

Independent practitioner's assurance report on Wipro Limited's Greenhouse Gas (GHG) Statement

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 the accompanying GHG statement of Wipro Limited **31 March 2023 and for the period from 1 April 2022 to 31 March 2023**, comprising GHG inventory (the "Subject Matter").

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 annual Greenhouse Gas (GHG), Wipro Limited applied the GHG Protocol Corporate Accounting and Reporting Standard (Criteria). GHG Protocol Criteria were specifically designed for the Greenhouse Gas (GHG) inventory; 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 GHG inventory 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 GHG statement, 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.

Our engagement was conducted in accordance with the *International Standard for Assurance Engagements on Greenhouse Gas Statements* ('ISAE 3410') 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 management

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 review.

EY also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or 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.

The Green House Gas quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs. Additionally, GHG procedures are subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

The engagement consists of making enquiries, primarily of persons responsible for preparing the annual Greenhouse Gas (GHG) inventory and related information and applying analytical and other relevant procedures.

Our procedures included:

- Conducted interviews with select personnel at sites and corporate teams to understand the process for collecting, collating and reporting the subject matter as per GHG Protocol Corporate Accounting and Reporting Standard;
- Physical and remote verification of data, on a selective test basis, for the following sites, through consultations with the site team and corporate sustainability team;

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, Gatchibowli SEZ Hyderabad – 500032	Physical Visit
3	Wipro Limited Manikonda Development Center (Hyderabad Phase 2) 203/1, Manikonda Village, Gatchibowli 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 Bhubaneshwar 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 Sholinganallur, 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

- Physical and remote verification of following GHG Emissions Categories, on a selective test basis, through consultations with the site team and sustainability team

Scope 1 (FY 2022-23)	Direct GHG emissions
Scope 2 (FY 2022-23)	Indirect GHG emissions
Scope 3 (FY 2022-23)	Employee Commuting
	Business travel
	Waste generated in operations
	Upstream Fuel and energy
	Purchased goods and services
	Upstream leased assets

	Work from home emissions
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- Checked that the calculation criteria have been correctly applied in accordance with the methodologies outlined in the Criteria;
- Undertook analytical review procedures to support the reasonableness of the data
- 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;

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 should be made to GHG Inventory **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