



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

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	1. https://www.uschamberfoundation.org/blog/post/bringing-talent-forward-future-work 2. https://nasscom.in/about-us/what-we-do 3. https://www.techuk.org/skills-talent-and-diversity-programme.html 4. 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	1. https://www.uschamber.com/climate-change 2. https://www.cii.in/sectors.aspx?enc=prvePUj2bdMtgTmvPwwisYH+5EnGjyGX09hLECvTuNtI5sIDkU3GehZCDzrCfdL4 3. https://www.techuk.org/climate-environment-and-sustainability-programme.html 4. https://www.bitkom.org/climate-protection 5. https://digitalswitzerland.com/topic/sustainability/



Business Responsibility and Sustainability Report 2024-25

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
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	1. https://www.uschamber.com/immigration 2. https://economictimes.indiatimes.com/nri/visa-and-immigration/cii-calls-on-uk-for-business-friendly-visa-regime/articleshow/20540503.cms 3. https://ficci.in/api/council_details/20046 4. https://community.nasscom.in/communities/global-trade/uk-immigration-report-by-the-home-affairs-committee-key-messages-and-implications.html 5. https://www.techuk.org/skills-talent-and-diversity-programme/migration-group.html 6. 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
4	Future of Work - Associations like theUSChamber 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. FICI 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	1. https://www.uschamberfoundation.org/blog/post/bringing-talent-forward-future-work 2. https://www.ciiblog.in/future-of-work-skilling-mobility/ 3. https://nasscom.in/future-of-work/ 4. https://www.techuk.org/skills-talent-and-diversity-programme.html 5. https://www.bitkom.org/Bitkom/Publikationen/Future-of-Work-Empfehlungen-fuer-den-Arbeitsmarkt-von-morgen 6. 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
Work-Integrated Learning Programs (WILP): It is a hands-on, project-based education, allowing students to work on real-time projects while attending classes. It enables BCA/B.Sc. graduates to earn an M. Tech from BITS Pilani, an Institute of Eminence. Impact: The program has nurtured skilled professionals who contribute to the IT industry's growth, with WASE and WIMS blending theory and practice to create industry-ready graduates. Many students have secured placements with top IT companies.	Yes	Yes	Impact Assessment Summary FY'25
Renewable energy transition: Transition to renewable energy has been one of the big projects that Wipro has taken up, with an impact assessment evaluating effects on GHG emissions, air pollution, water, and land. In FY25, 81 million units were sourced, primarily from solar, followed by wind, hydel, and co-gen. Site assessments confirmed minimal environmental disruption, with wind towers placed outside forest zones and solar projects ensuring water conservation. Hero Future Energy implemented waste management measures. Impact: The program achieved GHG savings of 87,609 tonnes , water savings of 2.4 million m³ , and a total impact saving of USD 12 million , though land use introduced a negative externality of USD 1.6 million. Overall, the CSR initiative was deemed highly positive for the environment.	Yes	Yes	Impact Assessment Summary FY'25

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 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	3.99%	4.79%
Directly from within India	25.84%	28.13%

Notes:

1 For above disclosure, total global purchases have been considered for computation of COGS.



Business Responsibility and Sustainability Report 2024-25

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 2024-25	FY 2023-24
Rural		
i) % of Job creation in Rural areas	0.02%	0.01%
Semi-urban		
i) % of Job creation in Semi-Urban areas	1.73%	1.60%
Urban		
i) % of Job creation in Urban areas	15.79%	17.12%
Metropolitan		
i) % of of Job creation in Metropolitan area	82.47%	81.26%

Notes:

1 Permanent employees at our India locations have been considered.

2 Wages for employees are reported for current year, based on SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024 and clarification provided by 'Industry Standards Note on Business Responsibility and Sustainability Report (BRSR) Core'.

3 The Company re-assessed its location classification of its offices. Accordingly, the figures for FY 2023-24 have been restated for consistent classification year on year.

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:

Sl. No.	State	Aspirational District	Amount spent (In ₹)
1	Bihar	Gaya	1,900,000
2	Chhattisgarh	Sukma	1,962,500
3	Jharkhand	Khunti	857,752
4	Kerela	Wayanad	210,000
5	Odisha	Raygada	1,571,667

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

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:

Sl. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Improving educational access	80,000	90
2	Improving educational quality (India)	300,000	90
3	Education for children with disabilities	68,068	100
4	Sustainability education & research	14,000	60
5	Engineering education and digital skilling	78,866	-
6	Urban Spaces and Community Ecology	15,600	100
7	Primary Healthcare	310,000	100
8	Disaster Response	4,200	100
9	Employee Engagement (India and Overseas)	15,814	100

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.



Business Responsibility and Sustainability Report 2024-25

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

	FY 2024-25 (Current Financial Year)			FY 2023-24 (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	N/A	0	0	N/A
Advertising	0	0	N/A	0	0	N/A
Cyber-security	0	0	N/A	0	0	N/A
Delivery of essential services	0	0	N/A	0	0	N/A
Restrictive Trade Practices	0	0	N/A	0	0	N/A
Unfair Trade Practices	0	0	N/A	0	0	N/A
Other	0	0	N/A	0	0	N/A

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)

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:

a. Number of instances of data breaches along-with impact

No Impact

b. Percentage of data breaches involving personally identifiable information of customers

No Impact

c. 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)

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

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 March 19, 2025 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, 2025. 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.

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/0155 dated November 11, 2024 (the "SEBI Master Circular");
- SEBI Press Release PR No.36/2024 dated December 18, 2024;
- Industry Standards on Reporting of BRSR Core as per SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024; and
- SEBI Circular SEBI/HO/CFD/CFD - PoD-1/P/CIR/2025/42 dated March 28, 2025.

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 Master Circular, 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 the sustainability team, the facilities management group, the human resource team, the ombuds team amongst others and those with the responsibility for preparation of the Report;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations/offices on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- Tested the key assumptions, emission factors and methodologies used for calculation of Greenhouse Gas (the “GHG”) emissions;
- Tested the Company’s process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Tested the consolidation of the 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 report dated June 19, 2025 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, 2025 listed in Appendix I are prepared in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

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: 25111850BNUHME6881

Place: Mumbai

Date: June 19, 2025



APPENDIX I

Identified Sustainability Information i.e. BRSR Core indicators 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: Details 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 March 19, 2025 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, 2025. 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.

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/0155 dated November 11, 2024 (the "SEBI Master Circular");
- SEBI Press Release PR No.36/2024 dated December 18, 2024;
- Industry Standards on Reporting of BRSR Core as per SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024; and
- SEBI Circular SEBI/HO/CFD/CFD - PoD-1/P/CIR/2025/42 dated March 28, 2025.

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 Master Circular and 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”, and Standard on Assurance Engagements (SAE) 3410 “Assurance Engagements on Greenhouse Gas Statements” (together the “Standards”), both issued by the Sustainability Reporting Standards Board (the “SRSB”) of the ICAI.

These standards require that we plan and perform our engagement to obtain limited assurance about whether the Identified Sustainability Information listed in Appendix I and included in the Report is free from material misstatement.

As part of limited assurance engagement, in accordance with the 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 controls, and the procedures performed in response to the assessed risks.

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

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

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company’s management, including the sustainability team, the facilities management group, the 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;
- Reviewed the key assumptions, emission factors and methodologies used for calculation of Greenhouse Gas (the “GHG”) emissions;
- Reviewed the Company’s process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Reviewed the consolidation of the offices on a sample basis under the reporting boundary for ensuring the completeness of data being reported.



The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Identified Sustainability Information 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, 2025 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: 25111850BNUHME6881

Place: Mumbai

Date: June 19, 2025

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], Leadership Indicators [L]		
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. E-9: Details of performance and career development reviews of employees and workers.
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: Business 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), Others. L-2: Details of total Scope 3 emissions & its intensity.

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



Glossary

Sl. No.	Abbreviation	Expansion
1	ABAC	Anti-Bribery and Anti-Corruption
2	ACV	Annual contract value
3	ADR	American Depositary Receipt
4	ADS	American Depositary Share
5	AE	Automobile Engineering
6	AGM	Annual General Meeting
7	AHU	Air Handling Units
8	AI	Artificial Intelligence
9	AI/ML	Artificial Intelligence/Machine Learning
10	AMC	Annual Maintenance Contracts
11	AML	Anti- Money Laundering
12	ANZ	Australia and New Zealand
13	APAC	Asia Pacific
14	APMEA	Asia Pacific, Middle East and Africa
15	AR	Augmented Reality
16	AWS	Amazon Web Services
17	BCMS	Business Continuity Management System
18	BCWI	Best Companies for Women in India
19	BFSI	Banking, Financial Services & Insurance
20	BI	Business Intelligence
21	BIC	Bangalore International Center
22	BMS	Building Management System
23	BPS	Basis points
24	BRSR	Business Responsibility and Sustainability Report
25	BSE	Bombay Stock Exchange
26	BSF	Bengaluru Sustainability Forum
27	C&D	Construction and Demolition
28	CAGR	Compounded Annual Growth Rate
29	CBU	Consumer Business Unit
30	CC	Constant Currency
31	CDP	Carbon disclosure Project
32	CEO	Chief Executive Officer
33	CFO	Chief Financial Officer
34	CHRO	Chief Human Resource Officer
35	CII	Confederation of Indian Industry
36	CII – GBC	Green Business Centre of the Confedrate of Indian Industries
37	CIN	Corporate Identity Number
38	CIO	Chief Information Officer
39	CIS	Cloud and Infrastructure Services
40	COBC	Code of Business Conduct

Sl. No.	Abbreviation	Expansion
41	CoE	Center of Excellence
42	COO	Chief Operation Officer
43	COSO	Committee of Sponsoring Organizations
44	CRS	Cybersecurity and Risk Services
45	CSAT	Customer Satisfaction
46	CSO	Chief Sustainability officer
47	CSR	Corporate Social Responsibility
48	CSRD	Corporate Sustainability Reporting Directive
49	CTO	Chief Technology Officer
50	CwD	Children with Disabilities
51	CX	Customer Experience
52	CXO	Chief Experience Officer
53	DAAI	Data, Analytics, and Artificial Intelligence
54	DASRA	Developmental Action, Research, and Social Advancement
55	DE	Digital Engineering
56	DEI	Diversity, Equity and Inclusion
57	DJSI	Dow Jones Sustainability Indices
58	DOP	Digital Operations and Platforms
59	DP	Data Privacy
60	DX	Digital Experience
61	E- IQ	Enterprise Intelligence Quotient
62	E2E	end-to-end
63	EA	Enterprise Applications
64	EBITDA	Earnings before Interest, Tax, Depreciation and Amortization
65	EES	Employee Experience Survey
66	EMR	Energy, Manufacturing & Resources
67	EMS	Environmental Management System
68	ENU	Energy, Natural Resources and Utilities
69	EPEAT	Electronic Product Environmental Assessment Tool
70	EPI	Energy Performance Index
71	EPS	Earnings Per Share
72	ER&D	Engineering, Research and Development
73	ERG	Employee resource group
74	ERM	Enterprise Risk Management
75	ESG	Environmental, Social and Governance
76	ESOP	Employee Stock Option
77	ESS	Employee Satisfaction Survey
78	EV	Electric vehicle
79	EVP	Employer Value Proposition



Sl. No.	Abbreviation	Expansion
80	FA	Financial Advisors
81	FCA	Financial Conduct Authority
82	FCPA	Foreign Corrupt Practices Act
83	FGD	Focus group discussion
84	FPGA	Field-Programmable Gate Arrays
85	FY	Financial Year
86	GAAP	Generally Accepted Accounting Principles
87	GAE	Global Account Executive
88	GBL	Global Business Lines
89	GDP	Gross Domestic Product
90	GDPR	General Data Protection Regulation
91	GDR	Global Depository Receipt
92	GEC	Global Electronics Council
93	GECC	Global Energy Command Centre
94	GEI	Gender-Equality Index
95	Gen AI	Generative Artificial intelligence
96	GHG	GreenHouse Gas
97	Goi	Government of India
98	GRI	Global Reporting Initiative
99	GSSB	Global Sustainability Standard Board
100	HNI	High Networth Individual
101	HRO	Human Resource Office
102	HRSS	HR Shared Services
103	HUB	Historically Underutilized Businesses
104	HUF	Hindu Undivided Family
105	HVAC	Heating, Ventilation, and Air Conditioning
106	I&B	Inclusion and Belonging
107	I&D	Inclusion and Diversity
108	IAAS	Infrastructure as a Service
109	IAS	International Accounting Standards
110	IASB	International Accounting Standards Board
111	IC	Integrated Circuit
112	IC&D	Industry Cloud and Digital
113	ICRA	Investment Information and Credit Rating Agency
114	IEPF	Investor Education and Protection Fund
115	IFRS	International Financial Reporting Standards
116	IIA	Institute of Internal Auditors
117	IIRC	International Integrated Reporting Council
118	IIT	Indian Institute of Technology
119	ILO	International Labour Organization
120	Ind AS	Indian Accounting Standards

Sl. No.	Abbreviation	Expansion
121	IoT	Internet of Things
122	IP	Intellectual Property
123	ISG	Information Services Group
124	ISIN	International Securities Identification Number
125	ISO	International Standards Organization
126	ISSB	International Sustainability Standards Board
127	IT	Information technology
128	KMP	Key Managerial Personnel
129	KPI	Key Performance Indicator
130	KRA	Key Responsibility Area
131	LEED	Leadership in Energy and Environmental Designs
132	LOC	Letter of Confirmation
133	LOS	Loan Origination Systems
134	Lpcd	Liters per capita per day
135	M&A	Mergers and Acquisitions
136	MAP	Museum of Art and Photography
137	MD	Managing Director
138	ML	Machine learning
139	MOU	Memorandum of Understanding
140	MRE	Median Remuneration of employees
141	MSA	Master Service Agreement
142	MSCI	Morgan Stanley Capital International
143	MSCI ESG	Morgan Stanley Capital International Environmental Social and Governance
144	MSME	Micro, Small and Medium Enterprises
145	NASSCOM	National Association of Software and Services Companies
146	NCV	Natural Capital Valuation
147	NGO	Non-Government Organization
148	NSE	National Stock Exchange of India Limited
149	NYSE	New York Stock Exchange
150	OEM	Original Equipment Manufacturer
151	OFAC	Office of Foreign Assets Control
152	OM	Operating Margin
153	OT	Operational Technology
154	PE	Price Earnings
155	PIA	Privacy Impact Assessments
156	PII	Personally Identifiable Information
157	PLM	Product Lifecycle Management
158	PPA	Private Purchase Agreements
159	PPE	Personal Protection Equipment

Glossary

Sl. No.	Abbreviation	Expansion
160	PSH/POSH	Prevention of Sexual Harassment
161	PSU	Performance based Stock Units
162	PWD	People with Disabilities
163	R&D	Research and Development
164	RCP	Representative Concentration Pathways
165	REC	Renewable Energy Certificate
166	REI	Renewable Energy Initiative
167	ROI	Return on Investment
168	RPT	Related Party Transactions
169	RSA	Republic of South Africa
170	RSU	Restricted Stock Units
171	RTA	Registrar and Transfer Agent
172	RWH	Rain water harvesting
173	SAAB	Sustainability Accounting Standard Board
174	SaaS	Software as a Service
175	SAP	Systems, Applications & Products in Data Processing
176	SASB	Sustainability Accounting Standards Board
177	SBTi	Science-Based Targets initiative
178	SCOC	Supplier Code of Conduct
179	SCRA	Securities Contracts Regulation Act
180	SDG	Sustainable Development Goals
181	SDI	Smart, Digital, and Intelligent
182	SDLC	Software Development Lifecycle
183	SDV	Software defined vehicle
184	SEBI	Securities and Exchange Board of India
185	SEC	Securities Exchange Commission
186	SEZ	Special Economic Zones
187	SMU	Strategic Marketing Units
188	SoW	Spirit of Wipro
189	SOW	Statement of Work
190	SOX	Sarbanes' Oxley

Sl. No.	Abbreviation	Expansion
191	STEM	Science, Technology, Engineering and Mathematics
192	STP	Sewage Treatment Plants
193	SWM	Solid Waste Management
194	SWOT	Strengths, Weaknesses, Opportunities, and Threats
195	T&M	Time and Material
196	TCFD	Task Force on Climate-related Financial Disclosures
197	TCV	Total Contract Value
198	TECH	Technology
199	UK	United Kingdom
200	UPSI	Unpublished Price Sensitive Information
201	VC	Video Conferencing
202	VILT	Virtual Instructor-led Trainings
203	VIU	Value-in-Use
204	VLSI	Very-Large-Scale-Integration
205	VR	Virtual Reality
206	VRA	Vendor Risk Assessment
207	WEF	World Economic Forum
208	WeGA	Wipro Enterprise Generative AI
209	WERT	Wipro Equity Reward Trust
210	WFH	Work from Home
211	WGS	Wipro Gallagher Solutions
212	WHO	World Health Organization
213	WISDOM	Wipro Inclusive Supplier Development and Mentorship
214	WISE	Wipro Initiative for Supplier Engagement
215	WLI	Wipro Leadership Institute
216	WoW	Women of Wipro
217	WTD	Whole-time Directors
218	YoY	Year-on-Year

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