

Independent assurance report

The Management and Board of Directors

Wipro Limited
Doddakanneli,
Sarjapur Road,
Bengaluru – 560 035
Karnataka, India

Scope

We have been engaged by Wipro Limited to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on Wipro Limited's Sustainability performance / non-financial performance (the "Subject Matter") contained in Wipro Limited's (the "Company's") Integrated Annual Report 2022 -23 as of **31 March 2023 and for the period from 1 April 2022 to 31 March 2023** (the "Report").

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by Wipro Limited

In preparing the Sustainability performance / non-financial performance, Wipro Limited applied the GRI Standard of the Global Reporting Initiative (Criteria). Such Criteria were specifically designed for reporting the Sustainability performance / non-financial performance in the Integrated Annual Report 2022 -23; As a result, the subject matter information may not be suitable for another purpose.

Wipro Limited's responsibilities

Wipro Limited's management is responsible for selecting the Criteria, and for presenting the Sustainability performance / non-financial performance in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ('ISAE 3000') and the terms of reference for this engagement as agreed with Wipro Limited on 19 April 2023.

Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

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

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

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 a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the GRI Inventory and Sustainability performance / non-financial performance (subject matter) related information and applying analytical and other appropriate procedures.

Our procedures included:

- Review of the standard disclosures as per the GRI Standard of the Global Reporting Initiative regarding the company's material sustainability aspects contained in the report.
- Review of consistency of data / information within the report.

- Undertake assurance review of the data and information reported in the subject matter, at corporate level and for the following sample sites:

S.No.	Entity	Scope
1	Wipro Limited Kochi Development Center (KODC) Info Park Special Economic Zone Kusumagiri – PO, Kakkanad Cochin – 682030	Physical Visit
2	Wipro Limited Manikonda Development Center (Hyderabad Phase 1) 203/1, Manikonda Village, Gachibowli SEZ Hyderabad - 500032	Physical Visit
3	Wipro Limited Manikonda Development Center (Hyderabad Phase 2) 203/1, Manikonda Village, Gachibowli SEZ Hyderabad – 500032	Physical Visit
4	Wipro Limited Sarjapur Development Center (SJP2) SEZ Doddakannelli, Sarjapur Road Bengaluru - 560035	Physical Visit
5	Wipro Limited Kodathi Development Center Wipro Kodathi SEZ, Survey No.91/1,98 & 99, Kodathi Village, Varthur Hobli, Sarjapur Road, Bangalore 560 029	Physical Visit
6	Wipro Limited Pune Development Center (PDC2) Wipro Limited Plot no. 2 Phase 1, Rajiv Gandhi InfoTech Park Hinjewadi Pune - 411057	Physical Visit
7	Wipro Limited Chennai Development Center (CDC5) ELCOT SEZ Survey #602/03. Shollinganallur, Chennai – 600119	Physical Visit
8	Wipro Limited Electronic City Development Center (EC5) SEZ, EC5, Electronics City Phase 1, Electronic City Bengaluru, Karnataka 560100	Physical Visit
9	Wipro Limited Electronic City Development Center (EC4) Electronics City Phase 1, Electronic City Bengaluru, Karnataka 560100	Physical Visit
10	Wipro Limited Gopanpally Development Center (GPY) Survey No.124, & Part of 132/P SEZ Gopanapally Hyderabad - 501301	Virtual
11	Wipro Limited	Virtual

S.No.	Entity	Scope
	Kolkata Development Center (KDC 1&2) Wipro Limited Plot no 1, 7, 8 & 9, Block DM Sector V Salt Lake Kolkata - 700091	
12	Wipro Limited Coimbatore Development Center (CMDK) S.F.No.426/1,426/2& 427/1, Elcot Special Economic Zone Vilankurichi Village, Coimbatore North Taluk, Coimbatore- 641004	Virtual
13	Wipro Limited Greater Noida development Center (GNDC) Plot No 2,3,4 Knowledge Park-4 Gautam Budh Nagar, Greater Noida - 201308	Virtual
14	Wipro Limited Corporate Office (SJP1) Doddakannelli, Sarjapur Road, Bengaluru – 560035	Virtual
15	Wipro Limited Bhubaneswar Development Center (BhDC) IDCO IT SEZ Plot no: E/8 Infocity Bhubaneswar Odisha-751024	Virtual
16	Wipro Limited Mysore Development Center (MYDC) #146/147, Metagalli industrial area, Metagalli, Mysore - 570016	Virtual
17	Wipro Limited Chennai Development Center (CDC2) # 475 A, Old Mahabalipuram Road Shollinganallur, Chennai – 600119	Virtual
18	Wipro Limited Manikonda Development Center (Hyderabad Phase 3) 203/1, Manikonda Village, Gatchibowli SEZ Hyderabad – 500032	Virtual
19	Wipro Limited Mumbai Development Center (Airoli) Plot No. 3, Airoli, Opp Airoli Station, Kalwa, Navi Mumbai-400708	Virtual
20	Wipro Limited Pune Development Center (PDC1) Wipro Limited Plot no. 2 Phase 1, Rajiv Gandhi InfoTech Park Hinjewadi Pune - 411057	Virtual
21	Wipro Limited Electronic City Development Center (EC 2) Electronics City Phase 1, Electronic City Bengaluru, Karnataka 560100	Virtual
22	Wipro Limited	Virtual

S.No.	Entity	Scope
	Electronic City Development Center (EC 3) Electronics City Phase 1, Electronic City Bengaluru, Karnataka 560100	
23	Wipro Limited Chennai Development Center (CDC7) P2P5+WV, Mahindra World City, Thirutheri R.F., Tamil Nadu 603209	Virtual
24	Wipro Limited Kolkata Development Center (KDC3) Wipro Limited Plot no 1, 7, 8 & 9, Block DM Sector V Salt Lake Kolkata - 700091	Virtual
25	Wipro Limited Vizag Development Center (VDC) Survey #39 part of Resapuvanipalem village Old T B Hospital Premises Rama Talkies Road Vishakapatnam 530013	Virtual
26	Wipro Limited Chennai Development Center (CDC3) No: 54, CP Ramaswamy Iyer Rd, CIT Colony, Alwarpet, Chennai, Tamil Nadu 600018	Virtual
27	Wipro Limited Gurgaon Development Center (GDC) Plot No 480-481, Udyog Vihar, Phase - III Gurgaon – 122016	Virtual
28	Wipro Limited Mumbai Development Center (Kensington) Unit. No. 701, 7th Floor, A-Wing, Kensington SEZ Park, Hiranandani Business Park, Powai, Mumbai - 400076	Virtual
29	Wipro Limited Electronic City Development Center (EC1) Electronics City Phase 1, Electronic City Bengaluru, Karnataka 560100	Virtual

- Review and execution of an audit trail of claims and data streams, on a selective test basis, to determine the level of accuracy in collection, transcription and aggregation processes followed;

The list of indicators for which assurance has been provided are as follows:

Disclosure Title	GRI Disclosure	Wipro KPIs (Data Points)
Energy	302-1	Energy consumption within the organization
	302-2	Energy consumption outside of the organization

Disclosure Title	GRI Disclosure	Wipro KPIs (Data Points)
Water	302-3	Energy intensity
	303-1	Interactions with water as a shared resource
	303-2	Management of water discharge related impacts
	303-3	Water withdrawal
	303-4	Water Discharge
	303-5	Water Consumption
Emissions	305-1	Direct (Scope 1) GHG emissions
	305-2	Indirect (Scope 2) GHG emissions
	305-3	Other indirect (Scope 3) GHG emissions
	305-4	GHG emissions intensity
	305-5	Reduction of GHG emissions
	305-6	Emissions of ozone-depleting substances (ODS)
	305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions
Waste	306-1	Waste generation and significant waste-related impacts
	306-2	Management of significant waste related impacts
	306-3	Waste generated
	306-4	Waste diverted from disposal
	306-5	Waste directed to disposal
Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria
Employment	401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees
	401-3	Parental leave
Occupational Health and Safety	403-1	Occupational health and safety management system
	403-2	Hazard identification, risk assessment, and incident investigation
	403-3	Occupational health services
	403-4	Worker participation, consultation, and communication on occupational health and safety
	403-5	Worker training on occupational health and safety
	403-6	Promotion of worker health
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

Disclosure Title	GRI Disclosure	Wipro KPIs (Data Points)
	403-9	Work-related injuries
Training and Education	404-2	Programs for upgrading employee skills and transition assistance programs
	404-3	Percentage of employees receiving regular performance and career development reviews
Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees
Non-discrimination	406-1	Incidents of discrimination and corrective actions taken
Freedom of Association and Collective Bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk
Security Practices	410-1	Security personnel trained in human rights policies or procedures
Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs
	413-2	Operations with significant actual and potential negative impacts on local communities
Supplier Social Assessment	414-1	New suppliers that were screened using social criteria
Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data

- For the following seven indicators ‘reasonable’ level of assurance criteria as set out in ISAE 3000 have been followed:
 - 302-1: Energy consumption within the organization
 - 303-3: Water withdrawal
 - 305-1: Direct (Scope 1) GHG emissions
 - 305-2: Indirect (Scope 2) GHG emissions
 - 305-5: Reduction of GHG emissions
 - 404-3: Percentage of employees receiving regular performance and career development reviews
 - 406-1: Incidents of discrimination and corrective actions taken
- Conduct interview of select representatives of Company’s management to understand the current processes in place for capturing sustainability performance data as per GRI Standards, the Company’s sustainability vision and the progress made during the reporting period;
- Evaluation of the appropriateness of quantification methods and reporting policies used, and the reasonableness of estimates made; and
- Review of the Company’s plans, policies, and practices, pertaining to their social, environment and sustainable development, to be able to make comments on the

completeness of the reporting and degree to which EY believes the report provides a fair and honest representation of the Company's activities.

We also performed such other procedures as we considered necessary in the circumstances.

Emphasis of matter

The assurance scope excludes:

- Data and information outside the defined reporting period-1st April 2022 to 31st March 2023
- Data and information on economic and financial performance of the Company;
- Data, statements and claims already available in the public domain through Annual Report, or other sources;
- The Company's statements that describe the expression of opinion, belief, inference, aspiration, expectation, aim or future intention;
- The Company's compliance with regulations, acts, guidelines with respect to various regulatory agencies and other legal matters.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that need to be made to Sustainability performance / non-financial performance as of **31 March 2023 and for the period from 1 April 2022 to 31 March 2023**, in order for it to be in accordance with the Criteria.

Restricted use

This report is intended solely for the information and use of Wipro Limited and is not intended to be and should not be used by anyone other than Wipro Limited.

For and on behalf of Ernst & Young Associates LLP.



Chaitanya Kalia
(Partner)
26 July 2023
Mumbai