# Value Creation Model

**Our values** encapsulate our spirit. It defines and makes up our character.

## Inputs

### Financial Capital

Net Worth: **₹888 bn**
Debt: **₹167.9 bn**

**Capital linkages:** N H I S M

### Natural Capital

Total Green Energy Procurement: **174 mn KwH**
Investment in water management: **≈ ₹295 mn**
**Green Procurement:** EPEAT implemented for over 8 years

**Capital linkages:** F H I M

### Human Capital

Total Number of Employees: **242,156**
Hours of training & development: **19.23 mn Hours**
Investments in employee well-being: **1.60% of total revenue**

**Capital linkages:** F N I S M

### Intellectual Capital

R&D Investments: **₹4,499 mn**
AI Aware employees/associates acquired
Advanced AI skills: **85,219**
**40+ companies** invested in through Wipro Ventures
Fund to invest through Wipro Ventures: **$500 mn**

**Capital linkages:** F N H M

### Social & Relationship Capital

**₹2,274 mn**: CSR Expenditure
**16.84%**: Supplier diversity spends
**8.63%**: MSME spend

**Capital linkages:** F N H I

### Manufactured Capital

National Offices: **52**
International Offices: **165**
Investment in green Buildings: **₹105 mn**
GECC platform integrates **90%** of our total India office space through BMS

**Capital linkages:** F N H

## How we Deliver Value

**Investors**
*Delivering long-term value through consistent and disciplined performance*

**Suppliers**
*Building resilient, collaborative, and sustainability-aligned partnerships with suppliers*

**Planet & Well-being**
*Driving our environmental commitment since 2007, using Natural Capital Valuation to connect environmental impact with human well-being*

**Our Stakeholders**

**Communities**
Governance-led engagement focused on education, healthcare, and vulnerable communities

**Employees**
*Building a people-centric, future-ready workforce focused on safety, wellbeing, and continuous upskilling*

**Customers**
*Delivering AI-enabled, innovation-led outcomes through four Global Business Lines. Technology Services, Business Process Services, Consulting, and Engineering*

**Our Strategic Priorities**

- Building Large Accounts in Profitable Markets and Prioritized Sectors
- Sourcing, Shaping and Winning Large Deals with a Consulting-led, AI-powered Approach
- Differentiating with Wipro Intelligence™
- Building Talent at Scale
- Client Centricity

**Five Habits**

- Being respectful
- Being responsive
- Always communicating
- Demonstrating stewardship
- Building trust

## Outputs

### Financial Capital

**$10,478 mn** - IT Services Revenue
**$1414.0 mn** - Profit After Tax
**15.4%** - Return on Net Worth
**$0.13** - Earnings Per Share

### Natural Capital

**94%** - Of our electricity is powered by renewable sources
**34%** - Of our total water consumption is treated and reused wastewater
**98%** - Waste recycled
**$510 mn** - Natural Capital Impact
**123,539 tons $CO_2e$** emissions avoided
**2,637 tons $CO_2e$** avoided through EPEAT

### Human Capital

**212,663** - Employees covered through AI-ready workforce initiatives
**86%** - satisfaction in Employee Engagement Survey

### Intellectual Capital

Deployment of multi-domain AI solutions
Sovereign AI (secure data applications), Inspect AI (visual intelligence) and Agentic AI (process automation) including **750+ venture solutions**
**1,907**: Total number of patents
**EIQ (Enterprise Intelligent Quotient)** framework for structured AI adoption

### Social & Relationship Capital

**97.3% of total revenue**: Revenue from existing customers (IT Services segment)
**1,233**: Total Number of Clients
**188**+: Community partners
**5.9 mn**: Number of Beneficiaries (communities)
**216**: Number of new customers
NPS continues in the top quartile of industry.

### Manufactured Capital

- Global service delivery network spanning **224+** locations.
- As a result of GECC, we had an annual electricity saving of **5.22 mn** units and net energy savings of **₹41.887 mn** per annum (across offices located in India).

## Stakeholder-centric Outcomes

### Investors

- **87.8%** - Total Payout as percentage of Net Income over a block of trailing 3 years.
- Our sound governance, financial management and risk governance provide our investors the assurance of long-term stability.
- Global leadership in investor-led frameworks like the following: member of S&P Global Sustainability Yearbook; Ecovadis- Silver rating and CDP (Climate Change A-, Water A-).

### Planet (Environment & Human Well-being)

- Our environmental stewardship activities help reduce the negative externalities and burden on the natural environment. While our contribution may be modest relative to the scale of the challenge, the cost of inaction is far greater. We will continue to strengthen our efforts in this space.
- Beyond our operations, our urban ecology initiatives support underserved urban communities through access to clean water and sanitation, solid waste management, and resilience to urban heat.

### Employees

- With a culture rooted in the Spirit of Wipro values and Five Habits, we are constantly raising the bar for a workplace that is inclusive, diverse, fair, safe and that fosters a strong sense of belonging.
- Our efforts have resulted in being recognized by the World Economic Forum for Diversity, Equity and Inclusion (DEI) Lighthouse, 2025 for demonstrating measurable, scalable, and sustained impact in advancing inclusion and belonging, among other distinctions.

### Customers

- Scalable enterprise-wide AI implementation capabilities.
- Strengthened client transformation outcomes through AI-led innovation.
- Co-creation of AI-powered solutions for different industry segments.
- NPS continues in the top quartile of industry.

### Communities

- Wipro's engagement with communities is rooted in a spirit of partnership and focuses on deep long-term concerns and formed on the bedrock of good governance and the Spirit of Wipro values.
- Engagement on critical issues in Education, Primary Healthcare, and Urban Ecology with deliberative focus on vulnerable urban communities.
- An overarching objective is to strengthen organizational capacity of our partners.

### Suppliers

- Our suppliers are critical stakeholders in our business success. Our suppliers are chosen for alignment with Wipro values of integrity and ethical conduct.
- Our investment in capacity building, especially with our MSME suppliers through programs such as WISE, help build responsible and resilient supply chains aligned with ESG principles.

## Stakeholders

## SDGs

Wipro's efforts in creating meaningful outcomes have been recognized globally; for further details, please refer to our Awards and Recognition on **page 32**.