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Corporate Overviev

Performance and Outlook

Sustainability at Wipro

Environmental Sustainability

Since 2007, we have a clear and unequivocal commitment to environmental sustainability, under which climate change, water, biodiversity, and waste management have been key focus areas. As a responsible corporation, we recognize the urgent need to address the environmental challenges that impact our planet. We believe we are well positioned to contribute to the transition to a cleaner future by virtue of our efforts to power our facilities with 100% renewable energy by 2030 and our aim of reaching Net Zero emissions across our value chain by 2040.

FY24 saw our commitment to environmental sustainability become even more strong as we intensified our efforts to integrate sustainable practices across all our operations, with the objectives of accelerated reduction of our carbon footprint, enhancing resource efficiency, and fostering a culture of environmental stewardship.

Some of the highlights include substantial investments in renewable energy, improvements in waste management and recycling programs, and collaborative projects with industry partners to drive sustainable innovations. These efforts are not only pivotal in mitigating environmental risks but also play a crucial role in building the long-term resilience of our business.

Wipro's Environmental Sustainability Strategy is Built on Five Key Pillars:

- 1. Optimizing energy usage
- 2. Minimizing emissions (GHG and air emissions)
- 3. Conserving and recycling water
- 4. Waste reduction
- 5. Biodiversity preservation

While we are reasonably satisfied with the progress we have made so far, we recognize this journey is ongoing and a long one. We will remain committed to our core values and will continue to drive our sustainability initiatives through strategic actions and innovation.

Our Environmental Stewardship Dashboard

THREE-YEAR TRENDS OF KEY NATURAL METRICS







Scope 1 & 2 Emissions Intensity by Revenue Tons CO2e/Mn USD





35

FY24

37

FY23

33

FY22

Occupancy Lit/pax/day



Waste Recycled (Exc C&D)







Policy and Processes

Our Ecological Sustainability/Environmental Policy provides the structural framework for our environmental programs and management systems.

For nearly two decades now, we have adopted the ISO 14001:2015 standard, which serves as one of the cornerstones of our implemented Environmental Management System (EMS). In India, out of our 21 operational campus sites (5 out of the 26 were closed during the year), 19 are certified. In Australia, 4 sites are certified as per ISO 14001 and ISO 45001 (Occupational Health and Safety) standards. Overall, 90% of the sites under Wipro's operational control are certified ISO 14001 and ISO 45001. Other campuses follow similar principles and are assessed as a part of our internal review/audit process. We were one of the early adopters of Green Building Design with 24 of our current buildings across campuses certified to the international LEED standard (Silver, Gold, and Platinum) during commissioning. We strive to maintain the same standards in maintenance across our facilities.

Energy

Our operational energy demand primarily arises from air conditioning, lighting, and allied electrical systems. Energy efficiency and energy conservation are our priorities; While efficiency is on account of our architectural design combined with the usage of energy-efficient equipment and devices, energy conservation is a function of conscious operational levers e.g. cooling only those parts of the building that are occupied. We are consistently working towards reducing our energy intensity and enhancing the efficiency across our physical and digital infrastructure. In parallel, we are rapidly increasing our reliance on renewable energy sources.

Targets

Our target is to transition to 100% renewable energy across all our facilities that are owned and under our operational control by 2030.

* EPI for FY24 is calculated considering 100% area coverage, while 50% effective area under coverage for FY23.

Performance against Targets

Currently, our facilities are powered by 76% renewable energy, which is our primary source of energy across all our operationally controlled sites. This is followed by purchased grid power, and lastly, energy generated by diesel generator units (for backup power).

Our Current Energy Mix (Mn kWh)

Renewable Energy	Grid Power	Backup Power	Total Power
147.54	45.27	10.51	203.32

Total energy consumption under our operational control amounted to 203.32 million kWh, as compared to 187.8 million kWh in the previous year, of which 147.54 million kWh (76%) are renewable energy. After considering the energy consumption in our leased spaces across the world, our global energy consumption stands at around 233.6 million kWh.

The sourcing model of renewable energy varies according to the state, but largely consists of Private Purchase Agreements (PPA) and Green Tariff schemes of state utilities. This past year, we started investments in Group Captive, which will help accelerate our RE footprint significantly.



Program Highlights

Energy Efficiency

Our commitment to adopting the best-in-class standards in energy efficiency is particularly reflected in our more recent facilities in Bengaluru and Hyderabad, which are benchmarked against global best practices. Our benchmark target is an Energy Performance Index (EPI) of below 80 units/sq m per annum at full occupancy. The new buildings also use rotary UPS instead of UPS batteries, eliminating the environmental impact associated with battery manufacturing and disposal.

For our older campuses, we have implemented various measures to improve energy efficiency:

- Retrofit technologies to improve Chiller and Air Handling Units (AHUs)
- UPS optimization
- Integrated design, bringing together the architectural concept, building physics, envelope design, MEP design etc. to achieve energy efficiency
- Monitoring platforms, such as the Global Energy Command Centre (GECC)

Our GECC platform integrates Building Management System (BMS) inputs on a common platform to optimize operational control and improve energy efficiency. It 'integrates for optimization' every energy-consuming system within Wipro facilities across India. The platform connects to individual IoT-enabled devices and sensors that are capable of running subsystems optimally and uses the data for deep analytics to ensure the systems function true to the efficiency curves stated by the manufacturer.

Any deviation is tracked and rectified with in-house or Original Equipment Manufacturer (OEM) support. Key Annual Maintenance Contracts (AMCs) are tied to outcomes in terms of energy efficiency and system availability.

Approximately 15.2 million sq ft across India are connected to the BMS, contributing to 68% of total office space. As of date, 4.6 million units per annum of electricity have been saved on a cumulative basis since FY18, with a net resultant savings of ₹38.6 million per annum.

We have adopted ISO 50001 EMS across our campuses. Three campuses (Kodathi, Chennai, and Sarjapur 2) received certifications in August 2022, accounting for 35% of the total operational office space.

Energy Intensity

Energy intensity is calculated based on the total revenue and floor area.

FY24 Metrics

2,443,973 m² Total Floor Area

\$10,805.3 million

148,746

24,016 Occupancy

Energy Intensity



Navigating Challenges and the Way Ahead

While we have been able to measure and manage energy usage across facilities that are within our operational control, it is slightly more challenging to measure and manage energy at our leased facilities. However, we plan to analyze the issue in-depth and try to maximize the footprint of clean energy to the extent possible at the leased facilities most material to us.

A fundamental principle we are committed to for all our RE procurement is to ensure that its upstream environmental and social footprint is minimal. We are part of the Renewable Energy Initiative (REI) led by the Forum for the Future. The initiative aims to create awareness regarding the possible social impacts of setting up RE plants and to adopt business models and value chains with justice, equity, universal rights and resilient ecological systems at their core.

GHG Emissions

Addressing GHG Emissions is a critical component of our sustainability strategy. We use the methodologies outlined in the GHG Protocol as a guide to measure and track our Scope 1, 2 and 3 emissions. Being one of the first 7 companies to get their targets approved by the Science-Based Targets Initiative (SBTi), our journey towards Net Zero began very early. Our strategy for reducing our Scope 1 and 2 GHG emissions has been primarily decarbonization - reducing or eliminating the amount of greenhouse gases from our operations. Our decarbonization strategy is centered on two key pillars: transitioning to renewable energy and increasing energy efficiency. To achieve this, we have focused on improving the measurement of our Scope 3 baseline emissions and establishing processes to mitigate emissions. Our mitigation efforts involve integrating sustainable practices into our business operations to achieve long-term results.

TARGETS

Our GHG targets are aligned with the SBTi framework which is aligned to limit global warming to 1.5°C.

- To achieve Net-Zero on Scope 1, Scope 2 and Scope 3 by 2040
- Achieve 59% reduction in Scope 1 and Scope 2 emissions by 2030 from 2017 baseline
- Achieve 55% reduction in Scope 3 emissions by 2030 from 2020 baseline.

Performance against Targets

We have been able to make good progress on our Targets through consistent efforts towards energy efficiency and transition to renewable energy.

- Achieved 80% reduction of Scope 1 and Scope 2 emissions since 2017
- Achieved 59% reduction of Scope 3 emissions since 2020.

We believe we are well on our way to achieving this target.

Program Highlights

Absolute Emissions: Scopes 1 and 2

In FY24, the absolute Scope 1 and 2 emissions for our India operations decreased by more than 40%, from 68,760 tons to 38,928 tons. This reduction can be attributed to our continuous efforts to transition to renewable energy consumption. The table below summarizes our Scope 1 and 2 emissions and insights from our data centers.

Emissions (tons CO ₂ e)		FY23	FY24
Scope 1	Fuel	2,764	2,653
	Refrigerant	6,876	3,863
Scope 2	Electricity	59,120	32,412

All figures represent net emissions for these years.

Emission Intensity

Our continuous efforts to increase the share of renewable energy in our overall energy portfolio and improve operational efficiencies have resulted in a significant yearon-year decline in emissions intensities across various metrics including seat count, floor area and revenue.

Emission Intensity



Absolute Emissions: Scope 3

In FY24, our total Scope 3 emissions amounted to 172,188 tons of CO_2 equivalent to 83% of our total footprint. Out of the 15 categories of Scope 3 reporting as per the new GHG corporate value chain standard, we are currently reporting on 7 applicable categories:

Category	Emissions (tons CO ₂ e)
Upstream Fuel and Energy	53,843
Business Travel	36,227
Purchased Goods and Services	33,968
Employee Commute	26,147
Upstream Leased Assets	2,462
Work from Home Emissions	18,230
Waste Emissions	76
Downstream Leased Assets	1,234
Total	1,72,188



Scope 3 Mitigation Plan

The overall GHG emissions across all categories of Scope 3 amounted to 172,188 tons. The main contributors are Upstream Fuel and Energy (31.27%), Purchased Goods and Services (19.73%), Business Travel (21.04%) and Employee Commute (15.19%).

We have been working consistently to calibrate and improve the measurement of our GHG emissions from Scope 3 categories, to mitigate them. While this is a challenging task, it is crucial to meet our goals, considering that more than 80% of our GHG emissions are from Scope 3. Each category warrants a different mitigation strategy and we have highlighted plans for 3 of our top contributing categories.

Upstream Fuel and Energy Emissions

Our transition to renewable energy brings down this number substantially. We are also exploring the possibility of in-house renewable energy production to reduce transportation and distribution costs further. However, the feasibility of installing large-scale units within the campus needs to be evaluated.

Business Travel

Post-pandemic, business travel took time to recover. However, the first half of FY24 saw a spike in business travel which moderated down in the second half, driven by internal cost-efficiency targets. With this new normal, new strategies need to be instituted to achieve a reduction in high-carbon travel. We are looking to address this through:

• Alternate modes of travel, such as trains and buses, wherever possible, especially in specific regions in India and the EU

- Employee awareness programs and incentives
- Focused awareness building in our top delivery accounts to promote voluntary low-carbon travel choices

Employee Commute

With people returning to work, GHG emissions from employee commutes saw a concomitant increase. Our multi-pronged approach to address this includes the more conscious adoption of low-footprint choices such as buses, trains, and carpooling. We were the first major Indian business to join EV100, a global initiative by the Climate Group to promote electric mobility. Our commitment is to transition our entire global fleet (not including employee-owned vehicles) to electric vehicles (EVs) by 2030. Currently, we have formal EV contracts in Bengaluru, Hyderabad, and Kochi. Notably, our Kochi campus has already achieved 100% EV deployment. Combined EV and CNG commuting accounts for nearly 43% of the total commuted distance by our owned fleet. However, employee private transport forms a significant portion of our emissions. We are exploring the option of employee incentives and tying up with public transport providers to address this issue.

Purchased Goods and Services

We collaborate with suppliers committed to sustainability across their value chain. Our engagement includes working with hardware procurement and indirect services suppliers to reduce energy consumption and GHG emissions among other environmental and social commitments. Our 'Supplier Code of Conduct' mandates these efforts. We have received the prestigious EPEAT award for excellence in sustainable technology procurement 7 times consecutively and a 5-star rating for the third time. We actively engage with our suppliers through the CDP supply chain platform, making us the first India-based company to formally and actively use the platform. Additionally, we launched the Wipro Initiative for Supplier Engagement (WISE) program to engage with our suppliers on measuring emissions as well as setting targets for reduction. Read more in the 'Supplier Synergies' section on page 60.

We consistently monitor our upstream assets and fuel emissions, while establishing benchmarks and setting targets. This is achieved through regular energy audits and performance reviews of these sites. We are also making significant strides in minimizing our waste generation and associated emissions. Read more in the 'Waste Management' section on page 81.

Navigating Challenges and the Way Ahead

As our Net Zero program matures, we are setting increasingly challenging targets for ourselves, especially in the area of measuring and mitigating Scope 3 emissions. We are working towards achieving more granularity and accuracy in our measurement of Scope 3 emissions of the Purchased Goods and Services, Business Travel and Employee Commute categories. As our office occupancy and travel numbers steadily increase, it becomes imperative that we introduce new processes and policies to lead to lower emission levels. To decarbonize our supply chain, we follow an inside-out approach to set the right processes and policies.

Water Stewardship

At Wipro, we have adopted an integrated water management approach at our facilities. This includes water conservation, re-use of treated water and rainwater harvesting to minimize the amount of freshwater usage in our operations. In addition, we consider urban water as a boundaryless issue and extend our work to focus on urban water management at the community and city levels.

TARGETS

- To improve the efficiency of freshwater use by 60% in all owned facilities, aiming for a year-on-year improvement of 10% in water efficiency per employee on a compounded basis
- Increase the proportion of recycled water to 60% by FY30, with an interim target of 50% by FY26
- Achieve zero discharge

Additionally, we are committed to contributing to a deeper understanding of the systemic challenges of urban water management in the major cities in India where we operate.

PERFORMANCE AGAINST TARGETS

- 20% reduction in water intensity from around 150 lts/pax/day to 120 lts/pax/day
- Reused/treated water forms 35% of our total water consumption

Program Highlights

Water Consumption

Our freshwater use involves water drawn from four sources: private water, municipal water, in-situ groundwater, and third-party purchases. Private water and municipal water account for nearly 94% of our total water consumption. Water purchased from private sources is primarily extracted from groundwater. The water supplied by municipal bodies is primarily sourced from river or lake systems. In-situ groundwater contributes to nearly 4% of our total freshwater consumption across cities in India. Apart from this, we are also sourcing water from our industry associations producing water as their by-product, forming around 2% of our total water consumption. We are also focused on harvesting rainwater to reduce our reliance on conventional freshwater sources and promote a more sustainable future.

Water drawn from different sources during the reporting year FY24

Privately Sourced	Municipal Utility	In-situ Ground Water	Industrial Associations	3rd Party Purchase of treated water
440.63	533.56	37.75	21.08	0.80
43%	52%	4%	2%	~0%

Water Efficiency

We are focused on reducing our per capita water consumption through recycling and reuse, while also raising awareness among our employees about responsible water usage. Our per capita water consumption came down by around 20% YoY from 150 ltr/pax/day in FY23 to 120 ltr/pax/day in FY24. All our consumption and discharge points are metered, and all our new facilities have a smart metering system where the data is collected directly into our BMS. Water audits are conducted regularly, and water balance sheets give us an indication of our water usage as well as efficiency.

Wastewater Treatment and Reuse

Recycled water consists of water treated at in-house Sewage Treatment Plants (STPs) and harvested rainwater. In FY24, 566.34KL of water was recycled. We have stateof-the-art sewage treatment facilities that enable us to use the treated water effectively. Some treatment plants are equipped with nanofiltration to obtain good-quality water for our HVAC chillers. All our consumed water gets treated, and all our treated water gets reused.

Treated Water Use



Water Use Intensity

Water Use intensity provides us with strategically important metrics for us to compare our consumption year on year and thereby manage our resources better.

Water Intensity Metrics	FY20	FY21	FY22	FY23	FY24
Revenue (KL/Mn USD)	196	104	75	79	96
Seat Count (Lts/pax/day)	37.35	19.19	17.73	20.09	24.26
Occupancy (Lts/pax/day)	45.79	453.99	223.76	149.19	119.51

Rainwater Harvesting

Capturing rainwater for reuse or recharge is a practical action, especially in places where rainfall is high, as it reduces our dependency on other sources of freshwater. All our campuses have rainwater harvesting systems and the water is either stored and used or is sent to the ground through recharge wells. In FY24, we commissioned a 2,000KL rainwater harvesting project at the Chennai campus, reinforcing our commitment towards overall environmental sustainability.

Navigating Challenges and the Way Ahead

As occupancy increases, there will be an increase in water use. With climate change impacting monsoons, it becomes challenging to ensure there is no water scarcity on our campuses. Procurement of treated water is an important step in this context but has challenges like practical availability of transport infrastructure and consistency of quality. However, we are exploring partnerships with organizations to procure treated water for our campuses to offset the use of freshwater.

Biodiversity

Wipro is known for its unique and vibrant biodiversity. Our campus urban biodiversity program has two primary goals: (a) transforming our campus into biodiversity zones and, (b) using them as platforms for education and advocacy, both within and outside the organization. The program offers a wide range of benefits, including water conservation, ambient temperature reduction, air pollution mitigation and enhanced employee engagement. Our first campus biodiversity program was a Butterfly Park in 2013, in Bengaluru. The park witnesses hundreds of migratory butterflies every year. Since then, we have expanded our efforts. In 2019, we completed two major projects: a Wetland Park in Bengaluru, and a multithematic biodiversity project in Pune. Currently, we are developing a unique 40-acre reserve in Hyderabad dedicated to the endemic species of Eastern Ghats, with a focus on ex-situ conservation - a method for preserving threatened species and maintaining genetic diversity.

Waste Management

At Wipro, waste is seen not so much as a problem but an opportunity to pave a path into the circular ecosystem. Combining a well-thought-out strategy and steady commitment, we are transforming waste into valuable resources while minimizing our environmental footprint.

Our Waste Management Strategy

- We regularly monitor air, water, and noise pollution to ensure they are well within regulatory and industry norms. We also monitor closely the waste generated and disposed of
- We are committed to reducing materials impact on the environment through recycling and reuse
- We arrange for the safe disposal of waste that goes outside our organizational boundaries. To operationalize our strategy, we segregate and monitor waste processing across 8 broad categories and 45 subcategories.

TARGETS

- To ensure 100% of organic waste generated from business operations is recycled
- To ensure more than 98% of other categories of waste is recycled as per appropriate national standards with less than 2% reaching landfill (excluding construction and demolition waste) by 2025

PERFORMANCE AGAINST TARGETS

- Over 98% of organic waste is successfully composted
- 94% of total waste disposed is recycled, excluding C&D
- Only 2% of the total waste generated reached landfills excluding C&D

Program Highlights

Generation and Disposal

We follow a stringent waste segregation process at our facilities. Employees are encouraged to segregate waste into different categories at the source to streamline disposal and treatment. The total weight of waste generated is 5,913 metric tons (including waste from construction and demolition), which is an increase of 1,352 metric tons compared to the previous year. This could be due to increased occupancy levels over the past year. Of this, 5,559 metric tons were disposed as of March 31, 2024.

Monitoring, Tracking and Reporting

Our proactive approach to waste management ensures compliance and sustainability. Regular inspections and audits, independent consultation and digital tracking help to identify and address any case of non-compliance. From meticulous documentation related to waste generation, segregation, collection, and disposal to vendor vetting, we maintain a robust record system to track waste data and generate reports on waste management performance. These reports help assess the effectiveness of waste reduction initiatives and identify areas for further improvement.

Below are some Highlights for this Year:

- Nearly 45% of the waste generated (3673 metric tons excluding construction and demolition waste), i.e. around 1,676 metric tons is organic waste. Out of this, 98% is successfully composted, reflecting our commitment to eco-friendly practices.
- Construction debris has seen an increase of 688 metric tons compared to the previous year, primarily due to construction activities in some of our locations.
- Waste generated per employee for the current reporting year is 0.25 tons/pax which marks a slight increase from the previous year's figure of 0.23 tones/pax.
- Biomedical and hazardous waste is incinerated as per approved methods
- Responsible electronic end-of-life recycling is ensured through approved vendors

We assess potential vendors' waste management capabilities and compliance history, including any past violations or penalties. Vendor selections are made based on the commitment they demonstrate towards sustainable waste management practices and the evidence they provide of proper waste disposal procedures.

Reuse, Recycling and Disposal

For the reporting year, our recycling rate is 94% (excluding construction and demolition debris).

Waste Disposed through Different Methods

Method of Waste Disposal	FY23 (%)	FY24 (%)	
Incinerated	2	4	
Recycled	42	44	
Landfilled (Excluding C&D)	1	2	
Composted	53	47	
Other Methods	2	3	

Navigating Challenges and the Way Ahead

Increased amounts of C&D waste due to renovation projects and waste going to landfills due to an increase in other waste such as mixed solid waste and scrap or wet and dry garbage pose a serious risk to the environment. Wipro is initiating collaborations with authorized waste management service providers to collect and dispose of C&D waste safely and systematically. It also ensures that these service providers comply with relevant regulations and possess the necessary licenses and permits. We have recently tied up with a startup named PadCare which is providing innovative recycling technology and contributing to a circular economy.

In addition to encouraging recycling and reuse of recycled materials wherever feasible, we will continue to adopt proactive waste reduction through measures such as minimizing the use of single-use plastics, promoting paperless operations, and adopting energyefficient technologies.

Natural Capital Valuation

Natural Capital Valuation (NCV) is a rigorous framework that assesses and quantifies both 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 the six key performance indicators (KPIs) that are part of Environmental factors. The methodology uses a value for the social cost of carbon that varies as per country and geography.

For information on Wipro's NCV for FY24, please go to Page 44

Advocacy

We endorse the Paris Agreement and the goal of limiting global warming to 1.5°C above pre-industrial levels. We aim to reduce GHG emissions, and air, land, and water pollution. Our Net Zero targets have been validated by the Science-Based Targets initiative (SBTi), confirming our contribution to the Paris Agreement. In addition, we are part of the 'Transform to Net Zero' coalition that aims to accelerate the transition, with a goal for the world's 1,000 largest companies to have Net Zero targets backed by transformation plans. We are driving this by focusing on leveraging existing efforts, building accountability and governance, and being led by science and best practice data and methods. We are actively contributing to the publication of a series of transformation guides and participation in our working groups (Visit transformtonetzero.org to know more).

We are also part of the Alliance for Clean Air. Launched at COP26 by the World Economic Forum and the Clean Air Fund, the Alliance for Clean Air brings business leaders together to measure and reduce value chain air pollutant emissions, invest in innovation, and work with policymakers and peers to champion the social, economic and climate benefits of addressing the issue of air pollution. We are also long-standing members of the GRI S. Asia Advisory group and participate actively in their consultations. We also hold a leadership position in the Green Business Centre of the Confederate of Indian Industries (CII – GBC Greenco). In addition, we participate in several consultations led by the Indian Business and Biodiversity Initiative (IBBI), World Economic Forum (WEF) and Business for Nature (BfN), to name a few.

Our Boundary-less Approach to the Environment

- Urban Waters Repository: Our online repository 'Urban Waters' (www.urbanwaters.in) offers case studies, guidebooks, and manuals to address emerging urban water challenges.
- **Rainwater Harvesting:** We actively promote on-ground engagements in rainwater harvesting, collaborating with communities, municipal corporations, and institutions in Bengaluru and Pune.
- Waste Management: Initiatives like sustainable waste management in low-income communities in Bengaluru focus on source segregation, pickup services, and reduction of illegal dumping.
- **Partnerships:** Collaborations with organizations like ACWADAM have led to mapping aquifers, citizen awareness programs, and groundwater conservation efforts in Pune. Similar initiatives are being undertaken in other cities.
- **Government Partnerships:** Our collective efforts with Biome and ACWADAM, supported by the Ministry of Housing and Urban Affairs, have led to initiatives under the AMRUT 2.0 scheme, focusing on shallow aquifer recharge in 10 cities nationwide.
- **Community-based Interventions:** We support community-based interventions on water, climate, and biodiversity through small grant programs and knowledge repositories.
- **Annual Workshops:** We organize annual Urban Waters workshops, bringing together urban water practitioners to share insights and best practices for sustainable water management.

Through these initiatives, we aspire to create a positive impact in water conservation and management, both within our operations and in the communities we serve.

For information on Urban Ecology, please go to Page 69

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