organisational resilience.
- **Escalation and Mitigation:** If KRIs exceed defined tolerance levels, they are promptly reported to the CRO and senior leadership alongside corrective action plans.

This dynamic framework empowers Wipro's Strategic Market Units (SMUs), Global Business Lines (GBLs), and Functions to make independent, risk-informed decisions. To maintain alignment with a dynamic market, KRIs and tolerance limits are recalibrated annually based on evolving financial KPIs, strategic priorities, and insights from external consultants.

In addition, Wipro utilises a well-established quarterly review process to assess KRI performance. Business units and Functions must define strict 'Mitigation Action Plans' for any underperforming KRIs. A comprehensive Risk Appetite Dashboard—detailing KRI performance and emerging trends—is published regularly to SMU/GBL leaders, Function Heads, CXOs, and the CRO.

Risk Treatment

Every function must ensure that their risks are within the appetite and tolerance limits set by the organisation. They work closely with the second line of defence to strengthen processes and controls.



Incorporation of Risk Criteria into Products and Services

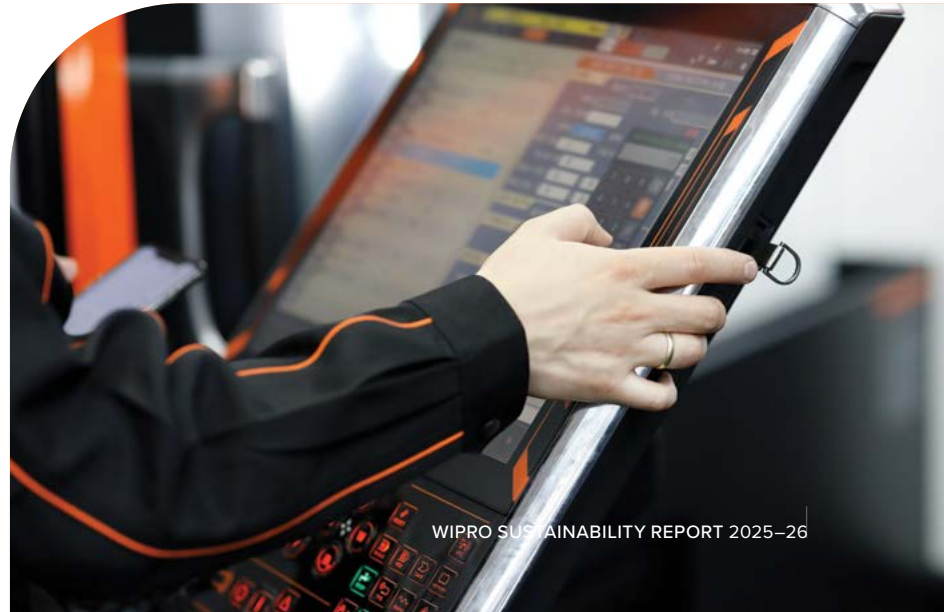
Over the past year, Wipro has significantly evolved its Enterprise Risk Management (ERM) and Operational Risk Management (ORM) frameworks to embed risk criteria deeply into product and service development, while aligning financial performance with risk-informed decision-making.



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 programme 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 Programme:** Targets profitability through Change Request (CR) optimisation 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 Programmes:** 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 minimise fraud.



Third-Party Risk Management Framework (TPRM)

Wipro is implementing an enterprise-wide Third-Party Risk Management (TPRM) framework to strengthen oversight across its third-party ecosystem and proactively identify risks before they impact business operations, compliance, reputation, or sustainability performance. As Wipro works with a diverse network of suppliers, vendors, contractors, consultants, and service providers, a structured risk management approach helps ensure that critical risks are assessed consistently and managed throughout the third-party lifecycle.

At the core of the framework is a risk-based assessment process. Suppliers and third parties are evaluated through risk-tower-specific questionnaires covering areas such as ESG, information security, privacy, compliance, financial stability, business continuity, and other relevant risk domains. Responses are used to generate risk scores and categorise third parties based on their risk exposure. Higher-risk suppliers are automatically flagged for deeper review and routed to the relevant risk towers for specialist assessment, enhanced due diligence, and mitigation planning.

The framework establishes a consistent approach to onboarding, due diligence, risk-assessment, approval, monitoring, and periodic reassessment. By integrating ESG risks alongside traditional enterprise risk dimensions, Wipro is able to assess environmental, social, and governance considerations as part of supplier and partner evaluations rather than as standalone reviews. This helps identify potential sustainability risks early and supports more informed sourcing and supplier management decisions. Integrated into a centralised procurement platform, the framework improves visibility across third-party relationships and strengthens traceability of risk decisions and corrective actions.

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 organisation are reviewed on a quarterly basis with Audit, Risk & 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 and Anti-Corruption (ABAC), etc.

Risk Audit

Stress testing at defined frequencies is completed by the various second lines of defence, which could be risk management, cybersecurity and information security, data-privacy, or business resilience, and the third line of defence, 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 organisations, 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) Programme, Emerging Risk Identification, and Risk Framework for acquired entities. These policies help us to identify and manage risks in a timely and effective manner.

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. Recognising cybersecurity as a significant risk both influenced by and addressable through employee actions, Wipro's enterprise Risk Culture and Awareness Programme focuses on integrating essential elements of cybersecurity into a unified strategic framework, as elaborated in this section.

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

Strategic Framework and Intervention Models

At the core of the enterprise Risk Culture Awareness Programme 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 organisation's defences 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, Form 20-F, and Form 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 and Compliance Committee Members on the key Emerging Risk of deepfake.

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.

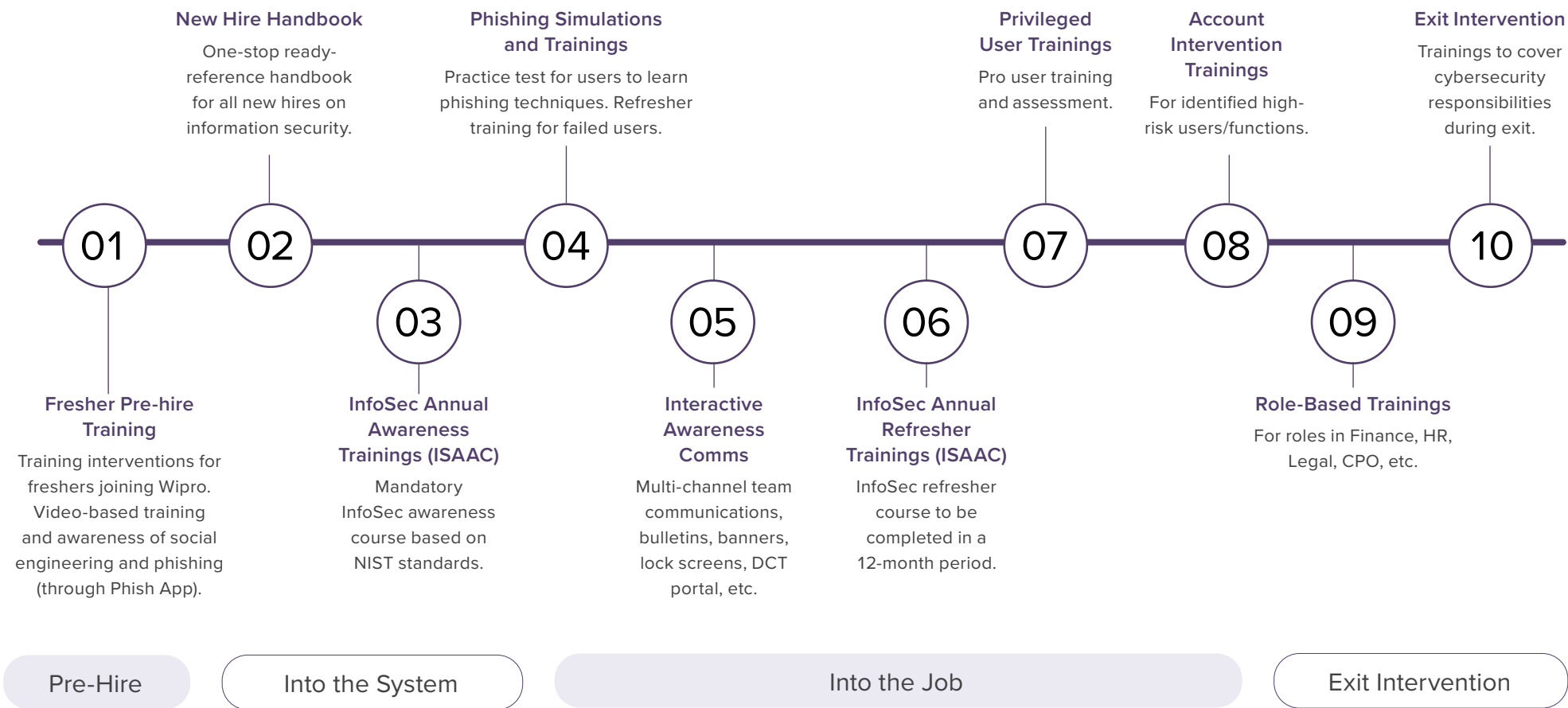
Employee and Function-Level Training

Recognising that different roles within the organisation face unique cybersecurity challenges, the programme includes an expansion of role-based awareness trainings. 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 organisation from cyber threats.



Employee Lifecycle and InfoSec Programmes Integration

In today’s digital era, protecting high-value and strategic assets requires every Wiproite to stay secure and compliant, supported by our cybersecurity culture, which helps build trust and resilience among Wipro and our customers.



Employees are introduced to the fundamentals of cybersecurity from the moment they join the organisation. This education is based on the NIST standards and 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 and Awareness Programme is the blend of e-modules and instructor-led trainings. 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 evangelised through regular communications, awareness campaigns, and engagement activities; the programme seeks to embed cybersecurity into the organisational DNA.

Enterprise Phishing Simulation Programme

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 programme helps to sharpen employees' vigilance and improve their ability to recognise and report potential threats.

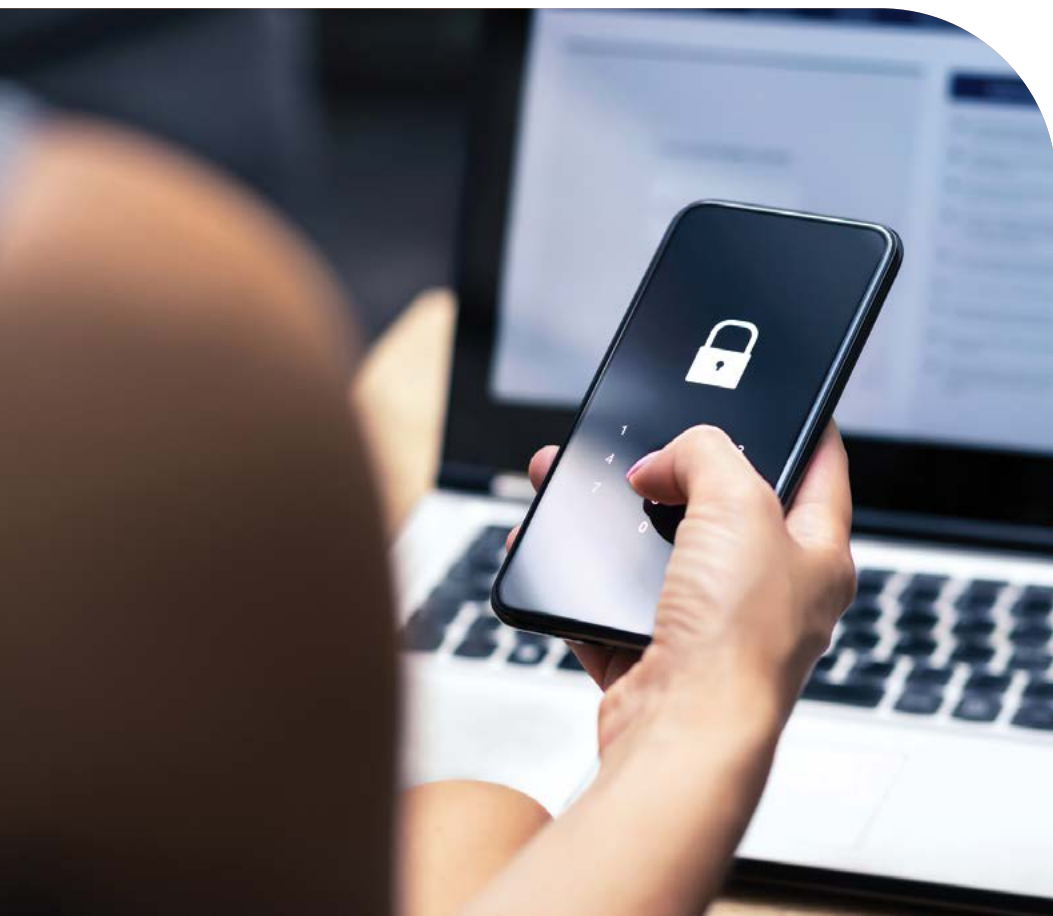
Through this holistic approach, Wipro is not just preparing its employees to defend against phishing and other cyber threats; it is fostering an organisational culture where cybersecurity is everyone's business.

Key Risks Identified

The risks identified by Wipro along with the mitigation actions are listed on page 113 of the [FY26 Integrated Annual Report](#). The top 10 risks along with likelihood and magnitude are listed below:

Sl.	Top Risk	Probability	Impact
1	Information and Cybersecurity Risk	Likely	C
2	AI in Service Delivery	Probable	C
3	Deepfake	Probable	C
4	Third-Party Risk Management	Probable	H
5	Data Privacy	Probable	C
6	People Operations (Talent and Culture)	Probable	H
7	Immigration	Probable	C
8	Mergers and Acquisitions (M&A) Integration	Likely	C
9	Service Delivery and Contractual Obligation Management	Probable	H
10	Large-Programme Profitability	Likely	C

Legend: C—Critical Risk, H—High Risk, M—Medium Risk, L—Low Risk



Emerging Risks

Wipro Limited 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 three to five years:

Risk Name	Category	Description	Impact	Mitigating Actions
AI and Deepfake Misuse	Technology and Brand	Risk of AI-generated misinformation, phishing, and reputational damage.	Brand erosion, data breaches, and customer trust loss.	AI risk tracking, contractual safeguards, ethical stress testing, and awareness programmes.
Enhanced Climate-Change Risks Resulting in Business Disruptions and Employee Safety	Environmental and Operational	Increased exposure to extreme weather events, heatwaves, water stress, other climate-related hazards, affecting facilities, workforce safety, and continuity of service delivery.	Business interruption, productivity loss, infrastructure damage, employee health and safety impacts, and potential customer delivery delays.	Climate risk-assessment across locations, ISO 22301-aligned BCMS, business resilience planning, site preparedness reviews, employee-safety measures, and monitoring of climate-related KRIs.
Geopolitical Uncertainty and Volatility	Geopolitical and Macroeconomic	Rising geopolitical tensions, trade restrictions, sanctions, immigration changes, regional instability affecting global operations, cross-border delivery, and client commitments.	Disruption to delivery locations, supply chains and workforce mobility, increased compliance obligations, cost volatility and potential impact on revenue and margins.	Country risk monitoring, geopolitical-scenario assessment, diversified delivery footprint, business continuity planning, legal and regulatory tracking, and escalation through risk-governance forums.
Third-Party Ecosystem Risk	Operational and Financial	Exposure from vendors, cloud providers, and partners, affecting compliance and delivery.	Financial leakage, regulatory non-compliance, and service disruption.	Comprehensive risk-assessments, vendor audits, and self-assurance declarations.
Recruitment-Incentive Risk	Financial and HR	Excessive joining bonuses, referral payouts, and reward schemes, impacting KPIs.	Margin dilution, fraud risk, and cost overruns.	AI-led recruitment controls, integrity checks, stress testing, and policy governance.

Wipro's Enterprise Risk Management (ERM) team continuously updates its risk taxonomy and mitigation programmes 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.

Deepfake Risk:

With the advancement in technology, risks around deepfake attacks have multiplied exponentially and become more sophisticated. We believe that incidents of deepfake attack impact reputation, confidential data leakage, financial loss, and disinformation.

At Wipro, we focus on spreading awareness and training, including simulations of deepfake scenarios involving senior leaders. This helps us assess the organisation's readiness against a deepfake attack. We continue to strengthen our training programmes on the basis of the results of the simulations. Besides learnings from industry incidences, we have strengthened the design of our vendor payment module by implementing additional controls for high-value transactions.

Leveraging AI in Risk Detection

At Wipro, we are using AI to help us detect risks and opportunities in our daily operations. Some examples are:

- Identifying Non-Compliance to Policy/Process:** An AI tool is made to read, understand, and interpret contract clauses across volumes. It is able to read 31,000 contract documents, summarise critical clauses, and share early warning alerts.
- Identifying non-compliances to policy/process:** Audits at Wipro are population-based, using algorithms. These algorithms can detect audit anomalies around expense reimbursements and password sharing.
- Impersonation Risk:** AI built in-house is made to compare resumes as well as compare photographs of candidates across stages to detect resume frauds and impersonation.

Information Security

Enabling Trust In a Digital World

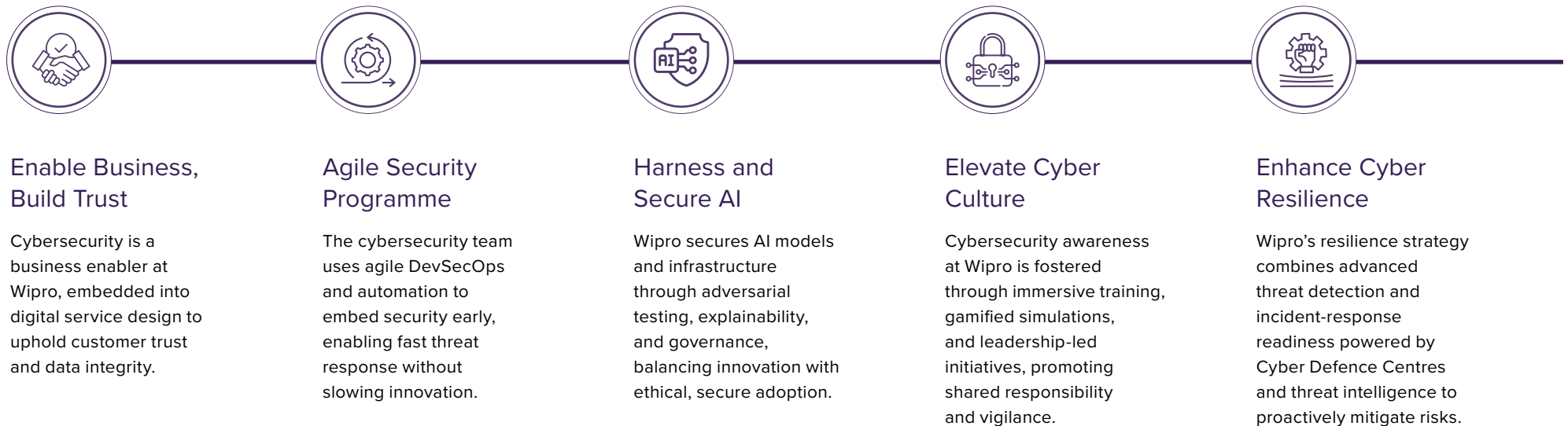
Introduction to Wipro's Cybersecurity Vision

Wipro, a global leader in IT, consulting, and business process services, recognises 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.

At its core, all strategic initiatives are built around the below themes:



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 Officer (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 Audit, Risk and Compliance Committee of the Board and the executive leadership to operational and delivery teams. The Chief Information Security Officer (CISO) reports to the senior leadership, with periodic (at least quarterly) reviews conducted to ensure visibility into cyber-risk posture and investment priorities.

Vulnerability Management

Key elements of the governance model include:



Board Oversight

Audit, Risk and Compliance Committee of the Board reviews the cybersecurity metrics every quarter, ensuring strategic alignment.



Executive Leadership

The Group Chief Information Security Officer (Group CISO) drives execution through a cross-functional team.



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, resilience, 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 emphasises continuous improvement through red team exercises, threat intelligence integration, and investment in cybersecurity innovation.

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.

Vulnerability Management

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

Key pillars of the programme include:



Automated and Continuous Scanning

Wipro conducts continuous vulnerability scans across servers, applications, and cloud environments, integrated with automation to enable seamless detection and remediation workflows.



Risk-Based Prioritisation

Wipro triages vulnerabilities using a multi-dimensional risk model, factoring in CVSS scores, exploitability, asset criticality, and threat intelligence to prioritise impactful remediation.



Patch and Remediation Management

Wipro's VM programme is tightly integrated with patch management, mapping vulnerabilities to SLAs, and tracking closure through centralised dashboards for efficient remediation.



Threat Intelligence and Advisory Integration

Wipro's Cyber Threat Intelligence team issues timely advisories on emerging vulnerabilities, enabling rapid patching and mitigation across environments.



External Benchmarking and Continuous Improvement

Wipro benchmarks its cybersecurity maturity and external posture through leading industry analysts and specialised 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) programme 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 programme is governed by a formal policy under the Group Chief Information Security Officer (GCISO) and applies to all suppliers with access to Wipro’s information systems.

Key elements of the programme 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 centralised risk register.

Contractual and Legal Safeguards

Supplier contracts incorporate robust clauses on data protection, breach notification, and audit rights. Confidentiality, security, and privacy addendums, 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.

Security Incident Management

Wipro operates a comprehensive Security Incident Management programme designed to ensure the timely detection, assessment, response, and recovery from cybersecurity incidents. Governed by the Group Chief Information Security Office (GCISO), the programme is supported by dedicated security operations capabilities, defined escalation procedures, and structured incident response playbooks aligned with industry-recognised practices. Security events are continuously monitored and analysed to enable rapid containment and remediation, while post-incident reviews help identify root causes, strengthen controls, and drive continuous improvement. This proactive and disciplined approach enhances Wipro's cyber resilience and ability to respond effectively to an evolving threat landscape.

Information Security-Related Business Continuity and Resilience

Wipro integrates information security considerations into its broader Continuity and Resilience framework to ensure the availability, integrity, and confidentiality of critical business services during disruptive events. Cybersecurity risks and technology dependencies are evaluated as part of continuity planning, with appropriate recovery strategies, crisis management procedures, backup mechanisms, and periodic testing exercises established to support business resilience. The framework is regularly reviewed and updated to address emerging threats and changing business requirements, enabling Wipro to maintain operational continuity, minimise disruption, and sustain stakeholder trust in the face of cyber and operational incidents.



Building a Sustainable Cybersecurity Culture

At Wipro, cybersecurity is embedded as a shared responsibility across the organisation, 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 defence against evolving digital threats.

Key initiatives include:

Cybersecurity Awareness Month

Cybersecurity campaign blends interactive sessions, expert-led webinars, gamified quizzes, and real-world threat simulations to drive workforce engagement and reinforce secure behaviour.

Diversity and Inclusion in Cybersecurity

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

Gamification and Simulations

Enhances cybersecurity awareness through phishing simulations, deepfake training, and scenario-based games, integrated into InfoSec onboarding and the broader employee lifecycle, to drive behavioural change.

Leadership Engagement

Senior leaders champion cybersecurity by participating in knowledge-sharing forums, reviewing training dashboards, and leading awareness campaigns. Recognition programmes like ‘Cybersecurity Champions’ celebrate employees who exemplify secure behaviour.

Role-Based Training Programmes

Role-based cybersecurity learning paths for developers, system admins, and executives focused on contextual risks and compliance. These programmes are continuously updated to reflect emerging threats and regulatory changes.

This holistic approach ensures that cybersecurity is not just a technical function but a deeply ingrained organisational value supporting Wipro’s broader mission of building a secure, resilient, and inclusive digital enterprise.

Cybersecurity Management and Reporting

Wipro operates a centralised cybersecurity management and reporting framework designed to provide comprehensive, real-time visibility into our enterprise-wide cyber-risk posture. A dynamic dashboard managed by the office of the GCISO consolidates key risk, control, and compliance metrics across the organisation.

To provide actionable insights, the dashboard categorises data into four strategic pillars:

CyberMaturity Resilience

Measuring our readiness to adapt to and recover from evolving threats.

Control Effectiveness

Tracking the performance of our deployed defensive systems.

Culture and Awareness

Evaluating employee-risk behaviour and the effectiveness of ongoing security training.

These metrics are synthesised into a centralised Cyber Risk Score, which serves as a key indicator for our executive leadership and the Board. Reviewed quarterly by the Board, this system ensures that cyber-risks are transparently reported, closely monitored, and actively managed at the highest levels of the organisation.

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.’ The 2026 edition slated for a Q2 release brings thought leadership and trends in nation-state attacks, emerging cyber threats, worldwide AI regulations, AI incident trends, and evolving defence strategies in response to disruption caused by Frontier AI models. By synthesizing perspectives from industry leaders, practitioners, and analysts, the report serves as a valuable resource for organisations seeking to strengthen their cybersecurity posture. (The previous year’s report is publicly accessible at the State of Cybersecurity Report 2025).

Industry Recognition

Analyst Recognition:

[Wipro Named a Leader in Everest Group’s PEAK Matrix® Assessment 2025 for Identity and Access Management Services](#)

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



Customer Stewardship

How Organisational Systems and Governance Support Our Customers

Our commitment to delivering the best value to our customers is rooted in a strong foundational governance model that ensures ethical conduct, regulatory compliance, effective risk management, responsible business practices, and long-term value creation.

Responsible Tech Governance

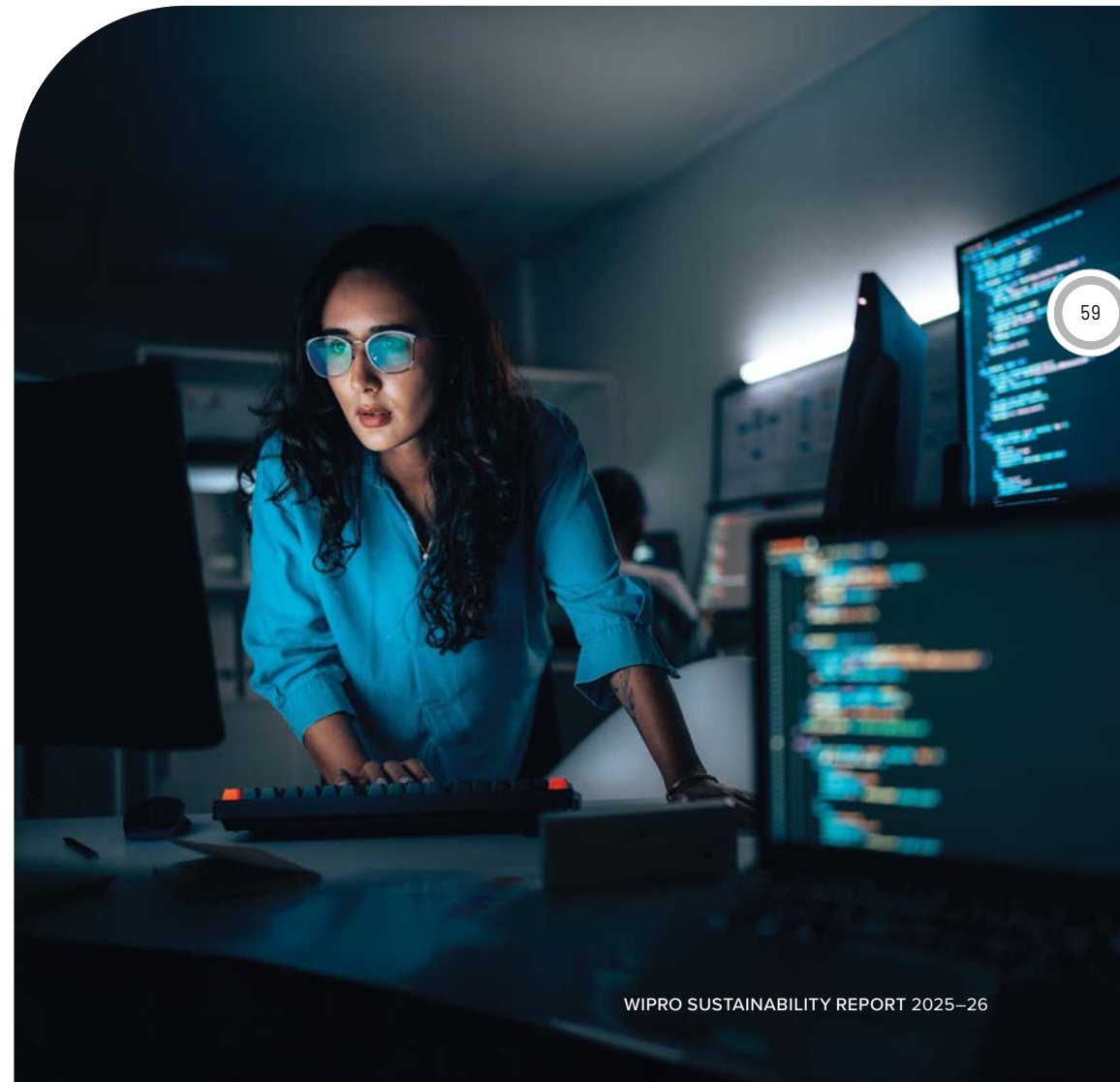
Data Privacy: Safeguarding Trust in a Digital Era

At Wipro, our dedication to data-privacy and AI governance is at the heart of our operations, exemplified by a robust programme that combines centralised expertise with a decentralised accountability model. Our approach ensures that we leverage specialised knowledge while fostering a culture of responsibility and quality assurance throughout our extensive global footprint across 70+ countries.

As part of this commitment, we comply with relevant regulations and adhere to the best practices in privacy, exemplified by our ISO/IEC 27701 and ISO/IEC 27018 certifications.

Our privacy professionals work collaboratively across business lines, embedding privacy principles into the core of our operations. In addition, the significant emphasis placed on privacy education enables us to maintain a high level of data protection. As of FY26, we are proud to report that more than 230,000 associates have completed our annual data-privacy training programme.

Wipro champions the principles of "privacy by design and by default" in all our products and internal applications. By embedding these principles from the outset, we ensure that privacy features are integral to every system, safeguarding personal information at every stage of data processing. Our proactive measures include conducting Privacy Impact Assessments (PIAs), comprehensive data mapping, and thorough vendor due diligence, thereby consistently meeting privacy requirements. As part of our General Data Protection Regulation (GDPR) compliance efforts, we have successfully completed PIAs for more than 850 applications within the Company.



We uphold a strict policy of not sharing personal information with third parties unless we have explicit consent or are legally required to do so. Additionally, our dedicated privacy-incident-management team employs industry-leading solutions to swiftly detect, respond to, and recover from potential incidents, ensuring that we manage any threats to data-privacy effectively.

Wipro is committed to honouring the rights of data subjects according to applicable laws, enabling individuals to access, correct, delete, and manage their personal data, ensuring our stakeholders maintain control over their information.

As part of its ongoing commitment to transparency and accountability, Wipro is mandated to report the number of official requests it receives from government bodies or law enforcement agencies concerning customer information. This requirement typically forms part of Wipro's compliance with applicable data-privacy laws, industry regulations, and best practices in corporate governance.

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. For the reporting period covering FY26, Wipro confirms that it did not receive any formal requests from any government departments, regulatory authorities, or law-enforcement agencies seeking access to customer information. In addition, there were no substantiated incidents concerning breaches of customer privacy, PII (Personally Identifiable Information), and/or loss of customer data during FY26 (please see [BRSR report](#)).

Cybersecurity and Intellectual Capital Protection

To protect our intellectual capital, including innovations and customer solutions, we maintain comprehensive cybersecurity systems and protocols. Our multi-layered security infrastructure uses advanced encryption, real-time threat detection, and continuous monitoring to safeguard sensitive information. Our cybersecurity framework is detailed on [page 53](#) of this report.

Responsible AI

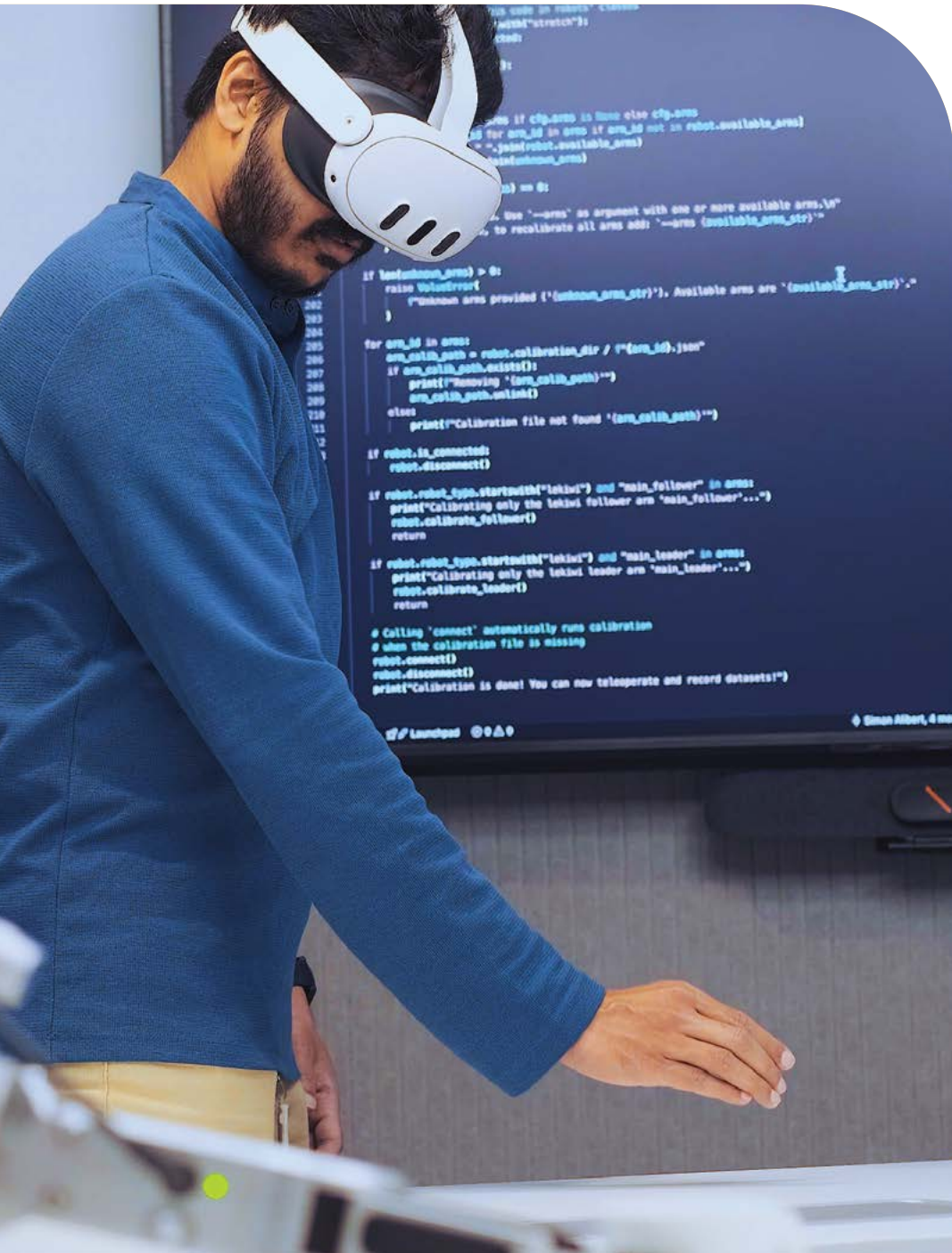
Wipro has established a comprehensive AI-governance framework to ensure responsible, ethical, and compliant development and deployment of AI systems. Governance is strengthened through a three-line defence model. The first line includes employees involved in AI development, supported by AI Councils across 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. In addition, a Responsible AI Taskforce and independent oversight ensures accountability and effective risk management across the AI lifecycle.

The approach emphasises privacy-preserving technologies, bias mitigation, and alignment with evolving global regulations, while embedding sustainability considerations into AI deployment. Continuous enhancement of governance practices and risk controls enables the delivery of secure, reliable, and human-centric AI solutions that support stakeholder trust and long-term value creation.

Wipro's Responsible AI framework is further anchored in four key dimensions—individual, societal, technical, and environmental—guiding the ethical, secure, and sustainable use of AI.

This integrated approach reflects the organisation's commitment to aligning innovation with regulatory expectations, societal impact, and environmental responsibility. Our Responsible AI Policy outlines the usage, deployment, and development of AI tools and technology. We categorise risks associated with all AI systems, implementing stricter controls for those categorised as high-risk.

Our AI governance strategy encompasses robust awareness initiatives, tailored training programmes, 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 taskforce maintaining alignment among procurement, legal, and solution teams.



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Looking ahead, Wipro is on a journey to interweave Generative AI with data-privacy by crafting relevant policies, operationalising controls in core processes, developing risk management methodologies, and establishing a comprehensive controls-assessment framework. Our AI offerings are designed to be responsible and human-centric at their core.

Ethical Governance and Transparency

Wipro’s governance philosophy flows from the “Spirit of Wipro” that represents the core values by which policies and practices of the organisation are guided. Wipro’s governance framework is driven by the objective of enhancing long term stakeholder value without compromising 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 corporate. Corporate governance at Wipro is implemented through robust board-governance processes, internal control systems and processes, and strong audit mechanisms.

Customer Centricity

Wipro’s IT Services segment offers a broad portfolio of IT and IT-enabled services, supported by a Client Value Framework to deliver outcomes beyond contractual commitments. Feedback is captured through ACSAT, PCSAT, and ongoing GAE engagement, with satisfaction measured through CSAT and NPS. In FY26, Wipro remained in the industry’s top quartile on both metrics, reflecting strong delivery and execution.

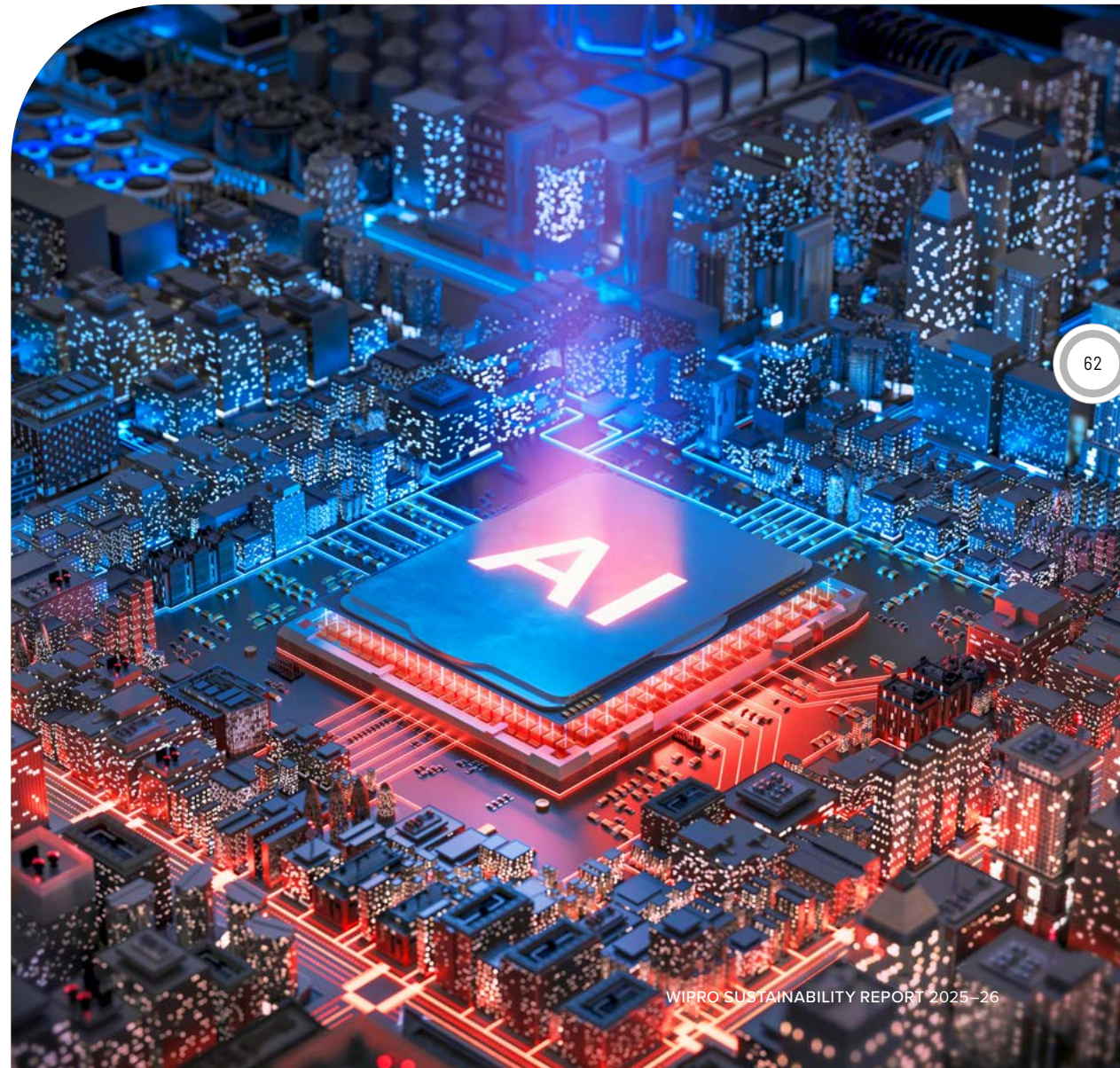
Customer feedback is actioned through a structured customer centricity and escalation-management framework, enabling prompt concern acknowledgment, progress updates, and closure with customer validation. Governance is reinforced through ISO 9001:2015 and CMMI standards, periodic audits, and continuous monitoring, supporting consistent service quality, accountability, and ongoing improvement in customer experience and relationship management for a diverse customer population. We collaborate closely with clients to design and deliver solutions that address diverse accessibility and usability requirements, tailoring our approach to meet the specific needs of end users and business context.

Innovation through Wipro Intelligence™

Wipro Intelligence™ is our unified suite of AI-powered platforms, solutions, and transformative offerings empowering enterprises to scale with confidence and lead in an AI-first world.

Wipro Intelligence™ focuses on delivering proof over promise, to empower enterprises to run, build, and reimagine with AI for sustained competitive advantage. Through close collaboration with partners, ventures, and leading research institutions, Wipro Intelligence™ is designed to enable clients to experiment, adapt, and scale rapidly, while embedding productivity gains, assuring outcomes, and establishing responsible AI guardrails. Our suite of platforms, solutions, and offerings include:

- Run AI powered by WINGS, our AI-powered delivery platform, designed to transform IT and business operations;
- Build AI powered by WEGA, our agentic platform for all building and transformation; and
- Reimagine AI, comprising:
 - Our industry platforms, that are targeted at specific industry needs, such as NetOxygen (AI-powered lending platform), aviation platforms like CROAMIS (integrated cargo operations for aviation), and TOPS (flight and crew operations);
 - Our AI solutions, that are targeted at solving a specific client business challenge across and within specific industries. These include AutoCortex, designed to help accelerate transformation towards software-defined, autonomous vehicles, WealthAI, enabling clients to reimagine the wealth value chain across the front, middle, and back office;
 - Our AI initiatives are supported by Wipro Innovation Network—our global ecosystem of labs, partners, start ups, academia, and deep-tech talent to identify, incubate, and co-create high-impact, high-priority use cases.



Wipro Innovation Network

The Wipro Innovation Network (“WIN”) fosters client-centric co-innovation, focusing on R&D in frontier technologies, such as Agentic AI, robotics with embodied AI, quantum computing, digital-ledger technology, and quantum-safe cyber resilience.

WIN brings together a global ecosystem of labs, start-ups, academia, deep-tech talent, partners, including Hyperscalers, SaaS leaders, niche-technology specialists, and AI-native partners, such as OpenAI.

Our state-of-the-art innovation centres and pop-ups across our key markets, such as the U.S., the U.K., Australia, UAE, South Korea, and India, are collaborative environments where clients engage with our experts, often through immersive workshops, to identify and co-create high-impact, high-priority use cases.

Wipro Ventures

Wipro Ventures, the strategic investment arm of the Company, has continued to invest in early-to mid-stage enterprise software companies. These include startups that help enterprises scale their AI adoption as well as improve their cybersecurity posture. As of March 31, 2026, Wipro Ventures has invested in 42 companies, out of which it has exited 16 companies through successful M&A transactions. In addition to direct equity investments, Wipro Ventures has invested in 11 enterprise-focused venture funds in India, the US, and Israel, including Sapphire Ventures, B Capital, BoldStart Ventures, Gliot Capital Partners, GTM Fund, Nexus Venture Partners, Pi Ventures, Sorenson Ventures, SYN Ventures, TLV Partners, and Work-Bench Ventures.

Innovation Labs

Immersive spaces to co-create solutions with clients and solve real-world business challenges with frontier tech.

Partner Labs

Where we co-innovate with our partners to deliver business value for clients—faster, smarter, and at scale.

AI-Native Partners

Co-create with next-generation AI-native innovators across content, code, data, and decision intelligence.

Ventures

Our \$500 mn VC arm investing in early-and mid-stage enterprise software startups aligned to our technology priorities.

Topcoder

Leverage 2 million+ developers and technologists worldwide to deliver crowdsourced solutions to accelerate innovation and business impact.

Deep-Tech Talent

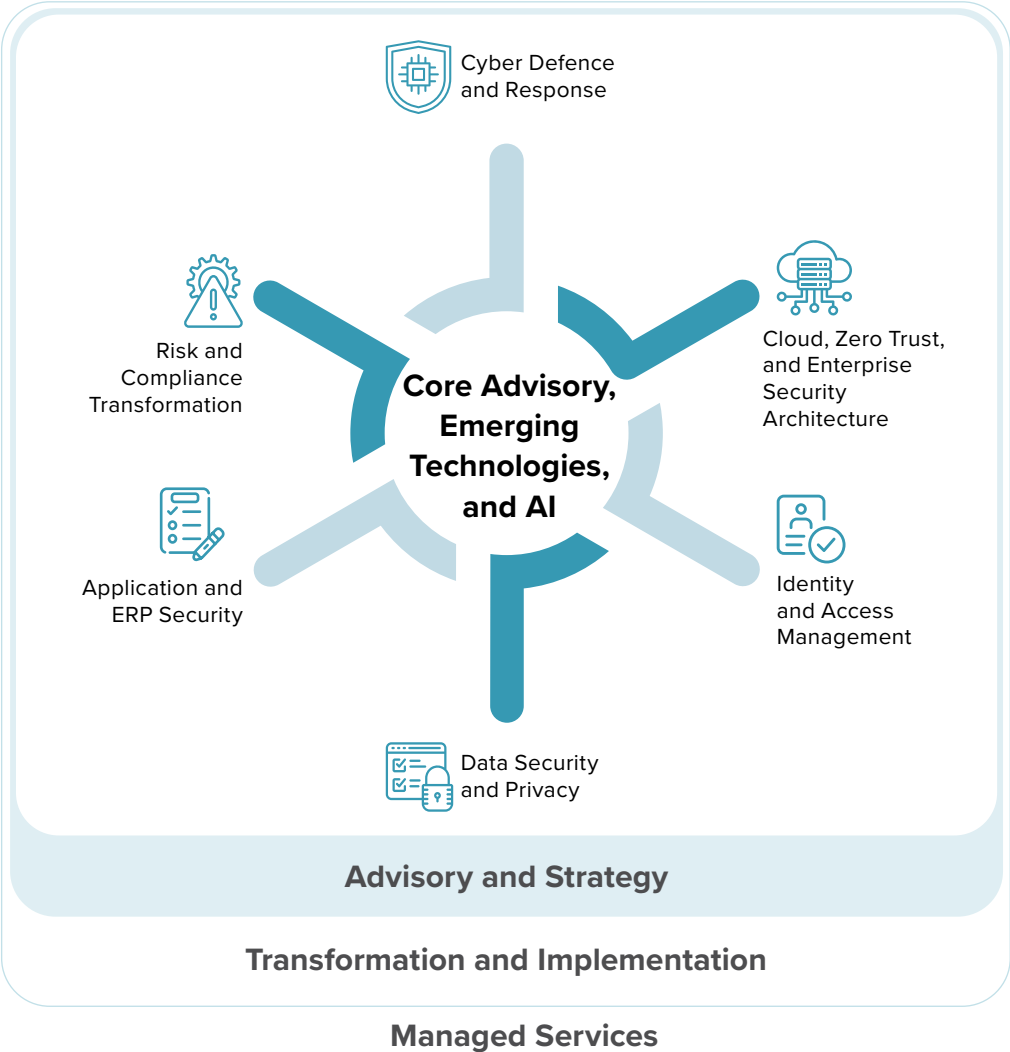
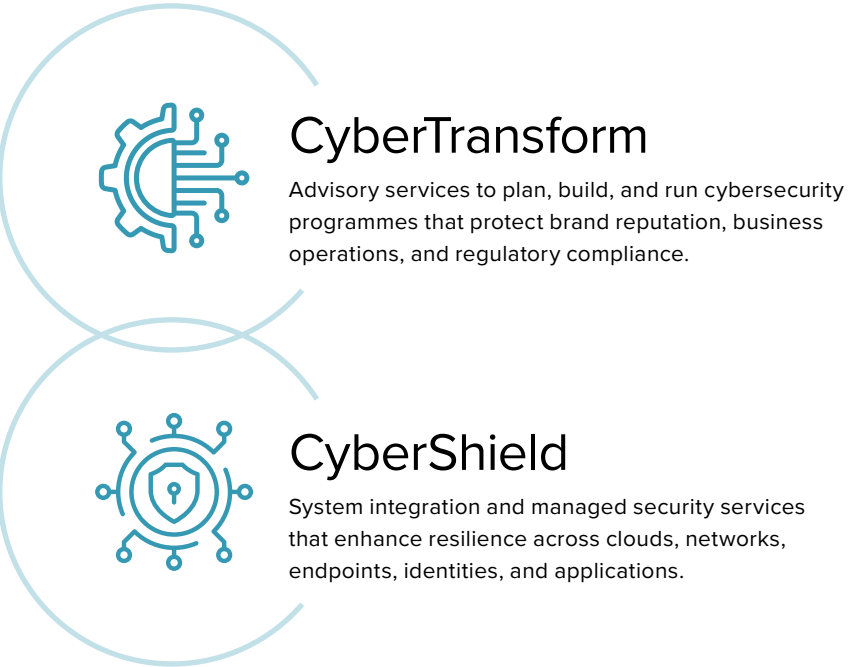
Elite technologists advancing frontier tech to tackle complexity and unlock next-gen opportunities for clients and partners.

Academia and Research

Explore new frontiers with leading global universities and research institutions to turn tech breakthroughs into scalable outcomes.

Cybersecurity Solutions for Clients and the Industry

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



Our Solutions in Sustainability

Leveraging our sustained leadership and commitment to being a sustainability leader, Wipro is focused on helping our customers transform digitally and sustainably to become market leaders and global changemakers. A few selected examples of engagements this year include:



Sustainability Strategy and Roadmap: Assess and manage sustainability risks/opportunities; define governance, strategy, goals/targets, and roadmap. This includes impact health checks, climate transition action planning, impact innovation labs, and impact management office).

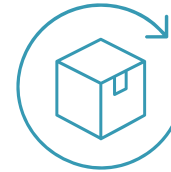


Environmental Health and Safety (EH&S):

We have significant market recognition in EH&S across the globe and are leading programmes at many large multinational companies with partners, such as Enablon, Sphera, SAP, EarthSoft, and Cority.

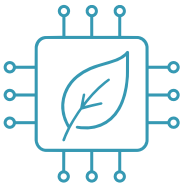


Impact Intelligence: Digitise and account for footprint using industry-standard metrics; build the sustainability data and reporting ecosystem for regulatory disclosure, transparency, and value realisation (platform selection, regulatory reporting (e.g., CSRD), impact accounting and management ecosystem, and analytics).

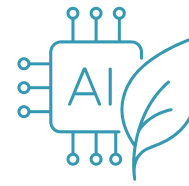


Lifecycle Assessment and PLM Integration:

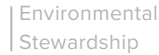
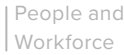
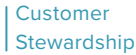
We are working with customers to understand the carbon impact of specific products across their lifecycle.



Sustainable Technology: Digitise systems across the technology stack with considered design/services to reduce footprint and costs. This includes assessment, strategy, roadmap and intelligence, sustainable IT and DevOps, sustainable infrastructure, and asset lifecycle management.

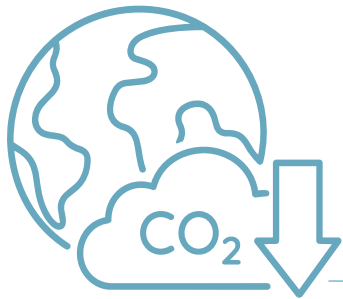


Sustainability AI Solutions: Our AI Factory is a comprehensive framework to scale AI deployment in a cost-effective way across the full lifecycle. This includes data ingestion, vectorisation, model building, training/refinement, agentic encapsulation, and the operational aspects of model deployment.



Responsible Delivery

Wipro recognises that helping customers reduce their impact on natural and social capital extends beyond how we design and deliver services. We are committed to creating sustainable impact by helping customers lower their Scope 1, 2, and 3 emissions. To support this, we developed the Considered Delivery Impact calculator to measure the footprint of our services and are rolling it out to clients for quarterly review. Wipro has also publicly committed to strengthening customer stewardship by 2030 by cutting the delivery footprint of its top 25 accounts by 50% across Scope 1, 2, and 3 GHG emissions. We are also seeing growing customer demand for emissions data related to our services, with RFIs and RFPs increasingly asking for details on our carbon reduction efforts and broader sustainability plans.



50%

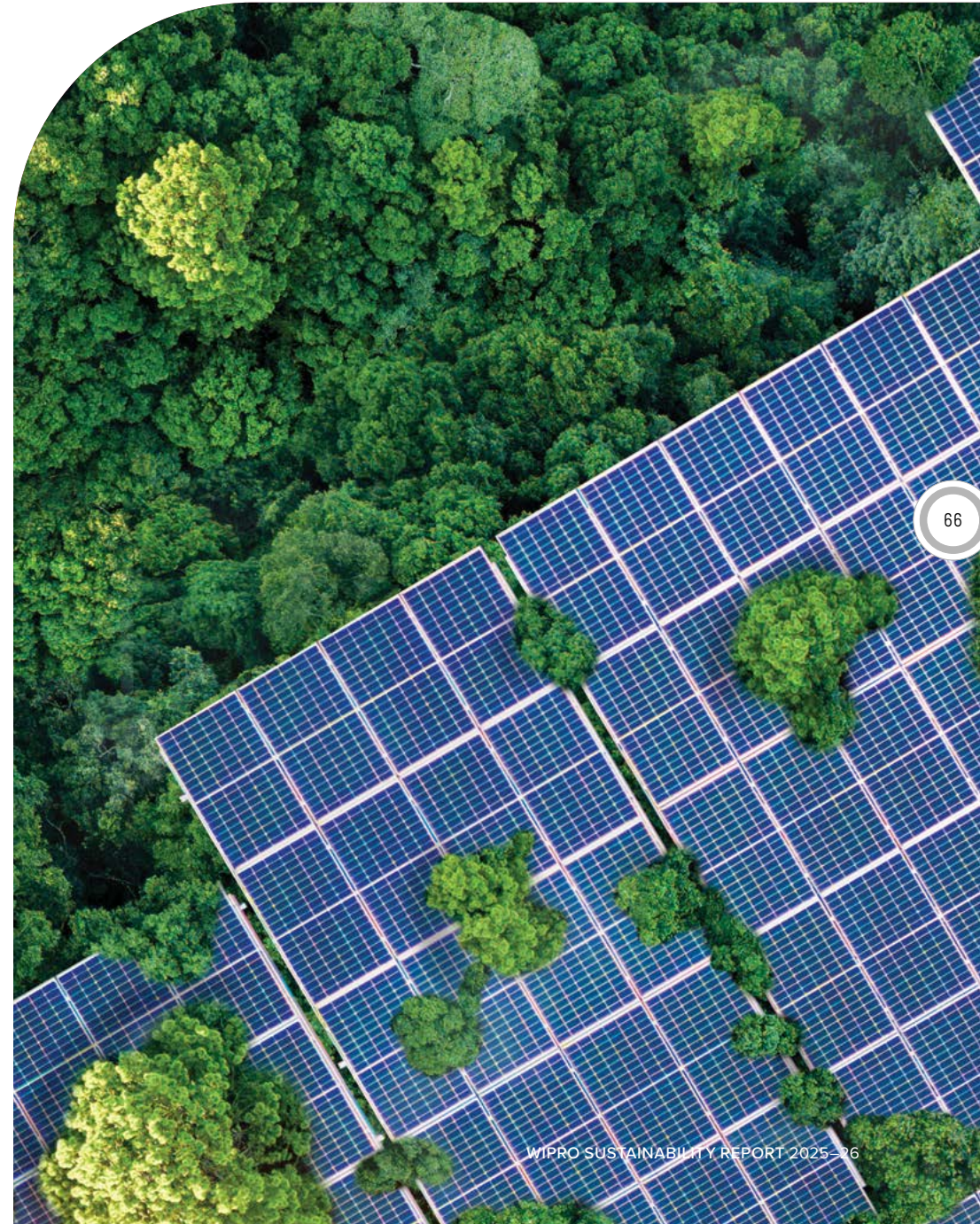
Reduction in Delivery Footprint Across Wipro's Top 25 Accounts by 2030.

Industry Recognition and Advocacy

Our sustainability consulting practice leadership is recognised globally and constitutes renowned 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 concluded its operations after five successful years. Additionally, we supported SustainableIT.Org at NYC Climate Week in 2024 and The World Economic Forum in Davos 2025, where Wipro is also member of the Alliance of CEO Climate Leaders. In the UK, Wipro is a member of the Government Digital Sustainability Alliance (GDSA), where members collaborate to develop ideas and solutions to navigate digital sustainability challenges.



People and Workforce

Culture

At Wipro, culture is a strategic enabler of sustainable growth and long-term value creation. Our culture framework brings together a shared purpose, a growth mindset, lifelong learning, inclusion and belonging, and well-being to create an environment where people can thrive, innovate, and contribute meaningfully to society. We believe that when purpose meets progress, employees are empowered to deliver business outcomes while creating positive impact for clients, communities, and the broader ecosystem.

Our purpose is rooted in our heritage as a majority-owned philanthropic organisation and our commitment to using technology to help build a sustainable future. We cultivate a culture of performance and ambition through the Spirit of Wipro and the Five Habits, enabling leaders and employees to drive innovation and navigate change with confidence.

We encourage our people to be lifelong learners by embracing continuous learning, challenging the status quo, and reinventing themselves and their careers. We also champion a culture of Inclusion and Belonging, creating safe spaces where employees can bring their authentic selves to work and feel valued, respected, and empowered to succeed. Employee well-being remains a core priority, reflecting our belief that sustainable performance is supported by holistic health, personal fulfillment, and professional growth.

Our culture transformation journey is driven by collective ownership. Led by the Culture Council and supported by a global network of Habit Champions, Culture Ambassadors, Inclusion and Belonging Champions, Ethics Ambassadors, and Volunteering Champions. This community-led approach helps translate values into everyday actions and fosters accountability, stewardship, trust, and collaboration across our global workforce.

Through initiatives such as Five Habits stories, Culture Compass updates, and ongoing engagement campaigns, we reinforce a culture where values are not merely articulated but actively practiced. By embedding ethics, inclusion, well-being, learning, leadership, and accountability into our ways of working, we continue to strengthen organisational resilience and support sustainable business performance.



Creating a Safe and Inclusive Workspace

Employees are the biggest asset and value driver in our business. Motivated and skilled human resources form the backbone of our organisation.

Inclusion and Belonging

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 helps associates recognise and mitigate bias through realistic scenarios and practical actions. More than 205,000 associates have completed this training.

Women Inclusion

Wipro is committed to fostering a supportive environment for women associates. Our mission is to build 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 programmes, mentorship, and sponsorship programmes. These efforts provide women associates with the resources and guidance needed to excel in their roles. Key programmes and initiatives:

- **Enrich:** A year-long executive sponsorship programme for high-potential women leaders at senior levels, now in its fifth year.
- **Begin Again:** A programme for women restarting their careers after a break, which has successfully completed four 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 Programmes:** 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 Leadership team 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.



Disability Inclusion

We strive to create an inclusive and accessible workplace for colleagues with disabilities, acquired disabilities/chronic medical conditions, and primary caregivers of dependents with disabilities. We implement initiatives in alignment with our 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, sensitisation 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 programmes 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 programmes, 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 organised to recognise 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 the 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.



How We Help Our People Grow

Hiring and Onboarding

In FY26 we have accelerated our talent agenda by modernising hiring and onboarding into seamless, experience-led journeys that are digital-first, transparent, and scalable across markets. We strengthened our approach by driving greater standardisation, improving visibility, and enabling a more integrated hiring ecosystem that delivers consistent experiences for candidates and stakeholders.

Technology, automation, and an AI-first mindset enabled faster, more consistent, and data-driven hiring decisions. AI-supported capabilities such as intelligent sourcing, AI-led screening, and in-the-flow interview scheduling helped reduce effort, improve evaluation quality, and enhance overall speed. These improvements contributed to a 35% reduction in the hiring turnaround time.

An integrated onboarding platform with workflow automation, dashboards, and a centralised experience layer enabled onboarding at scale—over 73,000 associates onboarded since April 2025, with more than 1,000 associates onboarded in a single day. The platform delivers a structured, guided onboarding journey from offer acceptance through the initial months, ensuring greater clarity, preparedness, and engagement for new hires. Enhanced process digitalisation has improved operational efficiency while strengthening consistency across geographies. In addition, real-time visibility and improved coordination across stakeholders have enabled smoother transitions from hiring to joining, supporting better day-one readiness, and a unnecessary more seamless onboarding experience.



Performance and Talent Management

Technology shifts and rising client expectations are reshaping Wipro's business, accelerating workforce transformation through AI. Wipro's talent ecosystem integrates continuous skilling, leadership development, performance management, and career mobility to enable associates to deliver sustained impact at pace and scale. Performance management at Wipro is designed as a continuous, fair, and outcome-driven process supporting long-term growth. Clear goals and objectives, transparent biannual appraisal and feedback processes, such as 360-degree surveys and feed-forward mechanisms, and our performance management system promote strong alignment between individual contribution, business priorities, and Wipro values-led culture.

Performance is tightly integrated with career development through clear rating definitions, role and skill-based frameworks, and role rotations. Associates can set goals, track progress, and access actionable performance insights through myCareer on SuccessFactors, a career and talent development management software. Rewards and career progression are linked to sustained high

performance, reinforcing a meritocratic, high-performance culture that drives engagement, purpose, and results at scale. This approach reinforces continued performance, growth, and development opportunities. The talent ecosystem is powered by AI-enabled talent practices that connect skills, performance, careers, and opportunity.

Platforms such as iAspire, an AI-powered career-management system, and WiNow, a conversational talent bot, provide real-time visibility into skills and aspirations, encourage

faster deployment of bestfit talent, and application of learned skills to real-world problems. Wipro's integrated Human Capital Management System (HCM) on Success Factors further connects skilling, performance, and career mobility into a single, insight-driven experience. Through responsible AI practices, curated learning, and clear career pathways, Wipro continues to advance its consulting-led, AI-powered transformation, helping associates build the capabilities that matter most, power sustained business value, and truly deliver with impact.

Employee Development Programmes

GRI 404-2

Talent skilling is the capability-development arm of the enterprise, enabling our workforce to keep pace with changing business, technologies and customer requirements. The strategy is centred on building a future-ready workforce with skills to remain adaptable and employable in a rapidly transforming digital economy. We adopt a skills-first approach to workforce development, combining upskilling, reskilling, cross-skilling, and multi-skilling initiatives to empower employees to navigate the ever-changing career pathways. Skilling is done based on a competency framework that involves conceptual knowledge, hands-on projects, and assessments, leveraging some of the globally recognised platforms.

Wipro also invests in building capability in cloud technologies through Hyper-scaler certifications (Azure, AWS and GCP) through our Cloud and AI academy. This is an integrated skilling ecosystem spanning AI, cloud and platforms, such as GitHub, through which we have built one of the industry's most comprehensive capability-building engines. 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 programmes 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 programmes with varying competency levels. We are also investing in skill-building initiatives for a future-ready workforce. Our organisation's ai360 initiative is designed to help enterprises capitalise 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 organisation 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 and focused trainings.

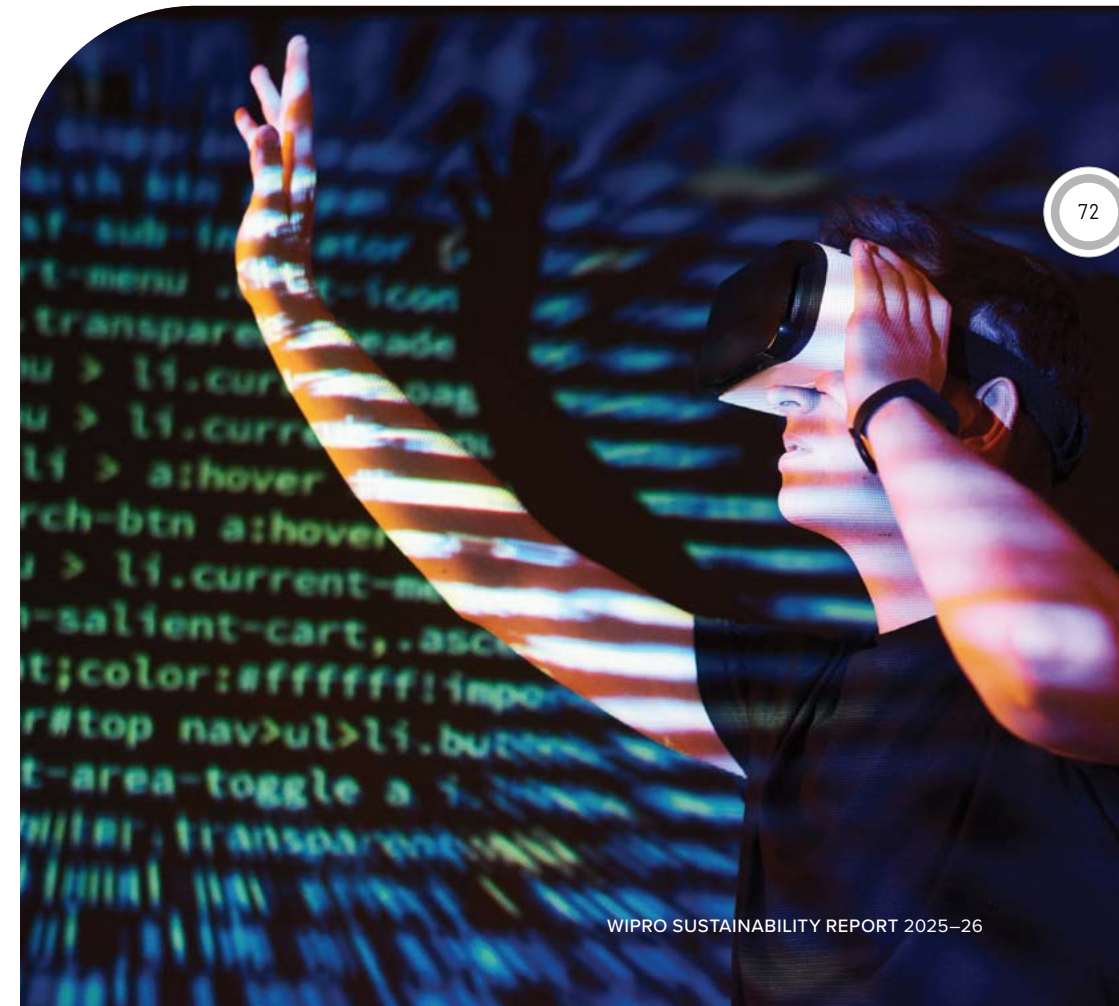
Our goals for the next two to three years:

1. Strengthen digital talent capability by embedding AI fluency across every role, expanding certified talent in AI/GenAI, cloud data, cybersecurity, and engineering.
2. Upskill 70% of employees every year on various emerging technologies.
3. Scale agentic AI in acquisition/skilling and deployment, deepening skill-to-demand visibility.
4. Evaluate emerging technologies for every service line through the Wipro skill board, comprising practitioners, technical experts, and business leaders.
5. Convert learning investments into faster fulfilment, stronger client readiness, and measurable workforce transformation while protecting quality and trust and provide opportunities to employees to choose their learning journey based on their career aspirations and skill gaps through AI-powered platforms.

Role-Based Programmes:

- **Management Academies:** Due to changing delivery models, technologies, and customer expectations, there is a continuous need for delivery leadership to get reskilled. Certification programmes were redesigned in tune with changing business scenarios.
- **ACE Programme:** We have the ACE programme to help develop the pool of architects—technical roles who lead organisation transformation, strategise 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 and Learning Pathways. Enhanced learning experiences are provided through an AI-based LXP platform, Chatbots.
- **Behavioural Skills Development:** The changing business scenario has warranted an alteration in behavioural skills. We devise programmes on seeding foundational leadership competencies and cultural assimilation, which includes programmes on stress management, communication skills, customer service, etc. In addition, role-specific programmes, such as delivery-led growth, transforming client experience, leading global teams, and others are aimed at developing skills that are instrumental in driving organisational growth.
- **Future-Ready Programme:** To create awareness about newer technologies, practitioner sessions are conducted across the organisation for employees and leadership teams in collaboration with the DMTS community. One such initiative is the “Future-Ready Programme” that provides an ideal unifying platform to stay connected with thought leaders of the organisation and the industry experts.
- **iAspire:** This offers personalised 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 is now available for access across the enterprise. And this is the only platform that employees can update their profiles on for internal job searches and career paths. Mapping of organisation-wide role-to-skill maps and Career Architecture, ensuring our workforce remains relevant and capable of meeting future challenges is all done on this platform. Our organisation 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 programmes 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.



CEO Compensation and Performance Alignment

Wipro's executive compensation framework is designed to align leadership rewards with the creation of sustainable long-term stakeholder value. The framework incorporates predefined corporate performance indicators that are directly linked to the CEO's variable compensation and are reviewed annually by the Board and the Compensation Committee.

The CEO's performance is assessed against balanced financial and strategic objectives. These measures are aligned with Wipro's business strategy, long-term growth aspirations, governance commitments, and people priorities.

The framework is underpinned by Wipro's leadership philosophy, including the Spirit of Wipro and the Five Habits, which emphasise client centricity, strategic perspective, passion for results, execution excellence, people development, and collaborative leadership.

The Board provides oversight of Wipro's ESG strategy and reviews progress against established sustainability objectives. The CEO is responsible for driving execution of these priorities and ensuring delivery against enterprise-wide goals through established governance mechanisms, regular performance reviews, and accountability processes.

Compensation Structure

The CEO's total compensation is designed to be market competitive and performance oriented and comprises the following components:

Base Pay

Fixed cash compensation, reflective of role scope, responsibilities, market benchmarks, and leadership experience.

Short-Term Incentive (STI)

Annual incentive compensation is determined based on achievement against predefined corporate performance indicators and strategic objectives. Key performance measures include:

- Revenue achievement
- Profit Before Interest and Tax (PBIT) achievement
- Incremental Profit After Tax (PAT)

A company performance multiplier is applied to the final payout based on overall organisational performance and relative performance against relevant industry peers.

Long-Term Incentives (LTI)

Long-term incentives align the CEO's interests with sustained shareholder value creation and comprise a mix of:

- Restricted Stock Units (RSUs)
- Performance Stock Units (PSUs)

PSU vesting is contingent upon achievement of predefined multi-year performance targets, including:

- Revenue growth
- Earnings Before Interest and Tax (EBIT)
- Free Cash Flow generation

Performance is evaluated over a multi-year period, with vesting typically occurring over three years. PSU payouts may range from 0% to 150% of target based on the degree of achievement of predetermined performance goals.

Financial and Relative Performance Measures

The CEO compensation framework incorporates several financial return and value-creation metrics, including:

Revenue Growth

PBIT Performance

Profit After Tax (PAT)

EBIT Performance

Free Cash Flow

Target setting considers both internal business plans and external market conditions, including relevant peer benchmarks and industry performance. Relative performance assessments are incorporated through company performance multipliers and comparison against peer-group outcomes to ensure alignment with shareholder expectations and market competitiveness.

Governance, Accountability, and Clawback Provisions

To reinforce accountability and sound governance, Wipro maintains clawback provisions within its executive compensation framework. Variable compensation may be subject to recovery or adjustment in the event of restatements, changes to performance outcomes, or other circumstances specified under applicable policies and award agreements.

All stock award agreements contain clawback provisions that may be invoked in the event of a breach of applicable terms and conditions. These provisions support the integrity of Wipro's compensation practices and reinforce alignment with long-term shareholder and stakeholder interests.



Employee Benefits

Benefits for Full-Time Employees (Not Provided to Temporary or Part-Time Employees)

GRI 401-2

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

Participation in voluntary retirement schemes: Superannuation and National Pension Scheme (NPS).

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

Statutory benefits: Leave encashment, gratuity, ESI coverage, etc.

Company car lease.

Coverage under health, accidental, and term life insurance.

Outpatient (OPD) expense coverage.

Supports employee well-being and financial security through coverage, and assistance for illness, injury, disability, and accident-related needs.

Creating a Healthy Workspace

Employee Support Programmes

At Wipro, associate well-being is a fundamental aspect of our culture. We champion holistic well-being of our people, emphasising the importance of connecting three important aspects of our lives: mind, body, and community. Our data-driven approach to healthcare makes it unique, ensuring sustainable and scalable outcomes. Leadership involvement is crucial, with a leader sponsor fostering well-being conversations and advocating interventions that promote a healthier, happier workforce.

Our core philosophy includes: Well-Being is considered a core leadership capability and essential for organisational success.

It's emphasised as a shared responsibility, starting with individual ownership for personal fulfillment ("It starts with me").

The programme strives to provide a unified, accessible, and customised experience, addressing diverse employee needs across different life stages, moving away from fragmented programmes.

Against a global backdrop in which more than one billion people live with mental-health conditions and depression and anxiety account for an estimated 12 billion lost working days annually, employee mental health has become both a human rights imperative and a business resilience priority. Wipro's approach brings together mental-health capability building, manager enablement, 24/7 digital resources, professional assistance, flexible work, caregiving support, and the *MITR* peer ally network in India. In FY25–26, employee well-being investment increased from 1.0% to 1.6% of revenue. Our employee survey results recorded 83% employees responding positively to our well-being initiatives, 82% positive responses for psychological safety, and 81% positive responses for work-life balance. These results indicate positive momentum in awareness, support, and employee experience. Our next priority is to deepen outcome measurement, assess psychosocial risks, such as workload and change fatigue, strengthen manager accountability, and expand equitable access across geographies. This will help us move beyond the availability of programmes to evidence of healthier work design, early support, and sustained employee well-being.

Pillars of Well-Being:

- **Body (Physical Well-Being):** Focuses on preventive health and daily vitality through medical coverage, fitness sessions (yoga), health checks, health drives (like the Spirit of Wipro Run), and ergonomic tools. Platforms like Rally offer health surveys, challenges, missions, and communities for peer engagement.
- **Mind (Emotional and Financial Resilience):** Offers comprehensive support for mental and financial health through EAP counseling, resilience training, manager and peer support programmes, AI-powered tools, financial literacy sessions, planning resources, and access to benefits such as interest-free loans and salary advances.
- **Community (Belonging and Purpose):** Fosters a sense of belonging through volunteering opportunities (Wipro Cares), Employee Resource Groups (ERGs), support groups, and initiatives that connect employees with society.

Levels of Influence: Wipro’s approach addresses well-being at multiple levels:

- **Employee:** Empowering individuals with tools and platforms for personal ownership.
- **Manager:** Equipping managers with skills and confidence to support team well-being and psychological safety.
- **Leader:** Visible leadership involvement reinforces well-being as fundamental, with leaders participating in global initiatives and formal discussions. Chairman Rishad Premji and CEO Srinu Palli emphasise the impact of well-being on productivity and mental health.

Well-Being and Workplace Support

- **EAP Counseling:** Available to all employees globally, free of cost. 24*7 support from certified counselors through phone or email. The platform also provides referrals for legal, financial, and daily life services like childcare and eldercare.
- **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.

Focus on Digital Learning and Capability Building:

MITR strengthening well-being related skills in the organisation at an individual and managerial level.

- Harvard Manage Mentor Spark are integrated to strengthen leadership and well-being skills. It equips employees with skills in managing stress, prioritising mental health, enhancing personal resilience and preventing burnout. Spark offers bite-sized, on-demand learning, essential for global teams, helping to normalise well-being conversations.
- E-learning modules designed by internal and external well-being experts, such as “Gear Up” and “Spotting the Signs”, are internal e-learning modules that build mental resilience among associates and equip managers to recognise distress, foster inclusion, and support team well-being.
- The Well-Being module in the Wipro People Managers Programme (WPM) and DIY toolkits help strengthen manager awareness and ownership.
- The capability-building catalogue is a single repository for all well-being learning resources.
- 24/7 digital well-being platforms offer articles, videos, and courses as well as curated learning pathways for all associates.

Parental Leave

We support employees through a range of leave and flexibility benefits designed to help them navigate different stages of parenthood and caregiving, including:

- Up to 12 weeks of paid maternity leave globally for primary caregivers under Wipro’s Global Family Leave Policy. In India, eligible employees receive up to 26 weeks of paid maternity leave in line with local legislation.
- 5 days of paid paternity leave globally for secondary caregivers, to be availed within the first 90 days of childbirth.
- 4 weeks of paid adoption/surrogacy leave globally.
- Additional benefits like paid family or care leave beyond parental leave (Rejuvenation leave in UK&I) to cater to any personal/family exigencies.

Wipro’s Global Family Leave Policy sets minimum standards across all countries. Where local legislation provides more favourable benefits, employees receive the higher of the two, in accordance with applicable laws and company policy.

Lactation and Daycare Facilities

We also have daycare and breastfeeding/lactation facilities for all our full-time and contract employees in India. At present, we have 33 on-campus daycare centres and affiliations with more than 100 centres across India.

Caregiver Benefits

Caregiver well-being offerings are available in India and US 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.

Part-Time Working Options

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.

Peer Support for Mental Health

The Mitr–Mental Well-Being Ally Network (India)–is a peer-led initiative that builds a supportive workplace by enabling trained employee volunteers to act as the first line of support for colleagues facing stress or emotional challenges. Mitr allies provide empathetic listening, promote early help-seeking, and guide employees to professional resources such as the EAP, while maintaining confidentiality.

Hybrid Work and Flexible Working

- Our flexible work arrangements like Hybrid Work Policy allow employees to work remotely, supporting autonomy and reducing commute-related fatigue to balance their schedules.
- 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.
- We also have compensatory off days enabled in certain scenarios to help employees balance their schedules.

Technology in Well-Being

Centralised Well-Being Platforms (The Dot):

- The Dot Well-Being Page is a comprehensive digital hub, consolidating all well-being offerings into a single destination. Employees can access various resources, articles, videos, and self-help courses to make informed choices about their well-being.
- Dot Social facilitates community engagement and social interaction through posts and discussions during events like the Well-Being Fest, using trending hashtags and hosting well-being challenges.

AI-Powered Chatbots for Personalised Support:

- The WiNow Chatbot offers round-the-clock guidance, directing employees to relevant resources and providing personalised nudges based on their life stage or specific context. This enables timely interventions for critical moments like becoming a parent, managing eldercare, or planning for financial security, transforming care into a human experience powered by technology. It also provides instant access to well-being resources and programme information.
- The AI-Powered Resilience Chatbot (AIRA) is specifically designed for Trust and Safety teams, providing confidential, always-on, first-level counseling support.

Ergonomic Desktop Tool:

The Stretch and Pause App is designed to encourage microbreaks by popping up on laptop/desktop screens at regular intervals to remind employees to stretch. This helps in reducing mental fatigue, cognitive overload, lowering stress, and boosting productivity.

Financial Well-Being Offerings

We provide a wide range of financial well-being resources and offerings for employees across life stages, including:

- Expert-led financial planning workshops/sessions.
- Financial literacy programmes for budgeting, saving, and retirement.
- Guidance on tax optimisation, emergency funds, and various insurances.
- Access to interest-free loans, salary advances, and region-specific insurance and pension coverage.
- Curated financial instruments.
- Financial well-being partner platforms that provide expert guidance, educational resources, and planning support across different life stages.

Personalised and Accessible Support:

- The WiNow chatbot delivers targeted, age-based nudges for financial security, including retirement and children's education planning.
- All financial well-being resources are Centralised on the internal Dot Well-Being site for easy access.
- We partner with providers like SalarySe (India) and Kashable (USA) to deliver these services.

Since its introduction in India and the US, the financial well-being programme has seen strong engagement across campaigns and workshops, along with increasing adoption of offerings and resources.

Campaigns and Recognitions

- Annual Well-Being Fest: The Wipro Well-Being Fest is an annual, global, action-led experience designed to promote holistic well-being among Wipro employees. It encompasses physical, mental, financial, and community well-being.
- The Fest serves as a platform for associates to check in with themselves, recharge, and learn to care for their minds, bodies, finances, and community. It features activities such as masterclasses, challenges, expert-led workshops and panel discussions. Various location-led engagements are also a key part of the Fest.
- Wipro views the Well-Being Fest as a crucial initiative for fostering a supportive community and empowering individuals to thrive, both personally and professionally.
- Wipro Well-Being Survey: We conduct an annual well-being survey to determine the organisation's well-being quotient and evaluate awareness of our well-being offerings.
- 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.
- Recognised Excellence: Our programme has received global accolades, including being a finalist in the Global Healthy Workplace Awards and recognition from Mental Health America and Newsweek.

Creating Safe Workplaces

OHS Management System

GRI 403-1

Wipro is committed to integrating health, safety, and well-being into every aspect of its global operations. All employees, contractors-managing utility O&M, customers, and visitors at Wipro premises are covered under the company's Occupational Health and Safety Management System (OHSMS) policy. Aligned with the ISO 45001:2018 Occupational Health and Safety Standard, Wipro's OHSMS ensures strong governance, transparency, and continuous improvement across all operationally controlled locations through our [Health and Safety Policy](#). Through a proactive and comprehensive approach to health and safety management, Wipro strives to maintain a safe, healthy, and secure work environment for all stakeholders.



OHS Governance and Risk Assessment

GRI 403-2

The organisation has established, implemented, and maintained a documented Hazard Identification, Risk Assessment (HIRA), and Control Procedure to identify workplace hazards, evaluate risks, and determine necessary controls to eliminate or mitigate those risks.

- This includes completion of risk-assessment in consultation with relevant personnel and, where applicable, include the health and safety representative for that area.
- The risks associated with identified hazards are assessed by considering both likelihood and severity. Appropriate control measures are determined and implemented in accordance with the hierarchy of controls to reduce risks to an acceptable level, as defined by the established risk-acceptance criteria.
- Integration of OHS considerations into business strategies, including new project approvals and site expansions.

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 cafeteria
- Employee commute safety

Defined operational controlled procedures ensures that contractual workers can abstain from the unsafe work conditions and report without fear. Within the value chain, Wipro extends its OHS commitments to contractors, addressing PPE use, safe waste handling, and workplace hazard controls.

Details on our incident management programmes can be found later in this section under 403-9.

Performance Metrics

KPI	Description
OHS Management System Coverage	ISO 45001-aligned across 89% of our operationally controlled sites.
Hazard Identification and Risk-Assessment	Ergonomics support, chemical safety, food safety reviews, and hazard and risk-assessment as process change or annual review.
Occupational Health Services	Periodic medical check-ups, and 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 programmes, mental-health sessions, annual well-being.
Work-Related Injuries	LTI, TRIR, first-aid, and near-miss cases.

Occupational Health Services

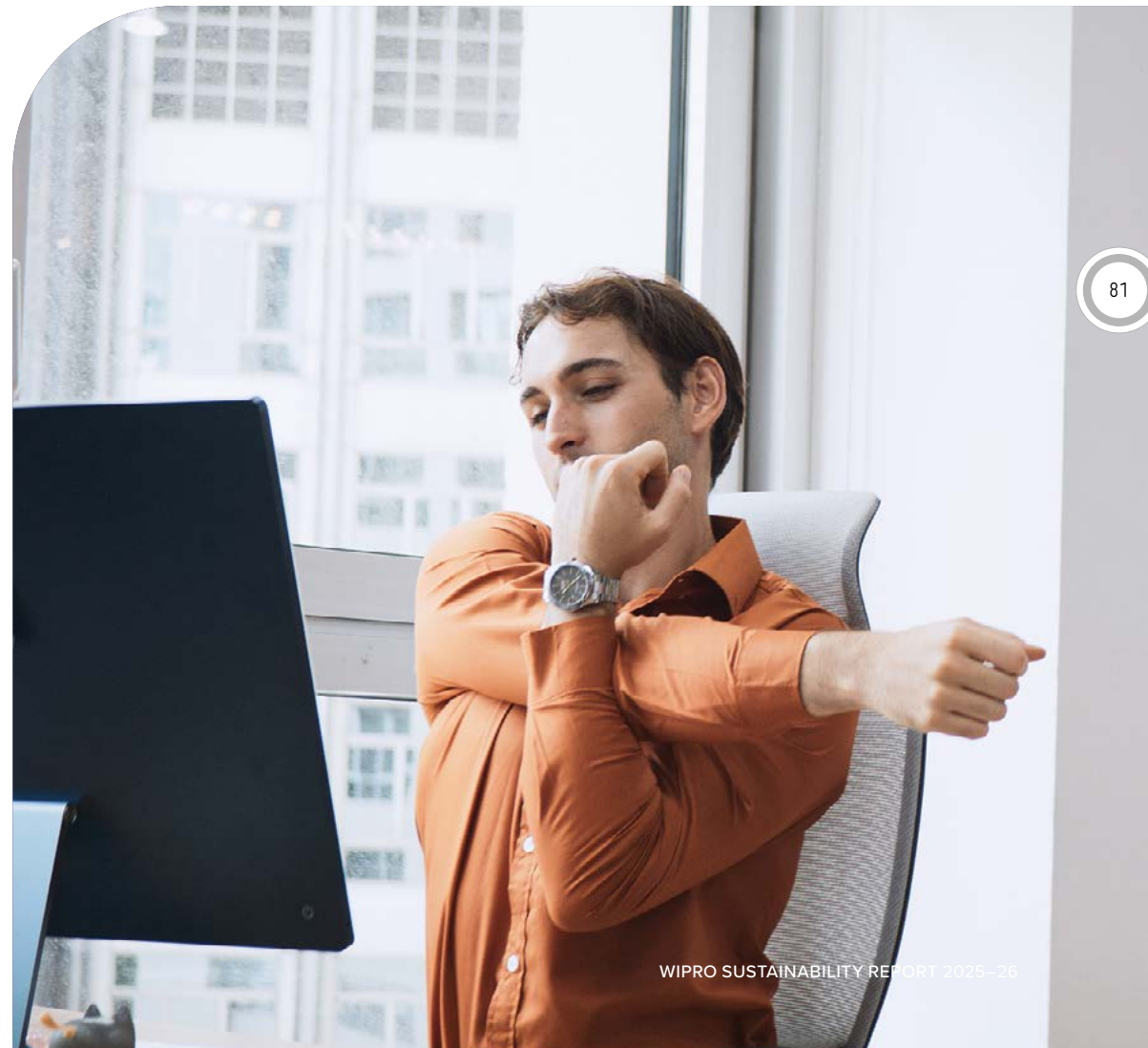
GRI 403-3

Wipro integrates occupational health services within its global Employee Health and Safety Framework to safeguard the physical and mental well-being of employees across all locations. Occupational health services are provided to all employees and contract workers to identify and minimise workplace health risks through medical surveillance, health assessments, emergency care, and wellness programmes. These services are delivered through a combination of on-site healthcare infrastructure, preventive health programmes, digital health platforms, and continuous monitoring, with service quality ensured through qualified medical professionals, regulatory compliance, and periodic reviews, creating a comprehensive and proactive health ecosystem to prevent workplace illnesses.

Wipro has established a systematic process for managing workplace hazards through regular safety inspections, industrial hygiene assessments, ergonomic evaluations, and OHC audits. As part of its OH&S function, workplace hazards are recognised, risks are assessed, and controls are implemented to prevent injuries, ill health, and unsafe conditions. All identified hazards arising from new or modified activities are documented in the Hazard Identification and Risk Assessment (HIRA) register. Initial assessments are conducted through the Hazard Identification Process Management format and incorporated into HIRA. Additional controls are implemented, following the hierarchy of controls, to eliminate hazards or minimise residual risks to an acceptable level. The organisation systematically assesses OH&S risks and other risks that may impact the OH&S management system, considering the effectiveness of existing controls. Risks are identified, evaluated, and managed through a proactive and structured process to ensure a safe workplace and achieve intended OH&S outcomes.

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. Contractual workers are given training in the local/regional languages for better understanding of medical services available in the campus.
- Paramedical staff act as a first-aid response team, equipped to handle emergencies and minor injuries on the spot.
- OHC service provider has tie ups with local hospitals for referrals and follow-up care.



Preventive Health Programmes

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.

Breast Cancer Screening Sessions to promote early detection and women's health awareness.

Blood Donation Camps to support healthcare initiatives.

Dot post (intranet employee channel) awareness for employees to enhance workplace safety culture and promote safe work practices.

Doctor-led webinars and health awareness sessions on wellness, preventive healthcare, lifestyle management, and various health-related topics and diseases.

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

Employee and Worker Participation and Consultation

GRI 403-4

- Location health and safety committee engages employees, contractors, and facility managers in risk-assessment.
- Location council meeting/food committee meetings are carried out on a quarterly basis to take the feedback from the employees.
- Calendarised health & safety events are conducted throughout the year.
- Shop floor sessions by H&S professional and ergonomist.
- Regular town-hall meetings and digital feedback channels gather input on incident learning, near-miss reporting, and improvement opportunities.
- Mandatory EHS training for all employees on an annual basis. Training on hazard reporting and emergency response is mandatory for all personnel.

Worker 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 organisation.

Mandatory Induction Training

All new employees complete a mandatory “Environment, Health, and Safety” induction via the wilearn platform. This core course covers:

- Hazard identification and risk-assessment
- Emergency response procedures (first aid, fire safety, and 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

Wipro identifies training needs and delivers specialised programmes tailored to the occupational hazards of different worker groups. In addition, Permit-to-Work (PTW) systems and toolbox talks are conducted for all high-risk activities, while periodic mock drills are carried out to evaluate emergency preparedness and response effectiveness.

Key training topics include:

- Chemical handling, storage, and disposal protocols
- Equipment-safety procedures
- Personal protective equipment (PPE) protocols
- First aid and basic life support (BLS)
- Electrical safety
- Work-at-height safety
- Confined-space-entry-safety

This targeted approach helps enhance hazard awareness, strengthen safety culture, and reduce the risk of workplace injuries and occupational illnesses.

Continuous Learning and Assessment

- Annual training plans are delivered by competent H&S professionals, with assessments conducted to evaluate training effectiveness, validate skills, and reinforce safe behaviours.
- Skill matrix assessments are conducted biannually to improve workers’ competency levels.

Work-Related Injuries

GRI 403-9

Wipro has implemented an incident reporting and management process through the ServiceNow portal to capture all campus and commuting-related incidents involving employees, contractual workers, vendors, and visitors. Unsafe acts and conditions are reported, corrected promptly, and incidents are categorised based on their nature and severity to enable effective investigation and preventive action.

Each incident is categorised as below:

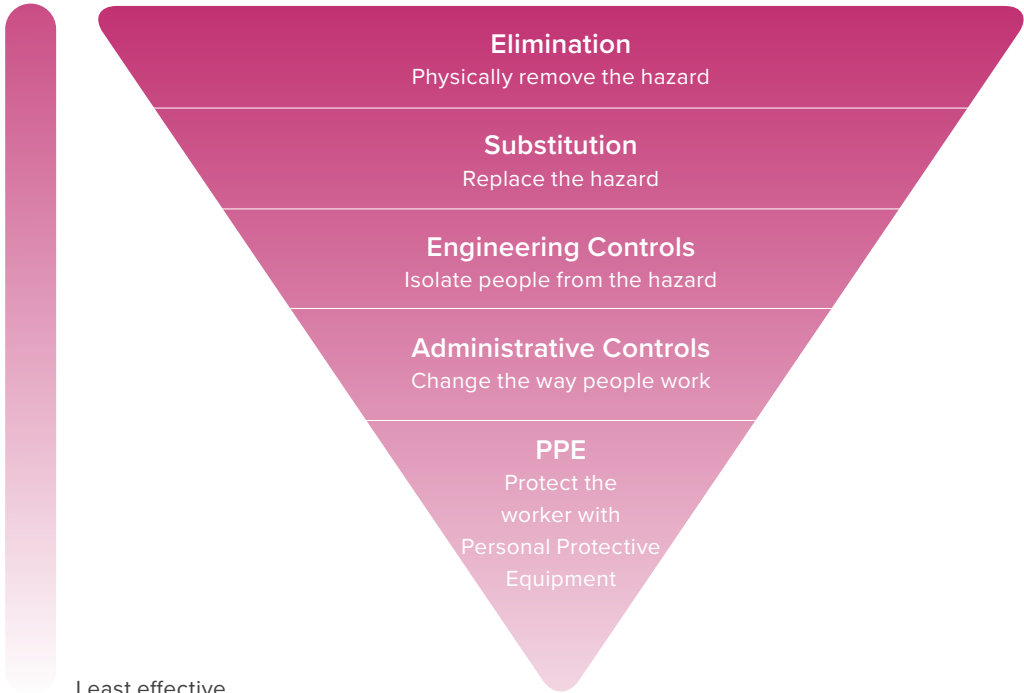
- Near-miss case
- Dangerous occurrence
- First-aid cases

- 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, contractual workers, vendors, and visitors. In addition, the Hazard Identification and Risk Assessment (HIRA) is reviewed and updated whenever incidents occur to strengthen risk controls and prevent recurrence. The learnings are implemented across the organisation. 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, FY26 the following data on work-related injuries was 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.
- During the reporting period, three high-consequence work-related injuries were reported, all of which occurred during commuting incidents. These incidents were promptly addressed through administrative controls, including briefings to drivers on safe driving practices and reinforcing seat-belt compliance among employees and implemented across all affected areas to mitigate risks and prevent recurrence. Third-party contractual workers have not been included in the reporting scope due to the unavailability of reliable data on man-hours worked. The services provided by these contractual 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. All reported incidents, including dangerous occurrences, near misses, and first-aid cases, are addressed using the hierarchy of controls outlined in the EHS Manual to eliminate hazards and minimise risks as mentioned below.

Most Effective



Least effective

Note 1: With the Labour Codes effective from November 21, 2025, a subset of the workforce may qualify as “workers” under the applicable regulations. The Company has considered the relevant provisions in financial statements and is implementing appropriate systems and processes to identify such personnel and ensure compliance. For the current reporting year, all personnel have been classified as employees and, accordingly, no workforce has been disclosed under the “workers” category.

Note 2: This includes Indian as well as global employees.

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.

Lost Time Injuries (LTIs) are classified as work-related injuries resulting in an employee being unable to perform their duties for 48 hours or more. High-consequence injuries are defined as work-related injuries that lead to an absence from work exceeding six months.

Data Point	2025–26	2024–25
Total Recordable Work-Related Injuries	152	102
Man Hours Worked	493,933,792	373,970,000
Lost Time Injury Frequency Rate (LTIFR)	0.31	0.27
No. of Fatalities	0	1
High-Consequence Work-Related Injury or Ill Health (Excluding Fatalities)	3	0



Human Rights

Wipro is committed to respecting and protecting human rights across its operations, value chain, and communities. Our approach is guided by globally recognised frameworks, including the United Nations Global Compact (UNGC), United Nations Universal Declaration of Human Rights (UDHR), United Nations Guiding Principles on Business and Human Rights (UNGPs), and the International Labour Organisation's (ILO) Declaration on Fundamental Principles and Rights at Work. We are also one of the founding members of the Confederation of Indian Industry's (CII) Business for Human Rights Initiative, reinforcing our commitment to advancing responsible business practices and human rights stewardship.

Human Rights Policy

Wipro has a Human Rights Policy that is publicly available and applicable to employees, suppliers, partners, customers, and other stakeholders associated with our business. The policy is supported by our Code of Business Conduct and Supplier Code of Conduct and is designed to uphold human rights, labour rights, ethical conduct, and fair employment practices across our operations and value chain.

The policy is aligned with internationally recognised human rights principles and covers areas such as equal opportunity and non-discrimination, freedom of association, workplace health and safety, fair working conditions, prevention of child and forced labour, responsible AI, data-privacy, and grievance mechanisms. Our commitment is reinforced through governance and oversight mechanisms. We maintain a zero-tolerance approach towards discrimination, harassment, child labour, forced labour, bonded labour, slavery, and human trafficking, while working to protect the dignity and rights of every individual connected to our business.

For more details, refer to the [Human Rights Policy](#) available on the Wipro website.

Equal-Opportunity Employer

We are an equal-opportunity employer committed to creating a fair and inclusive workplace. Employment decisions, including hiring, compensation, learning opportunities, promotions, and career progression, are based on merit, qualifications, capability, and performance. We do not discriminate on the basis of race, ethnicity, colour, religion, sex, disability, national origin, gender identity, gender expression, or sexual orientation.

Wipro has pledged to become compliant on living wages by 2030. Pursuant to this, we have benchmarked our compensation in India with the fair-wage network database and have found our compensation to be above the benchmarked numbers for all our India-based employees.

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 work environment.

In addition, Wipro promotes an open culture where employees can connect with senior management, share ideas, provide feedback, and raise concerns through various employee listening and engagement channels such as Townhall, Call it out, and Employee Resource Group (ERG), enabling constructive dialogue and responsible resolution of workplace matters.

Risk Identification Process/ Risk Management

We have established committees and processes like the Ombuds, Prevention of Sexual Harassment, Audit/Risk and Compliance Committees, EHS, 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.

Labour Practices Commitment and Programmes

We are committed to creating a workplace where people are treated with dignity, respect, and fairness. Our labour and employment practices apply across our operations, contractors, and partners and are guided by our values, Code of Business Conduct, human rights commitments, and country-specific legal requirements. Our approach is built around the following principles:

Employee Well-Being and Social Protection We provide a comprehensive benefits framework designed to support associates and their families through different stages of life and work. This includes healthcare coverage, parental benefits, disability support, life and accident insurance, retirement-related benefits, Employee Assistance Programmes (EAP), mental-well-being support, health-education resources, and access to well-being platforms focused on mind, body, and community. These offerings are complemented by counselling services, peer-support networks, and well-being learning resources that help employees and their families navigate personal and professional challenges. Our global policies are designed to complement statutory requirements and, where feasible, provide enhanced support that promotes the well-being of associates and their families.	Pay Equity We seek to maintain compensation practices that are fair, equitable, and aligned with responsible employment standards. Regular reviews of pay outcomes help us monitor equity and strengthen consistency across the organisation. Compensation structures are periodically assessed against local regulations, market conditions, and cost-of-living considerations to ensure they remain competitive and continue to support employee well-being across our global workforce.	Leave and Time-Off Provisions Recognising the importance of rest and recovery, employees are provided with paid annual leave and other statutory or company-sponsored leave benefits in accordance with local regulations and country-specific policies. In India, employees are eligible for 21 days of Earned Leave annually, with up to eight days eligible for carry forward, subject to an overall accumulation limit of 45 days. Employees are also provided five days of Well-Being Leave to prioritise their physical, emotional, and mental well-being. In addition, Rejuvenation Leave is available in select geographies to further encourage employees to take time away from work and focus on personal well-being. Employees are regularly encouraged to plan and utilise their leaves proactively and through mails and periodic communications to support their well-being and maintain a healthy work-life balance.
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Responsible Workforce Management

Wipro follows the applicable local laws and regulations governing working hours, overtime, notice periods, and employee separations across the countries in which it operates. Employee work hours are tracked through TimeScope and timesheet-based processes, helping ensure compliance with local working-hour requirements. While we do not encourage overtime, we recognise that certain client engagements may require extended hours. In such cases, we enable overtime strictly in accordance with local statutory norms and labour laws. Wipro has a Global Overtime Policy that sets clear guidelines for managing overtime across geographies, ensuring compliance and fairness. To support employee well-being and work-life balance, Wipro also offers a hybrid work model that provides flexibility while meeting business and customer commitments. Notice periods are defined through employment terms and country-specific policies, with a standard notice period of three months for regular employees in India. Separation decisions are managed through documented review and approval processes, supported by relevant records and evidence, and are carried out in line with applicable legal and internal requirements.

Inclusion and Equal Opportunity

Equal opportunity principles are embedded across recruitment, development, career progression, and workplace practices. Employment-related decisions are made based on merit, skills, qualifications, experience, performance, and business requirements. Dedicated policies, employee resource groups, and development programmes support the inclusion of women, persons with disabilities, LGBTQIA+ employees, and other underrepresented groups, while accessibility and accommodation practices help create an environment where all employees can thrive and contribute fully and authentically.

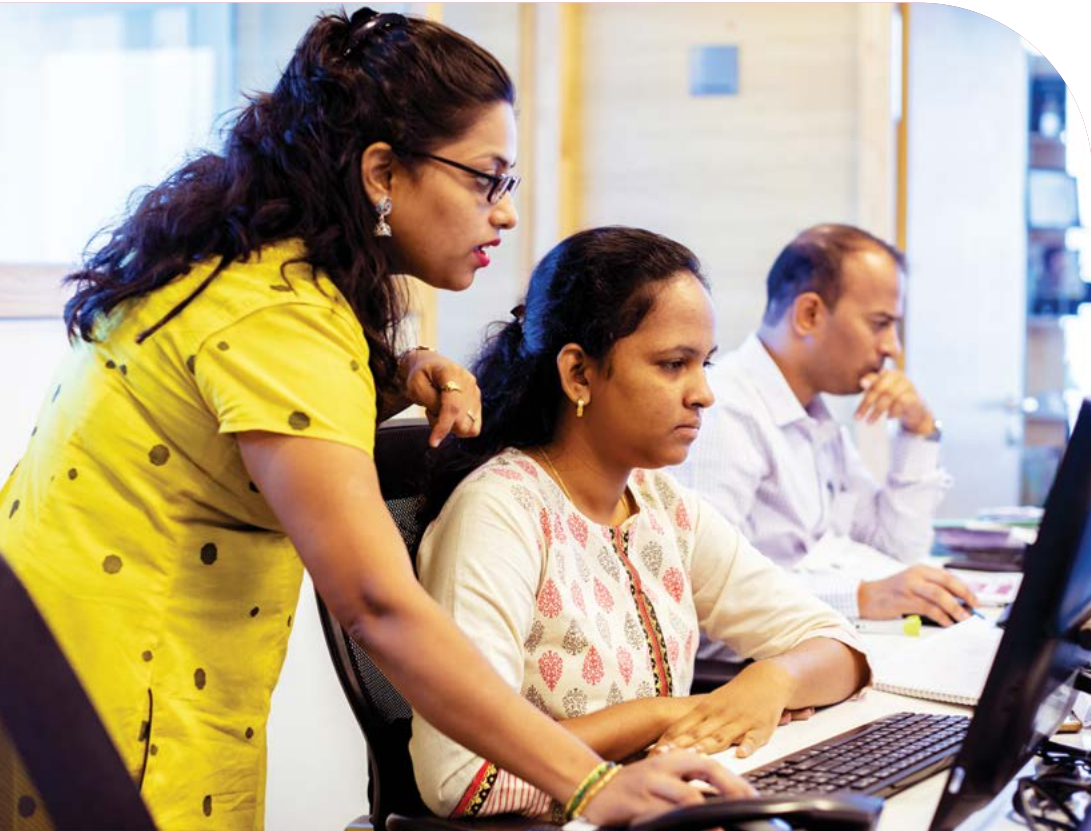
Safe, Respectful, and Ethical Workplace

A strong governance framework helps maintain a workplace free from harassment, discrimination, retaliation, and unsafe practices. Policies relating to code of business conduct, ethics, human rights, health and safety, and grievance redressal are reinforced through regular awareness and training programmes. Employees have access to reporting and support channels, including ethics and ombuds mechanisms, helping strengthen a culture built on trust, respect, integrity, and accountability. In addition, periodic audits and compliance reviews help assess adherence to established policies, controls, and regulatory requirements, supporting continuous improvement.

Human Rights Due Diligence

During FY26, Wipro undertook an independent Human Rights Due Diligence (HRDD) assessment to evaluate its existing human rights commitments, governance mechanisms, risk management practices, grievance channels, and value-chain processes against leading international frameworks. The assessment covered key human rights themes across employees, suppliers, workplace practices, health and safety, inclusion, data-privacy, and stakeholder-grievance mechanisms.

The assessment recognised that human rights considerations are embedded across multiple functions through established policies, processes, training programmes, supplier requirements, and grievance mechanisms. It also identified opportunities to further strengthen oversight through a more formalised, enterprise-wide human rights due diligence framework, enhanced supplier risk-assessment processes, and expanded monitoring and reporting mechanisms. Wipro is leveraging these insights to strengthen its approach to managing human rights risks and advancing responsible business practices.



Discrimination

GRI 406-1

Status of the Incidents and Actions Taken with Reference to the Following:

*Below figures excludes Capco

- Incident Reviewed by the Organisation:** Twelve cases were filed during the year, of which eight cases were investigated, while four cases were found to be unrelated to discrimination.
- Remediation Plans Being Implemented:** In four cases, disciplinary actions were recommended, including termination from service, written warnings and email advisories. The nature of the disciplinary action was determined based on the findings and severity of each case.
- Remediation Plans That Have Been Implemented, with Results Reviewed Through Routine Internal Management Review Processes:** All recommended disciplinary actions have been implemented, and the respective cases have been closed by the internal team.
- Incident No Longer Subject to Action:** In five cases, comprising four cases reported during the current year and one case pending from the previous year, no action was recommended, as the concerns were found to be invalid based on the investigation and scrutiny of records.

How Do We Do It?

The organisation maintains a mechanism to identify, investigate, and address reported incidents of discrimination. Reported cases are reviewed based on the nature of the concern and supporting records, with appropriate corrective or disciplinary actions taken based on the findings. The status of incidents and actions taken during the year is summarised above.

Environmental Stewardship

How We Guide Our Environmental Journey

Wipro’s approach to environmental stewardship is governed by its Environmental Policy, which provides the overarching framework for managing environmental impacts and driving continuous improvement across energy, climate, water, waste, and biodiversity. Our environmental management practices are aligned with globally recognised frameworks, including ISO 14001 for environmental management, ISO 45001 for occupational health and safety, IGBC standards for green built infrastructure, and the Science Based Targets initiative (SBTi), which guides our Net Zero journey. Our Climate Strategy on [page 130](#), embedded within our environmental programme, address the impacts, risks and opportunities arising from climate change. These frameworks help ensure that sustainability considerations are systematically embedded into the planning, operation, and continual improvement of our facilities and operations.

Within this framework, Wipro’s Net Zero journey is guided by its commitment to achieve Net Zero greenhouse gas emissions across its value chain by 2040, supported by interim targets, renewable energy, and operational efficiency measures. Energy efficiency remains a priority through efficient infrastructure, intelligent monitoring, and continuous performance improvements. Our water stewardship approach focuses on reducing freshwater use, increasing treated and recycled water, rainwater harvesting, and progressing towards zero liquid discharge. Our waste strategy emphasises circularity, reuse, recycling, and responsible treatment to minimise landfill disposal. To advance our long-term commitments, we set aspirational annual goals across key environmental parameters, reflecting our belief in continuous improvement. These goals, shaped by programme ambition, peer benchmarking, disclosures and evolving regulations, play an important role in shaping the projects we undertake and the investments we prioritise across our campuses.

Investments in environmental initiatives are identified through internal and external audits, climate risk assessments, regulatory developments, and opportunities for continuous improvement. Proposed initiatives undergo due diligence with internal stakeholders and external partners before being incorporated into the annual operating plan and submitted for budget approval. Employee experience is also an important consideration, informing biodiversity and urban ecology initiatives that enhance both ecological outcomes and well- being. Once approved, environmental projects are implemented by the Operations team and monitored against defined objectives and performance targets. Large infrastructure projects are overseen by our Infrastructure group, which manages vendor selection, design, implementation, and performance monitoring. Where comparable options exist, we favor partners that bring innovative solutions capable of accelerating environmental improvements. Progress against these projects are reviewed by the Board every quarter.

Performance against our goals is monitored on a monthly basis through a centralised environmental data management platform. Site teams are responsible for entering operational data, which is subsequently consolidated, analysed, and reported at the corporate level. To ensure data integrity, environmental data undergoes a three-step validation process involving review by site-level supervisors, verification by the central sustainability and facilities teams, and periodic internal audits. While data validation is conducted every month, internal audits are undertaken quarterly to assess data quality and process adherence. In addition, environmental performance data is subject to annual independent assurance by an external third-party auditor, providing an additional layer of confidence in the completeness and accuracy of disclosures and reported performance.

Details on the impacts and outcomes of these initiatives can be found on [page 99](#).



Supplier Engagement

Strengthening Our Value Chain

Every product, service, business activity at Wipro is supported by an extensive network of suppliers and partners. Supplier sustainability is embedded into how we govern, engage, and develop our supply chain through policy commitments, risk-based due diligence, and collaborative engagement.

Governance Framework and Third-Party Risk Management

As regulatory requirements, stakeholder expectations, and sustainability considerations continue to evolve, Wipro recognises that sustainability cannot be managed separately from supplier governance and risk management. This recognition is reflected in a governance model that integrates sustainability and human rights considerations into procurement decision-making, supplier management processes, and enterprise risk management.

Wipro's supplier governance framework operates across three interconnected layers. The Strategic Layer provides direction on responsible sourcing, supplier governance, and sustainability priorities through Board and executive oversight. The Enterprise Layer embeds sustainability and human rights considerations within the Third-Party Risk Management (TPRM) framework, ensuring ESG risks are evaluated alongside other enterprise risks. The Execution Layer focuses on supplier engagement, capability-building, assessments, evidence collection, corrective action management, and continuous improvement initiatives across the supplier ecosystem.



Translating Expectations into Commitments

Our supplier engagement model rests on a strong policy framework that is designed to ensure transparency, sustainability, ethical sourcing, and continuous improvement. Our procurement processes are guided by the following policies.

Supplier Code of Conduct
 Labour practices, integrity, ethical conduct, and sustainability commitments.

Sustainable Procurement Policy
 ESG integration across sourcing, contracting, and supplier-lifecycle management.

Environment Policy
 Environmental stewardship, resource efficiency, and climate-related expectations.

Human Rights Commitments
 Respect for labour rights, dignity, safety, and responsible workplace practices.

Code of Business Conduct
 Ethical behaviour and integrity across business relationships.

ABAC Requirements
 Anti-bribery, anti-corruption, and compliance obligations.

Responsibility Allocation

The Global Procurement Group oversees procurement activities for Wipro. Its objective is to obtain products and services in line with organisational 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.

Key Capability	Procurement	Sustainability	Legal and Compliance
Policy and Governance	✓	✓	✓
ESG Risk and Human Rights Due Diligence	✓	✓	✓
Supplier Engagement and Capability Building	✓	✓	-
Reporting and Monitoring	✓	✓	✓

Driving Change Through Supplier Engagement: Supplier Programmes at Wipro

Wipro's supplier-engagement programmes are designed to strengthen sustainability performance across the value chain by building awareness, enhancing capabilities, improving data transparency, and accelerating supplier action on key ESG priorities. Recognising that suppliers are at different stages of their sustainability journey, Wipro deploys targeted programmes that address specific needs across supplier segments.

Wipro Initiative for Supplier Engagement (WISE)

Wipro recognises that achieving its sustainability goals requires active participation from suppliers across the value chain. While supplier assessments provide visibility into ESG risks and performance, creating long-term impact requires suppliers to have the knowledge, tools, and capabilities needed to improve. To address this need, Wipro launched the Wipro Initiative for Supplier Engagement (WISE) in 2024. The programme was introduced to strengthen supplier-sustainability performance through collaboration, capability building, and continuous improvement, with a particular focus on supporting small and medium enterprises (MSMEs). Through WISE, suppliers are assessed on key ESG topics using sustainability questionnaires and supplier interactions. These assessments help identify capability gaps, areas requiring improvement, and emerging sustainability risks.



Based on the findings, Wipro works with suppliers to develop improvement plans and build capabilities through targeted training, practical guidance, knowledge-sharing sessions, and one-on-one engagements. This approach helps suppliers understand ESG expectations and take meaningful action to strengthen their sustainability practices. Recognising that smaller suppliers often face resource and knowledge constraints, WISE places particular emphasis on supporting MSMEs. By providing access to sustainability knowledge, practical tools, and peer-learning opportunities, the programme helps create a more inclusive sustainability transition and enables broader participation in Wipro’s value chain ambitions.

To further foster engagement and knowledge exchange, Wipro periodically organises supplier-sustainability summits and engagement sessions that bring together suppliers, ESG leaders, internal stakeholders, and subject-matter experts, to discuss evolving ESG expectations, regulatory developments, decarbonisation pathways, and leading practices. These interactions help build a shared understanding of sustainability priorities while encouraging greater supplier participation and ownership. Wipro will continue to strengthen supplier engagement through digital solutions, data-driven insights, and emerging technologies, including AI-enabled capabilities to support scalable learning. WISE is designed to strengthen suppliers’ ability to build the systems, and impart the expertise needed to measure and report their own environmental impacts. In doing so, the programme contributes to greater ESG maturity across the ecosystem, creating a multiplier effect that extends beyond Wipro’s own value chain and helping embed more consistent sustainability reporting and emissions-management practices across the industry.



Women Entrepreneurship with Wipro (WEW)

Wipro is committed to fostering a more inclusive supplier ecosystem by creating opportunities for women-owned businesses to participate and grow within its value chain. Through the Women Entrepreneurship with Wipro (WEW) initiative, Wipro identifies and engages women-owned enterprises and supports their development through mentorship, leadership engagement, and capability-building interventions. The programme helps strengthen business readiness, operational excellence, and long-term growth, while advancing Wipro's commitment to inclusive and equitable procurement practices. Recognition through the UN Women Industry Leadership Award for Gender Responsive Procurement reflects the impact of WEW in promoting supplier diversity and women-led entrepreneurship.

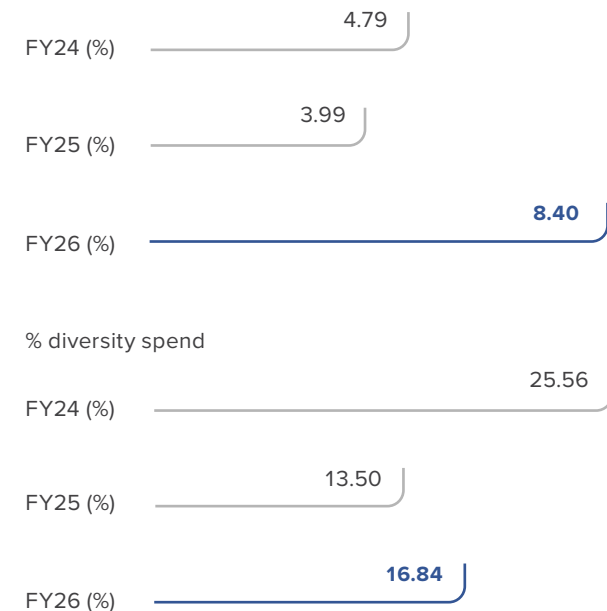


Wipro Inclusive Supplier Development and Mentorship (WISDOM)

The WISDOM programme supports the growth of diverse suppliers and MSMEs by providing targeted mentorship, management guidance, and technical support. Through leadership interactions, capability-building initiatives, and structured supplier engagement, Wipro helps suppliers strengthen business capabilities, address growth barriers, and improve competitiveness. By enabling diverse enterprises to scale sustainably, WISDOM contributes to a more resilient, innovative, and inclusive supplier ecosystem while supporting Wipro's broader responsible sourcing and supplier-development objectives.

Sustainable Procurement KPIs

The percentage (%) of suppliers assessed daily for adverse media and sanctions:



Building the Foundations for More Mature Supply Chain Sustainability

As supplier-sustainability programmes evolve, organisations progressively strengthen the processes, tools, and capabilities used to manage sustainability across the supply chain.

The framework below provides a qualitative view of Wipro's current sustainable procurement practices across key dimensions. The framework is a representation of our forward-looking initiatives across critical procurement and supplier-sustainability themes.

Capability Area	What We Do Currently	What We Look Forward To
Enterprise third-party risk management with ESG integration	TPRM formalised enterprise-wide; ESG and Human Rights integrated into due diligence across third parties, screening, and VRA.	Expand ESG outcomes into contracting levers and supplier-improvement plans across categories.
Risk-tower coverage during onboarding	Risk-tower led assessments covering InfoSec, Data Privacy, AI/ GenAI, BCP, CLC, ESG, Human Rights, Financial, ABAC, and Trade Compliance.	Calibrate interdependencies across risk towers into unified remediation pathways.
Supplier ESG data collection	Portal-based primary data collection and detailed ESG questionnaires covering emissions, governance, and targets.	Increase completion and data quality and introduce targeted training sessions.
MSME engagement through WISE	WISE supports MSME suppliers with Scope 1 and Scope 2 calculations, sustainability policy development, data collection, knowledge sharing, and recognition for top performers.	Move from Wipro-supported capability-building to supplier self-sufficiency through toolkits and evidence-based progress tracking.
Supplier diversity and inclusion	Supplier diversity and inclusion are embedded into sourcing practices through the inclusion of certified diverse suppliers and MSMEs supported by targeted engagement.	Increase certified diverse- and MSME-supplier participation while tracking spend, sourcing opportunities, and capability-building outcomes.

Looking in the Mirror

Measuring emissions from Purchased Goods & Services (PG&S) is one of the most complex aspects of Scope 3 accounting because the emissions occur across a diverse supplier ecosystem that lies beyond an organisation’s direct operational control. Most companies today measure Scope 3 emissions from PG&S using a spend-based methodology supported by supplier categorisation and EEIO emission factors to establish broad visibility across its procurement footprint. This approach provides comprehensive coverage across large and complex supply chains, particularly in the IT services sector, where a significant share of procurement relates to services, cloud infrastructure, technology equipment, and subcontracting. However, it relies on industry-average emission intensities rather than supplier-specific performance. The challenge faced by Wipro and its peers is therefore less about measuring Scope 3 emissions and more about improving the quality, granularity, and traceability of the underlying supplier data.

Recognising these limitations, Wipro is progressively evolving towards a hybrid methodology that combines spend-based estimates with supplier-specific emissions data. Through initiatives such as WISE, supplier ESG assessments, supplier segmentation, and direct emissions-data collection, Wipro is focusing on suppliers that account for the majority of PG&S emissions to replace generic emission factors with supplier-specific emissions information wherever available. By increasing the share of primary data from these strategically important suppliers, Wipro aims to improve the accuracy, credibility, and decision-usefulness of its Scope 3 inventory while supporting supplier decarbonisation efforts across its value chain.



Social Change

Strengthening Institutions, Supporting Communities

Partnerships are central to Wipro's approach to community engagement. Recognising that the quality, integrity, and long-term effectiveness of our initiatives depend significantly on the organisations with whom we work, our partner selection process is approached as a considered, multi-stage process. The objective is to ensure alignment with our social objectives and ethical values, assess the organisation's ability to work effectively with communities, and enable well-informed decisions on engagement.

Our assessment begins with programmatic and thematic alignment, evaluating the prospective partner's mission, expertise, geographic presence, and proposed approach. We then engage with the organisation to understand its capabilities, culture, community relationships, and long-term sustainability. Particular emphasis is placed on transparency, ethical values, operational capability, and the potential for lasting impact beyond the grant period.

This review extends beyond proposals and documentation. Field visits provide first-hand understanding of the organisation's operations, frontline capabilities, community relationships, and engagement with public institutions and local bodies. Where relevant, the team interacts with board members, employees, communities, and other stakeholders, and may seek a needs assessment or situation analysis. References are also obtained from funders, peer organisations, domain experts, or institutions that have previously engaged with the prospective partner. The findings are consolidated into a case summary for consideration by the appropriate governance forum.

Governance and operational assessments evaluate organisational structure, leadership, key personnel, oversight mechanisms, and the strength of policies and processes. We also assess alignment with CSR requirements and the project's potential to benefit vulnerable communities.

Financial due diligence covers organisational sustainability, funding sources, liabilities, other funders, and the balance between programme and operating costs. Internal assessment is complemented by independent external due diligence. A third party undertakes public-domain checks covering the organisation's general background, statutory and compliance matters, reputational concerns including adverse media, litigation risks, relevant watchlists and blacklists, and political or religious affiliations and connections. Background profiling of key management personnel is also undertaken.

Adverse findings are reviewed in context rather than in isolation, considering whether the issue was wilful or inadvertent, isolated or recurring, current or historical, and its nature and severity. Recommendations from this review inform the final decision by the relevant governance body, such as the Governance Committee or Board of Trustees.

Due diligence continues beyond selection. After onboarding, partners remain engaged through periodic reviews, programme discussions, field visits, meetings, training, and feedback from other organisations or mentors. This continuing engagement helps monitor alignment with programme objectives and values, while also identifying opportunities to strengthen partner capabilities and support institutional development. In this way, governance and due diligence serve not only as risk controls, but also as foundations for responsible, transparent, and enduring partnerships.

For details on our community initiatives, please go to [page 139](#).



OUTCOMES

The Difference We Make.

This section brings together the outcomes of Wipro's actions. It moves beyond commitments and activities to show the tangible progress, performance and impact created through Wipro's business and sustainability efforts.

Chapter 1

Environmental Sustainability

Decades of work on efficiency, emissions, and circularity converge here. This chapter shows the environmental outcomes of that effort, and where the journey toward long-term resilience goes next.

Chapter 2

Communities Partnerships

Sustainability outcomes extend beyond the organisation's walls. This chapter looks at Wipro's long-term, partnership-led engagement in education, healthcare and ecology for the communities.

Chapter 3

Value Created for Our Stakeholders

The clearest test of impact is what it means for the people closest to the business.

- Our People
- Our Customers
- Our Suppliers



Environmental Sustainability

Understanding and Reducing Our Impact

Environmental sustainability is no longer simply about minimising operational impacts. In a world facing escalating climate risks, growing resource constraints, and accelerating ecosystem degradation, businesses have a critical role to play in enabling systemic change. We recognise that our operations inevitably have an environmental footprint and that addressing today's environmental challenges requires both accountability and action. Guided by The Spirit of Wipro, we have spent over two decades improving the efficiency of our operations, reducing emissions, expanding renewable energy use, and advancing circularity and biodiversity. We view this work as part of a broader journey toward long-term environmental resilience and shared value creation.



NET
ZERO
BY 2040

SBTi-approved Net Zero target across operations and value chain

In 2021, we became the first IT Company in India 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 is to reduce the combined Scope 1 and Scope 2 emissions by 59% from our 2017 baseline and to 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.

In addition, treated and reused water forms 34% of our total water usage. Our waste management strategy is built on circularity, with over 98% of waste avoiding being sent to landfills and recycled in a responsible manner. These efforts are supported by detailed monitoring and adherence to global best practices.

All reported figures under Energy, Emission (Scope 1 and 2), Water, and Waste are in accordance with [GHG Protocol guidelines](#) and include the data from sites that fall under Wipro's operational control.

This section provides an insight into how we manage our impacts on the environment.

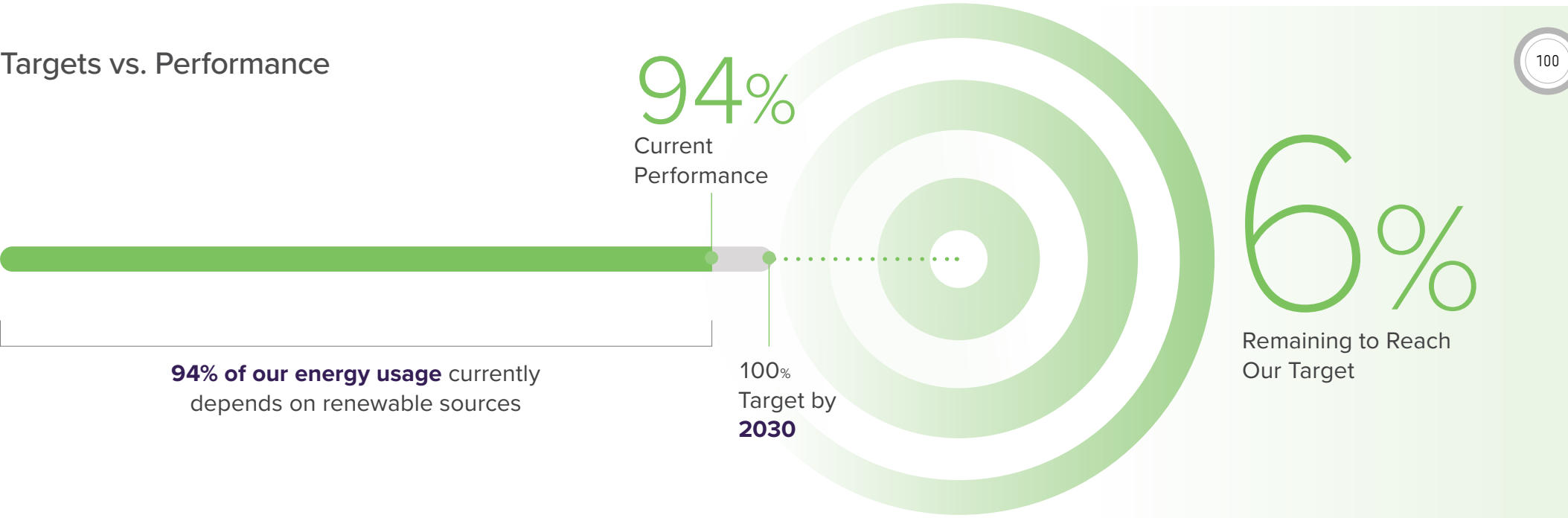
Energy

Wipro consumes energy through various forms, such as fuel, electricity, heating, cooling, and steam. It is both self-generated and purchased from external sources, and it comes from renewable and non-renewable sources. Notably, around 85% of total global electricity usage is concentrated in India, where our large operational centres are located. This year, 17 out of 19 facilities (89%) 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. Our approach to decarbonisation and emissions reduction is two-pronged—energy conservation and energy transition. In addition to enhancing energy-efficiency of our physical and digital infrastructure, each year, we also increase the share of renewable energy in our overall energy footprint.

We monitor the energy consumption of over 90% of our square footage across the country through the Global Energy Command Centre (GECC). The GECC aggregates input from the Building Management System (BMS) on a common platform to optimise operational control and improve energy-efficiency. It integrates every energy-consuming system within Wipro and facilities globally, connecting to individual IoT-enabled devices and sensors. Currently, approximately 17.33 mn sq. ft. 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 optimise energy consumption.

Targets vs. Performance



Energy Consumption within the Organisation

GRI 302-1

Our energy programme is governed by our [Energy Policy](#). While the Business Sustainability team plays a facilitating role, the programme 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 climate-friendly 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.

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

Our Energy Mix

Currently, 94% of the electricity purchased for our facilities under operational control comes from renewable sources, making it our primary electricity source. This includes 617 trillion joules of purchased renewable energy and 10 trillion joules self-generated through solar PV, totaling approximately 626 trillion joules of energy. This transition has resulted in emissions savings of over 123,539 tCO₂e. Our investment in Group Captive has enabled us to significantly increase our share of renewable energy.

In FY26, we purchased around 41 trillion joules of grid power and consumed another 35 trillion joules of diesel-generated backup power. The following dashboard presents the distribution of our overall energy consumption for our owned and operated locations.

Consumption Area	Energy Type	Fuel	MWh equiv	Trillion Joules
Fuel	Renewable	Biogas	0	0
Fuel	Non-Renewable	PNG	106	0.38
Fuel	Non-Renewable	Diesel for Elec	9,656	35
Total Fuel–Renewable			0	0
Total Fuel–Non-Renewable			9,762	35
Electricity	Non-Renewable	Purchased Electricity (EB)	11,379	41
Electricity	Renewable	Purchased Electricity (Green RE+PPP)	171,332	617
Electricity	Renewable (Gen)	In-house Solar	2,667	10
Total Electricity–Renewable			173,999	626
Total Electricity–Non-renewable			11,379	41
Total Energy (Fuel + Electricity)			195,140	702

Refer to [Annexures](#) for the list of sites under operational control.

Energy Consumption Outside of the Organisation (Leased Facilities)

GRI 302-2

Our leased facilities, where we do not have direct control, consume an additional 124 million MJ of electricity (calculation is based on actual data of India and overseas leased sites).

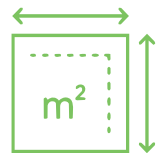
Energy Intensity

GRI 302-3

Energy intensity is calculated by considering all sources of energy at the organisational level for sites under direct operational control in India and overseas. Energy intensity has been calculated based on the 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.

Energy Intensity By



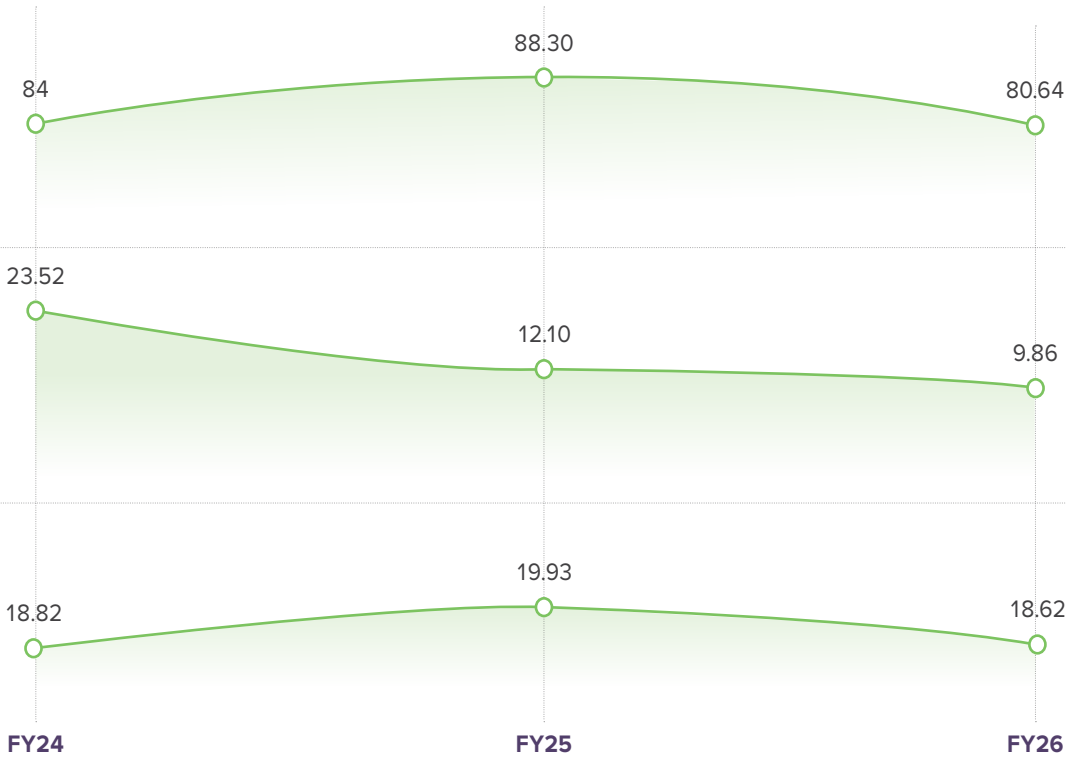
Area (kWh/sq. m.)



Occupancy (KwH/person/day)



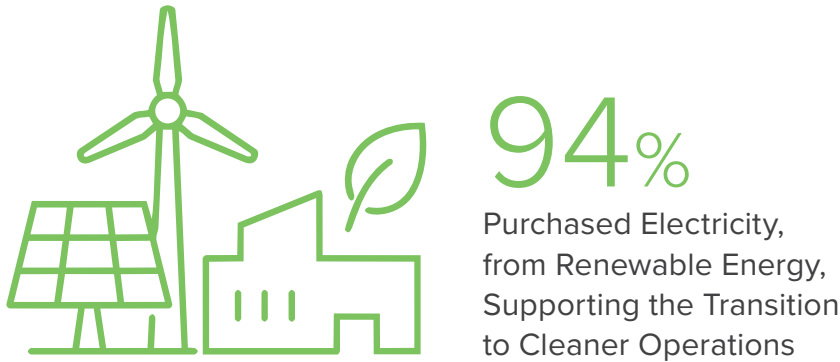
Revenue (MWh/US\$ mn)



Reduction of Energy Consumption

GRI 302-4, 302-5

During the reporting period, the company achieved a 7% reduction in overall energy consumption compared to the previous year. The reduction was primarily driven by a decrease in the consumption of non-renewable energy sources, including diesel and PNG, and the progressive transition to cleaner energy sources by increasing consumption of renewable energy.



Renewable Energy Transition

Our steady transition to renewable energy over the years has enabled us to move steadily towards our target to decarbonise our operations. Our RE transition has been through instruments such as green tariff, Power Purchase Agreements (PPAs) and more recently, Group Captive. Today, 94% of our purchased electricity is sourced from renewable energy, cutting CO₂ emissions by 123,539 tCO₂e—that would have been emitted had we continued with conventional electricity from the grid. This is calculated as the difference of emissions from our total energy consumption if we have not switched to RE (131,618 tCO₂e) and emissions from EB (8,075 tCO₂e).

Energy Efficiency

All our new facilities are designed to optimise 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 (such as under floor air cooling systems) to design buildings that are IGBC and LEED Platinum certified. The implementation of energy-efficiency measures has resulted in an EPI (Energy Performance Index) of 60 units per sq. m. in our Kodathi campus at Bengaluru and 74 units per sq. m. in Gopanapally campus at Hyderabad.

123,539 tCO₂e

Emissions Avoided Through the Transition to Renewable Electricity

GHG Emissions

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 FY26, our total GHG emissions amounted to approximately 186,653 tCO₂eq, out of which Scope 3 emissions accounted for around 92%, primarily driven by value-chain activities.

Targets vs. Performance

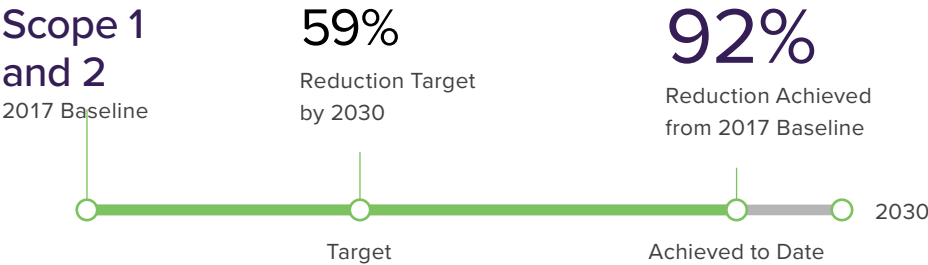
The base years were selected in alignment with Wipro's Science-Based Targets initiative (SBTi) approved targets in 2021. We submitted our targets to the SBTi in 2018, and they were formally approved in 2021, making Wipro the first company in India and the seventh globally to receive approval.

Wipro has a target to achieve

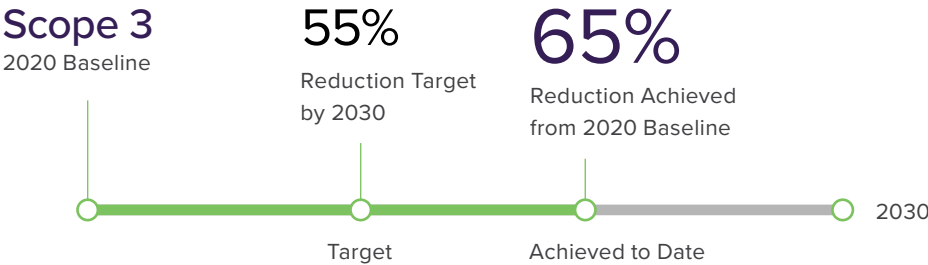
Net Zero

on Scope 1, Scope 2, and Scope 3 by 2040

Our near-term emissions targets include:



*Reduction of 179,729 tCO₂e (92%) from 195,453 to 15,724 tCO₂e.



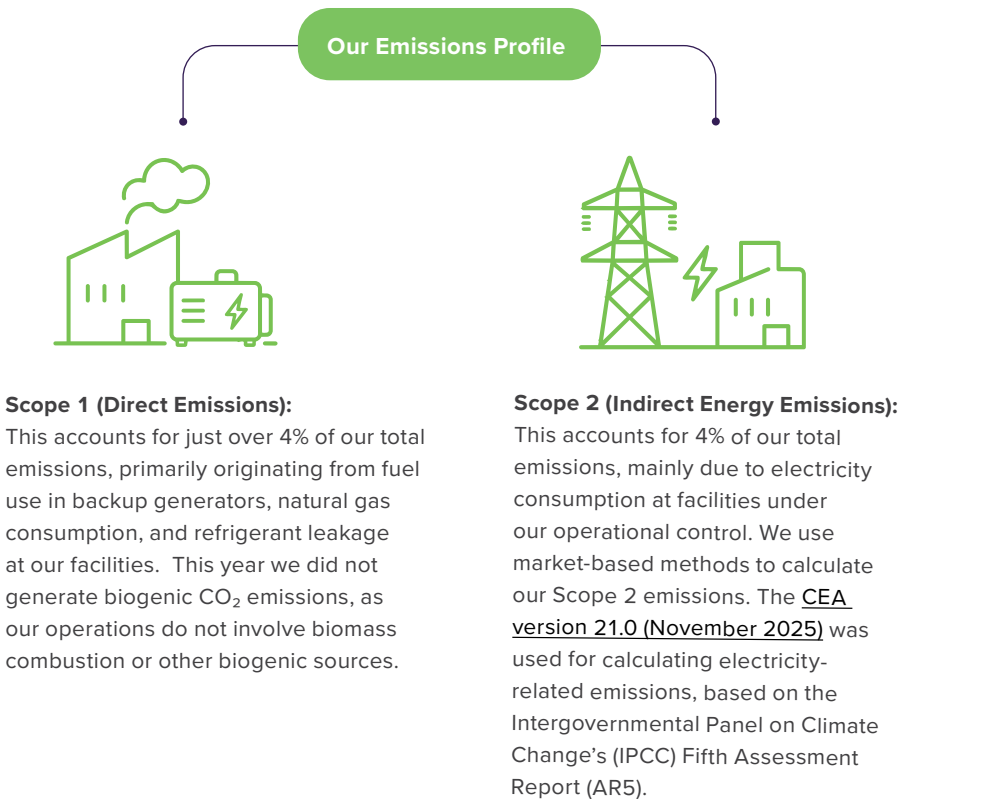
**Considering top three SBTi -approved categories: Reduction of 182,629 tCO₂e (65%) from 281,213 tCO₂e (FY20) to 98,584 tCO₂e (FY26).

***Considering all Scope 3 categories - Reduction of 250,599 tCO₂e (59%) from 421,527 tCO₂e (FY20) to 170,928 tCO₂e (FY26).

GHG Emissions Profile for FY26

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

Our GHG emissions calculations are based on the GHG Protocol, using emission factors from DEFRA 2025 (based on the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5)), 2021 and 2017 and other relevant sources. Emissions were calculated for sites and data centres with operational control. Any additional emission factors used for calculations are specified in the respective sections. Our Scope emissions include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and Hydrofluorocarbons (HFCs). As of FY26, our emissions profile is detailed as follows:

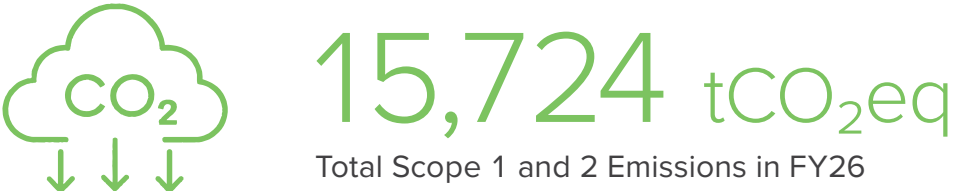


Scope 1 and 2 Emissions FY26

Scope 1 and 2 (in Tons CO ₂ eq)				
Refrigerants	CFC/HFCs	tCO ₂	5,195.97	
Fuel	HSD	CO ₂	2,402.97	
		CH ₄	0.27	
		N ₂ O	30.25	
			2,433.48	
	LNG	CO ₂	19.65	
		CH ₄	0.03	
		N ₂ O	0.01	
			19.69	
	Total Scope 1 Emissions		tCO ₂ eq	7,649
	Total Scope 2 Emissions		tCO ₂ eq	8,075

*Our scope 2 (location-based) emissions are 129,725 tons CO₂eq.

While location-based Scope 2 emissions are disclosed in accordance with GRI requirements, related intensity metrics are not presented, as the market-based method more accurately reflects Wipro's renewable energy procurement strategy and supports consistent year-on-year comparison and progress towards its Net-Zero goals.

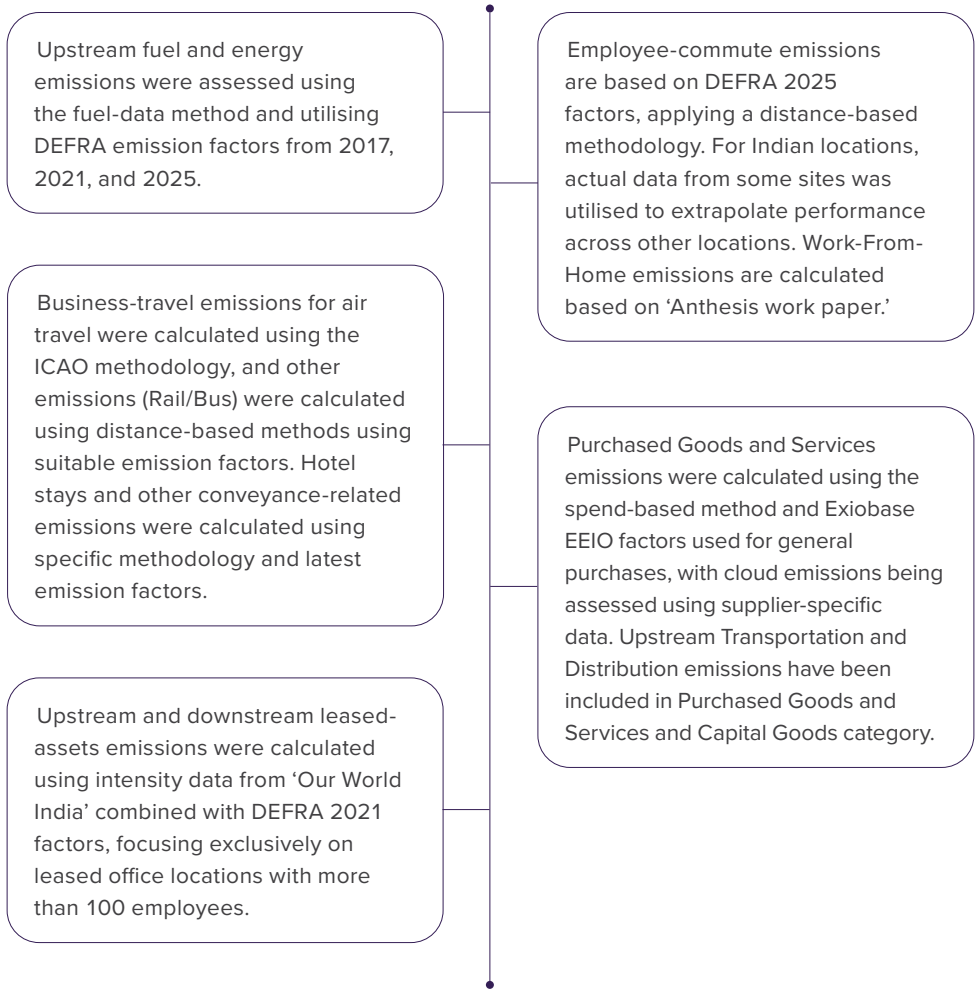


Scope 3 Emissions

GRI 305-3

This makes up about 92% 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.

Methodologies:



Scope 3–Category-Wise Emissions Details FY26

Scope 3		Tons CO ₂ eq
Cat-1	Purchased Goods and Services*	29,770
Cat-2	Capital Goods	9,954
Cat-3	Fuel- and Energy-Related Activities	2,911
Cat-5	Waste Generated in Operations	31
Cat-6	Business Travel	29,420
Cat-7	Employee Commuting	66,253
	Work-From-Home	11,027
Cat-8	Upstream Leased Assets	20,034
Cat-13	Downstream Leased Assets	1,528
TOTAL		170,928

*Purchased Goods and Services include Cat-4: Upstream Transportation and Distribution emissions.



Reduction of GHG Emissions

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 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 decarbonisation, reducing or eliminating greenhouse gases from our operations by transitioning to renewable energy, and enhancing energy-efficiency. For Scope 3 emissions, our efforts have concentrated on improving the accuracy of our measurements and establishing robust processes to mitigate emissions. These mitigation efforts involve integrating policies and procedures into relevant business functions to ensure a sustained effort to reduce emissions.

Given that around 92% of our GHG emissions originate from Scope 3, mitigating these emissions is both challenging and essential for meeting our goals. Our focus has now shifted to programmatic intervention to reduce Scope 3 emissions.

92%

of Our GHG Emissions Originate
from Scope 3



Some of the programmes we have initiated are described below:

Upstream Fuel and Energy Emissions

To effectively reduce 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 96% reduction in emissions compared to the base year.

Employee Commute

Employee commute is the largest contributor to our Scope 3 emissions accounting for around ~40% of our Scope 3 emissions especially driven by a visible increase in return-to-office numbers. To systematically mitigate commute-related emissions, Wipro has deployed a multi-pronged mobility strategy designed to scale public infrastructure integration, accelerate fleet electrification, and drive employee-behavioural shifts.

Fleet Electrification: As a member of the EV100 initiative, we are electrifying our leased vehicle fleet used to ferry employees in 24/7 DOP services. We are committed to transitioning our entire global fleet to EVs by 2035 (the deadline has moved due to market challenges across geographies).

Collaborative Mobility: We encourage employees to transition to EVs. In collaboration with the Bangalore Municipality, we supported the city-wide ‘Hejje-Gala’ active mobility challenge, encouraging employees to adopt walking and cycling as sustainable commuting options.

All these combined efforts lead to a decrease in our Employee Commute emissions by 22% from base year.

Business Travel

Business travel forms the third largest category of our Scope 3 emissions (accounting for around 17%). Over the last year, we have gained granular knowledge on sources of business travel emissions within the organisation, and 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. Creating employee awareness forms an integral part of implementing this policy.

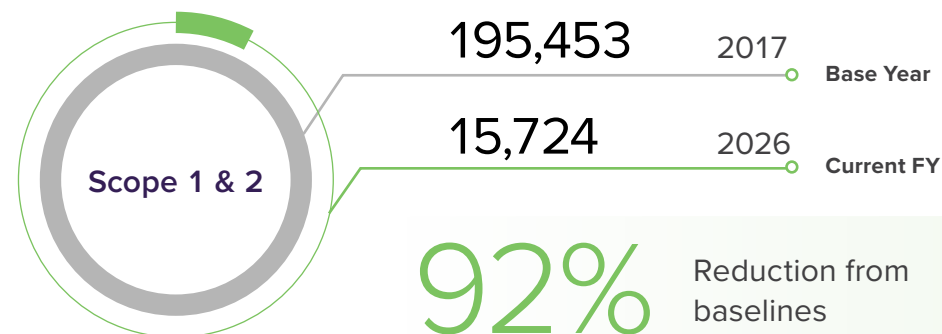
In FY26, we achieved a 76% reduction in business travel emissions compared to base year. However, even as these restrictions get lifted, we anticipate measurable reductions due to the Sustainable Travel Policy.





Emission Reduction

GRI 305-5

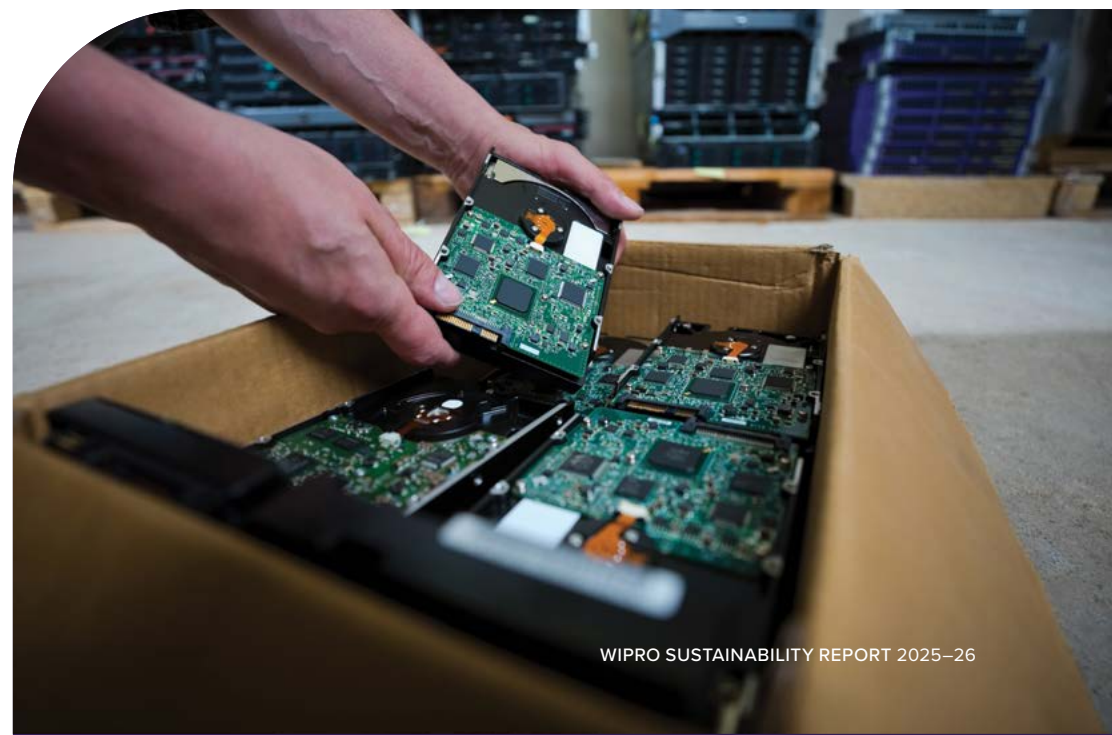


GHG emissions reduced as a direct result of reduction initiatives: Through our renewable energy transition strategy, 94% of our purchased electricity is now sourced from renewable energy. As a result, we avoided an estimated 123,539 tCO₂e of Scope 2 emissions that would otherwise have been generated through conventional grid-electricity consumption.

Purchased Goods and Services and Capital Goods

As our second-largest source of Scope 3 emissions, our supply chain is a key focus area for decarbonisation. We engage suppliers through a segmented, risk-based approach, aligned with our Third-Party Risk Management framework, emphasising emissions reduction, sustainable procurement, and responsible business practices. Through initiatives, such as the Wipro Initiative for Supplier Engagement (WISE), Third-Party Risk Management programme, and our Supplier Code of Conduct (SCOC), we collaborate with suppliers to drive environmental and social performance across the value chain. In addition, all our hardware procurement is made through EPEAT-certified vendors. Our efforts have been recognised through the EPEAT award for seven consecutive years and a five-star EPEAT rating for the third time.

Through targeted policies, processes, and employee-focused programmes, including EV adoption, sustainable commuting initiatives, and responsible business-travel practices, we achieved a 60% reduction in Scope 3 emissions from the base year, demonstrating the impact of behavioural and operational interventions across our value chain.

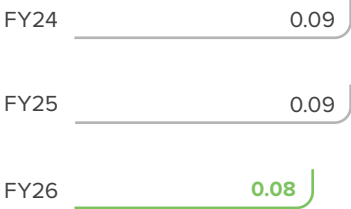


GHG Emissions Intensity

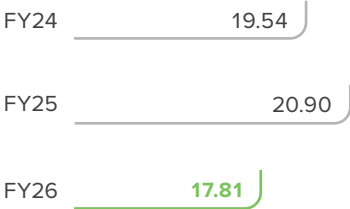
GRI 305-4

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

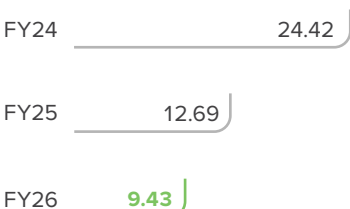
Emission intensity by area (tCO₂e/sq. m.)



Emission intensity by revenue (tCO₂e/mn USD)



Emission intensity by occupancy (kgCO₂e/person/day)



Emissions of Ozone-Depleting Substances (ODS)

GRI 305-6

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

Among the refrigerants used, only ‘R-22’ (which is a hydrochlorofluorocarbon (HCFC) is classified as an Ozone-Depleting Substance (ODS). The remaining refrigerants do not have ozone-depleting characteristics, and therefore, do not contribute to ODS emissions. Emissions of ozone-depleting substances are calculated and reported in metric tons of CFC-11 equivalent, using the Ozone Depletion Potential (ODP) values prescribed under internationally-recognised protocols. For the reporting period, R-22, with an ODP of 0.055, was the only refrigerant included in the ODS calculation.

Emission associated with R-22 is

3.9 kg CFC-11 eq.

Source: [Assessing greenhouse gas emissions from refrigerants use in UNDP operations](#)

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 technological solutions to prevent these leaks.

Nitrogen Oxides (NOx), Sulphur Oxides (SOx), and Other Significant Air Emissions

GRI 305-7

Emissions from diesel generators (backup power) of POP, VOC, and HAP are not relevant for our sector.		Metrics (in Tons)
NOx		17.46
SOx		1.77
Particulate matter (PM)		0.65

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.

Water

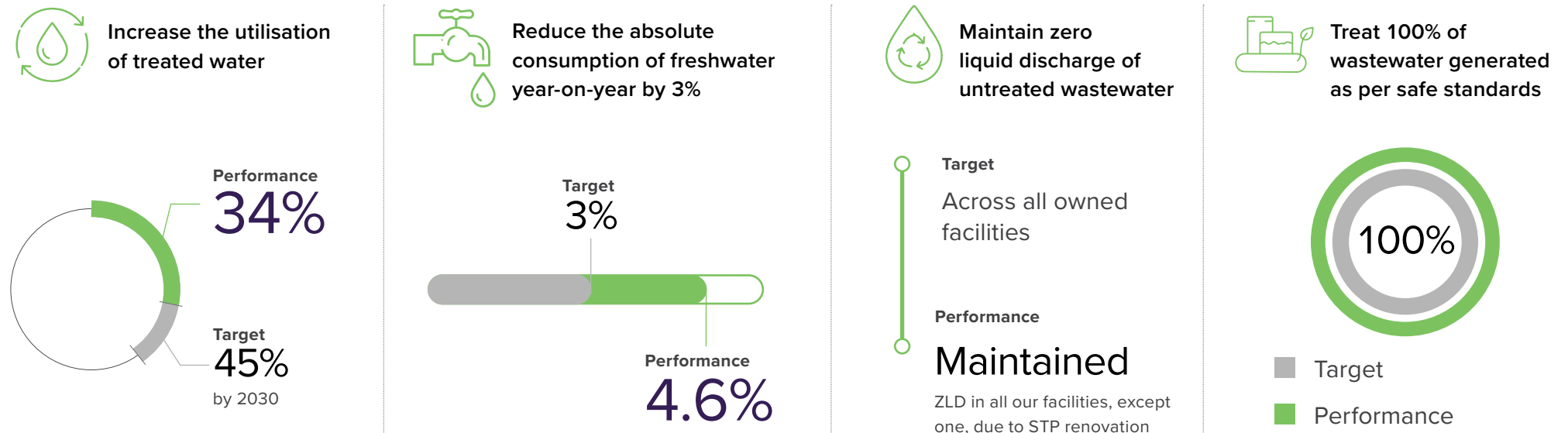
At Wipro, our water management strategy is guided by our [Water Policy](#) and focused on water efficiency and responsible management of water.

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.

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

Progress on our Water Targets is reviewed quarterly by the Wipro Board.

Targets vs. Performance



Interactions with Water as a Shared Resource

GRI 303-1

Wipro’s integrated water-management approach, including conservation, reuse of treated water, and harvesting, has significantly minimised 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.

Guided by our Water Policy, our approach to water management reflects 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 where we operate.

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

We collect and analyse our water data through a centralised digital system and conduct internal audits every quarter to assess our water-related impacts.

All offices, except Airoli, Gopanpally, KDC, Manikonda, Mysore, Pune, Cochin, Vizag, and Bhubaneswar, are considered as water stressed. Areas of water stress are those where there is inability to meet the human and ecological demand for water. It can refer to the availability, quality, or accessibility of water. This classification has been done as per the areas classified as ‘over-exploited’ or ‘critical’ by the [Central Groundwater Board](#). We identify and classify water-stressed areas based on the guidelines of the Central Groundwater Board 2025. Despite operating in such regions, our water-related impacts remain minimal due to the nature of our operations.

Description	Category	Quantity (in Megalitres)
Total water withdrawn from all areas	1. Surface water	0
	2. Ground water	13.52
	3. Sea water	0
	4. Produced water	0
	5. Third-party water*	1,221.90
Total water withdrawn from water-stressed areas	1. Surface water	0
	2. Groundwater	12.22
	3. Sea water	0
	4. Produced water	0
	5. Third-party water*	537.52
Total water withdrawn from each category	1. Freshwater (≤1,000 mg/L Total Dissolved Solids)	1,235.42
	2. Other water (≥1,000 mg/L Total Dissolved Solids)	0

*Third-party water comprises water obtained from external sources, including municipal supply, purchased water, treated water, private water suppliers, and harvested rainwater.

Water Discharge and Its Impacts

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 water treated from our sewage-treatment plants is subject to periodic testing by accredited laboratories for parameters including pH, BOD, COD, TSS, TDS, and other regulatory indicators. We rigorously test and conform to the parameters specified by the respective State Pollution Control Boards. We also hold the necessary Consent to Operate (CTO) approvals from the respective State Pollution Control Boards, demonstrating compliance with applicable environmental regulations. While Wipro does not maintain internal standards for water quality monitoring, we strictly adhere to and are compliant with to national and international norms, including the industrial norms set by the Central Pollution Control Board (CPCB).

Water Discharge	All Areas (in Megaliters)	Areas with Water Stress (in Megaliters)
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 organisations	37.45	37.45
Total water discharge		
Surface water + Groundwater + Seawater + Third-party water (total)	37.45	37.45
Water discharged by freshwater and other water		
Freshwater (≤1,000 mg/L TDS)	0	0
Other water (≥1,000 mg/L TDS)	37.45	37.45

*Third-party water comprises water obtained from external sources, including municipal supply, purchased water, treated water, private water suppliers, and harvested rainwater.

Figures are reported based on actual measured data, using flow metres and operational records and not assumptions. This year we discharged water from two sites (Electronic City-5 and Sarjapur-2). Due to STP renovation on one of the campuses (SJP-2), untreated water was discharged, which was sent to local municipality for treatment, as per the Consent to Operate (CTO) permit.

Further, we are in the process of strengthening the processes and controls in relation to measurement and monitoring of this information.

We have partnered with organisations such as the Bengaluru Water Supply and Sewerage Board (BWSSB) to purchase 27,430 kl of treated water. This has helped supplement freshwater consumption and reduce our dependence on freshwater sources.

As an IT-service company, 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 Consumption

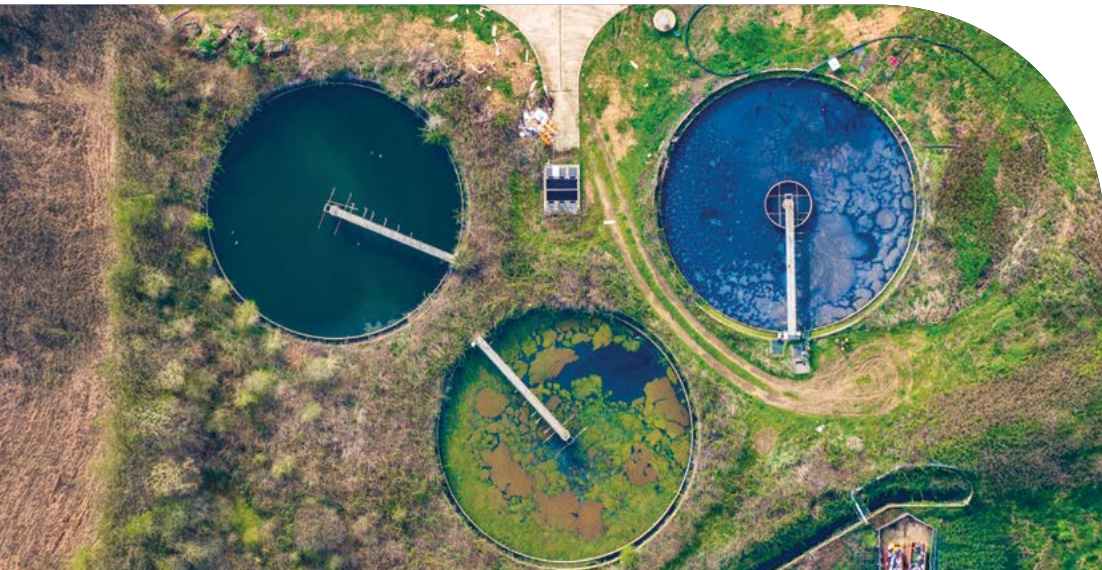
GRI 303-5

Our total water consumption is calculated as the difference between water withdrawn and water discharge.

Water Consumption (in Megaliters)	All Areas	Areas with Water Stress
Total water consumption	1,224	525
Change in water storage, if water storage is identified as having material water-related impact	N/A	N/A

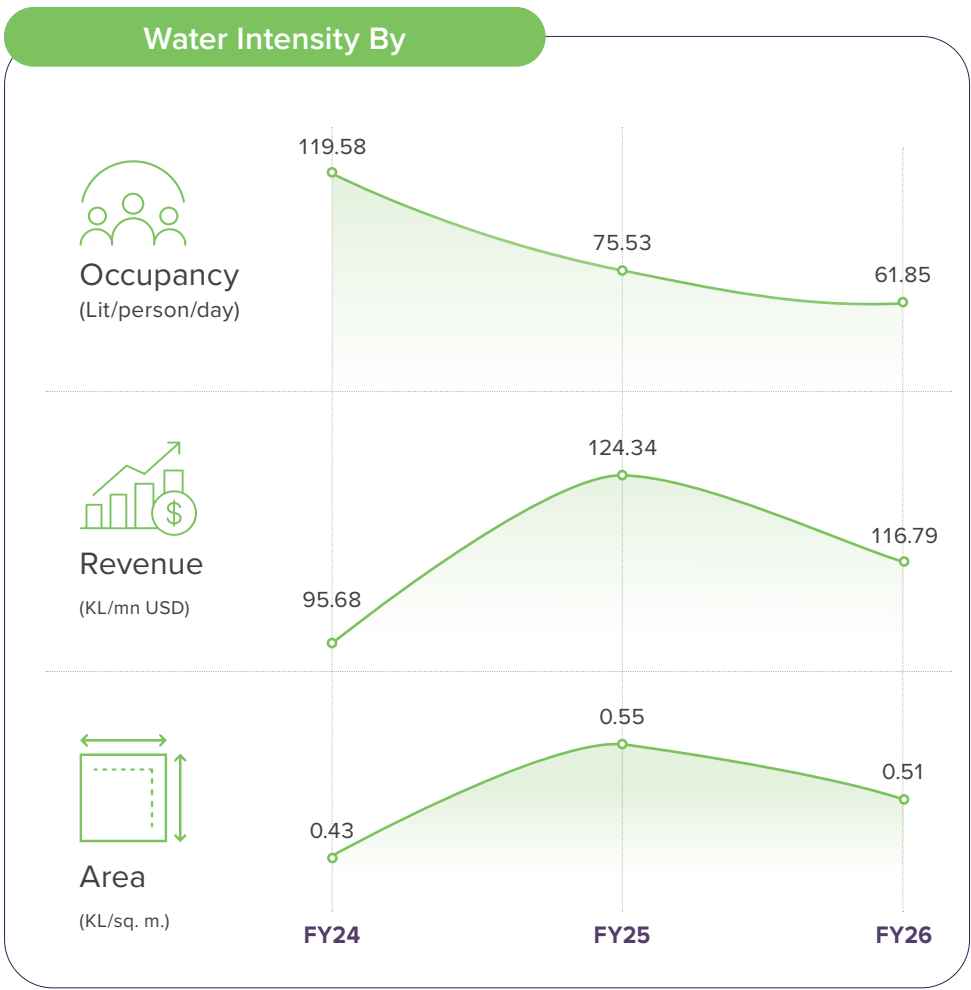
Our freshwater resources are sourced from third-party purchases and groundwater. Third-party water primarily includes municipal and private supplies, with the latter mainly derived from groundwater. Municipal water supplies are typically sourced from rivers or lakes. In-situ groundwater constitutes ~1% 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.



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.



Waste

Our integrated waste management strategy is anchored in circular-economy principles, promoting a closed-loop approach across the waste value chain, from generation and segregation to recovery, recycling, and final disposal. Through robust governance, accountability mechanisms, and continuous improvement practices, we aim to minimise waste generation, maximise resource recovery, and reduce the environmental impact of our operations.

Targets vs Performance

		Target		Performance		Status
	Organic Waste (Composted from business operations)	100%		100%		Achieved
	Recycled Waste (Excluding C&D)	>98%		98.08%		Achieved
	Waste Ending Up in Landfills (Excluding C&D)	<2%		0.22%		Achieved



Waste Generation and Significant Waste-Related Impacts

GRI 306-1

Wipro's operations generate a range of non-hazardous waste streams arising from its routine business activities and infrastructure-related projects. The most significant waste category comprises Construction and Demolition (C&D) waste, generated through facility development, refurbishment, and maintenance activities. Other key non-hazardous waste streams include organic waste from cafeterias and landscape management, such as food waste, garden trimmings, and tree branches as well as recyclable materials, including paper, plastics, metals, electronic equipment, peripherals, and packaging waste.

These waste streams originate from the procurement and use of materials required for infrastructure development, office operations, facility maintenance, food services, and employee support functions. Key activities contributing to waste generation include construction and renovation projects, day-to-day office operations, cafeteria services, landscaping, and grounds maintenance. Wipro continues to focus on responsible waste management practices, prioritising waste segregation, recycling, recovery, and environmentally sound disposal methods to minimise the environmental impact of its operations.



Waste Generation and Impacts Across the Value Chain

Waste Category	Source of Waste	Treatment/Method of Disposal	Impacts	Scope
E-Waste	IT/electrical assets, such as computers, laptops, servers, electrical and electronic equipment lighting systems	Recycled	↑ Recycling saves valuable materials and protects natural resources by reducing the need for virgin material extraction.	Downstream Impact
Hazardous Waste	HSD, diesel generators (DG), lubricants, paints, inks, chemicals, and used oil	Incineration	↑ Incineration safely destroys hazardous constituents and reduces contamination risks to soil and water. ↓ The process may generate greenhouse-gas emissions and other air pollutants.	Downstream Impact
	Batteries	Recycled	↑ Recycling recovers materials like lead, nickel, etc, and reduces the need for mining.	Downstream Impact
Biomedical Waste	Occupational health centres, medical supplies, and sanitary materials	Incineration	↑ Incineration destroys infectious materials, reducing public health risks and preventing disease transmission. ↓ It may generate air emissions and ash residues requiring management.	Downstream Impact
Inorganic Waste	Magazines, mixed paper, newspapers, shredded paper, and tissue paper	Incineration and Recycled	↑ Recycling paper conserves forest resources and reduces demand for virgin pulp, while incineration reduces waste volume. ↓ Incineration also results in air emissions.	Downstream Impact
Organic Waste	Food scraps, used cooking oil, branches, grass trimmings, leaves, and STP sludge	Composted and Recycled	↑ Composting converts biodegradable waste into nutrient-rich compost that supports soil health. ↑ Avoids methane emissions that could occur if the waste were landfilled.	Own Operations (due to on-site composting) and Downstream Impact
Other Waste (including C&D Waste)	Construction debris, mixed metals, mixed scrap, and other miscellaneous wastes	Recycled, Reused, and Landfilled (C&D)	↑ Reuse and recycling conserve resources and reduce the need for disposal. ↓ Landfilling of residual waste may contribute to land-use impacts and long-term environmental burdens.	Downstream Impact
Plastic and Packaging Waste	Cardboard, packaging wood, styrofoam, thermocol, plastic covers, waste-bin covers, and PET bottles	Co-Processed and Recycled	↑ Recycling conserves materials and reduces demand for virgin plastic and packaging resources, while co-processing recovers energy from non-recyclable waste and diverts it from landfill disposal.	Downstream Impact



Management of Significant Waste-Related Impacts

GRI 306-2

Waste management at Wipro is overseen by the Facilities Management Group (FMG) with a strong emphasis on maximising reuse and recycling. Any 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. As part of our waste minimisation strategy, we focus on reducing waste generation at source, through initiatives such as digitisation of business processes, minimising single-use materials, paperless operations, promoting reusable alternatives in cafeterias and offices, optimising procurement practices, and extending the useful life of assets through repair, refurbishment, and redeployment programmes.

We have developed a systematic waste-classification framework, categorising waste into eight distinct groups, which are further classified into 46 subcategories, 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.

All our waste management practices comply with the Solid Waste Management Rules and CPCB guidelines, ensuring full regulatory compliance and environmental responsibility. The waste is processed by certified third parties after a thorough assessment, making sure they align with the required legislative frameworks.

Wipro employs a centralised digital platform to record and manage waste data across all operational sites. Except for waste associated with infrastructure projects (C&D), Wipro does not have any material impacts across its upstream and downstream value chain. Each site team is responsible for updating waste generation figures monthly, ensuring timely and accurate data capture.

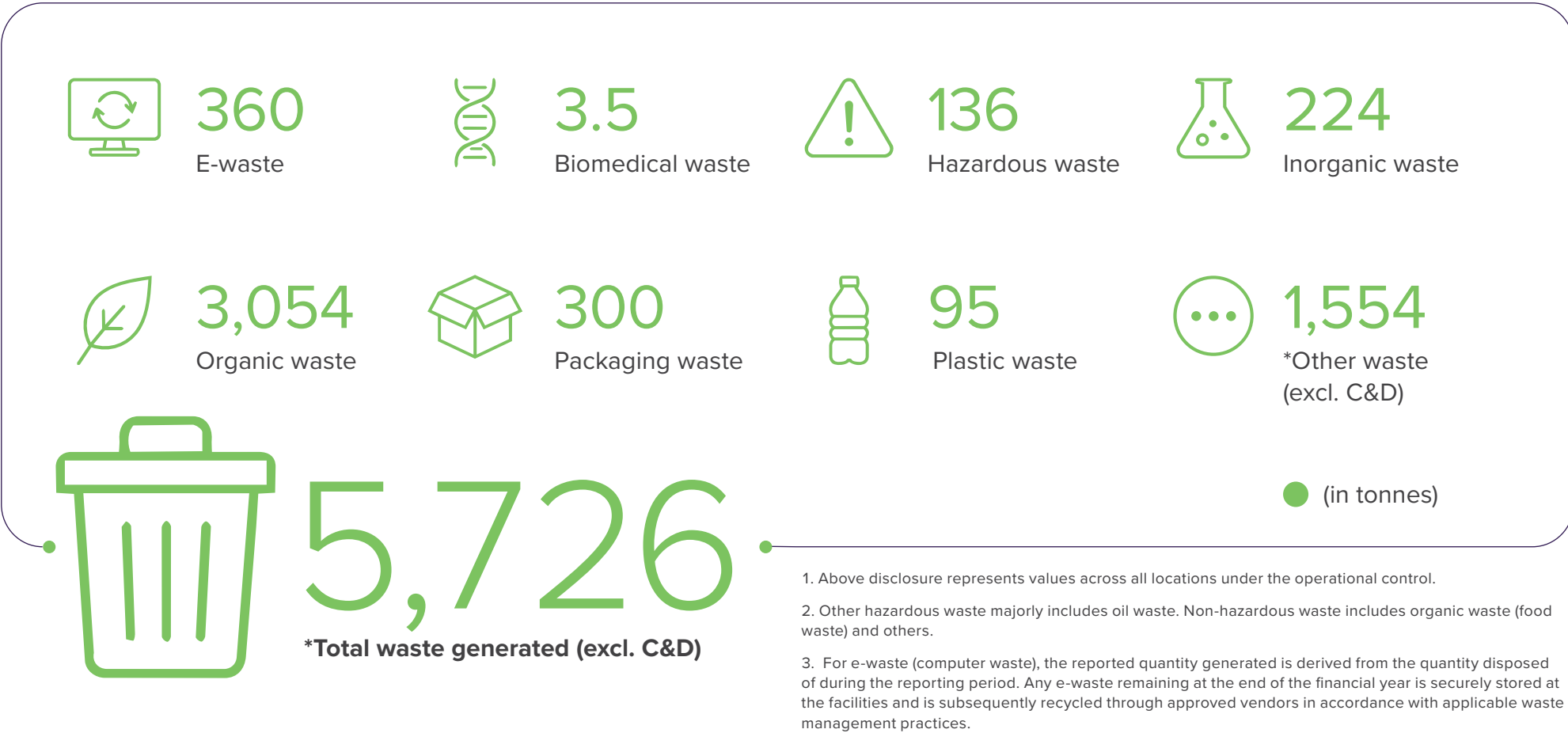
To maintain data integrity and compliance, these entries undergo internal audits quarterly. This structured approach enables consistent tracking, facilitates performance analysis, and supports informed decision-making for waste reduction and sustainability initiatives.



Waste Generated

GRI 306-3

In FY26, we generated **7,932 tonnes of waste (including construction and demolition waste)**, representing a significant reduction from the previous year. This decline was primarily driven by lower volumes of construction and demolition waste generated during the reporting period.



*Other waste including C&D is 2,206 tonnes, and total waste including C&D is 7,932 tonnes.
 ** All figures are rounded off.

Collection and Disposal

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 centralised, database-streamlined tracking, continuous monitoring, and annual external audits for data validation.

Effectively segregating waste prior to disposal allows us to collaborate with authorised waste management providers, who adhere to predefined schedules and routes for safe, systematic collection and disposal. These service providers hold the necessary licences and permits, ensuring compliance with regulations. To ensure safe disposal, Wipro strictly follows local laws and regulations. All vendors are required to sign Wipro’s Supplier Code of Conduct (SCOC). 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 Disposal Methods

Parameters		in Tonnes (Excluding C&D)	% (Excluding C&D)
	Incineration	89	1.61%
	Landfill	12	0.22%
	Recycle	5,443	98.08%
	Other Methods for Recovery	5	0.09%

*C&D is sent to landfill.

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

- ~100% 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. Prior to recycling, all assets undergo a mandatory data sanitisation and destruction process to ensure information security.
- More than 95% of our plastic and packaging waste gets recycled in suitable forms ensuring minimal landfill impact.

Waste Diverted from Disposal and Waste Directed to Disposal

GRI 306-4, 306-5

For the reporting year, Wipro achieved a recycling rate of 98%, excluding C&D waste, reinforcing its commitment to sustainability and circular-economy principles.



Waste Diverted from Disposal by Recovery Operation, in Metric Tonnes (T)

	On-Site	Off-Site	Total
Hazardous Waste			
Preparation for reuse	0	0	0
Recycling	0	94	94
Other recovery operations	0	0	0
Total			94
Non-Hazardous Waste			
Preparation for reuse	0	1,506	1,506
Recycling	1,109*	4,298	5,408
Other recovery operations	0	0	0
Total			6,914

* Organic waste generated from one of our campus (Kodathi) is getting recycled and composted on-site.

Hazardous waste comprises batteries, DG filters, oil-soaked cotton, waste ink/paint containers and cartridges, scrap oil, used oil, biomedical waste, expired medicines, and sanitary waste. All other waste streams, including organic, inorganic, plastic, paper, packaging, and other waste, are classified as non-hazardous waste.

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.

Waste Diverted to Disposal by Recovery Operation, in Metric Tonnes (T)

	On-Site	Off-Site	Total
Hazardous Waste			
Incineration (with energy recovery)	0	0	0
Incineration (without energy recovery)	0	4	4
Landfilling	0	0	
Other disposal operations	0	0	0
Total			4
Non-Hazardous Waste			
Incineration (with energy recovery)	0	0	0
Incineration (without energy recovery)	0	85	85
Landfilling	0	659	659
Other disposal operations	0	0	0
Total			744

To further strengthen waste reduction, Wipro employs multiple strategies, such as minimising single-use plastics, promoting paperless operations, and adopting energy-efficient technologies. The company encourages recycling and the use of recycled materials wherever possible.



Case Study Overview:

Closing The Loop: The Billion Carbon Initiative

Corporate sustainability relies heavily on closing the loop on campus waste. Conventional food-waste management often involves energy-intensive Organic Waste Converters (OWCs) or off-site landfill disposal. These traditional methods inadvertently contribute to Scope 3 emissions through waste transportation and landfill methane generation.

To address this systemic challenge, Wipro along with the third party, 'Billion Carbon', initiated food-waste treatment pilot at our Pune (PDC-2) campus. Designed as a cutting-edge waste-to-resource model, this initiative moves beyond basic waste disposal by

leveraging advanced, self-regulating aerobic bioreactors. The system is engineered with a 300 kg/day treatment capacity, specifically targeting maximised resource recovery with drastically minimised energy dependency.

The process is fully integrated into daily campus operations. Food waste is segregated at source and fed into the bioreactors, where beneficial microbes facilitate rapid decomposition within three days. The self-regulating system operates efficiently, with no odour complaints or pest issues, demonstrating the viability of on-site biological waste treatment in a corporate environment.

Key Impacts:

Emissions Mitigation:

By diverting organic waste from landfills and eliminating off-site transportation, the system has successfully mitigated an estimated 20,000 kg of CO₂e emissions, directly supporting Scope 3 reduction.

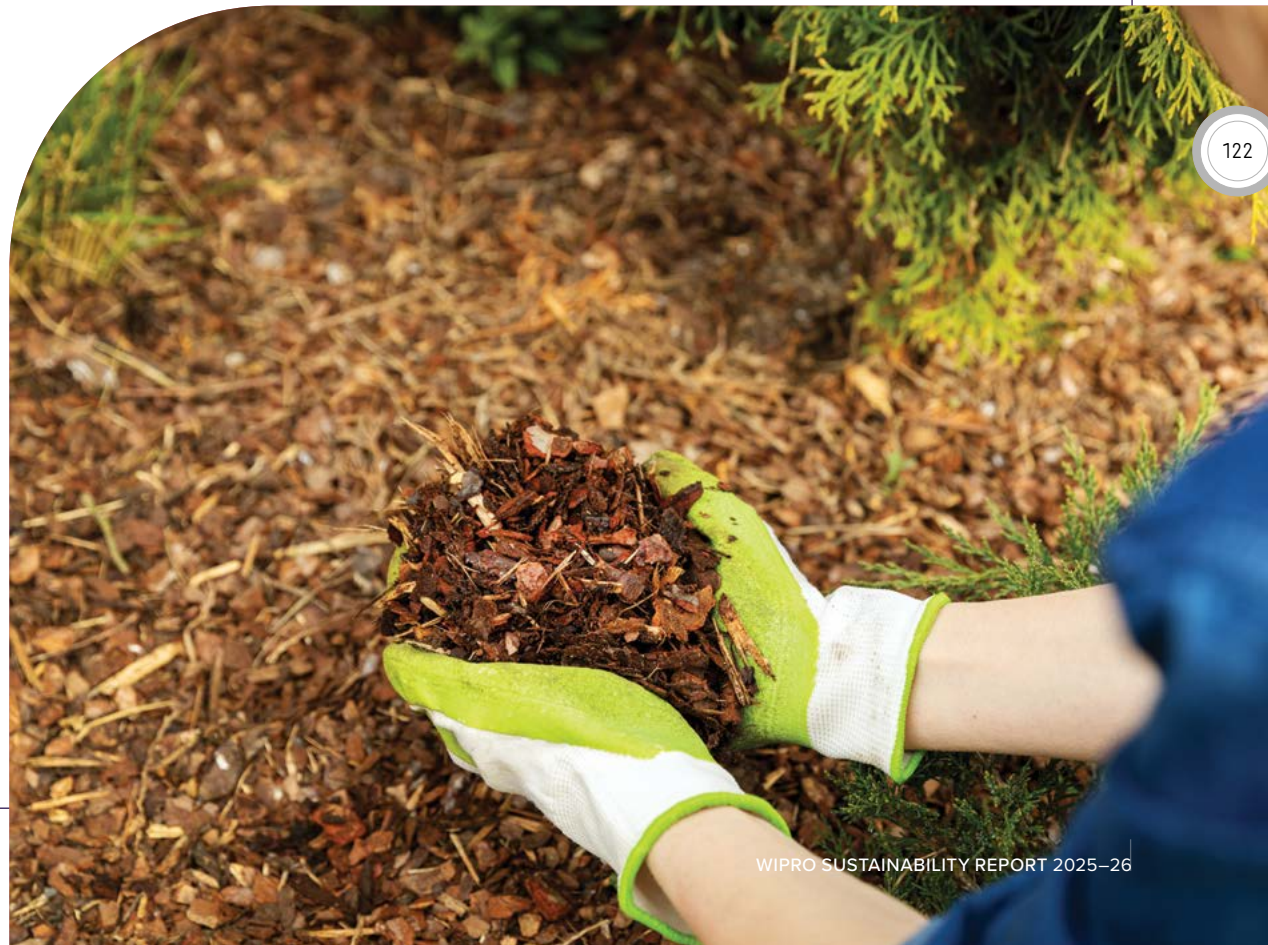
Energy Efficiency:

The bioreactors consume 90% less electricity than conventional OWC systems, delivering critical reductions in Scope 2 emissions.

Resource Recovery:

Approximately 41,000 kg of food waste has been treated to date, with 100% of outputs converted into compost and bio-stimulants.

By recovering nutrients on site and reducing reliance on chemical fertilisers, the Billion Carbon pilot demonstrates a practical circular-economy solution. As Wipro evaluates expansion across additional campuses, the initiative serves as a scalable model, supporting climate action and the company's long-term net-zero ambitions.





Case Study Overview:

Advancing Sustainable AI Through Measurement, Transparency, and Innovation

The digital revolution is widely recognised for helping organisations become more efficient, connected, and sustainable. Yet, when we look in the mirror, we must also acknowledge the growing environmental footprint of the technologies driving this transformation.

Artificial Intelligence offers significant opportunities to accelerate innovation, enhance productivity, and support sustainability outcomes across industries. At the same time, AI sustainability must be viewed as a multi-dimensional issue. While AI can help optimise energy use, improve resource efficiency, and reduce emissions, organisations must also account for the environmental footprint of AI systems themselves. Managing these social and environmental impacts is therefore becoming an important part of responsible AI development.

As part of our ongoing research and innovation initiatives, we are exploring methods to better understand, measure, and manage emissions across the entire AI lifecycle. This work is being undertaken in collaboration with leading academic institutions and industry stakeholders, with the objective of establishing more comprehensive and transparent approaches to AI sustainability.

Our research highlights that the environmental footprint of AI extends far beyond traditional model training and inference activities. Modern AI systems increasingly rely on Retrieval-Augmented Generation (RAG), persistent memory layers, distributed infrastructures, and autonomous AI agents that coordinate across multiple platforms and services. These innovations deliver significant business value but also introduce additional computational pathways that are often overlooked in existing carbon accounting methodologies.

To address this challenge, Wipro is contributing to the development of a holistic framework that evaluates AI sustainability across six interconnected layers spanning the complete AI lifecycle. This approach recognises emissions associated with hardware manufacturing, model training and inference, retrieval operations, long-term memory management, agentic orchestration, and end-of-life hardware decommissioning. Measuring emissions comprehensively across the six layers is becoming increasingly important. Existing measurement tools provide valuable insights but often focus on specific stages of the AI lifecycle, creating gaps in visibility across distributed and multi-cloud environments.

Our research identifies the need for standardised measurement methodologies that can support enterprises in accurately reporting AI-related emissions while enabling informed decisions on sustainability improvements.

To help advance this vision, Wipro is exploring the concept of an AI Eco-Rating framework, inspired by globally recognised sustainability benchmarks used across other industries. The objective is to provide a transparent, standardised mechanism for assessing AI systems on dimensions from carbon efficiency, task effectiveness, operational performance, and equitable use of computing resources. By balancing these factors, the framework aims to encourage innovation that delivers high-value outcomes while minimising environmental impact.

The proposed framework will provide reusable methodologies and measurement libraries to help enterprises, service providers, and data centre operators evaluate AI emissions consistently. It will also support optimisation through improved model design, efficient retrieval, resource-aware deployments, and other sustainability-focused engineering practices.





Reporting on Nature

Biodiversity is an important component of Wipro's sustainability programme, being one of the four pillars of environmental strategy. It is governed through the Environmental Policy, which has been reviewed and approved by the Board. All our campuses are situated on government-approved land within industrial zones, ensuring they do not affect biodiversity. Wipro campuses are strategically positioned far away from protected areas that require environmental clearance, such as marine coral reefs, eco-sensitive zones, reserve/protected forests, national parks, wetlands, sanctuaries, and regions with high biodiversity value. In addition, all our campuses strive to incorporate elements of biodiversity as part of the design, such as butterfly park, wetlands, etc.



Dependencies, Impacts, and Risks

We conducted an assessment to map our nature-related dependencies, impacts, and risks in alignment with the TNFD framework.

Dependencies

Wipro's dependence on nature arises primarily through ecosystem services that enable campus operations, employee well-being, infrastructure resilience, and the long-term sustainability of its value chain. These ecosystem services span across provisioning, cultural, and regulating services. Key dependencies include freshwater supply for operational requirements, regulating services, such as local climate regulation, flood mitigation, water flow regulation, and air filtration, and cultural services, such as visual amenity provided by campus biodiversity. As Wipro advances its net-zero and AI-enabled business strategies, upstream dependencies on water resources, renewable energy ecosystems, data centre infrastructure, and land use within the value chain are expected to become increasingly significant. These dependencies form the basis of Wipro's assessment of nature-related risks and opportunities under the TNFD framework.

Impacts

The impact of our operations and value chain across the five impact drivers is presented below:

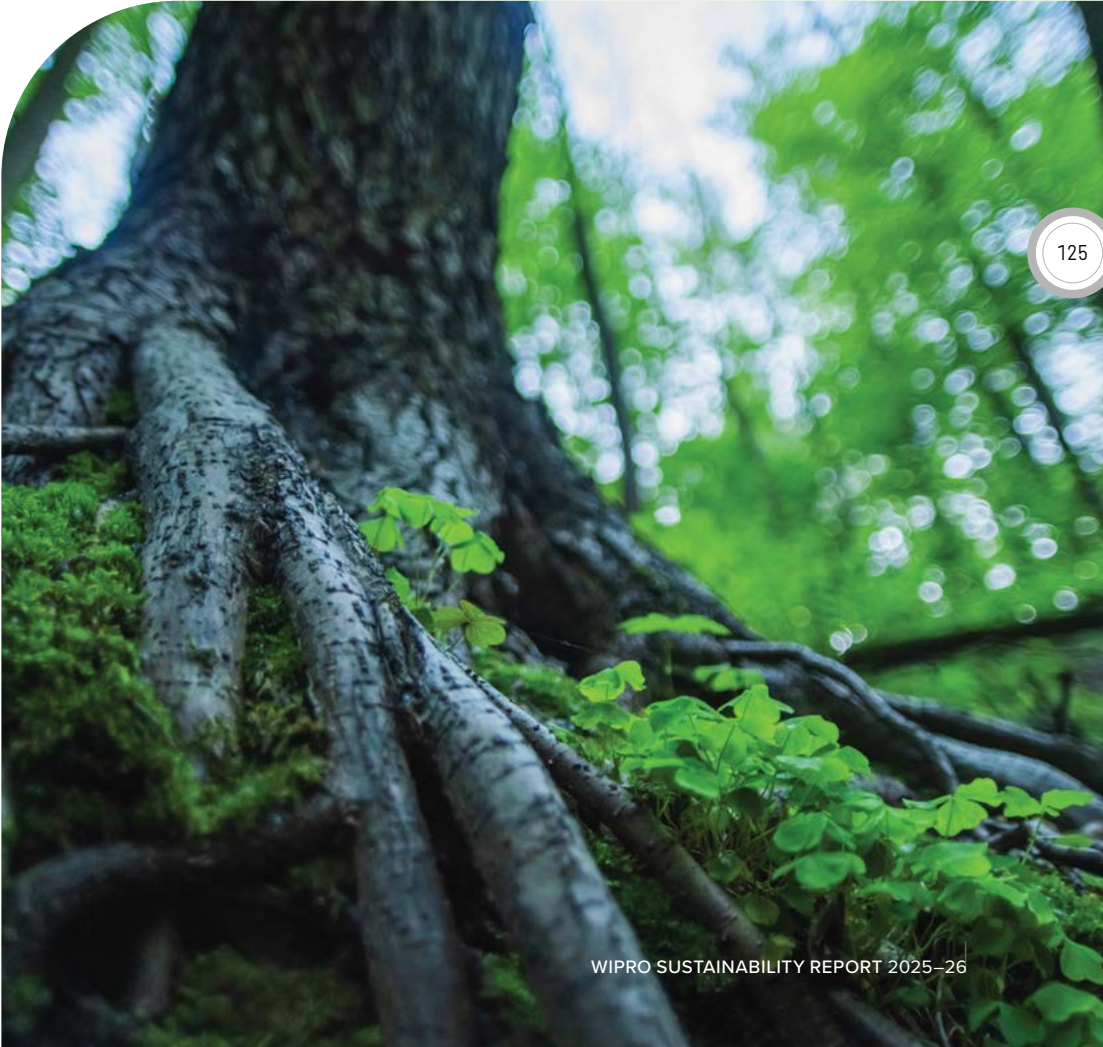
Sl. No.	Impact Driver	Operation	Value Chain
1	Climate	✓	✓
2	Resource Use/Replenishment	✓	✓
3	Land- and Sea-use Change	-	✓
4	Pollution (water and air)	✓	✓
5	Invasive Species	-	-

Our impact on nature as a result of our operations and value chain is both positive and negative. Our boundaryless approach to natural capital extends into the work we do on groundwater recharge, wetland restoration, and wastewater-pollution control.

Every year, we conduct a financial assessment of the impact of our operations and value chain on nature through an exercise known as the Natural Capital Valuation. The study and results are outlined in detail on [page 135](#) of this report. This year, we also evaluated the impact of our operations on the local biodiversity through a parameter called the Potentially Disappeared Fraction (PDF) of species, which estimates the potential extinction of global species over time in response to biodiversity pressures. While GHG emissions from fuel and energy were the largest contributors to biodiversity impacts, the overall impacts were found to be non-material.

Risks

We conducted an in-depth climate-risk assessment, which involves evaluating physical and transitional risks under three SSP (Shared Socioeconomic Pathway) scenarios. We identified three main physical climate risks under these scenarios—extreme weather events (acute), extreme heat (chronic), and water stress (chronic). Transition risks focus on the changing policy and regulatory atmosphere around climate change and sustainable-energy sourcing, AI’s energy demand, market risks due to preference changes and reputational risk from failure to meet Net Zero Goals. For a more detailed breakdown, refer to the Climate Strategy section on [page 130](#) of this report.





Nature-Related Initiatives

We are committed to fostering biodiversity and enhancing awareness both within our operations as well as beyond the fence line.

Campus Biodiversity

Bioblitz

Wipro recognises the impact of its presence in the form of operational facilities in urban centres and has converted corporate real estate into ecosystems that support native flora and fauna while offering other ecological benefits, such as recreational value and ambient temperature reduction. The green campuses also offer the opportunity for employees to engage with local biodiversity through BioBlitz, a campus event where employees identify the flora and fauna around them by using the iNaturalist app. 771 species have been recorded in total so far across five campuses in Bangalore, Pune and Hyderabad.

The campus-wise breakdown is given below:

Pune: 175 species

Kodathi (Bangalore): 108 species (Special spotting:

The near-threatened Indian Flying Fox)

SJP (Bangalore): 390 species

Gopanpally (Hyderabad): 108 species

Manikonda(Hyderabad): 73 species

Biodiversity Parks

Deccan-themed biodiversity parks are an important part of our operational facility campuses. In Bangalore, biodiversity zones have been created across the Electronic city, Kodathi, and Sarjapur campuses, which support various native and migratory species. In Pune, multispecies biodiversity parks spread across five thematic gardens thrive with more than 240 species of flowering plants. The Gopanpally Campus in Hyderabad witnessed large-scale restoration, with nearly 1,500 endemic species planted on already-degraded land. By focusing on native biodiversity and water reuse, these campus designs mirror the core principles of the Sustainable SITES Initiative-the international standard for designing sustainable landscapes. These efforts facilitated multiple sightings of biodiversity on campus, one instance being in May 2013 where hundreds of migratory butterfly species, such as the Dark Blue Tiger, Double Banded Crow, and the Lemon Pansy, on their semi-annual journey from the Western to the Eastern Ghats, stopped at the campus for nearly a month to rest and feed.

Rainwater Harvesting

At our Kodathi campus in Bangalore, we built a rainwater harvesting pond of 17 mn liters. In a good monsoon, the water collected in this pond is expected to cover around 40% of the campus water needs. The pond is also a living ecosystem and is surrounded by a lush green landscape which supports local flora and fauna. The Electronic City campus has a constructed wetland, designed using elements of the Deccan landscape to filter and rejuvenate recycled water from the sewage treatment plants.



Community Engagement

Water is a critical natural resource that is becoming increasingly scarce, especially in India. Given its shared use, sustainable water management requires participatory governance and collaboration. Wipro’s Urban Water programme supports this by bringing together communities, individuals, and organisations working on urban water issues across India. A key initiative under the programme is participatory aquifer mapping, which mapped interconnected groundwater zones across eight micro-watersheds in the Upper Ponnaiyar watershed in south-eastern Bengaluru, including 15 lakes.

Wipro also supports the Million Wells Campaign with Biome Environmental Trust, promoting recharge and open wells for rainwater harvesting while reviving traditional well-digging skills of the Manu Vaddar community. The campaign has generated around INR 8 billion through digging and maintenance activities, supporting community livelihoods, education, and businesses. For more information, visit the Urban Waters website.

East Kolkata Wetlands Conservation

Wipro supports youth-led conservation of the East Kolkata Wetlands (EKW), a Ramsar Site on Kolkata’s eastern edge and the world’s largest wastewater recycling and aquaculture system. Known as the ‘Kidneys of Kolkata’, EKW treats the city’s wastewater-through sewage-fed fishponds and agriculture, while supporting livelihoods and providing natural flood protection. Recognising its ecological importance, Wipro conducts conservation awareness and value-based education sessions in three EKW schools. On World Environment Day this year, students identified nearly 30 bird species, including the Lesser Whistling Duck, White-throated Waterhen, and Asian Openbill, deepening their understanding of the wetlands’ ecological functions and interconnections.

Achieving the global goals of halting and reversing nature loss by 2030 and living in harmony with nature by 2050 requires organisations to recognise and assess their dependencies on nature, rather than treating it as an inexhaustible resource. Wipro contributes to this transition through on-ground action, transformative education, and collaborative engagement.





Looking in the Mirror

We believe that an organisation must do all it can in the face of complex societal challenges. At the same time, it must evaluate its impacts objectively against the scale and complexity of these challenges and report transparently on both sides of the equation. Through this series “Looking in the Mirror”, we examine our own journey to exemplify the principle of business responsibility that we believe is essential to creating lasting value.

Our accelerated progress on renewable energy. Does it all add up?

Our Reflections on True Responsible Stewardship

Wipro's renewable energy journey has delivered significant progress. Renewable electricity today accounts for 94% of electricity consumption across our owned and operationally controlled facilities and 80% across our global footprint when leased facilities are included. Through energy-efficiency initiatives, private power purchase agreements, green tariffs, and captive renewable energy investments, we have substantially reduced our operational emissions even as we remain committed to achieving 100% renewable electricity before 2030.

Yet, the broader climate context compels us to ask a more fundamental question: Is this enough? Despite unprecedented growth in renewable energy worldwide, the world remains off track to limit warming to 1.5°C. One reason is that the challenge is no longer simply about adding more renewable energy. Global electricity demand continues to grow, driven by economic development, electrification, cooling needs, data centres, electric mobility, and emerging sectors such as green hydrogen. As a result, additions in renewable energy are often more than neutralised by accelerated fossil-fuel generation instead of fully replacing the latter. That explains the rebound paradox of why, despite great momentum in renewable energy deployment across the world, global emissions are not falling at the pace required to achieve climate goals. There is also another pertinent and nuanced angle to the RE story centred

on the quality, not just the quantity, of renewable electricity. Emerging research on green electricity in India, suggests that there are different “shades of green”. Not all renewable electricity delivers the same climate benefit. For example, the principle of additionality considers whether a renewable energy purchase contributes to the creation of new renewable capacity that would not otherwise have been built or is it a trading mechanism for already existing RE capacity. Similarly, banking mechanisms allow renewable electricity generated at one time to be credited against consumption at another.

While these approaches support renewable energy adoption, they do not always correspond to real-time displacement of fossil-fuel generation.

The question, therefore, is not just about adding renewable energy capacity, but one of system transformation.

While we will continue to maximise renewable energy procurement and operational efficiency, we are acutely aware that reversing climate change requires accelerating the decarbonisation of the wider electricity system, in addition to stronger activation of other critical levers. For example, protection of existing carbon sequestration capacity, e.g. conservation of forests and wetlands, is much more cost and time effective than restoring habitats and repairing already-inflicted damage.



Waste Management

Questions we ask ourselves as we look to the future

Wipro's solid waste management programme has delivered strong outcomes in segregation, composting, recycling, and landfill diversion, with over 98% of our solid waste being recycled, reused, or processed through approved channels. Yet, when viewed against the broader challenge facing cities, countries, and the planet, it is clear that organisational performance metrics do not reflect the reality outside. Globally, solid waste generation continues to grow, faster than population growth compounded by the pressure rapid urbanisation is placing on collection, processing, and disposal infrastructure. According to the Central Pollution Control Board (CPCB), India generates approximately 160,000 tonnes of municipal solid waste every day. Despite significant improvements in solid waste processing infrastructure, tens of thousands of tonnes continue to be disposed of in landfills or remain inadequately processed in the intermediate stages. Our municipal systems continue to be strained with growing volumes, combined with gaps in collection, segregation, and treatment processes and infrastructure.

Governments, businesses, communities, and innovators are testing different approaches such as EPR (Extended Producer Responsibility), decentralised composting, waste-to-energy, and technology-enabled recovery. Yet, rising volumes of solid waste seem to be constantly outpacing new solutions and institutional responses. Like climate action, this poses a systemic paradox: "why is the needle not moving fast enough, despite many organisations and communities responsibly managing their own waste?" The answer lies partly in what happens after the waste leaves organisational boundaries. Recycling within a facility is only the first step; environmental outcomes depend on downstream collection, aggregation, sorting, recovery, and final-processing pathways that are often fragmented and difficult to verify. Recognising this, we are strengthening downstream traceability and verification of intended recovery and recycling outcomes. We will do this in a spirit of collaborative partnership with the waste recycling ecosystem.

In parallel, as part of our CSR portfolio, we will continue to support community-centric solid waste management projects in the cities of our presence. We currently support 4 SWM projects that focus on community ownership of good practices and that also support some of the enablers of a life of dignity for field workers.

When Artificial Intelligence Meets Natural Boundaries

LLM-based Artificial Intelligence, also known as Generative AI or Gen AI in short, has often been characterised as having a dual 'Dr. Jekyll and Mr. Hyde' personality. On the positive, it has transformative potential to enhance productivity, accelerate scientific advances, especially drug discovery for hitherto-intractable terminal diseases, and support sustainability solutions at scale. Simultaneously, it carries a humongous environmental footprint, is likely to upend job-markets and, if used blindly, can erode human agency and cognitive ability.

At Wipro, the direct environmental footprint associated with our use of AI remains relatively small within the context of our overall operations (~0.83%). However, the environmental implications of AI cannot be understood solely through the footprint of any single organisation, especially in our instance where we don't own AI data centres. Gen AI's exponential rise has seen a concomitant increase in the demand for chip and computing infrastructure, which happen to be significantly more energy intensive than conventional cloud computing. The International Energy Agency estimates that electricity consumption from data centres could more than double by 2030, with growing pressures on water resources needed for cooling the hardware racks. These pressures are increasingly cascading onto proximate communities. Across the world, and more recently in India, citizens have begun questioning the implications of large-scale data centre developments on local water availability, electricity demand, land use, and ecosystem health. Recent debates highlight how the benefits of AI must be weighed against potential impacts on communities and natural resources.

These developments raise difficult but important questions. Can renewable energy deployment keep pace with AI-driven electricity demand? Even if it does, will energy prices increase non-linearly, affecting citizens? How should society balance the economic benefits of AI against the increasing pressure on water-stressed regions? How do we ensure that the environmental costs of digital transformation do not fall disproportionately on local communities? The question is no longer whether AI will transform society. It almost certainly will. The more important question is whether that transformation can occur within the ecological limits of the planet and in a manner that strengthens, rather than strains, the communities that support it. One of the ways Wipro is contributing to global advocacy on this matter is to participate and contribute to the development of an AI Eco-Rating framework, details of which are available in the section titled "Advancing Sustainable AI Through Measurement, Transparency, and Innovation".

Climate Strategy

Climate change can affect Wipro through workforce availability, facility and utility resilience, digital infrastructure, supplier continuity, and client delivery. The transition to a lower-carbon economy is also reshaping regulation, technology requirements, procurement expectations, and demand for sustainability-led services.

Wipro’s climate strategy combines mitigation and adaptation to reduce transition exposure, strengthen operational resilience, and support value-chain and client transition. Climate and ESG risks are incorporated into Wipro’s Enterprise Risk Management and Business Continuity Management processes. This section provides a concise strategic overview. Detailed governance, methodology, scenario assumptions, asset-level findings and financial-effect analysis are available in Wipro’s TCFD and IFRS S2-aligned Climate-Related Financial Disclosures Report.

Climate Governance

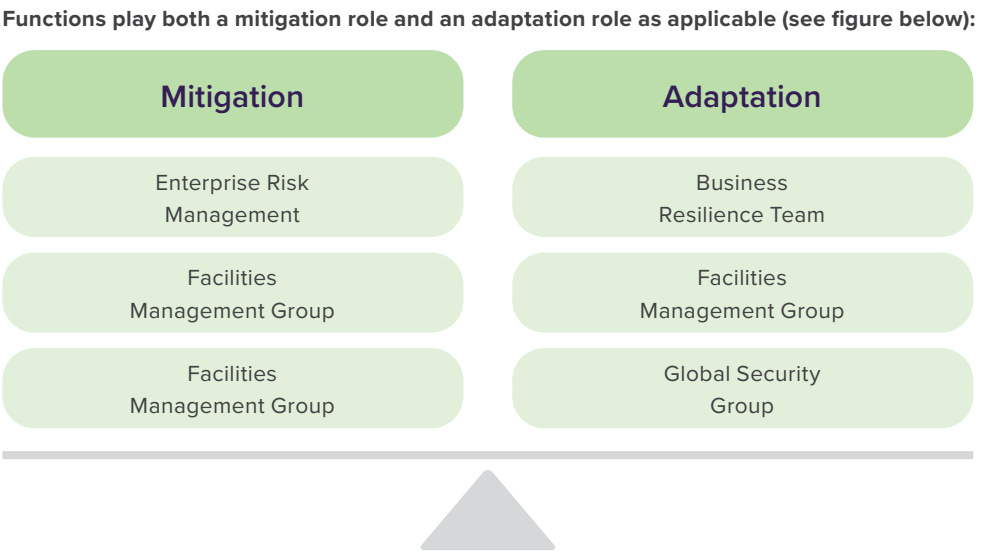
Wipro’s climate governance framework establishes accountability across the Board, executive management and business functions. The framework is structured across three levels: Board oversight, delegated management responsibility, and integration of climate-related controls and procedures across the organisation. This structure enables climate-related matters to be considered alongside Wipro’s strategic priorities, enterprise risks, and operational performance, while maintaining clear lines of accountability and escalation.

Climate Risk Identification and Assessment

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 FY26 physical climate-risk-assessment covered 55 locations globally, including 25 in India and 30 international locations. Twenty-one critical assets were assessed in greater detail based on total asset value and employee strength. Six physical climate hazards were assessed under three IPCC AR6 Shared Socioeconomic Pathway (SSP) scenarios: SSP1-2.6, SSP2-4.5 and SSP5-8.5, across the 2030, 2040 and 2050 assessment horizons. The methodology combines hazard, exposure and vulnerability analysis to generate comparable risk ratings across locations and support prioritisation of adaptation measures. The assessment was conducted across 2030, 2040 and 2050 assessment horizons, and the methodology follows a structured process that converts climate-hazard information into company-specific risk ratings by combining hazard severity, asset exposure, and vulnerability characteristics.

Transition-risk areas include rising energy requirements from digital technologies, climate regulation and disclosure, lower-carbon procurement, e-waste and circularity, resource management, and technology and market change.



Critical Sites Risk Landscape

The portfolio heatmap in the detailed Climate-related Financial Disclosures Report presents the relative concentration of physical climate risks across Wipro's 21 critical assets under SSP5-8.5. Extreme heat and flood are widely elevated across India and the Philippines. Water stress is Highest at multiple India locations. Wind is most pronounced at KDC, Vizag, CDC 5, and the Philippines assets, while wildfire is Highest only at Central Bloc. The ratings indicate relative exposure within the assessment framework and support prioritisation. They do not, by themselves, represent expected financial loss or determine a specific investment decision. The portfolio heatmap shows multi-hazard concentration across 21 critical assets. Extreme heat and flood are widely elevated across India and the Philippines. Water stress is Highest at multiple India locations. Wind is most pronounced at KDC, Vizag, CDC 5 and the Philippines assets, while wildfire is Highest only at Central Bloc.

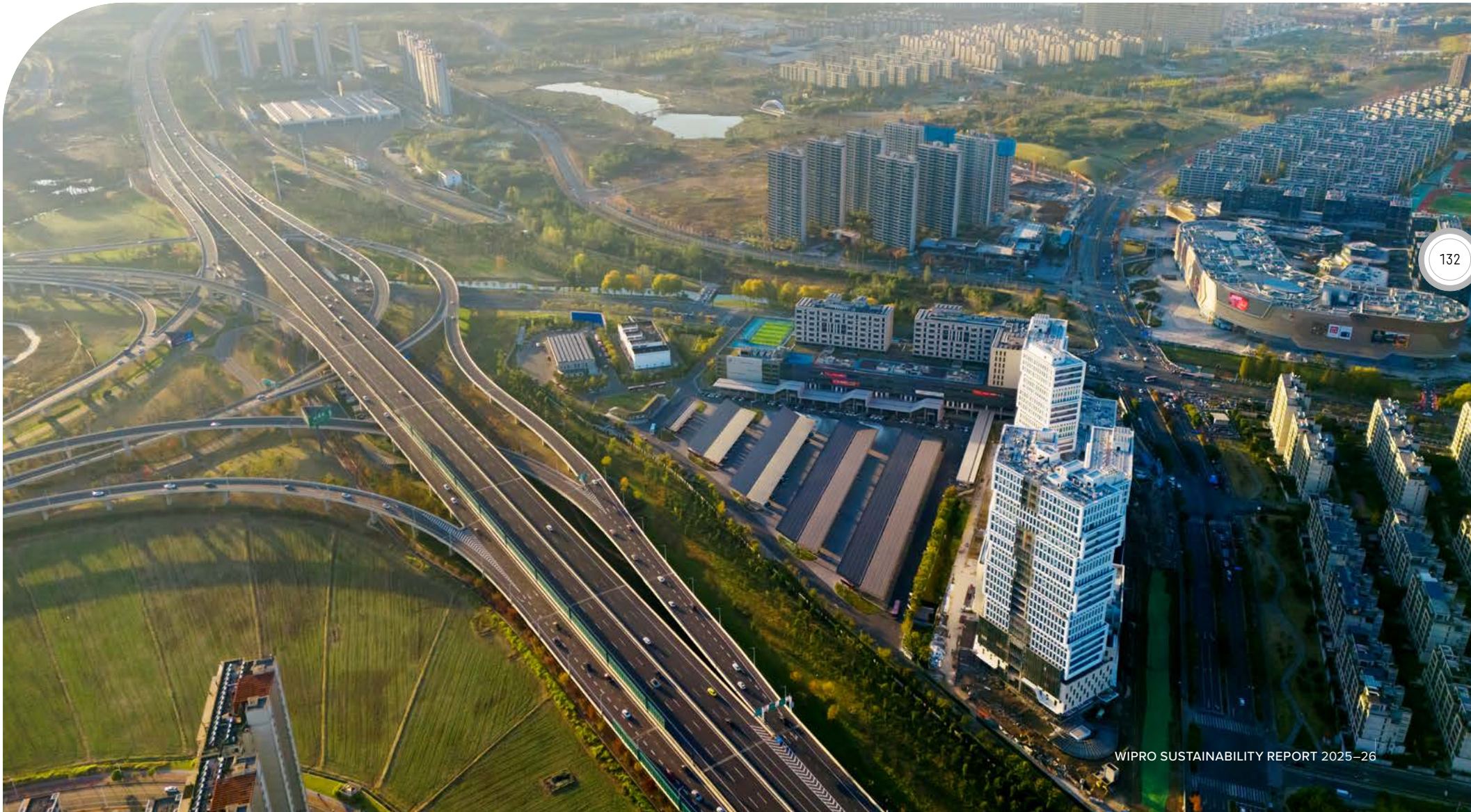
Asset	Type	Location	Extreme Heat	Water Stress	Flood	Wind	Wildfire
GNDC	Office	Noida	Highest	Highest	Highest	Low	Lowest
GDC	Office	Gurugram	Highest	Highest	Highest	Low	Lowest
KDC	Data centre	Kolkata	Highest	Lowest	Highest	Highest	Lowest
Bhubaneswar	Office	Bhubaneswar	Highest	High	Highest	High	Lowest
Airoli	Office	Navi Mumbai	Highest	Low	Highest	High	Lowest
PDC	Data centre	Pune	Highest	Highest	Highest	High	Lowest
Kodathi	Data centre	Bengaluru	High	Highest	High	High	Lowest
Sarjapur 1	Office	Bengaluru	High	Highest	High	High	Lowest
Sarjapur 2	Data centre	Bengaluru	High	Highest	High	High	Lowest
Mysore	Office	Mysore	Highest	High	High	Medium	Lowest
Gopanpally	Office	Hyderabad	Highest	Highest	High	High	Low
Manikonda	Data centre	Hyderabad	Highest	Highest	High	High	Lowest
Vizag	Office	Visakhapatnam	Highest	Medium	Highest	Highest	Lowest
CDC 5	Office	Chennai	Highest	Highest	Highest	Highest	Lowest
Coimbatore	Office	Coimbatore	Highest	Medium	High	Medium	Lowest
KODC	Office	Kochi	Highest	High	Highest	High	Lowest
Kings Court	Office	Reading, UK	Lowest	Highest	Lowest	Lowest	Lowest
Central Bloc	Office	Cebu City	Highest	Medium	Highest	Highest	Highest
CBP	Office	Cebu City	High	High	Highest	Highest	Lowest
ETON 1	Office	Metro Manila	High	High	Highest	Highest	Lowest
ETON 5	Office	Metro Manila	High	High	Highest	Highest	Lowest

Risk ratings indicate relative exposure within the assessment framework. They support prioritisation and do not, by themselves, represent expected loss or determine a specific investment decision.



Financial Impact of Climate Risks

Detailed information on Wipro's climate-related financial impacts, including the methodology, scenario assumptions, and quantified impacts across physical and transition risks, is provided in the TCFD/IFRS S2 Report. The assessment considers physical risks such as water stress, extreme heat, floods, wind and cyclone events, and wildfires, as well as transition risks arising from policy, regulatory and market changes under multiple climate scenarios and time horizons (2030, 2040 and 2050). The results are used to support climate-risk management, resilience planning, adaptation actions, and strategic decision-making across the organisation.





Climate Adaptation and Operational Resilience

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.

Beyond disaster response, Wipro also focuses on disaster preparedness. Some resilience measures include enhancing the stormwater and drainage systems, integrated water management including rainwater harvesting and wastewater treatment and reuse, efficient and smart cooling, protection or higher placement of critical systems, backup power and remote-work enablement. These measures are directed at maintaining workforce safety, facility readiness, and client delivery during acute events and chronic resource pressures. For extreme heat and heatwaves, the response focuses on efficient building design, smart HVAC, cooling optimisation, and transition to renewable electricity.

Case study

In November 2025, Cebu experienced flooding due to prolonged heavy rainfall, primarily affecting low lying and river adjacent areas. The impact to the city included traffic slowdowns and rerouting, temporary inaccessibility of some roads and widespread power or telecom outages.

The Wipro office in Cebu was impacted by delayed or cancelled public transport and difficulty reaching Cebu IT Park/Cebu Business Park. Some roles still required onsite presence and work-from-home approvals remained case by case, making it difficult for IT employees to continue working.

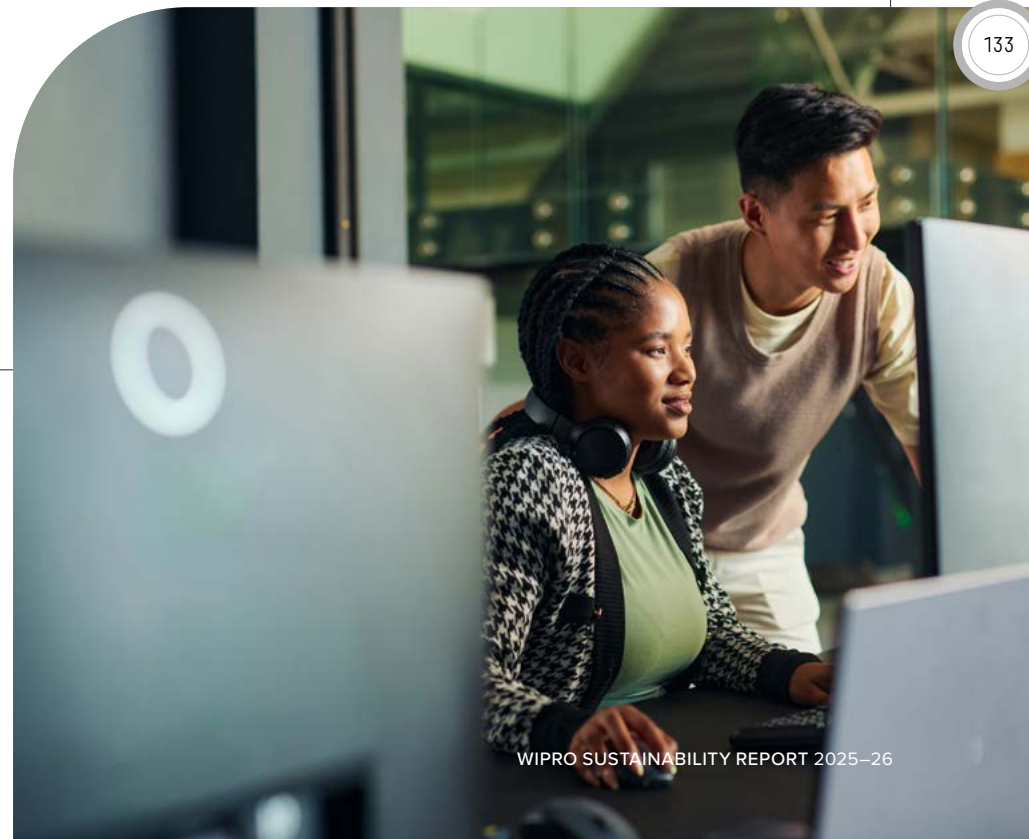
Some of the steps taken by our business resilience team included:

- Flexibility in attendance, partial attendance marked as full day present, and work-from-home options.
- In-housed employees for over seven days, with free food.
- Provided shuttle/transport for over two weeks.

We were able to ramp up business from 10% to 90% in two days, and business-as-usual from Day three. This is a testament to our strong Business Resilience Planning.

Climate Mitigation and Decarbonisation Strategy

Wipro's transition strategy is anchored in its Net Zero ambition, science-based targets, and renewable-electricity commitment. The principal operating levers are renewable energy procurement, energy-efficiency, efficient buildings, sustainable mobility, and responsible resource management. Value-chain action includes improving supplier emissions data, incorporating ESG considerations into procurement, conducting supplier assessments, and building supplier capability through WISE and related programmes. Details on these programmes are available in this report.



Climate Opportunities

Climate-related opportunities arise from sustainability consulting, Green IT, Impact Intelligence, energy management, ESG reporting, climate-risk management, and Net Zero transition capabilities. These services support clients in measuring environmental performance, managing climate-related risks, and advancing their transition objectives.

Category	Opportunity	Financial Value (\$ Mn; Five-Year Duration)
Development and/or Expansion of Low Emission Goods and Services		\$1,862.8
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.	
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.	
Products and Services Ensuring Resilience of IT Operations		\$18,749.0
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 Opportunities

Based on current revenue trends and expected demand for sustainability, decarbonisation, net-zero and product life cycle management solutions across our core offerings—including energy and utilities, engineering research and design, sustainable technology, sustainable procurement, sustainable AI, sustainable finance and lending, and sustainable design—we projected annual revenue growth for FY2025–FY2030. Using a FY2025 revenue base of \$240 million and a 15% annual growth rate, we estimate a cumulative 5-year revenue opportunity of \$1,862.8 million.

For FY2025–FY2030, we estimate approximately \$18,749 million in cumulative revenue from data centres, cloud infrastructure services and modernisation, and End User Computing Services (EUCS). This projection assumes 5% annual growth over five years, based on FY2025 revenue of \$3,232 million.

The projected costs for realising these opportunities are estimated as \$95.2 million and \$520 million respectively. This is based on the additional cost to 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.

Impact Valuation Report

Impact valuation quantifies and assesses a company's positive and negative externalities in relation to society and the environment. Although methodologies continue to evolve and remain open to debate, impact valuation provides a useful lens to identify areas of value creation and erosion across the value chain. Its objective is to capture both intended and unintended impacts of business activities across products and services, operations, and the supply chain. By systematically accounting for these externalities, businesses can make decisions that create value for all stakeholders and not shareholders alone.

Since 2016, we have been calculating our Environmental Profit and Loss (EP&L), also known as Natural Capital Valuation. This exercise helps us assign a financial value to natural capital and express diverse environmental impacts in a common currency. Over the past two years, we have also undertaken Human Capital Valuation, which estimates the financial value of our impacts on employees, and Produced Capital Valuation, which assesses the financial value created for different stakeholders.

Wipro's Natural Capital Valuation

Like every year, we assessed the hidden impact of our natural capital, both positive and negative, across six dimensions: Greenhouse gas emissions, air pollution, water consumption, water and land pollution, waste generation, and land use. 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 US\$128.26 per tonne CO₂e, adjusted for inflation. Additionally, this year, we assessed the impact on biodiversity as a result of our operations.

The impacts on natural capital are calculated in two components: (i) as a result of our direct operations and (ii) as a result of our upstream activities (such as purchased goods and services, business travel, etc).

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 net change in economic value due to 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 FY26

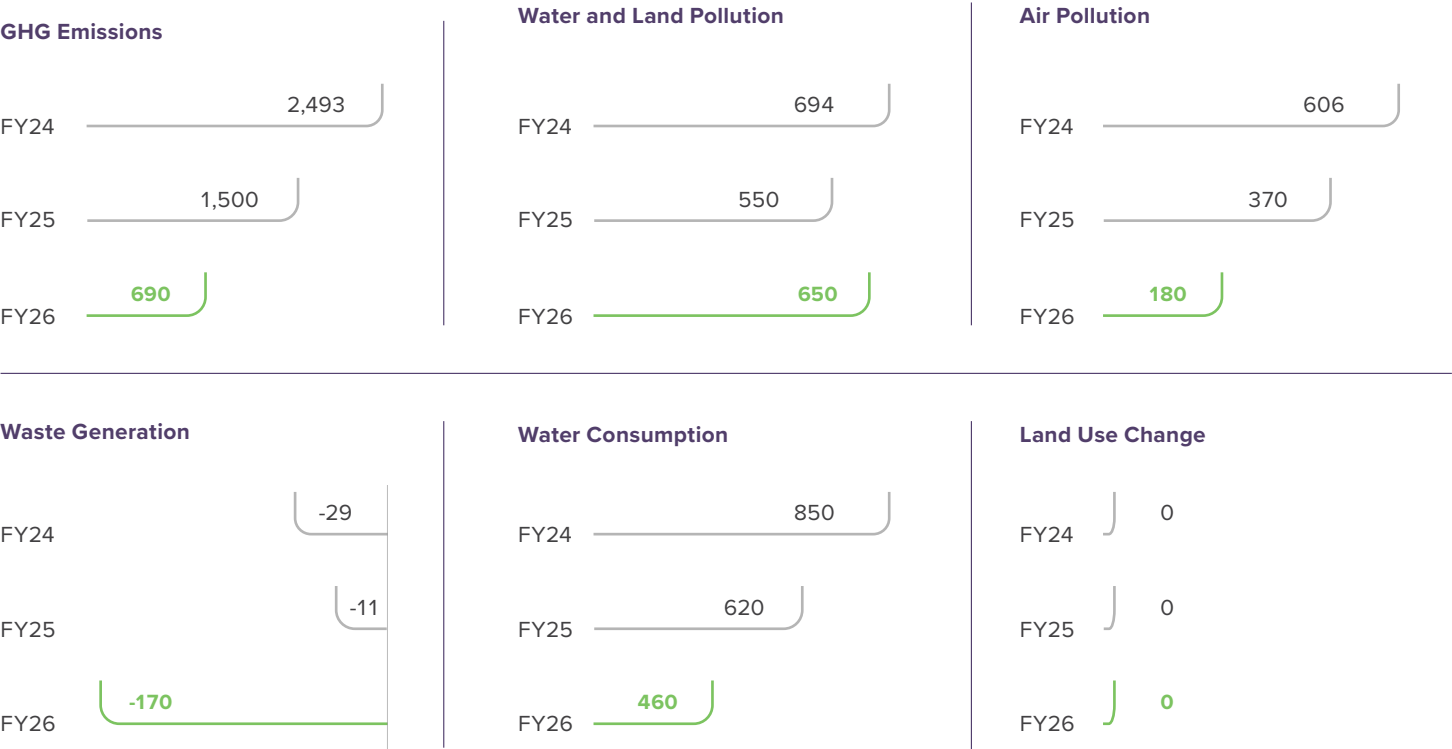
In FY26, total environmental costs of Wipro’s operations and upstream were quantified at \$510 million (\$270 million in FY25), of which operational and upstream impacts contribute 1% (\$3.6 million) and 99% (\$506.4 million) respectively. Figure 1 depicts the impacts from our direct operations, while Figure 2 depicts upstream valuation by parameter.

Our operational impacts saw a significant decline primarily due to an increase in the renewable share of electricity and a decrease in Scope 1 and Scope 2 emissions, hence reducing the proportion of operational impact to the total impact. This year, we saw an increase in upstream valuation, particularly from our Purchased Goods and Services. This has resulted primarily from (i) inclusion of procurement spends from certain categories that were previously not considered and (ii) the upstream impacts of this spend on Tier II and Tier III suppliers, particularly those attributable to air pollution.

Within Wipro’s upstream supply chain, Purchased Goods and Services, across all tiers of suppliers (94%; \$480 million), and upstream leased assets (3%; \$14 million) are the top impact categories. The increased granularity in reporting upstream leased assets has resulted in a slight increase in impacts from this category. In terms of the sources of impact, air pollution (81%; \$420 million) and GHG emissions (11%; \$56 million) are the top two contributors. The primary source of air pollution in our impact reporting comes from secondary and tertiary suppliers.

Valuation Intensity by EBIT for Operational Impacts

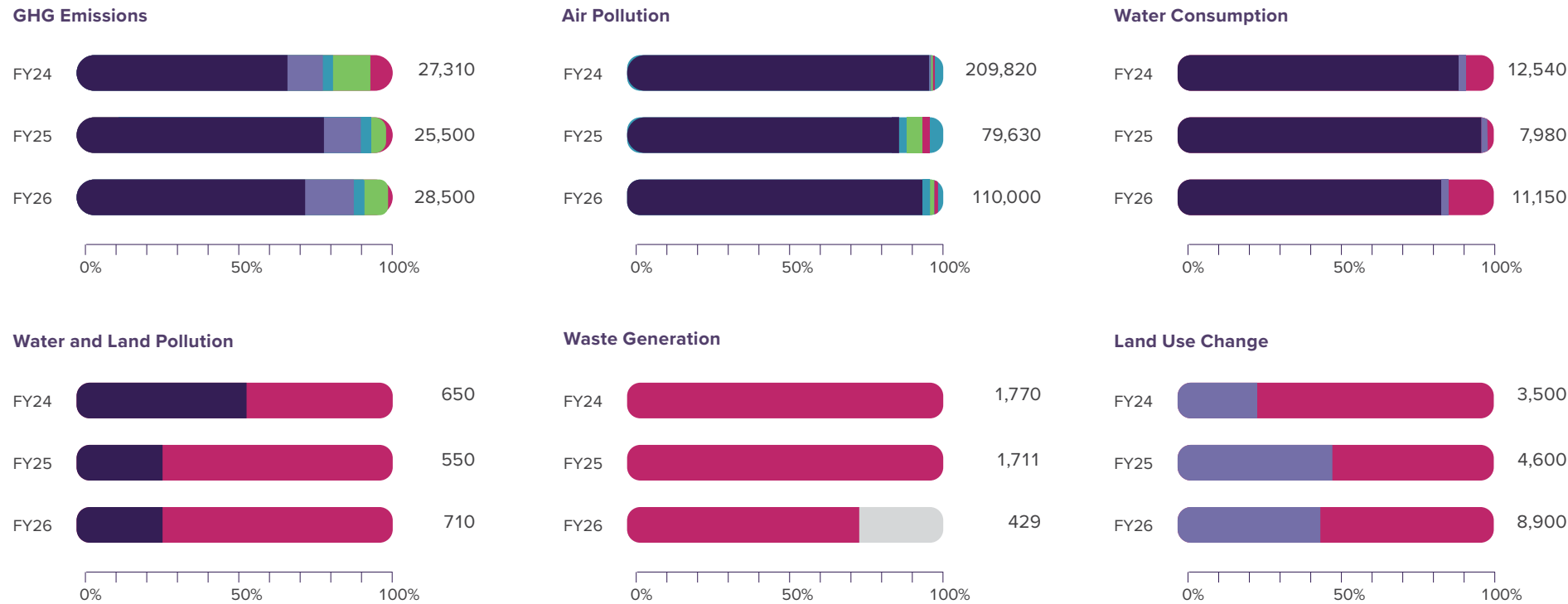
Intensity (\$ per million \$ EBIT)



Note: There are no impacts on land use change as a result of operations.

Valuation Intensity by EBIT for Upstream Activities

Intensity (\$ per mn \$ EBIT)



Note: The length of the bars is not representative of the values.

Legend

Purchased Goods and Services

Fuel and Energy Related Activities

Business Travel

Employee Commuting

Upstream Leased Assets



Some key observations are:

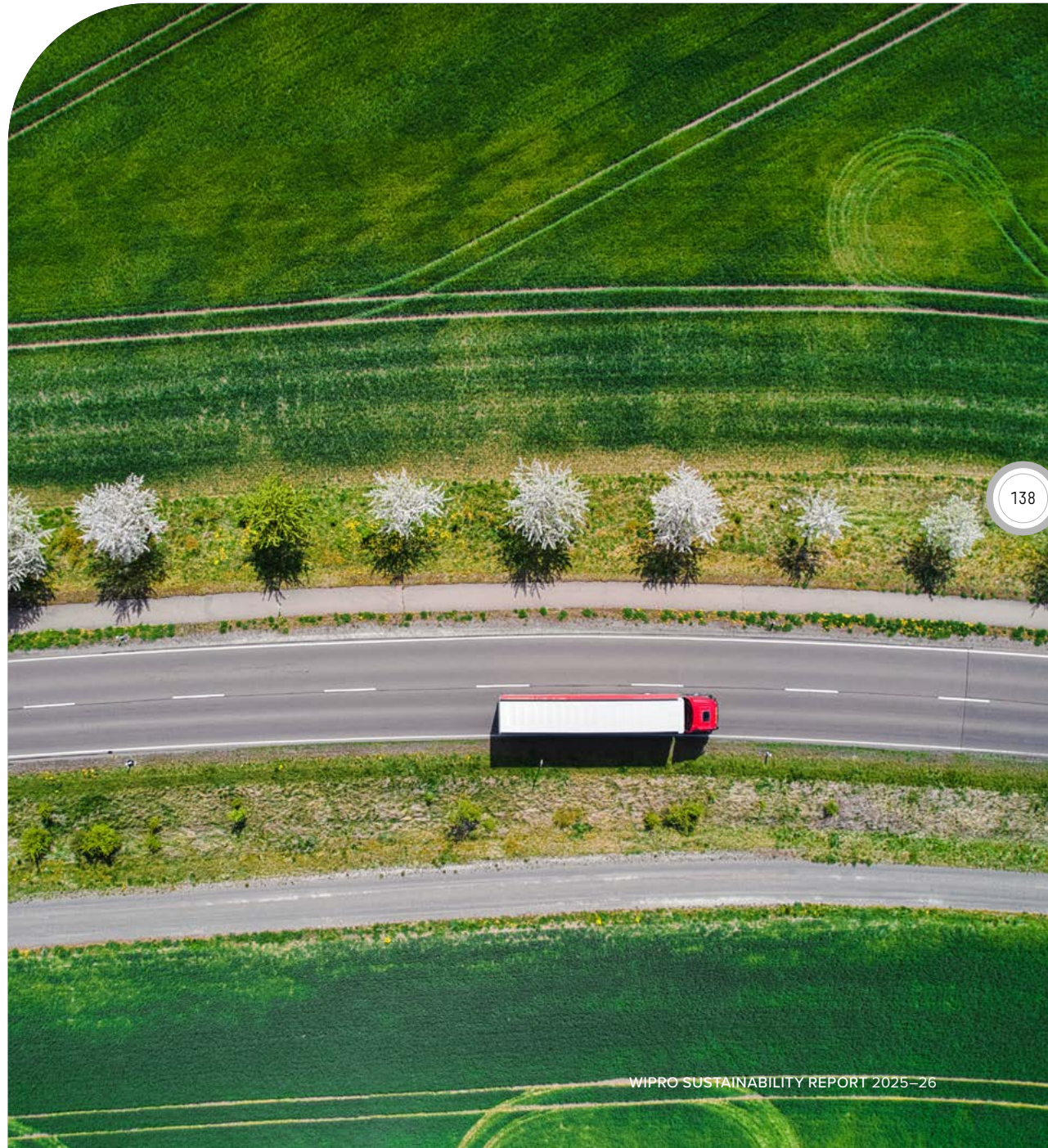
1. Valuation from purchased goods and services has seen a significant increase. This could be as a result of the conservative approach we took this year of including a sizable category of procurement of services, such as membership fees and health- and safety-related services, that were made without a purchase order and for which we were unable to assign material categories accurately in the system. Since material categories play a critical role in determining impact valuation, wrong assignment can lead to erroneous results.

2. The impact of air pollution from purchased goods and services has seen a significant increase (attribution of air pollution is 81% of the overall value). High air pollution values are typical of material categories like construction materials and electronics (high intensity of heavy metals), but not of service line items, even after factoring in all upstream tiers. As the methodology gets fine-tuned over the next few years, we are likely to see values that are more representative.

If we do an apple-to-apple comparison after removing this new category of spends, we see that the total impact valuation drops by 22% to \$210 million from \$270 million. Possible reasons for this decrease include:

- Complete phase-out of R-22 from all our sites and a decrease in fuel consumption.
- Increased percentage of RE (94%), resulting in a decrease in operational valuation as well as a decrease in upstream fuel and energy valuation.

A detailed discussion on our Natural Capital Valuation for this year can be found on page 57 of our [FY26 Integrated Annual Report](#).



Community Partnerships

Community Impacts and Enabling Long-Term Social Change

At Wipro, our community initiatives are guided by the belief that addressing social and ecological challenges requires deep, long-term engagement. Through Wipro Foundation and our broader CSR initiatives, we work across education, healthcare, ecology, disaster response, and public spaces to strengthen institutions, support vulnerable communities, and contribute to more inclusive and resilient societies. Our work is undertaken through partnerships with civil society organisations (CSOs), public institutions, and local communities, recognising that lasting change is built through collaboration, participation, and continuous engagement.

Our approach is rooted in a systems perspective. We recognise that meaningful change is cumulative, relational, and anchored in strong institutions. Rather than creating parallel structures, we focus on strengthening existing systems and investing in organisational and leadership capacities. We also enable learning and adaptation, and support institutions that can sustain impact over time. This includes long-term partnerships with CSOs, research institutions, public systems, and domain experts, who bring deep contextual knowledge and local presence.

Our community programmes are predominantly urban-focused and operate through locally rooted partners across 26 States and four Union Territories. These engagements seek to address critical issues in the domains of education, healthcare, urban ecology, cities and public spaces, and disaster response, while contributing to more inclusive, equitable, and sustainable communities. Since FY21, these initiatives have cumulatively reached approximately 5.95 million people.





Education: Strengthening Systems for Inclusive Learning

Education remains the largest area of our community engagement. Our work in this domain focuses on improving educational access, strengthening teaching and learning processes, supporting government-school systems, promoting sustainability education, and enabling inclusive learning environments for children with disabilities.

Since FY21, our initiatives in education have contributed to positive outcomes for approximately 2.89 million children, including 148,467 children with disabilities, across 26 states and four Union Territories.

A significant component of this work involves strengthening public education systems. Through initiatives, such as the Urban Government School Initiative, implemented with partners and state education authorities, we continue to support improvements in school infrastructure, classroom practices, and institutional capacity.

Digital skilling remains another important pillar of this work. Our programmes have engaged over 367,000 learners, trained 4,635 faculty members, and worked with 742 engineering and science institutions to strengthen employability, faculty capability, and institutional readiness for future skills.



148,467

Children with
disabilities reached

2.89 mn

Impacted through education initiatives since FY21



Facilitating the Teaching of Sustainability in Schools

Navikru Eco Foundation, Ladakh

Navikru has introduced sustainability education to schools across Ladakh through hands-on, inquiry-based learning on water, waste, and biodiversity. Initially guided, schools have gradually begun designing and leading their own projects. Sustainability is becoming embedded in daily routines: waste management, biodiversity mapping, and community clean ups. Formal partnerships with local councils have been reinforcing system ownership. Over time, Navikru's role has shifted from driver to enabler as schools are emerging as independent ecological champions. This story shows how education can move from awareness to practice, and how systems change when institutions internalise responsibility.



Building Inclusion Through Community and Care

GBCD, West Bengal

GBCD started their work with a small group of children with hearing impairment, initially providing vocational training. Working in underserved areas of Hooghly, near Kolkata, the organisation promotes independence and empowerment for people with disabilities through community-based rehabilitation. With parents leading the change, they have been able to mobilise resources and champion an inclusive environment. When they started pursuing plans for inclusive schooling, early identification, reducing dropouts, and enabling continued education and livelihoods, the hope of long-term positive change emerged across communities.

Education: Demonstrating the Potential of Government Schools

Government schools play a vital role in providing education to children from disadvantaged communities. Yet, declining enrolment in many government schools highlights challenges related to infrastructure, learning environments, and public perception. The Urban Schools Initiative in Bengaluru was created to demonstrate what a high-quality government school can look like. Launched in partnership with the Government of Karnataka and the Azim Premji Foundation, the initiative combines infrastructure development with teacher support, leadership development, early childhood education (ECE), and community engagement.

Importantly, the work is embedded within government systems, allowing successful practices to be sustained and scaled. What began in 2019 with two pilot schools has since expanded to 21 schools and 181 anganwadis. The participating schools have reported increased enrolment, improved attendance, stronger teacher motivation, and greater parental engagement. The initiative has also attracted significant government investment for replication. More than improving individual schools, the initiative offers a proof point for how collaborative, system-based approaches can help strengthen public education at scale.

Creating Pathways from the Margins to Learning

Ashayen Trust, Bhubaneshwar

Ashayen emerged from sustained engagement with children living on the streets. Since government schools are reluctant to enroll them, Ashayen began their work with them by creating safe, trusting spaces, where children could find stability and acceptance before being introduced to learning. Education followed readiness, not imposition. Alongside, the organisation engaged communities and local worker networks to build support systems around these children. Soon, the effort shifted from direct intervention to enabling a more responsive ecosystem, showing how care, trust, and collaboration can open pathways to learning and dignity.



Wipro earthian

Wipro earthian, our flagship sustainability education programme, continues to bring together our interests in education and ecology. In FY25–26, the programme received more than 2,000 submissions from schools across India. Since its inception, Wipro earthian has engaged over 51,000 schools, 210,000 students, and 41,000 teachers, encouraging inquiry-led engagement with issues, such as biodiversity, water, and waste.

51,000+

Schools engaged since inception

210,000

Students reached

Healthcare: Working with Community-Anchored Public Health Systems

Our healthcare programmes are grounded in the understanding that health outcomes are shaped by the strength of local public health systems, community participation, and trust in frontline services. Therefore, we focus on primary healthcare, maternal and child health, nutrition, disability support, mental health, and preventive care.

Through partnerships across multiple states, our programmes have reached approximately one million women in the reproductive age group, 1.7 million infants and children, and 7,600 children with disabilities since FY21.

From strengthening maternal healthcare in underserved urban settlements to enabling technology-supported tracking of pregnancies and improving frontline health-worker capacities, our approach combines community engagement with the strengthening of systems.

1.7 mn

Infants and children reached

~1 mn

Women of reproductive age reached

7,600

Children with disabilities reached since FY21





From Availability to Demand in Primary Healthcare

Eleutheros Christian Society (ECS), Eastern Nagaland

In parts of eastern Nagaland, primary healthcare facilities existed but were chronically under-utilised. With long-term support, Eleutheros Christian Society has been working closely with communities and the public health system to shift this dynamic. Sustained investments in community awareness, trust building, and rights-based engagement have enabled women to actively seek services for antenatal care, immunisation, and nutrition. Over time, demand has expanded to non-communicable diseases and elderly care, reframing healthcare from a discretionary service to a community entitlement. This transition has strengthened utilisation, accountability, and local ownership of primary healthcare systems.



Making Urban Healthcare Reachable

Child in Need Institute (CINI), Kolkata, West Bengal

In Kolkata's informal settlements, lack of recognised addresses made it difficult for frontline workers to track pregnant women and children for routine care. With support from Wipro Foundation, the Child in Need Institute (CINI) piloted the use of Plus Codes as a digital addressing system within urban primary healthcare. By enabling households to be uniquely identified, health workers could improve follow-ups for antenatal care, immunisation, and trace-missed beneficiaries. This intervention addressed an infrastructural blind spot, strengthening continuity, planning, and accountability within the public health system rather than creating parallel services.

Urban Ecology and Resilient Communities

Our ecology programmes are based on the understanding that environmental challenges are closely linked to community well-being, livelihoods, and the resilience of urban systems. We work to strengthen urban ecological systems through sustained, locally grounded engagements with communities and city-level institutions.

The work spans urban water systems, watershed management, waste management, and livelihoods in the informal waste sector, climate adaptation, biodiversity conservation, and community ecology. These programmes demonstrate practical solutions. These also contribute to greater citizen participation, institutional capacity, and policy learning around environmental sustainability.

Our ecology initiatives focus on strengthening urban ecological systems and improving resilience in communities facing environmental stress. Implemented across 12 cities, these programmes span urban water systems, watershed management, waste and livelihoods, biodiversity conservation, community ecology, and climate adaptation.

Projects during the year included restoration of water systems, community-led climate adaptation initiatives, ecological conservation efforts, and programmes that strengthen both environmental outcomes and local livelihoods. Through these efforts, we seek to demonstrate scalable responses to complex ecological challenges, while strengthening institutional and community capacities.

Rebuilding Water Security through Local Systems

As cities expand, water security is emerging as a critical challenge. In Devanahalli, near Bengaluru, growing dependence on deep borewells and declining groundwater levels have raised concerns about the long-term sustainability of water supplies. While access to water remains available, the underlying systems are becoming increasingly fragile.

A collaborative initiative supported by Wipro Foundation is demonstrating a different approach. Working with partners, such as Biome and local government institutions, the project seeks to restore local hydrological cycles rather than rely on ever-deeper extraction. Treated wastewater is used to recharge lakes, which, in turn, replenish shallow aquifers. Water is then drawn through filter borewells and supplied through existing distribution systems.

Today, around 4,500 people benefit from improved and more reliable water access. The model reduces pressure on deep aquifers, lowers pumping-related energy consumption, and strengthens local resilience. With growing government interest, it is also demonstrating how decentralised water systems can be replicated at scale.



Disaster Response: From Relief to Recovery

Natural disasters often create disruptions that extend well beyond the immediate emergency, affecting livelihoods, healthcare, education, and social support systems. Therefore, our approach to disaster response goes beyond the provision of relief. Working through locally rooted partners, we support rehabilitation and recovery efforts that help communities rebuild lives, restore access to essential services, and strengthen resilience in the face of future crises. This approach recognises that recovery is a long-term process and requires sustained engagement with affected communities and institutions.

Following the Wayanad landslides, interventions continued into FY25–26, supporting healthcare, educational continuity, livelihood restoration, and community recovery. These efforts reached more than 4,255 people through locally anchored partnerships.

4,255+

People reached through disaster recovery efforts



Employee Volunteering and Giving

Employee participation remains an important part of Wipro's social impact efforts. Through Wipro Cares, employees contribute their time, skills, and resources to community initiatives across multiple causes. All employee contributions are matched by the company on a one-to-one basis.

In FY25–26, employees participated in more than 600 volunteering activities across 20+ countries, contributing approximately 35,000 hours and reaching over 60,000 people. More than 31,000 employees volunteered during the year, while over 42,000 employees contributed monetarily to social causes.

These efforts ranged from blood donation drives and environmental restoration activities to mentoring, disability inclusion, disaster-response support, and the creation of educational and assistive learning materials.



35,000+

Employee
volunteering hours



60,000+

People reached through
volunteering initiatives



31,000+

Employees volunteered



Perspective

“Not everything that counts can be counted.”

By P. S. Narayan



Measurement is an essential part of sustainability. It helps organisations understand scale, track progress, remain accountable, and make informed decisions. Yet some of the most meaningful outcomes of social change resist easy measurement.

The scale of our work can be measured through the number of partners supported, people reached, and communities engaged. What is harder to measure, but equally important, is how these efforts expand opportunity, build confidence, strengthen resilience, and restore dignity.

The distinction is important. Numbers tell us how many children attended school, how many people accessed healthcare services, or how many individuals participated in community programmes. These help us understand reach and coverage. But they reveal less about what those experiences mean to the people involved or how they alter the course of a life.

Consider a young woman from a community where generations of girls have traditionally had limited educational opportunities. Through the support of one of our partner organisations, she has become the first person in her family to pursue higher education. Or a young student who, after sustained counselling and support, develops the confidence to participate fully in school and engage positively with peers. The significance of these changes extends beyond any metric.

Our partners often remind us that meaningful progress is rarely linear. It can emerge through small but important shifts: a child choosing to remain in school, a family gaining confidence in public systems, a teacher adopting more inclusive practices, or a community finding ways to respond collectively to shared challenges. These outcomes

are foundational to long-term change, even if they are not always visible in dashboards and scorecards.

This understanding shapes how we approach social impact. Alongside quantitative measures, we seek to understand lived experiences, local contexts, and the perspectives of the communities we work with. Numbers help us assess scale and efficiency. Stories and qualitative insights help us understand depth, relevance, and lasting impact.

It also reinforces the importance of long-term partnerships. Sustainable change is seldom achieved through a single intervention. It is built through trust, local knowledge, patient engagement, and the collective efforts of communities, civil society organisations, employees, and institutions working together over time.

As we continue to strengthen our sustainability journey, we remain committed to rigorous measurement and transparent reporting. At the same time, we recognise that some of the outcomes that matter most cannot be fully represented in tables and charts. They are reflected in expanded possibilities, strengthened capabilities, and the confidence of individuals and communities to shape their own futures.

In that sense, while much that matters can be measured, not everything that counts can be counted.

P. S. Narayan is the Global Head of Sustainability and 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.



Cities and Public Spaces

Public spaces for culture play a critical role in enabling dialogue, plurality, and democratic thinking. They enhance community bonds, safety, security, and civic participation. Since 2018, our CSR charter has been dedicated to nurturing inclusive public spaces. The three major projects we support that act as inclusive public spaces are Bangalore International Centre (BIC), the Museum of Art and Photography (MAP), and Pune International Centre (PIC).

BIC has been running well for more than six years now and has rapidly become a vibrant hub for diverse conversations, cultural events, and perspectives. MAP also has a library, called “Wipro Library”, with rare art and history books across two floors.

At MAP, exhibitions, such as ‘VISIBLE/INVISIBLE: Representation of Women in Art through the MAP Collection’ placed questions of gender, power, and representation at the centre of public discourse. This approach is reinforced through strong engagement with young audiences. Over 5,000 students were reached through school programmes and sustained inclusion efforts, including Kannada walkthroughs, disability-led programming, and accessible formats. In 2025–26, thousands of people from marginalised communities and persons with disabilities engaged through inclusive public programmes.

As part of its support to public spaces for dialogue and democratic engagement, Wipro also enables platforms, such as the Pune International Centre (PIC), to host open, evidence-based public conversations on national priorities. The 2025 PIC Wipro Annual Lecture by Dr. Soumya Swaminathan examined how disruptive health technologies can be made equitable in India, emphasising local research, strong data systems, and primary care. Open and free to the public, the lecture exemplified how long-term civic institutions foster informed debate and public reasoning beyond formal policy arenas.

Building Capacity for Sustained Impact

Across our community programmes, a common set of learnings continues to emerge. Lasting social change is closely linked to the strength of institutions and the capacities of people working within them. Investing in organisational capability, leadership development, trust-based partnerships, and long-term engagement creates conditions for impact that extend beyond individual projects. These principles continue to guide our approach to community engagement and social responsibility.



Value Created: Our People

The Pulse of Our Workforce

Employee Diversity

What We Track

212,663

Employees covered through AI-ready workforce initiatives

19.23 mn

Total number of employee training hours

Key Metrics

Diversity of Governance Bodies and Employees

GRI 405-1

Region-Wise	FY26	%
APMEA	15,721	6.89%
Europe	7,907	3.47%
India	190,064	83.31%
The Americas	14,455	6.34%
Total	228,147	100.00%

Age-Wise	FY26	%
<30	110,492	48.43%
30–50	108,379	47.50%
>50	9,276	4.07%
Total	228,147	100.00%

Gender-Wise	FY26	%
Female	85,982	37.69%
Male	142,033	62.26%
Others	132	0.06%
Total	228,147	100.00%

Employee Categorisation	FY26	%
Junior	161,013	70.57%
Middle	66,193	29.01%
Senior	941	0.41%
Total	228,147	100.00%

Age-Wise Distribution of The Board	
30-50	1
>50	7
Total	8

Gender-Wise Distribution of The Board	
Female	3
Male	5
Total	8

Ratio of Basic Salary and Remuneration of Women to Men

GRI 405-2

Employee Categorisation	India	US	Canada
Junior	0.9	1	0.9
Middle	0.8	0.9	0.9
Senior	0.9	0.9	—*

*For the current reporting period, the above metric is not reported as the headcount in this category is not adequate for ratio based representation.

Percentage of Employees Receiving Regular Performance and Career Development Reviews

GRI 404-3

Details of Performance and Career Development

Gender-Wise	Total (A)**	No. (B)	%B/A
Male	124,384	118,237	95.1%
Female	73,978	70,549	95.4%
Others	24	18	75.0%
Total	198,386	188,804	95.2%

Employee Categorisation*	Total (A)**	No. (B)	%B/A
Junior	135,928	130,199	95.8%
Middle	61,562	57,792	93.9%
Senior	896	813	90.7%
Total	198,386	188,804	95.2%

- 1) Only permanent employees have been considered for the purpose of the above disclosure.
- 2) Employees of Harman and Capco entities have been excluded from the above disclosure.
- 3) Management levels are classified based on the employee group structure, with Senior comprising Groups D2–E, X and Y; Middle comprising Groups B3–D1; and Junior comprising Group B2 and below, including Contractors and Trainees.

*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 View (No. of New Hires/Total Active HC Core)

Region-Wise	FY26	%
APMEA	5,901	37.5%
Europe	2,582	32.7%
India	56,272	29.6%
The Americas	4,063	28.1%
Grand Total	68,818	30.2%

Gender-Wise	FY26	%
Male	40,312	28.4%
Female	28,372	33.0%
Others	134	92.4%.
Grand Total	68,818	30.2%

Age-Wise	FY26	%
<30	48,235	43.7%
>50	1,510	16.3%
30–50	19,073	17.6%
Grand Total	68,818	30.2%

1) Only permanent employees have been considered for the purpose of the above disclosure.

2) Employees of Harman and Capco entities have been excluded from the above disclosure.

3) For the purpose of regional reporting, the regions have been classified as follows:

Americas: Canada, Latin America (LATAM), and the United States of America (USA)

Europe: Continental Europe, the United Kingdom (UK), and Ireland

India: India

APMEA: Asia Pacific (APAC), Africa, China, and the Middle East

4) The denominator used for calculating the above percentages is the total number of permanent employees active as of March 31, 2026.

5) The hires ratio has been adjusted to appropriately reflect the impact of 12 headcounts from the ‘Others’ category who exited the organisation during the year, thereby providing a more representative view of the hiring trends.

Attrition View (IT Business Core Attrition/Active HC IT Business Core)

Region-Wise	Count	%
APMEA	948	15.9%
Europe	599	11.8%
India	16,182	14.1%
The Americas	1,542	14.5%
Grand Total	19,271	14.1%

Age-Wise	Count	%
<30	7,146	13.8%
>50	636	8.8%
30-50	11,489	14.8%
Grand Total	19,271	14.1%

Gender-Wise	Count	%
Male	13,293	14.4%
Female	5,974	13.5%
Others	4	5.1%
Grand Total	19,271	14.1%

1) Only permanent employees have been considered for the purpose of the above disclosure.

2) Employees of Harman and Capco entities have been excluded from the above disclosure.

3) For the purpose of regional reporting, the regions have been classified as follows:

Americas: Canada, Latin America (LATAM), and the United States of America (USA)

Europe: Continental Europe, the United Kingdom (UK), and Ireland

India: India

APMEA: Asia Pacific (APAC), Africa, China, and the Middle East

4) The denominator used for calculating the above percentages is the total number of active permanent employees in the IT Business as of March 31, 2026.

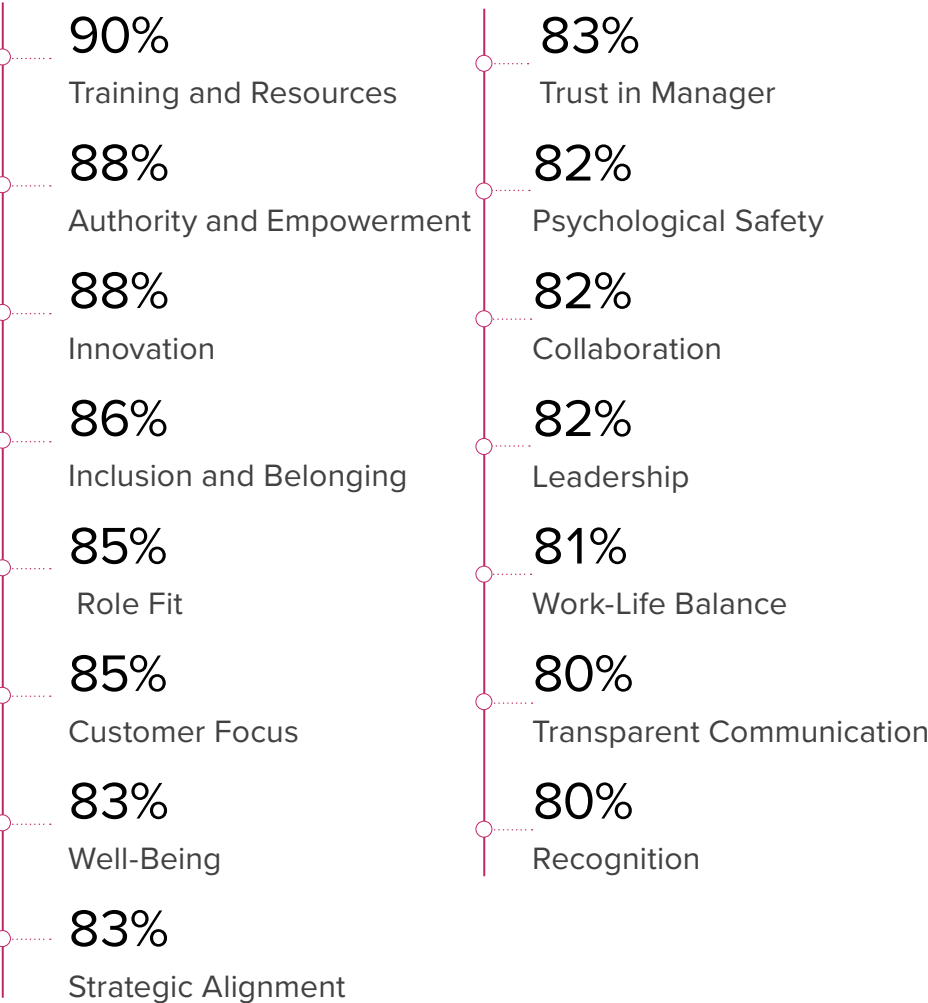
5) Only voluntary attrition of IT business has been considered for the purpose of the above disclosure.

6) The attrition rate including BPS segment is 16.1%.

Employee Engagement

What We Track

Employee Engagement Drivers:



How Do We Do It?

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 organisational purpose.

Key Highlights from EES

- Overall Engagement:** With 86% engagement and a 72% participation rate, Wipro has shown an improvement in engagement. The engagement score is a composite of job satisfaction (82%), discretionary effort (90%), and willingness to recommend (85%). Wipro continues to outperform benchmarks across Fortune 500 and IT/Professional Services sectors.
- Respect and Impact:** At Wipro, 89% of associates feel respected at work and 88% believe the Company is making a positive impact on the world.
- Closing the Feedback Loop Through Action Planning:** Wipro takes a two-tiered approach to acting on employee feedback. At the organisational level, dedicated task forces own and drive enterprise-wide actions, with periodic updates shared with associates to maintain transparency and accountability. At the team level, managers are provided access to Employee Engagement Survey (EES) insights and action-planning tools, enabling them to translate feedback into meaningful improvements for their teams. With **52% of managers taking action on employee feedback**, Wipro reinforces trust, accountability, and employee engagement while ensuring that employee voices lead to visible change.
- Action on Feedback:** The ‘Action Taken’ score rose to 71% in August 2025, up from 70% in February 2025 and 68% in August 2024, reflecting increased confidence in Wipro’s responsiveness to employee feedback. Our ‘Action Taken’ score remained ahead of Fortune 500, IT, and global benchmarks, with leadership engagement rising on the back of structured programmes for leaders, AI-powered sales enablement, and sustained investment in collaboration, managing change, well-being, and psychological safety.

For our people governance and processes, please go to [page 67](#)

Value Created: Our Customers

Outcomes that Inspire Trust

What We Track

1,907

Total Number of Patents

1,233

Total Number of Clients

97.3%

Revenue from Existing Customers (IT Services Segment)

NPS continues in the top quartile of industry.

Our Success Stories

Awarded Finalist as Microsoft Partner of the Year: Sustainability Changemaker for our work with Melbourne International Airport

Wipro has been recognised under the Sustainability Changemaker category at the Microsoft Partner Awards, 2025, for its impactful collaboration with Microsoft in driving sustainability transformation.

This recognition highlights Wipro's leadership as a strategic Microsoft sustainability partner and its role as a member of Microsoft's Sustainability Partner Advisory Council. Through this partnership, Wipro co-develops solutions, contributes to product roadmap innovation, and enables joint go-to-market strategies to help organisations address evolving sustainability challenges.

At the core of this recognition is Wipro's Impact Intelligence with Microsoft capability, which combines sustainability domain expertise with advanced Microsoft technologies to deliver:

- Regulatory Reporting-as-a-Service to simplify ESG reporting across global frameworks
- GHG accounting and carbon reduction roadmaps using Power Platform and Fabric
- AI-enabled business process optimisation, including automation and Copilot-driven workflows
- Industry-specific solutions, such as impact intelligence for airports

For our customer-related governance systems, please go to [page 59](#)



Australia Pacific Airports (APAC)

Client Context

Australia Pacific Airports Corporation (APAC), owner of Melbourne and Launceston Airports, set ambitious sustainability goals, including achieving net-zero Scope 1 and 2 emissions by 2025.

However, their reliance on Excel-based sustainability data management limited their ability to ensure:

- Data accuracy and traceability
- Regulatory compliance
- Efficient reporting and decision-making

Solution and Approach

Wipro implemented Microsoft Cloud for Sustainability, integrating tools such as Microsoft Sustainability Manager, Fabric, and Power Apps to create a unified, automated platform.

Key elements of the approach included:

- Migration of historical sustainability data from multiple airports into a centralised system
- Streamlining carbon accounting processes for Scope 1 and Scope 2 emissions
- Establishing processes to capture supplier data for Scope 3 emissions
- Embedding strong data governance, validation, and approval workflows
- Driving adoption through user enablement and training

Business Impact

The transformation delivered measurable operational and sustainability benefits:

- Improved data accuracy and reduced risk by replacing manual Excel-based processes (which can result in 20–30% errors in GHG reporting)
- Significant process efficiency, reducing over 80% of manual steps in regulatory reporting
- Enhanced decision-making through automated, reliable sustainability data
- Full data traceability and auditability, supporting evolving regulatory requirements



Value Created: Our Suppliers

Strengthening Our Partnerships

Supplier-Sustainability Objectives

We aim to enhance supply chain sustainability through robust due diligence for high-risk suppliers, expanded ESG and emissions reporting, improved PG&S data quality, strengthened audit and corrective-action programmes, and targeted efforts to build supplier capability in emissions measurement and disclosure.

What We Track

4,661

Supplier participants trained on COBC, SCOC, ABAC, and PSH

16,313

Training hours or man-hours delivered

6,991

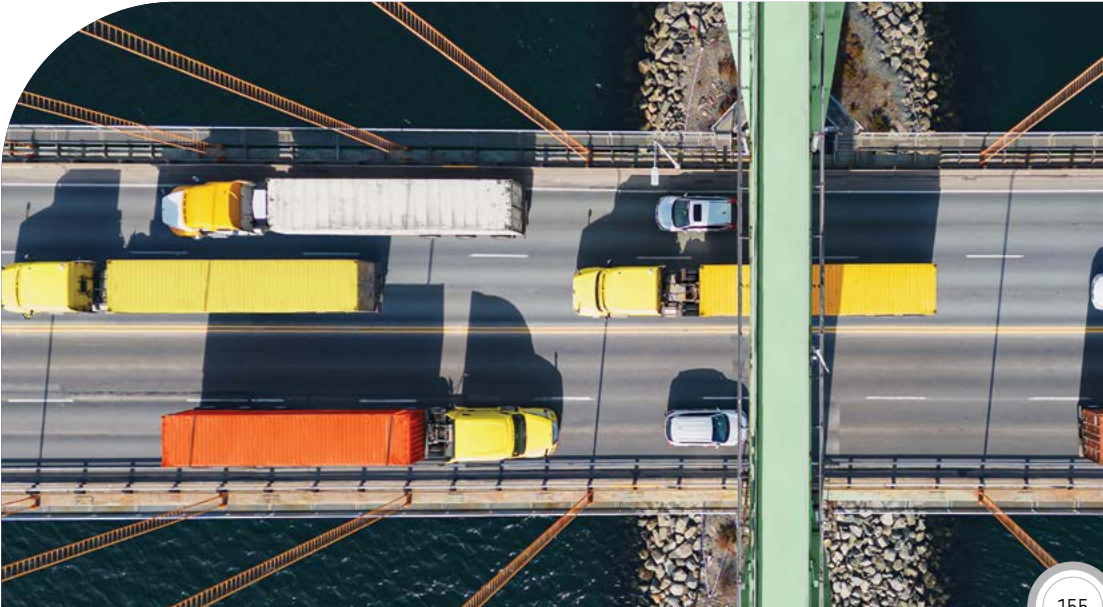
Capacity-building sessions conducted

75%

Buyers provided with sustainability training

10%

MSME vendors trained on ESG through WISE



How Do We Do It?

The effectiveness of sustainability programmes depends not only on the existence of policies and governance mechanisms, but also on how consistently requirements are understood and applied across supplier organisations. To enable this, training programmes are conducted across key compliance and sustainability topics, including Anti-Bribery and Anti-Corruption, Code of Business Conduct, Data Privacy, Information Security, Prevention of Sexual Harassment, Environment, Health and Safety, and Wipro Five Habits, helping strengthen awareness and consistent implementation across supplier and service-partner operations. Through structured learning interventions, workshops, supplier forums, and focused outreach programmes, Wipro supports suppliers in strengthening their understanding of relevant sustainability topics and emerging requirements.

Wipro tracks and maintains supplier-sustainability training records through a centralised repository that captures participation, training hours, completion status, and supporting documentation across supplier and service-partner operations. This enables the company to monitor training deployment across locations, measure outreach across supplier groups, and assess the effectiveness of capability-building initiatives. The consolidated view also supports programme governance, management reviews, and reporting on supplier awareness and sustainability capacity-building efforts.

What We Track

44

Suppliers audited/reviewed for COBC compliance

211

Instances of corrective actions identified in the audits

100%

Corrective actions closed

384

Labour compliance audits completed per month, across 48 suppliers

How Do We Do It?

Wipro’s Internal Social Audits and Compliance: Internal social audits and compliance assess areas such as labour and working conditions, occupational health and safety, business ethics, environmental management, statutory compliance, and alignment with Wipro’s Supplier Code of Conduct. Where gaps are identified, suppliers are required to implement corrective actions, with progress tracked through follow-up reviews and closure mechanisms. This process provides assurance on supplier compliance while improving accountability and visibility across the supply chain.

In parallel, Wipro is conducting an ongoing Human Rights Due Diligence (HRDD) exercise to identify, assess, and address actual or potential human rights risks across its value chain. The exercise leverages supplier assessments, ESG questionnaires, third-party risk intelligence, stakeholder inputs, and supplier engagement activities to identify salient human rights issues and prioritise higher-risk suppliers for further review. Findings from the assessment inform focused engagement, remediation planning, and risk-mitigation measures. By integrating HRDD into supplier-governance processes, Wipro aims to proactively manage human rights risks, strengthen responsible sourcing practices, and align its supply chain with evolving stakeholder and regulatory expectations.

For our supplier programmes, please go to [page 90](#)



Annexures

Sustainable Development Strategy

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 Initiatives and Contributions
	Ensure healthy lives and promote well-being for all at all ages.	Employee health, safety, and well-being programmes across operations.
	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.	Wipro Foundation's education and community development initiatives.
	Ensure universal and equitable access to safe and affordable drinking water; improve water quality by reducing pollution.	Water stewardship, conservation, and circularity initiatives across campuses.
	Ensure access to affordable, reliable, sustainable, and modern energy for all.	Transition to renewable energy through group captive investments, RE purchase, and on-site solar generation.
	Promote inclusive and sustainable economic growth, full and productive employment, and decent work for all.	Inclusive workplace practices, employee development, and responsible employment.
	Build resilient infrastructure, promote sustainable industrialisation, and foster innovation.	Wipro Innovation Network, including Wipro Intelligence™.
	Make cities inclusive, safe, resilient, and sustainable.	Community resilience and urban ecology initiatives supported by Wipro Foundation.
	Ensure sustainable consumption and production patterns.	Circular economy, waste management, and responsible resource consumption across operations.
	Strengthen the means of implementation and revitalise the global partnership for sustainable development.	Collaboration with customers, suppliers, industry bodies, and communities to advance sustainability.

List of Sites with Operational Control

Office Name	Country	City/State	Address	Owned/Leased	Area sq. ft.
Airoli T7	India	Mumbai/Maharashtra	Building No. 7 Opp. Airoli Railway Station, Navi Mumbai - 400708	Leased	345,376
Bhubaneswar	India	Bhubaneswar/Odisha	Wipro Limited, IDCO IT SEZ, Plot No. – E/8, Infocity, Bhubaneswar - 751024	Owned	204,715
CDC 5	India	Chennai/Tamil Nadu	CDC5, SEZ Campus, ELCOT SEZ, S. No. 602/B, Medavakkam Road, Sholinganallur, Tambaram Taluk, Kancheepuram District, Chennai - 600119	Owned	2,819,207
Coimbatore	India	Coimbatore/Tamil Nadu	ELCOT Special Economic zone, S.F. No. 426/, 426/2, and 27/1, Vilankurchi Village, Coimbatore North Taluk, Coimbatore District - 641004	Owned	624,448
Electronic City 123*	India	Bengaluru/Karnataka	Electronics City Phase 1, Electronic City Bengaluru, Karnataka - 560100	Owned	1,423,598
Electronic City 4	India	Bengaluru/Karnataka	No. 70/1, 2, 3, 4, and 84/1, 2, 3, 4, Doddathogur Village, Keonics Electronic City, Bengaluru - 560100,	Owned	1,868,800
Electronic City 5	India	Bengaluru/Karnataka	EC5 SEZ, Unit 1 Special Economic Zone, Sy. No. 84/1(P), 84/2(P), 84/3(P), and 84/4(P), Doddathogur, Begur Hobli, Electronic City, Bengaluru South Taluk, Bengaluru - 560100, Karnataka, India	Owned	1,195,539
GDC	India	Gurgaon/Uttar Pradesh	GDC, Gurgaon, Plot No. 480–481, Udyog Vihar, Phase-3, Gurgaon - 122016	Owned	180,000
GNDC	India	Greater Noida/ Uttar Pradesh	GNDC, Greater Noida, Plot No. 2, 3, and 4, Knowledge Park 4, Near IT Park, Gautam Budh Nagar, Greater Noida - 201306	Owned	579,022
Gopanpally	India	Hyderabad/Telangana	HDC, Hyderabad, Survey No. 124/P, Gopanpally Village, and Survey No. 132/P, Vattinagunapally Village, Serilingampally Mandal, R.R. District, Hyderabad - 500095	Owned	1,895,262
KDC	India	Kolkata/West Bengal	KDC 1, Wipro Ltd, Block DM, Plot 1, 7, 8, Sec-5, Salt lake, 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, Salt lake, Kolkata -700091.	Owned	895,752

Office Name	Country	City/State	Address	Owned/Leased	Area sq. ft.
Kodathi	India	Bengaluru/Karnataka	SY No. 91/1, 98, and 99, Kodathi Village Varthur Hobli, Sarjapur Road, Bengaluru - 560035	Owned	4,340,488
KODC	India	Kochi/Kerala	KODC, Kochi, Software Development Centre, Info Park Special Economic Zone, Kusumagiri PO, Kakkanad, Kochi - 682030	Owned	903,537.8
Manikonda	India	Hyderabad/Telangana	HDC, Hyderabad, Survey No. 203/1, Manikonda Village, Gachibowli, Hyderabad - 500032	Owned	2,479,516
Mysore	India	Bengaluru/Karnataka	GSMC, Mysore, No. 146/147, Metagalli Industrial Area, Metagalli, Mysore - 570016, Karnataka, India	Owned	135,300
PDC 1	India	Pune/Maharastra	Plot No. 2, INFOTECH PARK, Hinjawadi Taluk. Mulshi, Pune	Owned	644,875
PDC 2	India	Pune/Maharastra	PDC2, Pune, Plot No. 31, MIDC Phase-2, Rajiv Gandhi Infotech Park, Hinjewadi, Pune - 411057	Owned	3,393,557
Sarjapur 1	India	Bengaluru/Karnataka	SJP1, Bengaluru Doddakannelli Village, Sarjapur Road, Bengaluru - 560035	Owned	231,480
Sarjapur 2	India	Bengaluru/Karnataka	SJP2, Bengaluru, Special Economic Zone (SR) Sy. No. 69(P), 71/4(P), 78/8A(P), 134(P), 76(P), 77, Doddakannelli Village, Varthur Hobli, Sarjapur Road, Bengaluru - 560035	Owned	1,658,658
Vizag	India	Visakapatnam/Andhra Pradesh	Old TB Hospital, near Rama Talkies, Visakapatnam	Owned	201,654
Kensington*	India	Mumbai/Maharashtra	No. 302 and 701, Kensington SEZ, A Wing, Technology Street, Hiranandani Business Park, Powai, Mumbai - 400076	Leased	67,275
KINGS COURT	United Kingdom	Reading	185 Kings Road, Kings Court	Owned	25,706

*Kensington (closed in July 2025) and Electronic City 123 (closed for the entire financial year)

GRI Index

GRI Indicator	Description	Reference
GRI 2: General Disclosures		
GRI 2-1	Organisational details	Organisational Details
GRI 2-2	Entities included in the organisation's sustainability reporting	Entities Included in Sustainability Reporting
GRI 2-3	Reporting period, frequency, and contact point	Reporting Period, Frequency, and Contact Point
GRI 2-4	Restatements of information	Restatements of Information
GRI 2-5	External assurance	External Assurance
GRI 2-6	Activities, value chain, and other business relationships	Activities and Workers
GRI 2-7	Employees	Employees
GRI 2-8	Workers who are not employees	Workers Who Are Not Employees
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	Delegating Responsibility for Managing Impacts
GRI 2-14	Role of the highest governance body in sustainability reporting	Role of Highest Governance Body in Sustainability Reporting
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 Highest Governance Body
GRI 2-19	Remuneration policies	Remuneration Policies
GRI 2-20	Process to determine remuneration	Process to Determine Remuneration
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
GRI 2-22	Statement on sustainable development strategy	Sustainable Development Strategy
GRI 2-23	Policy commitments	Policy Commitments
GRI 2-24	Embedding policy commitments	Policy Commitments
GRI 2-25	Processes to remediate negative impacts	Process to Remediate Negative Impacts
GRI 2-26	Mechanisms for seeking advice and raising concerns	Mechanisms for Seeking Advice and Raising Concerns
GRI 2-27	Compliance with laws and regulations	Compliance with Laws and Regulations
GRI 2-28	Membership associations	Membership Associations
GRI 2-29	Approach to stakeholder engagement	Approach to Stakeholder Engagement
GRI 2-30	Collective bargaining agreements	

GRI Indicator	Description	Reference
GRI 3: Material Topics		
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)		
GRI 201-1	Direct economic value generated and distributed	Managing Economic Value
GRI 201-2	Financial implications and other risks and opportunities due to climate change	Financial Impact of Climate Risks
GRI 201-3	Defined benefit-plan obligations and other retirement plans	Principle 3, Essential Indicator: Q.2
GRI 201-4	Financial assistance received from the government	Assistance Received from the Government
Market Presence (GRI 202)		
GRI 202-1	Ratios of standard entry-level wage by gender compared to local minimum wage	FY26 Integrated Annual Report Principle 5, Essential Indicator: Q.2
GRI 202-2	Proportion of senior management hired from the local community	Information unavailable
Indirect Economic Impacts (GRI 203)		
GRI 203-1	Infrastructure investments and services supported	Principle 2, Essential Indicator: Q.1
GRI 203-2	Significant indirect economic impacts	Principle 8, Essential Indicator: Q.1
Procurement Practices (GRI 204)		
GRI 204-1	Proportion of spending on local suppliers	Principle 8, Essential Indicator: Q.4
Anti-corruption (GRI 205)		
GRI 205-1	Operations assessed for risks related to corruption	Anti-Corruption, Competitive Practices, and Taxes
GRI 205-2	Communication and training about anti-corruption policies and procedures	Anti-Corruption, Competitive Practices, and Taxes
GRI 205-3	Confirmed incidents of corruption and actions taken	Anti-Corruption, Competitive Practices, and Taxes
Anti-competitive Behavior (GRI 206)		
GRI 206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Anti-Corruption, Competitive Practices, and Taxes
Tax (GRI 207)		
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
GRI 207-3	Stakeholder engagement and management of concerns related to tax	Wipro Global Tax Policy
GRI 207-4	Country-by-country reporting	FY26 Integrated Annual Report
Materials (GRI 301)		
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.

GRI Indicator	Description	Reference
Energy (GRI 302)		
GRI 302-1	Energy consumption within the organisation	Energy Consumption within the Organisation
GRI 302-2	Energy consumption outside of the organisation	Energy Consumption Outside of the Organisation
GRI 302-3	Energy intensity	Energy Intensity
GRI 302-4	Reduction of energy consumption	Reduction of Energy Consumption
GRI 302-5	Reductions in energy requirements of products and services	Reduction of Energy Consumption
Water and Effluents (GRI 303)		
GRI 303-1	Interactions with water as a shared resource	Interactions with Water as a Shared Resource
GRI 303-2	Management of water discharge related impacts	Water Discharge and Its Impacts
GRI 303-3	Water withdrawal	Water Withdrawal
GRI 303-4	Water discharge	Water Discharge and Its Impacts
GRI 303-5	Water consumption	Water Consumption
Biodiversity (GRI 304)		
GRI 304-1	Operational sites owned, leased, managed in, or adjacent to protected areas and areas of high biodiversity value outside protected areas	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	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	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	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)		
GRI 305-1	Direct (Scope 1) GHG emissions	GHG Emissions Profile for FY26
GRI 305-2	Energy indirect (Scope 2) GHG emissions	GHG Emissions Profile for FY26
GRI 305-3	Other indirect (Scope 3) GHG emissions	Scope 3 Emissions
GRI 305-4	GHG emissions intensity	GHG Emissions Intensity
GRI 305-5	Reduction of GHG emissions	Emission Reduction
GRI 305-6	Emissions of ozone-depleting substances (ODS)	Emissions of Ozone-Depleting Substances (ODS)
GRI 305-7	Nitrogen Oxides (NOx), Sulphur Oxides (SOx), and Other Significant Air Emissions	Nitrogen Oxides (NOx), Sulphur Oxides (SOx), and Other Significant Air Emissions
Waste (GRI 306)		
GRI 306-1	Waste generation and significant waste-related impacts	Waste Generation and Significant Waste-Related Impacts
GRI 306-2	Management of significant waste-related impacts	Management of Significant Waste-Related Impacts
GRI 306-3	Waste generated	Waste Generated
GRI 306-4	Waste diverted from disposal	Waste Diverted from Disposal by Recovery Operation, in Metric Tonnes (T)
GRI 306-5	Waste directed to disposal	Waste Diverted to Disposal by Recovery Operation, in Metric Tonnes (T)

GRI Indicator	Description	Reference
Employment (GRI 401)		
GRI 401-1	New employee hires and employee turnover	New Employee Hires and Attrition
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Benefits for Full-Time Employees (Not Provided to Temporary or Part-Time Employees)
GRI 401-3	Parental leave	Parental Leave
Labour/Management Relations (GRI 402)		
GRI 402-1	Minimum notice periods regarding operational changes	Information unavailable
Occupational Health and Safety (GRI 403)		
GRI 403-1	Occupational health and safety management system	OHS Management System
GRI 403-2	Hazard identification, risk assessment, and incident investigation	OHS Governance and Risk Assessment
GRI 403-3	Occupational health services	Occupational Health Services
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	Employee and Worker Participation and Consultation
GRI 403-5	Worker training on occupational health and safety	Worker Training on Occupational Health and Safety
GRI 403-6	Promotion of worker health	Occupational Health Services
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Preventive Health Programmes
GRI 403-8	Workers covered by an occupational health and safety management system	Worker Training on Occupational Health and Safety
GRI 403-9	Work-related injuries	Work-Related Injuries
GRI 403-10	Work-related ill health	Work-Related Injuries
Training and Education (GRI 404)		
GRI 404-1	Average hours of training per year per employee	Total number of employee training hours
GRI 404-2	Programmes for upgrading employee skills and transition assistance programmes	Employee Development Programmes
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	Percentage of Employees Receiving Regular Performance and Career Development Reviews
Diversity and Equal Opportunity (GRI 405)		
GRI 405-1	Diversity of governance bodies and employees	Diversity of Governance Bodies and Employees
GRI 405-2	Ratio of basic salary and remuneration of women to men	Ratio of Basic Salary and Remuneration of Women to Men
Non-discrimination (GRI 406)		
GRI 406-1	Incidents of discrimination and corrective actions taken	Discrimination
Freedom of Association and Collective Bargaining (GRI 407)		
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 Labour (GRI 408)		
GRI 408-1	Operations and suppliers at significant risk for incidents of child labour	Not applicable to our business and industry. Wipro has a Zero-tolerance policy towards Forced or Compulsory Labour

GRI Indicator	Description	Reference
Forced or Compulsory Labour (GRI 409)		
GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Not applicable to our business and industry. Wipro has a Zero-tolerance policy towards Forced or Compulsory Labour
Security Practices (GRI 410)		
GRI 410-1	Security personnel trained in human rights policies or procedures	Principle 5, Essential Indicator: Q.1
Rights of Indigenous Peoples (GRI 411)		
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)		
GRI 413-1	Operations with local community engagement, impact assessments, and development programmes	Principle 8, Essential Indicator: Q.1
GRI 413-2	Operations with significant actual and potential negative impacts on local communities	Principle 8, Essential Indicator: Q.1
Supplier Social Assessment (GRI 414)		
GRI 414-1	New suppliers that were screened using social criteria	Principle 2, Essential Indicator: Q.2; Principle 5, Leadership Indicator: Q.4
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
Public Policy (GRI 415)		
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)		
GRI 416-1	Assessment of the health and safety impacts of 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)		
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 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)		
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data Breaches

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 January 23, 2026 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, 2026. This engagement was conducted by a 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 About the Report section of the Report of the Company with exceptions disclosed by way of note under respective disclosures, where applicable.

Our reasonable assurance engagement was with respect to the year ended March 31, 2026 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the Report and, therefore, do not express any opinion thereon.

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 ("GRI") referred to as GRI Standards (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.

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 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 is prepared, in all material respects, in accordance with the Criteria.

As part of a reasonable assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

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 Sustainability team, Facilities Management Group, Human resource 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 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 the 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 for locations/offices on a sample basis and corporate office 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.

8. Exclusions

Our assurance scope excludes the following and therefore we do not express an opinion on:

- Operations of the Company other than reporting boundary set out in About the Report section of the Report, for the Identified Sustainability Information listed in Appendix I;
- Data and information outside the defined reporting period i.e. the financial year ended March 31, 2026;
- Aspects of the Report and the data/information (qualitative or quantitative) 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.

9. Other Information

The Company's management is responsible for the other information. The other information comprises the information included within the Report other than Identified Sustainability Information and our independent assurance reports dated September 3, 2026 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.

Place: Mumbai

Date: September 3, 2026

10. 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, 2026 listed in Appendix I and presented in the Report are prepared in all material respects, in accordance with the Criteria mentioned in paragraph 3 above.

11. 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: 26111850ATMMMP5567

APPENDIX I

Identified Sustainability Information Subject to Reasonable Assurance

1	GRI 302: Energy (#)	302-1: Energy consumption within the organisation, 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.

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION OF 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 January 23, 2026 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, 2026. This engagement was conducted by a multidisciplinary team including assurance practitioners, environmental engineers, and specialists.

2. Identified Sustainability Information

Our scope of limited assurance consists of the Sustainability Information listed in Appendix I to our report. The reporting boundary of the Report is mentioned in About the Report section of the Report of the Company with exceptions disclosed by way of note under respective disclosure, where applicable.

Our limited assurance engagement was with respect to the year ended March 31, 2026 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the Report and, therefore, do not express any conclusion thereon.

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 ("GRI") referred to as GRI Standards (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.

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.

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;
- 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 Sustainability team, Facilities Management Group, Human Resource team amongst others and those with the responsibility for preparation of the Report;
- Obtained an understanding of the key systems, 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. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities;
- Based on the above understanding and the risks that the 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 the 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 for locations/offices on a sample basis and corporate office 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 has 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.

8. Exclusions

Our assurance scope excludes the following and therefore we do not express a conclusion on:

- Operations of the Company other than reporting boundary set out in About the Report section of the Report, for the Identified Sustainability Information listed in Appendix I;
- Aspects of the Report and the data/information (qualitative or quantitative) other than the Identified Sustainability Information;
- Data and information outside the defined reporting period i.e. the financial year ended March 31, 2026; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

9. 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 the year ended March 31, 2026 are not prepared, in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

10. 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.

Place: Mumbai

Date: September 3, 2026

For Deloitte Haskins & Sells LLP

Chartered Accountants

(Firm's Registration No. 117366W / W-100018)

Pratiq Shah

Partner

Membership No. 111850

UDIN: 26111850ATMMMP5567

APPENDIX I

Identified Sustainability Information Subject to Limited Assurance

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: Programmes for upgrading employee skills and transition assistance programmes 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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Wipro Limited (NYSE: WIT, BSE: 507685, NSE: WIPRO) is a leading AI-powered technology services and consulting company focused on building innovative solutions that address clients' most complex digital transformation needs. Leveraging our consulting-led approach and the Wipro Intelligence™ unified suite of AI-powered platforms, solutions and transformative offerings, we help clients realise their boldest ambitions to build intelligent and sustainable businesses. The Wipro Innovation Network – part of the Wipro Intelligence™ suite – underpins our commitment to client-centric co-innovation and co-creation by bringing together capabilities from the innovation labs and partner labs, academia, and global tech communities. With over 240,000 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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