


Materiality Determination & Stakeholder Engagement

At Wipro, stakeholder engagement is an ongoing process. Stakeholders identification is based on attributes such as Impact, Influence, Interest, Legitimacy, Urgency and Diverse Perspective. These attributes help identify stakeholders across value chain that are important to business and necessitates meaningful engagement. Based on these attributes, we identified eight stakeholder groups - Employees, Customers, Investors, Suppliers, Education System, Communities & civil societies, Government and Policy Networks and The Young Citizen and Future Generation. We believe stakeholder inclusiveness is central to the materiality determination process and it is important to consider reasonable expectations and interests of stakeholders so as to provide a balanced view of the issues that emerge.

Materiality determination for the organization is based on a comprehensive process that include an internal materiality determination and external benchmarking with peers and sustainability standards. A significant part of materiality determination stems from the organization's overall mission, values, commitments and competitive strategy as well as the impact of or on its economic performance. An internal perspective on risks as identified through organizational processes like risk assessment studies and audits or self-assessments using disclosure frameworks

like financial/sustainability reports, DJSI, CDP, etc. is considered. For external benchmarking, we conduct an extensive review of literature to identify issues considered as material and identified as risks by our business peers and also to understand expectations expressed in international standards and agreements like Sustainability Accounting Standard Board (SASB). The issues are then prioritized based on multiple dimensions of risk, returns and relevance.



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¹Refer to Summary of Stakeholder Engagement

²Materiality Determination Exercise at https://www.wipro.com/content/dam/nexus/en/sustainability/sustainability_reports/wipro-sustainability-report-2019-20.pdf