



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT 2023-24

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L32102KA1945PLC020800		
2	Name of the Listed Entity	Wipro Limited		
3	Year of incorporation	1945		
4	Registered office address	Doddakannelli, Sarjapur Road, Bengaluru-560035, Karnataka, India		
5	Corporate address	Doddakannelli, Sarjapur Road, Bengaluru-560035, Karnataka, India		
6	E-mail	eco.eye@wipro.com		
7	Telephone	+91-80-28440011		
8	Website	https://www.wipro.com/		
9	Date of start of Financial Year	Start Date	End Date	
	Current Financial Year	April 1, 2023	March 31, 2024	
	Previous Financial Year	April 1, 2022	March 31, 2023	
	Prior to Previous Financial year	April 1, 2021	March 31, 2022	
10	Name of the Stock Exchange(s) where shares are listed			
	Sl. No.	Name of the Stock exchange	Description of other stock exchange	Name of the Country
	1	BSE Limited (BSE)	-	India
	2	National Stock Exchange of India Limited (NSE)	-	India
	3	Others	New York Stock Exchange (NYSE)	USA
11	Paid-up Capital	The paid-up equity share capital of the Company as of March 31, 2024, stood at ₹ 10,450 Million consisting of 5,225,138,246 equity shares of ₹ 2 each		
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report			
	Name of Contact Person	Narayan PS, Global Head - Sustainability and Social Initiatives		
	Contact Number of Contact Person	+91-80-46827999		
	Email of Contact Person	narayan.pan@wipro.com		
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken, together).	<p>Standalone basis, <i>the figures, the reporting boundary for the current year has been revised to as compared to previous year and accordingly the previous year figures are not completely comparable.</i></p> <p><i>There are certain restatements due to change in approach and methodology. The effects and reasons have been included under the respective Principles of this report.</i></p> <p><i>These restatements would enable consistency and comparability of information for the current year and previous year</i></p>		
14	Name of assurance provider	Deloitte Haskins & Sells LLP		
15	Type of assurance obtained	BRSR Core- Reasonable assurance and for select BRSR Comprehensive KPIs - Limited assurance		



II. Products/services

16. Details of business activities (accounting for 90% of the turnover):

Sl. No.	Description of main activity	Description of business activity	% of turnover of the entity
1.	Wipro Limited is a leading information technology services and consulting company focused on building innovative solutions that address clients' most complex digital transformation needs. Leveraging our holistic portfolio of capabilities in consulting, design, engineering, and operations, we help clients realize their boldest ambitions and build future ready, sustainable businesses.	Our IT Services segment provides a range of IT and IT enabled services which include digital strategy advisory, customer-centric design, consulting, custom application design, development, re-engineering and maintenance, systems integration, package implementation, global infrastructure services, analytics services, business process services, research and development and hardware and software design to leading enterprises worldwide.	95.64%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sl. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	The Company's IT and IT-enabled services including, technology consulting, IT consulting, business process services, among others, are the predominant services which accounts for more than 90% of the entity's turnover.	62013,62020	95.64%

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	0	47	47
International	0	58	58

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	14
International (No. of Countries)	56

b. What is the contribution of exports as a percentage of the total turnover of the entity?

97% contribution from exports

c. A brief on types of customers

Our customers are from a range of diversified industry sectors from across the globe; we also work with the government sector in select markets.



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IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers* (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female		Others	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (F)	% (H/A)
EMPLOYEES								
1.	Permanent (D)	225,381	142,766	63.34	82,595	36.65	20	0.01
2.	Other than Permanent (E)	10,549	8,180	77.54	2,368	22.45	1	0.01
3.	Total employees (D + E)	235,930	150,946	63.98	84,963	36.01	21	0.01

*Entire workforce categorized as 'Employees' and none as 'Workers'.

b. Differently abled Employees* and workers@:

Sl. No.	Particulars	Total (A)	Male		Female		Others	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (F)	% (H/A)
DIFFERENTLY ABLED EMPLOYEES								
1.	Permanent (D)	1,645	1,099	66.81	545	33.13	1	0.06
2.	Other than Permanent (E)	19	13	68.42	6	31.58	0	0.00
3.	Total differently abled employees (D + E)	1,664	1,112	66.83	551	33.11	1	0.06

* Numbers are based on voluntary disclosures by employees.

@ Entire workforce categorized as 'Employees' and none as 'Workers'.

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	9	2	22.22%
Key Management Personnel*	4	1	25%

* Includes Executive Chairman, Chief Executive Officer and Managing Director, Chief Financial Officer and Company Secretary.

22. Turnover rate for permanent employees* and workers@ (Disclose trends for the past 3 years):

	FY 2023-24 (Turnover rate in current FY)				FY 2022-23 (Turnover rate in previous FY)				FY 2021-22 (Turnover rate in the year prior to the previous FY)			
	Male	Female	Others	Total	Male	Female	Others	Total	Male	Female	Others	Total
Permanent Employees	14.50%	12.83%	8.33%	13.95%	19.97%	17.63%	20.00%	19.21%	24.25%	22.57%	0.00%	23.71%

*Voluntary attrition of IT Services team has only been considered for reporting under this clause.

@ Entire workforce categorized as 'Employees' and none as 'Workers'.

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. Names of holding / subsidiary / associate companies / joint ventures:

Refer to Form AOC-1 provided at page nos. 345 to 351 of this Annual Report for information on holding/ subsidiaries/ associate company/ joint venture. All subsidiaries/ associate company/ joint venture participate in the Business Responsibility initiatives of the Company.



VI. CSR Details

24. CSR Details:

Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
Turnover (₹ in Million)	667,924
Net worth (₹ in Million)	572,823

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	if Yes, then provide web-link for grievance redress policy	FY 2023-24		FY 2022-23	
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Number of complaints filed during the year	Number of complaints pending resolution at close of the year
Communities	Yes	Ombuds Policy	0	0	0	0
Investors (other than shareholders)	Yes	Charter of Investor Grievance Committee	0	0	0	0
Shareholders	Yes	Charter of Investor Grievance Committee	771	2	1,341	13
Employees and workers	Yes	Ombuds Policy	808	55	827	50
Customers	Yes	Ombuds Policy	2	1	1	0
Value Chain Partners	Yes	Ombuds Policy	2	0	14	0
Others (Ex-Employees)	Yes	Ombuds Policy	72	3	96	4
Others (Anonymous)	Yes	Ombuds Policy	214	13	131	15

26. Overview of the entity's material responsible business conduct issues:

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Ethical governance and Transparency	R	Emerging requirements from investors, raters and regulators on ambitious ESG requirements and transparency thereof. The risk is reputational in case of instances of non-compliance with regulations or sectoral norms. In addition, Wipro has always had a strong bedrock of ethical values and governance.	Part of the formal ESG governance process that incorporates this risk as part of Wipro's Enterprise Risk Management system and is integrated at the leadership and board level.	Negative



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Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Future Ready Workforce	R	Highly motivated and skilled resources are a backbone of the organization. Effective and efficient people management helps business gain a competitive advantage. A risk that could arise is if organizations fail to hire and manage resources appropriately.	We've built a wide portfolio of offerings through Virtual InstructorLed Trainings ("VILTs"), selfpaced modules, virtual learning journeys, social learning, gamified interventions and e-summits to cater to various learning needs.	Negative
3.	Data Privacy and Cybersecurity	R	According to a report released by CheckPoint Research, there has been a notable increase in the average number of cyber attacks globally, with an average of 1000+ weekly attacks per organization.	<ol style="list-style-type: none"> 1. Controls put in place to identify and disable inactive devices. 2. Effective security controls implemented to detect, prevent and remediate threats. 3. Program to continuously monitor the effectiveness of the controls and sustain the security controls. 	Negative
4.	Data Privacy and Cybersecurity	O	Providing a secure, resilient and reliable technology landscape within the organization for protecting the confidentiality, integrity, availability of systems/ data and risks arising on account of proliferation of devices due to wider adoption of digital technologies and increase in remote working. Wipro's Consulting practice helps organizations build their digital risk and cyber security strategy and a cyber-defense assurance function.	<ol style="list-style-type: none"> 1. Focus on continuous improvement of the efficacy of the security controls with the adoption of new processes and latest technology solutions. 2. Wipro abides by various international laws that protect data privacy rights such as General Data Protection Regulation (EU), Personal Information Protection and Electronic Documents Act (Canada) and others. 3. Privacy Impact Assessments ("PIAs") completed on 850+ applications used in Wipro as part of GDPR Compliance program and Wipro's commitment to 100% PIA efficacy. 4. Workforce of specialists in cybersecurity and data privacy with expertise in industry leading solutions. 	Positive



Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5.	Environmental Stewardship and Climate Action	R	Environmental strategy and actions of an organization are under careful scrutiny of conscious investors as well as an area of interest for clients for forging strategic partnerships. A low sustainability quotient can potentially impact the realization of new and augmented revenue lines resulting in negative financial and reputational impacts.	<ol style="list-style-type: none"> 1. Wipro is committed to achieving Net-Zero GHG emissions by 2040 and is part of leading industry networks working on the subject like Transform to Net Zero, WEF and Open Footprint. 2. Wipro has put in place a rigorous carbon accounting and management program over the past two decades. 	Negative
6.	Environmental Stewardship and Climate Action	O	Industry leading solutions in Net Zero solutions and environmental impact tracking are emerging opportunity areas of high potential.	<ol style="list-style-type: none"> 1. Wipro supports the evolution of its clients and partners towards Green IT operations by modernizing operations in energy transition. 2. Wipro engages with clients across their value-chains to enable sustainable operations and product-service capabilities through business value chain transformation. 	Positive
7.	Customer Centricity	O	Our strategy supports value creation for our clients and accelerates growth by focusing on strategic markets and sectors through a wide range of digital transformation solutions. five strategic priorities: accelerate growth, strengthen clients and partnerships, lead with business solutions, building talent at scale and operational excellence.	We have a significant focus on building strategic long-term relationships with customers, solving for complex business problems, driving mergers and acquisitions, and orchestrating business value to our clients by leveraging human and intellectual capital by investing in our people and through an ecosystem of partners.	Positive
8.	Customer Centricity	R	The risk of not executing our strategy will impact our key financial metrics of growth, market share and profitability.	-	Negative
9.	Innovation and Emerging Tech	R	Our capability to invent new technology solutions while keeping pace with rapidly changing technology and service offering needs of clients. Failure to do so will result to loss of client and revenue.	To remain competitive in new areas, we are making strategic investment to build unmatched capabilities in new technologies, through reskilling, strategic hiring, research work and IP creation by leveraging deep understanding of client needs across specific domains.	Negative



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Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10.	Innovation and Emerging Tech	O	-	Wipro has been investing in research and development to leverage technologies such as AI/ML, AR/VR, Blockchain, IoT, Robotics, 5G and cloud, to bring out cutting-edge innovations for clients.	Positive
11.	Community Impact	O	Community engagement in the areas of education, primary health, disaster response has been an integral part of our approach for over two decades.	Through a range of programs (grants and programmatic interventions) we work with over 230+ partners across India on school education, water and health and run the largest environmental education program of its kind in the country. Our collective positive impacts touch over 2 million people.	Positive
12.	Responsible Supply Chain	R	Identification and strategic collaboration with suppliers / partners who provide key products and services can lead to contractual, legal and business continuity risks in case of a breach.	<ol style="list-style-type: none"> 1. Electronic Product Environmental Assessment Tool ("EPEAT") - aligned responsible sourcing of IT hardware. 2. Wipro's green building program for resource procurement that meets stringent environmental criteria - both at the construction and at the operational stages. 3. Renewable energy sourcing from RE generators. 4. As part of supplier onboarding process, details are scrutinized, and third-party screening tool is used to assess social risks before registering the vendor with Wipro. 	Negative



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC principles and core elements. These briefly are as follows:

P1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive towards all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect, protect and make efforts to restore the environment
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure Question	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs (Yes/No)	Has the policy been approved by the Board? (Yes/No)	Web Link of the policies, if available
Policy and management processes			
P1	Yes	Yes	1. Code of Business Conduct and Ethics Policy 2. Ombuds Policy
P2	Yes	Yes	Ecological Sustainability Policy
P3	Yes	Yes	1. Code of Business Conduct and Ethics Policy 2. Health & Safety Policy 3. Remuneration Policy 4. Global Policy on Inclusion & Diversity 5. Global Policy for Equal Employment Opportunity
P4	Yes	Yes	1. Supplier Code of Conduct 2. Modern Slavery Statement 3. Global Policy for Equal Employment Opportunity 4. Global Policy on Inclusion & Diversity 5. Global Policy on Prevention of LGBTQ+ Discrimination
P5	Yes	Yes	1. Supplier Code of Conduct 2. Modern Slavery Statement 3. Global Policy on Prevention of Sexual Harassment 4. Global Policy for Equal Employment Opportunity
P6	Yes	Yes	Ecological Sustainability Policy
P7	Yes	Yes	Code of Business Conduct and Ethics Policy
P8	Yes	Yes	Wipro's CSR Policy
P9	Yes	Yes	Code of Business Conduct and Ethics Policy



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Disclosure Question	Whether the entity has translated the policy into procedures (Yes/ No)	Do the enlisted policies extend to your value chain partners? (Yes/No)	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle
Policy and management processes			
P1	Yes	Yes	Global Reporting Initiative , OECD, and Country-wise guides to relevant anti-corruption laws
P2	Yes	Yes	ISO 9001:2015, ISO 20000:2018, ISO 27001:2013, ISO 22301:2019, ISO 45001:2018, Global Reporting Initiative and Integrated Reporting
P3	Yes	Yes	United Nations Universal Declaration of Human Rights and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work (" ILO Declaration ")
P4	Yes	Yes	Global Reporting Initiative, Integrated Reporting and Sustainability Accounting Standards Board
P5	Yes	Yes	International Labour Organization (" ILO ") Declaration, Universal Declaration of Human Rights (" UNDHR "), UN Guiding Principles on Business & Human Rights, United Nations Global Compact (" UNGC "), Global Reporting Initiative and Integrated Reporting
P6	Yes	Yes	ISO 14001:2015, ISO 14064, Leadership in Energy & Environmental Design (" LEED "), Global Reporting Initiative and Integrated Reporting
P7	Yes	Yes	Global Reporting Initiative and Integrated Reporting
P8	Yes	Yes	Global Reporting Initiative and Integrated Reporting
P9	Yes	Yes	Integrated Reporting

Disclosure Question	Specific commitments, goals and targets set by the entity with defined timelines, if any	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met
Policy and management processes		
P1	<ol style="list-style-type: none"> 1. Wipro to lead in ESG governance through: <ol style="list-style-type: none"> i. a consistent structure of goals, KPIs and reviews by the board and leadership. ii. formal assessment of ESG risks into Wipro's Enterprise Risk Management system. iii. Rigorous and transparent ESG disclosures to investors, customers and in the public domain. 2. 100% of employees to complete training on Wipro's Code of Business Conduct every year. 3. 100% of all suppliers adhere to Wipro's code of supplier conduct. 	<ol style="list-style-type: none"> 1. We continue to maintain leadership in ESG ratings from investors and raters like CDP, Ecovadis and Dow Jones Sustainability Index (S&P Global CSA). 2. 86% employees have completed the annual training and certification on Code of Business Conduct. 3. All suppliers are covered under the supplier code of conduct requirements.
P2	Reduce overall environmental footprint and improve social impact of our customer delivery operations (linked to goals P3, P4, P5, P6).	
P3	<ol style="list-style-type: none"> 1. Adopt a holistic lifecycle approach that emphasizes employee safety, physical health and mental well-being. 2. Attract and retain talent by building "a great place to belong" ecosystem. 3. Increase gender representation at an overall and leadership level. 	<ol style="list-style-type: none"> 1. i. Availability of monthly programs for employees, around physical and emotional well being ii. Availability of Employee Assistance Program (EAP) services for around 90% of all countries 2. Gender Diversity: 36.6% 3. Gender Diversity at leadership level (D2-E) :18% 4. Proportion of female directors in board (as of March 31, 2024): 22.22%



P4	Stakeholder engagement to be reviewed regularly.	Conducted independent stakeholder engagement and materiality refresh in FY23. Revised and reprioritized list of material topics.
P5	Fair and unrestricted access to Wipro's Ombuds process for all employees, contract staff, customers and suppliers; 100% of all logged grievances to be responded to and closed within 6 months.	Close to 95% of logged cases are closed within 60 days of reporting.
P6	<ol style="list-style-type: none"> To achieve Net Zero GHG emissions for Scope 1 and 2 by 2030 and for Scope 3 by 2040. 100% RE for all owned facilities by 2030. Reduce baseline emissions by 75 % for Scope 1, 2 by 2030 on 2017 baseline and 60% for Scope 3 on 2020 baseline. Improve freshwater use efficiency by 65% in all owned facilities from the baseline measure of 200 liters per employee per day in FY'23 to 70 liters per employee per day by 2030. Improve year-on-year water efficiency per employee by 10% on a compounded basis. Increase share of reused water as proportion of total water consumption to 50% by 2030. 	<ol style="list-style-type: none"> Scope 1+2 reduction: 80% from baseline year 2017 achieved RE share is 76% Scope 3 reduction: 59% from baseline year 2020 achieved Water efficiency: 20% reduction year on year Reused Water: 35%
P7	No specific goals. Please see engagements and positions in this area.	
P8	<ol style="list-style-type: none"> <ol style="list-style-type: none"> Contribute to improved quality of school education backed by better infrastructure, teaching-learning practices materials, and school leadership; particular focus on Gender, Children with disability, Environment and STEM. Facilitate training and capacity-building on emerging digital technologies for college students and faculty. Contribute to the delivery of affordable, comprehensive primary health care services for a target population of 5 million people from vulnerable communities in the major cities we operate from. This includes 1 million young and expecting mothers, 1.5 million infants and young children and 7000 children with disability (For FY'30). 	<ol style="list-style-type: none"> <ol style="list-style-type: none"> Number of children positively impacted (by education): 0.3 million Number of Children with Disability ("CwD") positively impacted: 11000+ Number of students covered by digital skilling: 50,000+ Number of college faculty covered for digital capacity building: 850 <ol style="list-style-type: none"> Number of people positively impacted (healthcare): 1.3 million Number of young and expecting mothers positively impacted: 150,000 Number of infants and children positively impacted: 250,000 Number of primary health care projects supported: 26
P9	Maintain globally accepted standards of cybersecurity & data privacy through effective implementation of information security management system to sustain and continuously improve cybersecurity & Privacy maturity	We continue to rigorously track our processes and impacts in these areas.

Governance, leadership and oversight

Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	Refer to page nos. 26 and 27 of this Annual Report.
Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Narayan PS, Global Head - Sustainability and Social Initiatives
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No).	Yes
If yes, provide details.	Nomination and Remuneration Committee (which also acts as Corporate Social Responsibility Committee)



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10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action									Committee of the Board
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances									Committee of the Board
Subject for Review	Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)								
Performance against above policies and follow up action	Annually	Annually	Annually	Annually	Annually	Quarterly	Annually	Annually	Annually
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Annually	Annually	Annually	Annually	Annually	Quarterly	Annually	Annually	Annually
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/ No). If yes, provide the name of the agency.									No

SECTION C : PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

ESSENTIAL INDICATORS

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	Refer to Familiarization Programmes imparted to Independent Directors available on our website.		
Key Managerial Personnel	Coverage of the Code of Business Conduct ("COBC") Training overall (across all employee categories including contract) is 91.21%. The COBC training covers Ombuds.		
Employees other than BoD and KMPs			



2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**

Not Applicable

3. **Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.**

Not Applicable

4. **Does the entity have an anti-corruption or anti-bribery policy?**

Yes, the Company has a COBC which covers anti-corruption and anti-bribery. The COBC provides the ethical guidelines and expectations for conducting business on behalf of Wipro Limited, its subsidiaries and affiliate companies. It applies to all employees and members of the Board of Directors of the Company. It also applies to individuals who serve the Company on contract, subcontract, retainer, consultant or any other such basis. This Code has been displayed on the Company's website at [Code of Business Conduct and Ethics Policy](#).

5. **Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:**

NIL

6. **Details of complaints with regard to conflict of interest:**

Not Applicable

7. **Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.**

Not Applicable

8. **Number of days of accounts payables :**

	FY 2023-24	FY 2022-23
Number of days of accounts payables	126.72	121.11

9. **Open-ness of business**

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-

Note: As part of our procurement process, we do not tag suppliers as trading houses as such a classification is not directly relevant to our business model and accordingly the reporting is not applicable to us.



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Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Sales	a. Sales to dealer / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	0	0
Note: This reporting is not applicable to us.			
Share of RPTs in	a. Purchases (Purchases with related parties as % of Total Purchases)	30.89%	27.17%
	b. Sales (Sales to related parties as % of Total Sales)	14.01%	14.52%
	c. Loans & advances given to related parties as % of Total loans & advances	0	0
	d. Investments in related parties as % of Total Investments made	99.2%	100%

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Sl. No	Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1.	10	Environment Health and Safety ("EHS") and related	The basic EHS induction training program is carried out for all the vendor partners visiting the campus (100%). All the other relevant training is carried out for skilled staff based on the requirements.

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No). If Yes, provide details of the same.

Yes. The Company receives from the members of the Board, a list of entities in which they are interested, at the beginning of every financial year and as and when there is any change in such interest. Additionally, a self-declaration portal is designed for employees to identify and disclose any situation which may be perceived to be an actual or potential conflict with the interests of the Company.

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

ESSENTIAL INDICATORS

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	38.48%	54.14%	Higher education for skills building.
Capex	37.21%	75.09%	Investments in green buildings in Kodathi, Gopanapally and Kolkata

2. Does the entity have procedures in place for sustainable sourcing? (Yes/No). If yes, what percentage of inputs were sourced sustainably?

Yes, we have green procurement guidelines across core areas of procurement, like Renewable Energy for our operations or facilities management through the use of safe cleaning supplies and gardening materials, Civil &



Infrastructure where we adhere to procurement of green building materials & IT Products where procurement of equipment is as per stringent environmental criteria validated by EPEAT. We do not have a policy of computing the value of inputs sourced sustainably.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

Given that Wipro does not manufacture any products, this question is not applicable. However, Wipro has waste management strategies in place for its own operations, as mentioned above.

(a) Plastics (including packaging) - Not Applicable

(b) E-waste - Not Applicable

(c) Hazardous waste - Not Applicable

(d) other waste - Not Applicable

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If no, provide steps taken to address the same.

No.

LEADERSHIP INDICATORS

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

No, since the Company is not in the product manufacturing segment.

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

LCA is not applicable to Wipro since we are not in the product manufacturing segment. However, we conduct a Natural Capital Valuation Program, which is a rigorous framework that assesses and quantifies positive and negative impacts on nature or natural capital on account of a company's operations and value chain. Natural Capital Impacts are calculated across six Key Performance Indicators ("KPIs") namely, GHG emissions, air pollution, water consumption, water and land pollution, waste generation and land use change.

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Not Applicable.

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

Not Applicable.

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Not Applicable.



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PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS**Essential Indicators****1. a. Details of measures for the well-being of employees:**

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	117,745	117,745	100.00	117,745	100.00	0	0.00	117,745	100.00	117,745	100.00
Female	66,801	66,801	100.00	66,801	100.00	66,801	100.00	0	0.00	66,801	100.00
Others	7	7	100.00	7	100.00	0	0.00	0	0.00	7	100.00
Total	184,553	184,553	100.00	184,553	100.00	66,801	36.20	117,745	63.80	184,553	100.00

Notes:

1. India permanent employees considered.

b. Details of measures for the well-being of workers:

Not applicable as the entire workforce is categorized as 'Employees' and none as 'Workers'.

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format -

	FY 2023-24	FY 2022-23
i) Cost incurred on wellbeing measures as a % of total revenue of the company	1.04%	-

1. Employee benefits considered primarily for India geography.

2. Spends on Wellbeing include insurance premium, maternal leave, paternal leave, other leave, wellbeing related training and development costs amongst others

3. This is a new disclosure requirement for 2023-24, previous year's figures are not disclosed.

2. Details of retirement benefits :

Benefits	FY 2023-24		FY 2022-23	
	No. of employees covered as a % of total employees	Deducted and deposited with the authority (Y/N/NA)	No. of employees covered as a % of total employees	Deducted and deposited with the authority (Y/N/NA)
PF	100	Yes	100	Yes
Gratuity	100	NA	100	NA
ESI	18.2	NA	20	NA

Notes:

1. In case of Provident fund, only Indian permanent eligible employees are included in the coverage. Further the Company has a PF trust " Wipro PF trust" for its employees.

2. Global employees are governed by laws applicable in their respective countries.

3. No deduction done for gratuity as it's a CTC component. In case of funded Gratuity, the funds are invested in Company's Gratuity Trust.

4. Entire workforce is categorized as 'Employees' and none as 'Workers'



3. Accessibility of workplaces: Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes. Please find the policy on the following link: ([Global Policy for Equal Employment Opportunity](#))

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees*	
	Return to work rate	Retention rate
Male	100.00	100.00
Female	99.97	78.48
Total	99.98	89.67

-Data represents India only

*Entire workforce is categorized as 'Employees' and none as 'Workers'

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

Yes

	Yes/No (If Yes, then give details of the mechanism in brief)	Remark
Permanent Employees	Yes	Employees and Other than Permanent Employees may register their concerns through the dedicated e-mail address available (ombuds.person@wipro.com) or through the Company's intranet portal. The Company encourages its employees to register their concerns/grievances through the Ombuds process and ensures that there is no discrimination, retaliation or harassment of any kind against any employee who reports under the vigil mechanism or participates in the investigation.
Other than Permanent Employees/Workers*		

* Entire workforce is categorized as 'Employees' and none as 'Workers'

7. Membership of employees and worker* in association(s) or Unions recognised by the listed entity:

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total						
Permanent Employees	225,381	6,761	3.00	249,095	7,202	2.89
- Male	142,766	4,329	3.03	158,356	4,672	2.95
- Female	82,595	2,432	2.94	90,721	2,529	2.79
- Others	20	0	0.00	18	1	5.56

* Entire workforce is categorized as 'Employees' and none as 'Workers'



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8. Details of training given to employees* and workers@:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	142,766	20,433	14%	118,216	82.80	158,356	16,517	10.43	139,579	88.14
Female	82,595	12,305	15%	67,680	81.94	90,721	7,078	7.80	80,003	88.19
Others	20	5	25%	15	75.00	18	0	0.00	18	100.00
Total	225,381	32,743	14.53%	185,911	82.49	249,095	23,595	9.47	219,600	88.16

* Permanent global employees considered

@ Entire workforce is categorized as 'Employees' and none as 'Workers'

9. Details of performance and career development reviews of employees* and worker#:

Category	FY 2023-24			FY 2022-23		
	Total (A)@	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	124,793	118,915	95.29	158,356	158,356	100.00
Female	70,780	68,140	96.27	90,721	90,721	100.00
Others	13	12	92.31	18	18	100.00
Total	195,586	187,067	95.64	249,095	249,095	100.00

* Permanent global employees considered.

Entire workforce is categorized as 'Employees' and none as 'Workers'.

@ Column A denotes the number of employees eligible for performance review.

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No / NA). If yes, the coverage such system?

Yes. All our campuses conform to ISO 45001:2018 (Occupational Health & Safety management system) with 100% operational coverage and are certified by accredited third party agencies. Besides internal and third-party audits, EHS experts periodically assess every unit (at least once in six months), to ensure compliance to statutory norms and requirements.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

We conduct a Hazard Analysis and Risk Assessment annually or anytime there is a change in process, new equipment, or service, and build risk mitigation plans. The following steps are taken to assess risks and hazards:

- Break down the job into successive steps or tasks
- Identify the hazards associated with each step and task
- Identify controls in place for each hazard
- Identify applicable legal obligations relating to risk assessment and implementation of necessary controls
- Estimate the potential severity of an incident associated with each hazard from both safety and health aspects
- Estimate the probability of an incident occurring for each hazard (given existing controls)
- Calculate the risk -Identify possible additional controls needed to eliminate these hazards



c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Yes/No)

Yes

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Yes

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.18	0.11
Total recordable work-related injuries	Employees	66	59
No. of fatalities	Employees	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0

Notes:

- The inclusion of only permanent employees has been undertaken, as per legal discretion, without obligation to include workers.
- Foreign employees are covered under the applicable foreign Human Resources policy in accordance with respective country laws.

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

We conduct periodic and annual assessments of our campuses/offices, employees, stakeholders and service providers as a part of this process.

- A Food Safety Standards Authority of India ("FSSAI") license is mandatory for vendors operating within Wipro owned locations in India.
- Environment, Occupational Health & Safety ("EHS") management systems in our campuses conform to international standards such as 14001& 45001 and are certified by accredited third party agencies.
- As an ISO 45001:2018 certified organization, we conduct a Hazard Analysis and Risk Assessment annually or anytime there is a change in process, new equipment, or service, and build risk mitigation plans as an ISO 45001:2018-certified firm.

13. Number of Complaints on the following made by employees and workers:

	FY 2023-24		FY 2022-23	
	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year
Working Conditions	743	0	602	0
Health & Safety	486	0	352	0

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	
Working Conditions	100*

*Covering all sites with operational control.



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15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

The key categories of incidents reported are transport (travel from home to office by company cab) and minor office incidents like cuts or burns injuries. These are closed with Root cause analysis and corrective actions.

Larger locations have “Occupational Health Center” and Ambulance service where non-work-related illness during hours is supported by the medical experts. The illnesses include Upper respiratory infection, Headache and Stomach pain. Physiotherapists visit the OHC at set timing, address any Ergonomic issues. We had a few flood like situations at our locations where the company put in place business continuity measures and extended support to nearby communities. We have taken longer term measures after the incident which included working with government agencies for cleaning and reconstruction of storm water drains.

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)?

(A) Yes. Our benefits program follows an integrated approach and provides a range of options for better financial and social security, including efficient tax-management options, life and accident insurance, and medical packages.

(B) No

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

Wipro conducts monthly audit of all labour standards for all Core and contract employees. All third-party vendors are audited by the internal auditors and external labour consultants, hence making sure that all our Value chain partners are remitting the statutory dues to the employee and the authority regularly.

3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

None

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No/ NA)

Yes

5. Details on assessment of value chain partners: Not Applicable

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Vendors who are associated with Wipro are internally trained for health & safety practices by in house EHS (“**Environmental, Health & Safety**”) team with 100% coverage. Wipro provides a workplace that is physically and emotionally safe for contractual staff, where they can focus on their job responsibilities and obtain fulfillment. Wipro provides a safe workplace, compensating workers fairly, and treating them with a sense of dignity and equality while respecting their privacy. Vendor partners undergo training on sexual harassment with 100% coverage. Internal risk review mechanism is in place with all relevant functions to understand the requirements through fortnightly and monthly reviews with all the functions. Location Facility Management Group (“**FMG**”) leads are designated as single point of contacts to conduct and coordinate cross-functional efforts and third party verification is carried out on all the documents submitted by the vendor partner.



PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

ESSENTIAL INDICATORS

1. Describe the processes for identifying key stakeholder groups of the entity.

Engaging with our stakeholders is essential to understand the social, environmental and economic context Wipro operates in. Stakeholder engagement is important for Wipro in order to build a symbiotic relationship with our stakeholders and achieve better outcomes. Factors such as impact, influence, legitimacy, urgency, and diversity of perspectives are the basis of identifying stakeholders crucial to the organization. The stakeholders identified are employees, investors, customers and suppliers. Stakeholder needs and expectations are taken into consideration while determining the organization's materiality to ensure fair representation of key material topics.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Details of Other Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Other	E-mail, meetings, Surveys complemented with FGDs	Quarterly	<ol style="list-style-type: none"> 1. Continuous Learning 2. Work life balance 3. Compensation & Benefits 4. Health & Safety 5. Diversity
Investors	No	Other	Meetings	Quarterly	<ol style="list-style-type: none"> 1. Corporate governance 2. Financial performance 3. Labor & Human rights 4. Attrition 5. Compliance
Customers	No	Other	Surveys	Monthly	<ol style="list-style-type: none"> 1. Quality and timeliness of delivery 2. Impact on customer's business goals
Suppliers	No	Other	Surveys	Half yearly	<ol style="list-style-type: none"> 1. Ease of doing business with Wipro across the Order to Payment life cycle 2. Ethical business conduct, and social practices
Government and Policy Network	No	Other	Events and Meetings	Quarterly	<ol style="list-style-type: none"> 1. India's policies on climate change, energy efficiency, water, waste, and biodiversity, including SDG's 2. The role of corporate social responsibility and Taxation legislation in the countries we operate in 3. Labor and human rights



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Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Details of Other Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Industry Association and Academia	No	Other	Meetings	Quarterly	<ol style="list-style-type: none"> 1. The role of digital technology in supporting net zero transition 2. Inclusive working models 3. Future ready talent in terms of new age skills
CSR Implementation agency and Civil Society Network	Yes	Other	Interactions and Meetings	Monthly	<ol style="list-style-type: none"> 1. Primary healthcare for rural communities 2. Environment issues that affect Disadvantaged communities 3. Education for disadvantaged children 4. Long-term rehabilitation for disaster-affected areas.

LEADERSHIP INDICATORS

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

The consultation with the Board on key stakeholder concerns is largely mediated by different organizational functions which are responsible for the respective stakeholders. Periodic Board reviews are held at least once a quarter, during which the Board holds extensive discussions with the Chief Executive Officer (“CEO”) and other senior leaders representing these functions. For example, feedback on customer trends and issues is provided by the Heads of Businesses and Market Units, that on investors by the Chief Financial Officer (“CFO”) and his team, on employees by the Chief Human Resources Officer (“CHRO”) and his team, on sustainability issues by the Chief Sustainability Officer, etc. Please refer to “Engagement Mode and Frequency” and “Topics of Engagement” in the “Stakeholder Engagement” Section of Wipro Annual Report for FY 2023-24.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/ No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, stakeholder engagement covers key material issues driven by strategic objectives through various modes of engagements. There is a primary internal custodian for each stakeholder group. For example, feedback from employees involve certain informed steps which are taken leading to enhanced communications and collaboration forums. For suppliers, this has improved the ease of doing business and ability to address environmental and social aspects. For communities, under the community ecology initiative, we focus on striking an ecological balance in our proximate communities by taking up projects that have direct and tangible benefits and strengthening our urban primary healthcare system is a focus area for us. This is because vulnerable communities still lack adequate personnel and amenities for their healthcare needs. Similarly, for employees, at Wipro, the health, safety, and wellbeing of our employees is of paramount importance. We look at wellbeing holistically, connecting mind, body, and community to help us focus on being healthy, feeling happy, and living our life’s purpose. Our employee wellness programs encompass three areas of employee wellbeing: Physical, emotional, and financial. Inputs are received through the employee feedback mechanism. Customer surveys are conducted periodically to get customer inputs. Additionally, Quarterly reviews are held with customers where inputs are sought.



3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalized stakeholder groups.

Wipro engages with communities and civil society networks to work on systemic issues that can act as force multipliers for social transformation and sustainable development. Within this ambit, we deliberately focus on disadvantaged groups in a significant majority of our social initiatives e.g. Children with Disability, the Urban Poor, Women from disadvantaged communities, Suppliers from under-represented groups (e.g. Women owned enterprises), Employees with disability or from LGBTQ+ groups. Boosting and strengthening our urban primary healthcare system is a focus area for us. For example, enhancing education facilities for children with disabilities in marginalized communities, providing healthcare to migrant workers.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	225,382	187,872	83.36	249,095	222,693	89.40
Other than permanent	10,549	1,892	17.94	13,230	3,307	25.00
Total Employees	235,931	189,764	80.43	262,325	226,000	86.15

* For human rights only mandatory PSH trainings considered.

* Global (core and non-core) employees included

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees*										
Permanent	169,614	6,176	3.64	111,726	65.87	204,796	0	0.00	204,796	100.00
Male	109,476	3,502	3.20	105,974	96.80	131,111	0	0.00	131,111	100.00
Female	60,131	2,674	4.45	57,457	95.5	73,680	0	0.00	73,680	100.00
Others	7	0	0.00	7	100.00	5	0	0.00	5	100.00
Other than permanent	0	0	0.00	0	0.00	13,230	0	0.00	13,230	100.00
Male	0	0	0.00	0	0.00	10,012	0	0.00	10,012	100.00
Female	0	0	0.00	0	0.00	3,218	0	0.00	3,218	100.00

*For eligible employees in India Geography.



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3. Details of remuneration/salary/wages, in the following format:

a. Median remuneration / wages: Please refer to page nos. 114 to 115 of this Annual Report.

Notes:

1. For Median remuneration / wages kindly refer to the corporate governance report in the Annual Report FY23-24.
2. Third party service providers are excluded.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2023-24*
Gross wages paid to females	
(Gross wages paid to females as % of total wages)	27.5%

* Only India Permanent employees considered.

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes. Mr. Saurabh Govil, Chief Human Resource Officer, is responsible for addressing human rights issues.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Wipro's Ombuds Policy has been established to allow workers and other individuals associated with the Company to voice their concerns pertaining to malpractice, impropriety, abuse, and deviant behavior at an early stage through an appropriate channel, freely without fear of retaliation, victimization, or eventual discrimination or disadvantage at workplace. Mechanism followed under the Ombuds process has been displayed on the Company's intranet and website at [Ombuds Policy](#).

6. Number of Complaints on the following made by employees and workers:

	FY 2023-24		FY 2022-23	
	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year
Sexual Harassment	182	23	70	19
Discrimination at workplace	9	0	11	0
Child Labour	0	0	0	0
Forced Labour/Involuntary Labour	0	0	0	0
Wages	0	0	0	0
Other human rights related issues	0	0	0	0

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	93	141
Total female employees* / workers	68,231	90,721
Complaints on POSH as a % of female employees / workers	0.14	0.16
Complaints on POSH upheld	64	134

- 1) Covered Indian boundary employees since POSH only applies to India considering the act applies to only India.
- 2) Global employees are covered by Company's global policy & are governed by respective country's law.
- 3) Total POSH cases reported for both males & females are 182- This is disclosed in corporate governance disclosure.
- 4) Policy covers third party but ratio excludes them



8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

Ombuds Policy assures all complainants protection and safeguards against perceived or actual victimization or retaliation for reporting a complaint. Moreover, if any complainant still feels or raises such concern of retaliation, they may approach the Chief Ombudsperson for a suitable remedy.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes. Human Rights aspects are covered as part of the Wipro Supplier Code of Conduct, which is required for all contracts.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	
Forced/involuntary labour	
Sexual harassment	100%
Discrimination at workplace	
Wages	
Others - please specify	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

We conduct monthly audits to address risks and escalate in case of any issues. We ensure all statutory compliances regarding minimum wages and strictly prohibit employment of child labor.

LEADERSHIP INDICATORS

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.

Please refer to "Human Rights & Values at Wipro" in the "People Practices" Section of the Annual Report.

2. Details of the scope and coverage of any Human rights due-diligence conducted.

Please refer to "Human Rights & Values at Wipro" in the "People Practices" Section of the Annual Report.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	
Forced/involuntary labour	
Sexual harassment	100%
Discrimination at workplace	
Wages	
Others - please specify	NA



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5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Monthly audits are conducted to address risks and escalate in case of any issues. All statutory compliance regarding minimum wages and other benefits are ensured. Employment of child labor is strictly prohibited.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

ESSENTIAL INDICATORS

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format: Whether total energy consumption and energy intensity is applicable to the company? Yes

Parameter	Please specify unit	FY 2023-24	FY 2022-23
From renewable sources			
Total electricity consumption (A)	Megajoule	520,487,233	408,138,290
Total fuel consumption (B)	Megajoule	71,401	18,753
Energy consumption through other sources (C)	Megajoule	10,669,718	12,488,981
Total energy consumed from renewable sources (A+B+C)	Megajoule	531,228,352	420,646,024
From non-renewable sources			
Total electricity consumption (D)	Megajoule	162,967,923	263,518,461
Total fuel consumption (E)	Megajoule	37,928,403	36,965,950
Energy consumption through other sources (F)	Megajoule	0	0
Total energy consumed from non-renewable sources (D+E+F)	Megajoule	200,896,325	300,484,411
Total energy consumed (A+B+C+D+E+F)	Megajoule	732,124,678	721,130,435
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Megajoule/INR	0.00110	0.00106
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Megajoule/INR	0.02455	0.02360
Energy intensity in terms of physical output	Megajoule	-	-
Energy intensity (optional) - the relevant metric may be selected by the entity	kWh per sq mt	83.95	90.55

- Total energy consumption in Kwh/ total sq mt of locations under operational control of the Company

- We have restated FY22-23 figures, to be consistent with current year consideration of 100% of sq mt. area above locations.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name of the external agency.

Yes. Independent assurance has been provided by Deloitte Haskins & Sells LLP for FY 2023-24.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No). If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any

No



3. Provide details of the following disclosures related to water, in the following format:

Parameter	Please specify unit	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)			
(i) Surface water	kilolitres	0	385,758
(ii) Groundwater	kilolitres	37,749	50,130
(iii) Third party water	kilolitres	996,070	412,820
(iv) Seawater / desalinated water	kilolitres	0	0
(v) Others	kilolitres	0	41,535
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	kilolitres	1,033,818	890,243
Total volume of water consumption (in kilolitres)	kilolitres	1,033,262	885,482
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	kilolitres/INR	0.0000015	0.0000013
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)(Total water consumption / Revenue from operations adjusted for PPP)	kilolitres/INR	0.0000347	0.0000290
Water intensity in terms of physical output	kilolitres	-	-
Water intensity (optional) - the relevant metric may be selected by the entity	liters/person/day	120	127

- Optional relevant metric selected as liters per person per day for calculating intensity, taking average no of employees attending office locations.

- For FY 23-24, municipal water is considered under third party sources. For FY22-23, municipal water was considered under surface water. FY22-23 numbers have been restated.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name of the external agency.

Yes. Independent assurance has been provided by Deloitte Haskins & Sells LLP for FY 2023-24.

4. Provide the following details related to water discharged:

Parameter	Please specify unit	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)			
(i) To Surface water	kilolitres	0.00	0.00
- No treatment	kilolitres	0	0
- With treatment - please specify level of treatment	kilolitres	0	0
(ii) To Groundwater	kilolitres	0.00	0.00
- No treatment)	kilolitres	0	0
- With treatment - please specify level of treatment	kilolitres	0	0
(iii) To Seawater	kilolitres	0.00	0.00
- No treatment	kilolitres	0	0
- With treatment - please specify level of treatment	kilolitres	0	0
(iv) third party water	kilolitres	556.00	4,760.60
- No treatment	kilolitres	0	0
- With treatment - please specify level of treatment	kilolitres	556	4,760.60
(v) Others	kilolitres	0.00	0.00
- No treatment	kilolitres	0	0
- With treatment - please specify level of treatment	kilolitres	0	0
Total water discharged (in kilolitres)	kilolitres	556.00	4,760.60

*Water is discharged post tertiary treatment and is reported for one location in the current year and tracking of actual water discharged is being strengthened for other locations.



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Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name of the external agency.

Yes. Independent assurance has been provided by Deloitte Haskins & Sells LLP for FY 2023-24.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Yes, Wipro follows Zero Liquid Discharge across most locations where all water is treated to secondary or tertiary quality and used for various non-contact purposes - flushing, HVAC and gardening. At some smaller eased sites like Electronic City and Pune, as per arrangement with local authorities the treated water would be discharged to drain networks.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Whether air emissions (other than GHG emissions) by the entity is applicable to the company? Yes

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	Tonne	26.93	6.66
SOx	Tonne	6.04	8.64
Particulate matter (PM)	Tonne	1.48	1.28
Persistent organic pollutants (POP)	Tonne	-	-
Volatile organic compounds (VOC)	Tonne	-	-
Hazardous air pollutants (HAP)	Tonne	-	-

*The values have been derived using weighted average method using sample data for all Diesel Generator sets across sites with operational control.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name of the external agency.

Yes. Independent assurance has been provided by Deloitte Haskins & Sells LLP for FY 2023-24.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format

Whether greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity is applicable to the company?

Yes

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO 2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	6,515.4	9,640
Total Scope 2 emissions (Break-up of the GHG into CO 2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	32,412.51	59,120
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	kgCO2e/INR	0.000058	0.000101
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	kgCO2e/ INR	0.001306	0.002250
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO2e	-	-
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	kgCO2e/m2	16.07	28.38

* Optional relevant metric selected as kgCO2e per m2 for calculating intensity.



Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name of the external agency.

Yes, Independent assurance has been provided by Deloitte Haskins & Sells LLP for FY 2023-24.

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

Yes. We have a detailed roadmap to become Net Zero on our value-chain GHG emissions by 2040 with firm interim goals till 2030. Our plans envisage a multi-pronged approach around energy efficiency, renewable energy, green buildings, and scope 3 emission reduction.

9. Provide details related to waste management by the entity, in the following format:

Parameter	Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)			
Plastic waste (A)	metric tonnes	77	74
E-waste (B)	metric tonnes	363	265
Bio-medical waste (C)	metric tonnes	3	3
Construction and demolition waste (D)	metric tonnes	2,240	1,539
Battery waste (E)	metric tonnes	130	123
Radioactive waste (F)	metric tonnes	0	0
Other Hazardous waste. Please specify, if any. (G)	metric tonnes	29	23
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	metric tonnes	3,071	2,451
Total (A+B + C + D + E + F + G + H)	metric tonnes	5,913.00	4,478.00
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	kg/INR	0.000009	0.000007
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	kg/INR	0.000198	0.000147
Waste intensity in terms of physical output	metric tonnes	-	-
Waste intensity (optional) - average no. of employees attending office locations.	kg/person/day	0.68	0.64
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)			
Category of waste			
(i) Recycled	metric tonnes	3,131	1,220
(ii) Re-used	metric tonnes	3	1,737
(iii) Other recovery operations	metric tonnes	0	0
Total	metric tonnes	3,134.00	2,957.00
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of waste			
(i) Incineration	metric tonnes	124	60
(ii) Landfilling	metric tonnes	2,302	1,544
(iii) Other disposal operations	metric tonnes	0	0
Total	metric tonnes	2,426.00	1,604.00



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Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name of the external agency.

Yes. Independent assurance has been provided by Deloitte Haskins & Sells LLP for FY 2023-24.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Wipro promotes waste reduction and recycling through various measures such as minimizing the use of single-use plastics, promoting paperless operations, and adopting energy-efficient technologies. Wipro collaborates with authorized recycling partners to manage electronic waste (e-waste) responsibly. Waste collection and disposal is done systematically, adhering to predefined schedules and routes to optimize efficiency. Waste segregation is followed at its facilities, and Wipro maintains comprehensive records and documentation related to waste generation, segregation, collection, and disposal. Tracking and Reporting is maintained to assess the effectiveness of waste reduction initiatives and identify areas for further improvement. Third-Party Vendor Evaluation is employed to ensure that third-party vendors abide by local waste management laws.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

The Company does not have operations in ecologically sensitive areas.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Not Applicable as per Environmental Impact Assessment ("EIA") notification 2006.

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Yes/No/NA).

Yes

LEADERSHIP INDICATORS

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

Water withdrawal, consumption and discharge in areas of water stress

(i) Name of the area	All offices except Mysore, Cochin, Vizag, and Bhubaneswar
(ii) Nature of operations	IT Services
(iii) Water withdrawal, consumption and discharge in the following format:	

Parameter	Please specify unit	FY (Current Financial Year)	PY (Previous Financial Year)
Water withdrawal by source (in kilolitres)			
Surface water	kilolitres	0	385,758
Groundwater	kilolitres	33,311	50,129
Third party water	kilolitres	914,327	412,820
Seawater / desalinated water	kilolitres	0	0
Others	kilolitres	0	41,535
Total volume of water withdrawal (in kilolitres)	kilolitres	947,638	890,243
Total volume of water consumption (in kilolitres)	kilolitres	947,082	885,482



Parameter	Please specify unit	FY (Current Financial Year)	PY (Previous Financial Year)
Water intensity per rupee of turnover (Water consumed / turnover)	kilolitre/INR	0.000001418	0.000001307
Waste intensity (optional) - average no. of employees attending office locations.	litres/person/day	110	149
Water discharge by destination and level of treatment (in kilolitres)			
(i) Into Surface water	kilolitres	0	0
- No treatment	kilolitres	0	0
- With treatment - please specify level of treatment	kilolitres	0	0
(ii) Into Groundwater	kilolitres	0	0
- No treatment	kilolitres	0	0
- With treatment - please specify level of treatment	kilolitres	0	0
(iii) Into Seawater	kilolitres	0	0
- No treatment	kilolitres	0	0
- With treatment - please specify level of treatment	kilolitres	0	0
(iv) third party water	kilolitres	0	0
- No treatment	kilolitres	0	0
- With treatment - please specify level of treatment	kilolitres	556	4,761
(v) Others	kilolitres	0	0
- No treatment	kilolitres	0	0
- With treatment - please specify level of treatment	kilolitres	0	0
Total water discharged (in kilolitres)	kilolitres	556	4,761

* Water is discharged post tertiary treatment and is reported for one location in the current year and tracking of actual water discharged is being strengthened for other locations.

*The numbers for FY22-23 are re-stated from last year.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name of the external agency.

Yes. Independent assurance has been provided by Deloitte Haskins & Sells LLP for FY 2023-24.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Whether total Scope 3 emissions & its intensity is applicable to the company? Yes

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	182,802	271,792.85
Total Scope 3 emissions per rupee of turnover	tCO ₂ ePerINR	0.000000274	0.000000401
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	kgCO ₂ eperm ²	74.8	112.2

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name of the external agency.

No.



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- 3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

The Company does not have operations in ecologically sensitive areas.

- 4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:**

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Global Energy command center	Aggregates Building Management System (BMS) inputs on a common platform.	Optimize operational control and improve energy efficiency.
2	Indoor Air Quality	Continuous Air Quality monitoring system (PM 2.5, PM 10, TVOC, Co2, Temperature, RH) using certified sensors. Old campuses will also have improved air filtration and IAQ (Improved Air Quality) monitoring in place (phase wise execution plan based on RTW). Air quality audit & Implemented 2nd stage filter with > 99% Viral load reduction efficiency.	Improved air quality monitoring and management for occupants
3	UPS Capacitor replacement	Conversion of VRLA ("Valve Regulated Lead Acid") batteries to Lithium Batteries (LIB) with monitoring system.	LIB's have a longer life of more than 2 to 3 times of VRLA ("Valve Regulated Lead Acid") batteries. It helps in the reduction of UPS capacity requirement & backup related capacity optimization.
4	Ultrafiltration and nano-filtration	6 of the Wipro owned locations have installed ultra-filtration where water from these locations is being treated completely. Membrane Bio reactor ("MBR") is used in 2 of the campuses. And further installation in 2 more locations is being carried out. Nano filtration is used in 4 locations for treatment of fresh water.	Improved water recycling efficiency.

- 5. Does the entity have a business continuity and disaster management plan? Details of entity at which business continuity and disaster management plan is placed or weblink.**

Yes. Wipro is aligned to ISO 22301 Business Continuity Management System ("**BCMS**") framework which is applicable across global locations, accounts, and service functions. Wipro's VirtuaDesk™ Business Continuity Solution is designed to introduce desktop and application virtualization to the workplace in a quick and cost-effective manner. We also have a well-developed Business Continuity Management Plan which helped us recover from COVID-19 pandemic. Our business continuity policy is used to plan for climate related disruptions which could impact business objectives.

- 6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**

Around 80% of the environmental impact, for example GHG emissions, is from our extended value chain. The main contributing categories are purchased goods and services, upstream fuel and energy emissions, business travel and employee commute. We have mitigation plans for each of these - at a high level it is based on engagement and disclosures with our suppliers; travel reduction and avoidance for business travel; EV, public transport and pooling for employee commute and RE procurement for reducing upstream energy emissions.



7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

We estimate that close to more than 50% of suppliers by value of business would be assessed for environmental impact - across key categories of IT hardware, facility management services and Civil. The natural capital valuation program assesses the environmental impact of our value chain activities, including purchased goods and services. This is based on our spend data for each supplier and categories they belong to. Details of the same are provided in Annual Report under Wipro's Natural Capital Valuation Program. We engaged with 57 suppliers, who contributed to 80% of carbon emissions impacts through Carbon Disclosure Project ("CDP") Supply Chain Program. This year we plan to engage with 250+ suppliers through the CDP Supply Chain Program.

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

ESSENTIAL INDICATORS

1. a. Number of affiliations with trade and industry chambers/ associations.

8

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	US Chamber of Commerce	International
2	CII	International
3	FICCI	National
4	digital Switzerland	International
5	NASSCOM	National
6	BITKOM	International
7	techUK	International
8	IFCCI	International

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

None



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LEADERSHIP INDICATORS

1. Details of public policy positions advocated by the entity:

Sl. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others - please specify)	Web Link, if available
1	Talent - Various associations prioritize talent as a cornerstone of their advocacy efforts. They emphasize building a high performance, versatile and skilled workforce capable of adapting to evolving demand. It is also seen as a competitive advantage, focus on reskilling and upskilling to nurture new leaders. Many associations prioritize digital education to meet surging demand for digital skills amidst rapid digitalization.	Events/ Reports/ Meetings/ Consultation	Yes	Others - please specify	<ol style="list-style-type: none"> https://www.uschamberfoundation.org/blog/post/bringing-talent-forward-future-work https://www.cii.in/sectors.aspx?enc=prvePUj2bdMtgTmvPwwisYH+5EnGjyGX09hLECVTuNttP/oGsVu5A70LTxgbaQRW https://www.ficci.in/api/sector_details/82 https://nasscom.in/about-us/what-we-do https://www.techuk.org/skills-talent-and-diversity-programme.html https://digitalswitzerland.com/topic_tag/education-and-future-of-work/
2	ESG - Various associations believe that a common ground is necessary where all should come together to advocate practical and feasible climate policies. CII emphasis fostering a business-friendly environment through collaborations. FICCI stresses the pivotal role of businesses and communities' participation in environmental stewardship. NASSCOM highlights sustainability as a service frontier, while techUK underscores digital tech power for a net zero future. Collaboration with stakeholders is key, weaving economic, social and ecological sustainability seamlessly.	Events/ Reports/ Meetings/ Consultation	Yes	Others - please specify	<ol style="list-style-type: none"> https://www.uschamber.com/cli-mate-change https://www.cii.in/sectors.aspx?enc=prvePUj2bdMtgTmvPwwisYH+5EnGjyGX09hLECVTuNtI5sIDkU3GehZCDzrCfdL4 https://ficci.in/api/event_details/26896 https://www.nasscom.in/knowledge-center/publications/sustainability-opportunity-tech-services-and-solutions https://www.techuk.org/climate-environment-and-sustainability-programme.html https://www.bitkom.org/climate-protection https://digitalswitzerland.com/topic/sustainability/
3	Mobility - Many associations advocates for immigration reform to address critical workforce needs, fostering economic growth and innovation. CII promotes free movement of professional and visa norms simplification. If ICI's International Migration Division facilitates global talent mobility, aligning industry needs with welfare maximization. NASSCOM lobbies for Skilled Mobility and Liberal Visa policies. BITKOM focuses on improving immigration processes for IT professionals, combating shortages in Germany through policy, advocacy and reports.	Events/ Reports/ Meetings/ Consultation	Yes	Others - please specify	<ol style="list-style-type: none"> https://www.uschamber.com/immigration https://economictimes.indiatimes.com/nri/visa-and-immigration/cii-calls-on-uk-for-business-friendly-visa-regime/articleshow/20540503.cms https://ficci.in/api/council_details/20046 https://community.nasscom.in/communities/global-trade/uk-immigration-report-by-the-home-affairs-committee-key-messages-and-implications.html https://www.techuk.org/skills-talent-and-diversity-programme/migration-group.html https://www.startbase.com/news/bitkom-studie-deutschland-fehlen-137-000-it-fachkraefte/#::text=Across%20all%20sectors%2C%20Germany%20has.The%20researchers%20surveyed%20854%20companies



Sl. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others - please specify)	Web Link, if available
4	Future of Work - Associations like the US Chamber envision a dynamic future of work, it emphasizes adaptability and empowerment for individuals and businesses. CII stresses the urgent need for skilling in emerging technologies. FICl anticipates a hybrid work model in India. NASSCOM underscores the importance of human centric leadership amid technological evolution. tech UK highlights the rise of flexible work urging readiness for digital transformation. BITKOM addresses diverse challenges through education and labor law reforms. Together, they advocate for a future workforce equipped with skills and conditions to thrive in a rapidly evolving landscape. Shaping prosperity and innovation globally.	Events/ Reports/ Meetings/ Consultation	Yes	Others - please specify	<ol style="list-style-type: none"> https://www.uschamberfoundation.org/blog/post/bringing-talent-forward-future-work https://www.ciiblog.in/future-of-work-skilling-mobility/ https://nasscom.in/future-of-work/ https://www.techuk.org/skills-talent-and-diversity-programme.html https://www.bitkom.org/Bitkom/Publikationen/Future-of-Work-Empfehlungen-fuer-den-Arbeitsmarkt-von-morgen https://digitalswitzerland.com/topic_tag/education-and-future-of-work/

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

ESSENTIAL INDICATORS

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of project	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes / No)	Relevant Web Link
Infrastructure and operations support for schools serving disadvantaged communities - Encouraging the demand for education in families of first-generation school-goers. Improved school environment, access to formal education for children from underserved communities	Yes	Yes	Impact Assessment for CSR Projects for FY 2023-24
Inclusive education for children with disability - Improved educational outcomes for children with severe disabilities. Reducing stigma in communities around disabilities by developing frameworks for inclusive education.	Yes	Yes	Impact Assessment for CSR Projects for FY 2023-24
Digital competencies for students, youth and teacher - Several programs are launched which focus on improving the overall quality of engineering education in India.	Yes	Yes	Impact Assessment for CSR Projects for FY 2023-24
Primary healthcare - "Project Niramoy" : Preventive and promotive services, Health awareness, Reproductive, maternal and child health services, Adolescent health care services, Elderly care services.	Yes	Yes	Impact Assessment for CSR Projects for FY 2023-24



Business Responsibility and Sustainability Report 2023-24

Name and brief details of project	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes / No)	Relevant Web Link
Protection of national heritage, art and culture: map project - Setting up of completely functional and freely accessible WIPRO Library at MAP (Museum of Art and Photography), hosting rich collections of resources related to Indian art, history and culture and creating public spaces for interaction around art.	Yes	Yes	Impact Assessment for CSR Projects for FY 2023-24
Renewable energy - Evaluating the extent to which renewable energy has helped to create a positive impact on the environment.	Yes	Yes	Impact Assessment for CSR Projects for FY 2023-24

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

Not Applicable

3. Describe the mechanisms to receive and redress grievances of the community.

In addition to Grievance Redressal, the community stakeholders also have the option of sharing their concerns with us via e-mail mentioned on our website. We have registers at all our locations which can be used by any stakeholder group to express their concerns.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	4.79%	3.8%
Directly from within India	28.13%	-*

*This is a new disclosure requirement for 2023-24, previous year's figures are not disclosed.

5. Job creation in smaller towns - Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	FY 2023-24*	FY 2022-23#
Rural		
% of Job creation in Rural areas	22.42%	0.00
Semi-urban		
% of Job creation in Semi-Urban areas	14.83%	0.00
Urban		
% of Job creation in Urban areas	17.21%	0.00
Metropolitan		
% of Job creation in Metropolitan area	45.63%	0.00

1. Permanent employees at our India locations have been considered. Cost to Company has been considered as total wage cost.

2. This is a new disclosure requirement for 2023-24, previous year's figures are not disclosed.

LEADERSHIP INDICATORS

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Not Applicable



2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

S. No.	State	Aspirational District	Amount spent (In INR)
1.	Andhra Pradesh	Vishakhapatnam	666,000
2.	Bihar	Gaya	1,525,000
3.	Chhattisgarh	Sukma	1,687,500
4.	Jharkhand	Khunti	1,500,000
5.	Kerala	Wayanad	413,350
6.	Maharashtra	Jalgaon	1,394,566
7.	Odisha	Raygada	1,446,583

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No). If NA, provide details.

Not Applicable

(b) From which marginalized /vulnerable groups do you procure?

Not Applicable

(c) What percentage of total procurement (by value) does it constitute?

Not Applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Not Applicable

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Not Applicable

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Improving Educational Access	85000	25
2.	Education for Children with Disabilities	13000	100
3.	Sustainability Education (Wipro Earthian)	10000	0
4.	Improving Educational Quality (India)	20000	0
5.	Improving Educational Quality (Overseas)	0	0
6.	Digital Skills Education (Talent Next)	74000	0
7.	Primary Health Care	1500000	38
8.	Urban Ecology Sustainability*	0	0
9.	Community Ecology*	0	0
10.	Employee Engagement	16000	75

*The outreach is for a watershed or a geographic scale (area or a city) and not attributed to beneficiaries.

All our programs have a strong focus on impacts and benefits to marginalized and vulnerable communities - especially with our work in education, primary health care and community ecology. In the case of urban ecology where we work on ground water and broader environmental sustainability issues, the attribution to vulnerability is more indirect. Overall, between 80-85% of our community programs are targeted at vulnerable communities.



Business Responsibility and Sustainability Report 2023-24

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER**ESSENTIAL INDICATORS****1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

Customers have multiple channels for raising grievances- account managers, client engagement managers, the customer advocacy group and through independently administered satisfaction surveys. There is ongoing, project-based, and annual feedback from our customers.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

Since we are not in B2C or product business, this is not applicable.

3. Number of consumer complaints in respect of the following:

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

4. Details of instances of product recalls on account of safety issues:

Not Applicable.

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No). If available, provide a web-link of the policy.

Yes. Wipro is committed towards protecting the data of customers and all its employees. The principles regarding data privacy are available on our website at <https://www.wipro.com/privacy-statement/>. We also have a business contingency plan for mitigation in case of cyber security issues or data breaches. For more details refer to the section covering Risk in this Annual Report.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

In case of Ransomware attack, we support the customers with our robust Ransomware recovery processes. Wipro also highlights potential vulnerabilities to customers and supports them with measures to protect themselves including mitigation advisory and strategies.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches along-with impact** - No impact
- Percentage of data breaches involving personally identifiable information of customers** - No impact
- Impact, if any, of the data breaches** - No impact



LEADERSHIP INDICATORS

- 1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**
<https://www.wipro.com/>
- 2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**
Not Applicable.
- 3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**
We have a dedicated team who work on major incidents or disruption of services. We have ISO 22301:2019 aligned Business Continuity Management System (BCMS) framework implemented across all global delivery locations covering customer accounts and service functions.
- 4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not applicable). If NA, provide details.**
Not Applicable. Since we are not in B2C or product business, this is not applicable.
- 5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**
Yes



INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN WIPRO LIMITED'S BUSINESS RESPONSIBILITY AND 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 April 8, 2024 in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information" or "BRSR Core indicators") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility and Sustainability Report (the "BRSR" or the "Report") within the Integrated Annual Report (the "IAR") of the Company for the year ended March 31, 2024. This engagement was conducted by our multidisciplinary team including assurance practitioners, environmental engineers and specialists.

2. Identified Sustainability Information

Our scope of reasonable assurance consists of the BRSR Core indicators listed in the Appendix I to our report. The reporting boundary of the Report is as disclosed in Question 13 of Section A: General Disclosure of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.

Our reasonable assurance engagement was with respect to the year ended March 31, 2024 information only and we have not performed any procedures with respect to earlier periods, and any elements thereto, and, therefore, do not express any opinion thereon.

3. Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is as under:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023; and
- SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023 and clarifications thereto issued by SEBI.

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 the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

We apply Standard on Quality Control (the "SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.



7. Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 "Assurance Engagements on Greenhouse Gas Statements" (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These Standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I and included in the Report are prepared, in all material respects, in accordance with the Criteria.

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

8. Reasonable Assurance

A reasonable assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including 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 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 under the reporting boundary for ensuring the completeness of data being reported.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

9. Exclusions

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

- Aspects of the Report and the data/information (qualitative or quantitative) other than the Identified Sustainability Information; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10. Other information

The Company's management is responsible for the Other information. The Other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance reports dated June 21, 2024 thereon.



Our opinion on the Identified Sustainability Information does not cover the Other information and we do not express any form of assurance thereon.

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the Other information and, in doing so, consider whether the Other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this Other information, we are required to report that fact. We have nothing to report in this regard.

11. Reasonable Assurance Opinion

Based on the procedures we have performed and the evidence we have obtained, the BRSR Core indicators for the year ended March 31, 2024 listed in Appendix I are prepared in all material respects, in accordance with the Criteria mentioned below:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended;
- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, and
- SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023 and clarifications thereto issued by SEBI.

12. Restriction on use

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For **Deloitte Haskins & Sells LLP**

Chartered Accountants

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

Pratiq Shah

Partner

Membership No. 111850

UDIN: 24111850BKJLKC3043

Place: Bengaluru

Date: June 21, 2024



APPENDIX I

Identified Sustainability Information subject to Reasonable Assurance

Sr. No	Reporting Standard Reference	Indicator number
BRSR Section C: Principle [P] Wise Performance Disclosures- Essential Indicators [E]		
1	P-1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	E-8: Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured). E-9: Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances and investments, with related parties.
2	P-3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	E-1c: Spending on measures towards well-being of employees and workers (including permanent and other than permanent). E-11: Details of safety related incidents.
3	P-5: Businesses should respect and promote human rights.	E-3b: Gross wages paid to females as % of total wages paid by the entity. E-7: Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
4	P-6: Businesses should respect and make efforts to protect and restore the environment.	E-1: Details of total energy consumption (in Joules or multiples) and energy intensity. E-3: Disclosures related to water withdrawal and consumption (in kilo litres) and its intensity. E-4: Details related to water discharged (in kilo litres). E-7: Details of greenhouse gas emissions (in tCo2e) (Scope 1 and Scope 2 emissions) and its intensity. E-9: Each category of waste generated (in metric tonnes) and its intensity, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) and total waste disposed by nature of disposal method (in metric tonnes).
5	P-8: Businesses should promote inclusive growth and equitable development.	E-4: Percentage of input material (inputs to total inputs by value) sourced from suppliers. E-5: Job creation wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis), as % of total wage cost.
6	P-9: Businesses should engage with and provide value to their consumers in a responsible manner.	E-7: Information relating to data breaches.

Note: Indicators under Principle 6 are reported for owned/ leased offices under operational control of the Company.



INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION OF WIPRO LIMITED

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 April 8, 2024 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 Business Responsibility and Sustainability Report (the "BRSR" or the "Report") within the Integrated Annual Report (the "IAR") of the Company for the year ended March 31, 2024. This engagement was conducted by our multidisciplinary team including assurance practitioners, environmental engineers, and specialists.

2. Identified Sustainability Information

Our scope of limited assurance consists of the Sustainability Information listed in the Appendix I to our report. The reporting boundary of the Report is as disclosed in Question 13 of Section A: General Disclosure of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.

Our limited assurance engagement was with respect to the year ended March 31, 2024 information 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 as under:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023; and
- SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023 and clarifications thereto issued by SEBI.

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 the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto 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”, (the “Standard”), issued by the Sustainability Reporting Standards Board (the “SRSB”) of the ICAI.

This Standard requires that we plan and perform our engagement to obtain limited assurance about whether the Identified Sustainability Information is free from material misstatement.

As part of limited assurance engagement, in accordance with the Standard, we exercise professional judgment and maintain professional skepticism throughout the engagement.

8. Limited Assurance

A limited assurance engagement involves assessing the suitability in the circumstances of the Company’s use of the Criteria as the basis for the preparation of the Identified Sustainability Information as listed in Appendix I, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, 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 and processes for recording, processing and reporting on the Identified Sustainability Information at locations /offices on a sample basis;
- 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; and
- 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.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Identified Sustainability Information have been prepared, in all material respects, in accordance with the Criteria.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

9. Exclusions

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

- Aspects of the Report and the data/information (qualitative or quantitative) other than the Identified Sustainability Information; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10. Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention



that causes us to believe that the Identified Sustainability Information listed in Appendix I and presented in the Report for year ended March 31, 2024 are not prepared, in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

11. Restriction on use

Our Limited Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Limited Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For Deloitte Haskins & Sells LLP

Chartered Accountants

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

Pratiq Shah

Partner

Membership No. 111850

UDIN: 24111850BKJLKD1206

Place: Bengaluru

Date: June 21, 2024



APPENDIX I

Identified Sustainability Information subject to Limited Assurance

Sr. No	Reporting Standard Reference	Indicator number
BRSR Section C: Principle [P] Wise Performance Disclosure Essential Indicators [E]		
1	P-3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	E-2: Details of retirement benefits. E-8: Details of training given to employees and workers on health and safety measures and on skill upgradation. E-9: Details of performance and career development reviews of employees and workers, by gender.
2	P-5: Businesses should respect and promote human rights.	E-1: Employees and workers who have been provided training on human rights issues and policy(ies) of the entity.
3	P-6: Businesses should respect and make efforts to protect and restore the environment	E-6: Air emissions (other than GHG emissions) by the entity: NOx, SOx, Particulate Matter (PM), Persistent organic pollutants (POP), Volatile organic compounds (VOC), Hazardous air pollutants (HAP).