



# Annexure to Integrated Annual Report 2021-22 and ESG Dashboard 2021-22

GRI Index, WEF Stakeholder  
Capitalism Metrics and TCFD



Ambitions Realized.

# A. GRI Content Index

| GRI STANDARD/<br>OTHER SOURCE          | DISCLOSURE   | LOCATION  | OMISSION                  |        |             | GRI<br>SECTOR<br>STANDARD<br>REF. NO. |
|--|--|---|---------------------------|--------|-------------|---------------------------------------|
|  |  |   | REQUIREMENT(S)<br>OMITTED | REASON | EXPLANATION |                                       |
| <b>General disclosures</b>             |  |   |                           |        |             |                                       |
| <b>GRI 2: General Disclosures 2021</b> | 2-1 Organizational details   | BRSR Section A - Page 370 of Integrated Annual Report 2021-22   |                           |        |             |                                       |
|  | 2-2 Entities included in the organization's sustainability reporting             | BRSR Section A - Page 370 of Integrated Annual Report 2021-22   |                           |        |             |                                       |
|  | 2-3 Reporting period, frequency and contact point                                | BRSR Section A - Page 370 of Integrated Annual Report 2021-22   |                           |        |             |                                       |
|  | 2-4 Restatements of information  | BRSR Section A - Page 370 of Integrated Annual Report 2021-22   |                           |        |             |                                       |
|  | 2-5 External assurance   | BRSR Section A - Page 370 of Integrated Annual Report 2021-22   |                           |        |             |                                       |
|  | 2-6 Activities, value chain and other business relationships                     | BRSR Section A - Page 370 of Annual Report 2021-22  |                           |        |             |                                       |
|  | 2-7 Employees  | Social Metrics - Page 9 of ESG Dashboard 2021-22  |                           |        |             |                                       |
|  | 2-8 Workers who are not employees  | Social Metrics - Page 9 of ESG Dashboard 2021-22  |                           |        |             |                                       |
|  | 2-9 Governance structure and composition   | Corporate Governance Report - Page 116 of Integrated Annual Report 2021-22  |                           |        |             |                                       |
|  | 2-10 Nomination and selection of the highest governance body                     | Page 91 and 92 of Integrated Annual Report 2021-22  |                           |        |             |                                       |
|  | 2-11 Chair of the highest governance body  | Page 122 to 127 of Integrated Annual Report 2021-22   |                           |        |             |                                       |
|  | 2-12 Role of the highest governance body in overseeing the management of impacts | BRSR Principle 4 (Leadership indicator 1) - Page 379 of Integrated Annual Report 2021-22                              |                           |        |             |                                       |
|  | 2-13 Delegation of responsibility for managing impacts                           | BRSR Principle 5 (Essential Indicator 4) - Page 380 of Integrated Annual Report 2021-22                               |                           |        |             |                                       |
|  | 2-14 Role of the highest governance body in sustainability reporting             | Natural Capital - Page 76 of Integrated Annual Report 2021-22   |                           |        |             |                                       |
|  | 2-15 Conflicts of interest   | Page 127 of Integrated Annual Report 2021-22  |                           |        |             |                                       |
|  | 2-16 Communication of critical concerns  | Vigil Mechanism - Page 93 of Integrated Annual Report 2021-22 & Governance metrics - Page 20 of ESG Dashboard 2022-21 |                           |        |             |                                       |
|  | 2-17 Collective knowledge of the highest governance body                         | Corporate Governance Report - Page 116 of Integrated Annual Report 2021-22  |                           |        |             |                                       |
|  | 2-18 Evaluation of the performance of the highest governance body                | Page 92 of Integrated Annual Report 2021-22   |                           |        |             |                                       |
|  | 2-19 Remuneration policies   | Human Capital (Human Rights & Values at Wipro) - Page 59 of Integrated Annual Report 2021-22                          |                           |        |             |                                       |
|  | 2-20 Process to determine remuneration   | Page 92 of Integrated Annual Report 2021-22   |                           |        |             |                                       |

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|---|--|--|---|--------|-------------|---------------------------------------|--|
|   |  |  | REQUIREMENT(S)<br>OMITTED   | REASON | EXPLANATION |                                       |  |
| <b>GRI 2: General Disclosures 2021</b>    | 2-21 Annual total compensation ratio   | Board's Report- Page 87 of Integrated Annual Report 2021-22  |   |        |             |                                       |  |
|   | 2-22 Statement on sustainable development strategy                                   | Social and Relationship capitals (Emerging issues and trends) - Page 65 of Integrated Annual Report 2021-22  |   |        |             |                                       |  |
|   | 2-23 Policy commitments  | BRSR Section B (Management & Process Disclosures) - Page 372-373 of Integrated Annual Report 2021-22   |   |        |             |                                       |  |
|   | 2-24 Embedding policy commitments  | BRSR Section B (Management & Process Disclosures) - Page 372-373 of Integrated Annual Report 2021-23   |   |        |             |                                       |  |
|   | 2-25 Processes to remediate negative impacts   | BRSR Section A(Transparency and Disclosures Compliances) - Page 370 & Principle 5 - Page 380 of Integrated Annual Report 2021-22   |   |        |             |                                       |  |
|   | 2-26 Mechanisms for seeking advice and raising concerns                              | Vigil Mechanism - Page 93 of Integrated Annual Report 2021-22  |   |        |             |                                       |  |
|   | 2-27 Compliance with laws and regulations  | BRSR Principle 1 - Page 374 of Integrated Annual Report 2021-22  |   |        |             |                                       |  |
|   | 2-28 Membership associations   | BRSR Principle 7 - Page 384 of Integrated Annual Report 2021-22  |   |        |             |                                       |  |
|   | 2-29 Approach to stakeholder engagement  | BRSR Principle 4 - Page 379 of Integrated Annual Report 2021-22  |   |        |             |                                       |  |
|   | 2-30 Collective bargaining agreements  | Social Metrics (Freedom of Association) - Page 15 of ESG Dashboard 2021-22   |   |        |             |                                       |  |
|   | <b>Material topics</b>   |  |   |        |             |                                       |  |
|   | <b>GRI 3: Material Topics 2021</b>   | 3-1 Process to determine material topics   | Stakeholder management and Materiality Determination - Page 40 of Integrated Annual Report 2021-22    |        |             |                                       |  |
|   |  | 3-2 List of material topics  | Stakeholder management and Materiality Determination - Page 40-41 of Integrated Annual Report 2021-22 |        |             |                                       |  |
| 3-3 Management of material topics         |  | Stakeholder management and Materiality Determination - Page 40-41 of Integrated Annual Report 2021-23; Natural, Human and Social & Relationship - Suppliers and Investors Capital sections |   |        |             |                                       |  |
| <b>Economic performance</b>               |  |  |   |        |             |                                       |  |
| <b>GRI 201: Economic Performance 2016</b> | 201-1 Direct economic value generated and distributed                                | Financial Capital - Page 46 of Integrated Annual Report 2021-22  |   |        |             |                                       |  |
|   | 201-2 Financial implications and other risks and opportunities due to climate change | Natural Capital - Page 76 & Financial Capital - Page 46 of Integrated Annual Report 2021-22  |   |        |             |                                       |  |
|   | 201-3 Defined benefit plan obligations and other retirement plans                    | Employee benefits - Page 162 of Integrated Annual Report 2021-22   |   |        |             |                                       |  |
|   | 201-4 Financial assistance received from government                                  | Financial Capital - Page 46 of Integrated Annual Report 2021-22  |   |        |             |                                       |  |

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|  |   |   | REQUIREMENT(S)<br>OMITTED | REASON                                      | EXPLANATION |                                       |
| <b>Market presence</b>                         |   |   |                           |   |             |                                       |
| <b>GRI 202: Market Presence 2016</b>           | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage    | Financial Well-being - Page 58 of Integrated Annual Report 2021-22                                  |                           |   |             |                                       |
|  | 202-2 Proportion of senior management hired from the local community                  | Social metrics (Share of Nationalities) - Page 14 of ESG Dashboard 2021-22                          |                           |   |             |                                       |
| <b>Indirect economic impacts</b>               |   |   |                           |   |             |                                       |
| <b>GRI 203: Indirect Economic Impacts 2016</b> | 203-1 Infrastructure investments and services supported                               | Page 109 & BRSR Principle 2 - Page 375 of Integrated Annual Report 2021-22                          |                           |   |             |                                       |
|  | 203-2 Significant indirect economic impacts   | Social & Relationship Capital (Community Initiatives) - Page 70 of Integrated Annual Report 2021-22 |                           |   |             |                                       |
| <b>Procurement practices</b>                   |   |   |                           |   |             |                                       |
| <b>GRI 204: Procurement Practices 2016</b>     | 204-1 Proportion of spending on local suppliers                                       | Social & Relationship Capital (Suppliers) - Page 69 of Integrated Annual Report 2021-22             |                           |   |             |                                       |
| <b>Anti-corruption</b>                         |   |   |                           |   |             |                                       |
| <b>GRI 205: Anti-corruption 2016</b>           | 205-1 Operations assessed for risks related to corruption                             | Page 43 of Integrated Annual Report 2021-22   |                           |   |             |                                       |
|  | 205-2 Communication and training about anti-corruption policies and procedures        | Social Metrics (Training & Development) - Page 14 of ESG Dashboard 2021-22                          |                           |   |             |                                       |
|  | 205-3 Confirmed incidents of corruption and actions taken                             | BRSR Principle 1(Essential Indicator 4) - Page 374 of Integrated Annual Report 2021-22              |                           |   |             |                                       |
| <b>Anti-competitive behavior</b>               |   |   |                           |   |             |                                       |
| <b>GRI 206: Anti-competitive Behavior 2016</b> | 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | BRSR Principle 7 - Page 384 of Integrated Annual Report 2021-22                                     |                           |   |             |                                       |
| <b>Tax</b>                                     |   |   |                           |   |             |                                       |
| <b>GRI 207: Tax 2019</b>                       | 207-1 Approach to tax   | Wipro Form 20F & Global Tax Policy  |                           |   |             |                                       |
|  | 207-2 Tax governance, control, and risk management                                    | Financial Capital - Page 46 of Integrated Annual Report 2021-22                                     |                           |   |             |                                       |
|  | 207-3 Stakeholder engagement and management of concerns related to tax                | Wipro Global Tax Policy   |                           |   |             |                                       |
|  | 207-4 Country-by-country reporting  |   | Information unavailable   | Filed with Income tax, Government of India. |             |                                       |

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|--|--|--|------------------------------|--|-------------|---------------------------------------|
|  |  |  | REQUIREMENT(S)<br>OMITTED    | REASON   | EXPLANATION |                                       |
| <b>Materials</b>                         |  |  |                              |  |             |                                       |
| <b>GRI 301: Materials 2016</b>           | 301-1 Materials used by weight or volume                         |  | Information is not disclosed | Not applicable to our business and industry. We are not in the manufacturing sector. |             |                                       |
|  | 301-2 Recycled input materials used                              |  | Information is not disclosed | Not applicable to our business and industry. We are not in the manufacturing sector. |             |                                       |
|  | 301-3 Reclaimed products and their packaging materials           |  | Information is not disclosed | Not applicable to our business and industry. We are not in the manufacturing sector. |             |                                       |
| <b>Energy</b>                            |  |  |                              |  |             |                                       |
| <b>GRI 302: Energy 2016</b>              | 302-1 Energy consumption within the organization                 | Natural Capital (Performance Against Goals) - Page 80 of Integrated Annual Report 2021-22 and Energy - Page 4 of ESG Dashboard 2021-22           |                              |  |             |                                       |
|  | 302-2 Energy consumption outside of the organization             | Natural Capital (Performance Against Goals) - Page 80 of Integrated Annual Report 2021-22  |                              |  |             |                                       |
|  | 302-3 Energy intensity   | Natural Capital (Performance Against Goals) - Page 80 of Integrated Annual Report 2021-22 and Energy - Page 4 of ESG Dashboard 2021-22           |                              |  |             |                                       |
|  | 302-4 Reduction of energy consumption                            | Natural Capital (Performance Against Goals) - Page 80 of Integrated Annual Report 2021-22 and Energy - Page 4 of ESG Dashboard 2021-22           |                              |  |             |                                       |
|  | 302-5 Reductions in energy requirements of products and services | Natural Capital (Performance Against Goals) - Page 80 of Integrated Annual Report 2021-22 and Energy - Page 4 of ESG Dashboard 2021-22           |                              |  |             |                                       |
| <b>Water and effluents</b>               |  |  |                              |  |             |                                       |
| <b>GRI 303: Water and Effluents 2018</b> | 303-1 Interactions with water as a shared resource               | Natural Capital (Water efficiency and responsible use) - Page 83 of Integrated Annual Report 2021-22 and Water - Page 5 of ESG Dashboard 2021-22 |                              |  |             |                                       |
|  | 303-2 Management of water discharge-related impacts              | Natural Capital (Water efficiency and responsible use) - Page 83 of Integrated Annual Report 2021-22 and Water - Page 5 of ESG Dashboard 2021-22 |                              |  |             |                                       |
|  | 303-3 Water withdrawal   | Natural Capital (Water efficiency and responsible use) - Page 83 of Integrated Annual Report 2021-22 and Water - Page 5 of ESG Dashboard 2021-22 |                              |  |             |                                       |
|  | 303-4 Water discharge  | Water - Page 5 of ESG Dashboard 2021-22  |                              |  |             |                                       |
|  | 303-5 Water consumption  | Water - Page 5 of ESG Dashboard 2021-22  |                              |  |             |                                       |

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|   |   |  | REQUIREMENT(S)<br>OMITTED    | REASON   | EXPLANATION |                                       |
| <b>Biodiversity</b>                       |   |  |                              |  |             |                                       |
| <b>GRI 304:<br/>Biodiversity<br/>2016</b> | 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas |  | Information is not disclosed | Not applicable to our business and industry. We are not in areas proximate to protected areas and areas of high biodiversity value |             |                                       |
|   | 304-2 Significant impacts of activities, products and services on biodiversity  |  | Information is not disclosed | Not applicable to our business and industry  |             |                                       |
|   | 304-3 Habitats protected or restored  |  | Information is not disclosed | Not applicable to our business and industry  |             |                                       |
|   | 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations                                |  | Information is not disclosed | Not applicable to our business and industry  |             |                                       |
| <b>Emissions</b>                          |   |  |                              |  |             |                                       |
| <b>GRI 305:<br/>Emissions 2016</b>        | 305-1 Direct (Scope 1) GHG emissions  | Natural Capital (Performance Against Goals) - Page 80 of Integrated Annual Report 2021-22          |                              |  |             |                                       |
|   | 305-2 Energy indirect (Scope 2) GHG emissions   | Natural Capital (Performance Against Goals) - Page 80 of Integrated Annual Report 2021-22          |                              |  |             |                                       |
|   | 305-3 Other indirect (Scope 3) GHG emissions  | Natural Capital (Performance Against Goals) - Page 80 of Integrated Annual Report 2021-24          |                              |  |             |                                       |
|   | 305-4 GHG emissions intensity   | Natural Capital (Performance Against Goals) - Page 80 of Integrated Annual Report 2021-22          |                              |  |             |                                       |
| <b>GRI 305:<br/>Emissions 2016</b>        | 305-5 Reduction of GHG emissions  | Natural Capital (Energy efficiency & GHG mitigation) - Page 79 of Integrated Annual Report 2021-22 |                              |  |             |                                       |
|   | 305-6 Emissions of ozone-depleting substances (ODS)   | Natural Capital (Performance Against Goals) - Page 80 of Integrated Annual Report 2021-22          |                              |  |             |                                       |
|   | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions   | Air Quality - Page 6 of ESG Dashboard 2021-22  |                              |  |             |                                       |

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|  |  |  | REQUIREMENT(S)<br>OMITTED | REASON | EXPLANATION             |                                       |
| <b>Waste</b>   |  |  |                           |        |                         |                                       |
| <b>GRI 306: Waste<br/>2020</b>   | 306-1 Waste generation and significant waste-related impacts   | Natural Capital (Pollution and waste management) - Page 84 of Integrated Annual Report 2021-22 and Waste - Page 5 of ESG Dashboard 2021-22 |                           |        |                         |                                       |
|  | 306-2 Management of significant waste-related impacts  | Natural Capital (Management Approach) - Page 77 of Integrated Annual Report 2021-22  |                           |        |                         |                                       |
|  | 306-3 Waste generated  | Natural Capital (Pollution and waste management) - Page 84 of Integrated Annual Report 2021-22 and Waste - Page 5 of ESG Dashboard 2021-22 |                           |        |                         |                                       |
|  | 306-4 Waste diverted from disposal   | Natural Capital (Pollution and waste management) - Page 84 of Integrated Annual Report 2021-22 and Waste - Page 5 of ESG Dashboard 2021-22 |                           |        |                         |                                       |
|  | 306-5 Waste directed to disposal   | Natural Capital (Pollution and waste management) - Page 84 of Integrated Annual Report 2021-22 and Waste - Page 5 of ESG Dashboard 2021-22 |                           |        |                         |                                       |
| <b>Supplier environmental assessment</b>                               |  |  |                           |        |                         |                                       |
| <b>GRI 308:<br/>Supplier<br/>Environmental<br/>Assessment<br/>2016</b> | 308-1 New suppliers that were screened using environmental criteria                                      | Social & Relationship Capital (Suppliers) - Page 69 of Integrated Annual Report 2021-22  |                           |        |                         |                                       |
|  | 308-2 Negative environmental impacts in the supply chain and actions taken                               | Social & Relationship Capital (Suppliers) - Page 69 of Integrated Annual Report 2021-23  |                           |        |                         |                                       |
| <b>Employment</b>  |  |  |                           |        |                         |                                       |
| <b>GRI 401:<br/>Employment<br/>2016</b>                                | 401-1 New employee hires and employee turnover   | Social Metrics - Page 9 of ESG Dashboard 2021-22   |                           |        |                         |                                       |
|  | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | Human Capital - Page 54 of Integrated Annual Report 2021-22  |                           |        |                         |                                       |
|  | 401-3 Parental leave   | Human Capital - Page 54 of Integrated Annual Report 2021-22  |                           |        |                         |                                       |
| <b>Labor/management relations</b>                                      |  |  |                           |        |                         |                                       |
| <b>GRI 402: Labor/<br/>Management<br/>Relations 2016</b>               | 402-1 Minimum notice periods regarding operational changes   |  |                           |        | Information unavailable |                                       |
| <b>Occupational health and safety</b>                                  |  |  |                           |        |                         |                                       |
| <b>GRI 403:<br/>Occupational<br/>Health and<br/>Safety 2018</b>        | 403-1 Occupational health and safety management system   | Human Capital (Physical well-being)- Page 57 of Integrated Annual Report 2021-22   |                           |        |                         |                                       |
|  | 403-2 Hazard identification, risk assessment, and incident investigation                                 | Human Capital (Physical well-being)- Page 57 of Integrated Annual Report 2021-22   |                           |        |                         |                                       |
|  | 403-3 Occupational health services   | Human Capital (Physical well-being)- Page 57 of Integrated Annual Report 2021-22   |                           |        |                         |                                       |

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|   |  |   | REQUIREMENT(S)<br>OMITTED | REASON | EXPLANATION |                                       |
| <b>GRI 403:<br/>Occupational<br/>Health and<br/>Safety 2018</b>                       | 403-4 Worker participation, consultation, and communication on occupational health and safety                        | Human Capital (Physical well-being)- Page 57 of Integrated Annual Report 2021-22  |                           |        |             |                                       |
|   | 403-5 Worker training on occupational health and safety  | Human Capital (Physical well-being)- Page 57 of Integrated Annual Report 2021-22  |                           |        |             |                                       |
|   | 403-6 Promotion of worker health   | Human Capital (Physical well-being)- Page 57 of Integrated Annual Report 2021-22  |                           |        |             |                                       |
|   | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships  | Human Capital (Physical well-being)- Page 57 of Integrated Annual Report 2021-22  |                           |        |             |                                       |
|   | 403-8 Workers covered by an occupational health and safety management system   | Human Capital (Physical well-being)- Page 57 of Integrated Annual Report 2021-22  |                           |        |             |                                       |
|   | 403-9 Work-related injuries  | Social Metrics (Health & Safety) - Page 16 of ESG Dashboard 2021-22   |                           |        |             |                                       |
|   | 403-10 Work-related ill health   | Social Metrics (Health & Safety) - Page 16 of ESG Dashboard 2021-22   |                           |        |             |                                       |
| <b>Training and education</b>   |  |   |                           |        |             |                                       |
| <b>GRI 404:<br/>Training and<br/>Education 2016</b>                                   | 404-1 Average hours of training per year per employee  | Social Metrics (Training & Development) - Page 14 of ESG Dashboard 2021-22  |                           |        |             |                                       |
|   | 404-2 Programs for upgrading employee skills and transition assistance programs                                      | Human Capital - Page 54 of Integrated Annual Report 2021-22   |                           |        |             |                                       |
|   | 404-3 Percentage of employees receiving regular performance and career development reviews                           | Human Capital - Page 56 of Integrated Annual Report 2021-22   |                           |        |             |                                       |
| <b>Diversity and equal opportunity</b>  |  |   |                           |        |             |                                       |
| <b>GRI 405:<br/>Diversity<br/>and Equal<br/>Opportunity<br/>2016</b>                  | 405-1 Diversity of governance bodies and employees   | Human Capital - Page 54 of Integrated Annual Report 2021-22   |                           |        |             |                                       |
|   | 405-2 Ratio of basic salary and remuneration of women to men   | Social Metrics (Gender Pay Parity) - Page 13 of ESG Dashboard 2021-22   |                           |        |             |                                       |
| <b>Non-discrimination</b>   |  |   |                           |        |             |                                       |
| <b>GRI 406: Non-discrimination 2016</b>   | 406-1 Incidents of discrimination and corrective actions taken   | Human Capital (Human Rights & Values at Wipro) - Page 59 & BRSR Principle 5 - Page 380 of Integrated Annual Report 2021-22  |                           |        |             |                                       |
| <b>Freedom of association and collective bargaining</b>                               |  |   |                           |        |             |                                       |
| <b>GRI 407:<br/>Freedom of<br/>Association<br/>and Collective<br/>Bargaining 2016</b> | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | Human Capital (Human Rights & Values at Wipro) - Page 59 of Integrated Annual Report 2021-22 and Social Metrics (Freedom of Association) - Page 15 of ESG Dashboard 2021-22 |                           |        |             |                                       |

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|   |  |   | REQUIREMENT(S)<br>OMITTED    | REASON   | EXPLANATION |                                       |
| <b>Child labor</b>  |  |   |                              |  |             |                                       |
| <b>GRI 408: Child Labor 2016</b>                            | 408-1 Operations and suppliers at significant risk for incidents of child labor                |   | Information is not disclosed | Not applicable to our business and industry. Wipro has a Zero tolerance policy towards Child Labour  |             |                                       |
| <b>Forced or compulsory labor</b>                           |  |   |                              |  |             |                                       |
| <b>GRI 409: Forced or Compulsory Labor 2016</b>             | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor |   | Information is not disclosed | Not applicable to our business and industry. Wipro has a Zero tolerance policy towards Forced or Compulsory Labour                           |             |                                       |
| <b>Security practices</b>                                   |  |   |                              |  |             |                                       |
| <b>GRI 410:<br/>Security<br/>Practices 2016</b>             | 410-1 Security personnel trained in human rights policies or procedures                        | BRSR Principle 1 (Leadership Indicator 1) - Page 375 of Integrated Annual Report 2021-22            |                              |  |             |                                       |
| <b>Rights of indigenous peoples</b>                         |  |   |                              |  |             |                                       |
| <b>GRI 411: Rights of Indigenous Peoples 2016</b>           | 411-1 Incidents of violations involving rights of indigenous peoples                           |   |                              | Not Applicable - as our operations are in urban areas under city administration limits.  |             |                                       |
| <b>Local communities</b>                                    |  |   |                              |  |             |                                       |
| <b>GRI 413: Local Communities 2016</b>                      | 413-1 Operations with local community engagement, impact assessments, and development programs | Social & Relationship Capital (Community Initiatives) - Page 70 of Integrated Annual Report 2021-22 |                              |  |             |                                       |
|   | 413-2 Operations with significant actual and potential negative impacts on local communities   |   |                              | None. However we have extensive community engagement programs in the area of ecology, education and health care in regions where we operate. |             |                                       |
| <b>Supplier social assessment</b>                           |  |   |                              |  |             |                                       |
| <b>GRI 414:<br/>Supplier Social<br/>Assessment<br/>2016</b> | 414-1 New suppliers that were screened using social criteria                                   | Social & Relationship Capital (Suppliers) - Page 69 of Integrated Annual Report 2021-22             |                              |  |             |                                       |
|   | 414-2 Negative social impacts in the supply chain and actions taken                            | Social & Relationship Capital (Suppliers) - Page 69 of Integrated Annual Report 2021-22             |                              |  |             |                                       |

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|   |   |   | REQUIREMENT(S)<br>OMITTED | REASON  | EXPLANATION |                                       |
| <b>Public policy</b>                            |   |   |                           |   |             |                                       |
| <b>GRI 415: Public Policy 2016</b>              | 415-1 Political contributions   |   |                           | As per our Code of Business Conduct Policy, we do not make any political contributions. |             |                                       |
| <b>Customer health and safety</b>               |   |   |                           |   |             |                                       |
| <b>GRI 416: Customer Health and Safety 2016</b> | 416-1 Assessment of the health and safety impacts of product and service categories                 |   |                           | Not applicable to our sector  |             |                                       |
|   | 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services |   |                           | Not applicable to our sector  |             |                                       |
| <b>Marketing and labeling</b>                   |   |   |                           |   |             |                                       |
| <b>GRI 3: Material Topics 2021</b>              | 3-3 Management of material topics   |   |                           | Not applicable to our business and industry   |             |                                       |
| <b>GRI 417: Marketing and Labeling 2016</b>     | 417-1 Requirements for product and service information and labeling                                 |   |                           | Not applicable to our business and industry   |             |                                       |
|   | 417-2 Incidents of non-compliance concerning product and service information and labeling           |   |                           | Not applicable to our business and industry   |             |                                       |
|   | 417-3 Incidents of non-compliance concerning marketing communications                               |   |                           | Not applicable to our business and industry   |             |                                       |
| <b>Customer privacy</b>                         |   |   |                           |   |             |                                       |
| <b>GRI 418: Customer Privacy 2016</b>           | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data  | Social & Relationship Capital (Customers) - Page 65 & BRSR Principle 9 - Page 387 of Integrated Annual Report 2021-22 |                           |   |             |                                       |

## B. World Economic Forum - Stakeholder Capitalism Metrics

|                                | Theme  | Metrics & Disclosures   | Location  |  |
|--------------------------------|--|---|---|--|
| <b>Governance</b>              | Governing Purpose  | Setting Purpose   | Corporate Governance Report - Page 116 of Integrated Annual Report 2021-22  |  |
|                                | Quality of Governing Body  | Governance body composition   | Corporate Governance Report - Page 116 of Integrated Annual Report 2021-23  |  |
|                                | Stakeholder Engagement   | Material issues impacting stakeholders  | BRSR Principle 4 - Page 379 of Integrated Annual Report 2021-22   |  |
|                                | Ethical Behaviour  | Anti-corruption   | Social Metrics - Page 9 of ESG Dashboard 2021-22 & BRSR Principle 1(Essential Indicator 4) - Page 374 of Integrated Annual Report 2021-22 |  |
|                                | Ethical Behaviour  | Protected ethics advice and reporting mechanisms  | Governance & Ethics - Page 91 of Integrated Annual Report 2021-22   |  |
|                                | Risk and Opportunity Oversight   | Integrating risk and opportunity into business process  | Risk Management Framework - Page 42 of Integrated Annual Report 2021-22   |  |
|                                | <b>EXPANDED METRICS</b>  |   |   |  |
|                                | Governing Purpose  | Purpose led management  | Corporate Governance Report - Page 116 of Integrated Annual Report 2021-22  |  |
|                                | Quality of Governing Body  | Progress against strategic milestones   | Business Strategy- Page 30 of Integrated Annual Report 2021-22  |  |
|                                | Quality of Governing Body  | Remuneration  | Annexure 1 - Page 98 of Integrated Annual Report 2021-22  |  |
| Ethical Behaviour              | Alignment of strategy and policies to lobbying                             | BRSR Principle 7 - Page 384 of Integrated Annual Report 2021-22   |   |  |
| Ethical Behaviour              | Monetary losses from unethical behaviour                                   | NIL   |   |  |
| Risk and Opportunity Oversight | Economic, environmental, and social topics in capital allocation framework | Performance by Capital - Page 15 and Value creation model - Pages 34-35 of Integrated Annual Report 2021-22 |   |  |
| <b>Planet</b>                  | Climate change   | Greenhouse Gas (GHG) emissions  | Natural Capital (Performance Against Goals) - Page 80 of Integrated Annual Report 2021-22   |  |
|                                | Climate change   | TCFD implementation   | Natural Capital - Page 76 to 86 of Integrated Annual Report 2021-22   |  |
|                                | Nature loss  | Land use and ecological sensitivity   | Not applicable  |  |
|                                | Fresh water availability   | Water consumption and withdrawal in water stressed areas  | Water - Page 5 of ESG dashboard 2021-22   |  |
|                                | <b>EXPANDED METRICS</b>  |   |   |  |
|                                | Climate Change   | Paris aligned GHG emissions targets   | Page 1 of ESG dashboard 2021-22   |  |
|                                | Climate Change   | Impact of Greenhouse gas emissions  | Natural Capital Valuation Program - Page 86 of Integrated Annual Report 2021-22 & NCX Valuation - Page 6 of ESG Dashboard 2021-22         |  |

|                      | Theme                    | Metrics & Disclosures  | Location  |
|----------------------|--------------------------|--|---|
| <b>Planet</b>        | Nature Loss              | Land use and ecological sensitivity  | Natural Capital Valuation Program - Page 86 of Integrated Annual Report 2021-22 & NCX Valuation - Page 6 of ESG Dashboard 2021-22   |
|                      |                          | Impact of land use and conversion  | Natural Capital Valuation Program - Page 86 of Integrated Annual Report 2021-22 & NCX Valuation - Page 6 of ESG Dashboard 2021-22   |
|                      | Fresh water availability | Impact of freshwater consumption and withdrawal  | Natural Capital Valuation Program - Page 86 of Integrated Annual Report 2021-22 & NCX Valuation - Page 6 of ESG Dashboard 2021-22   |
|                      | Air pollution            | Air pollution  | Air Quality - Page 6 of ESG dashboard 2021-22   |
|                      | Air pollution            | Impact of air pollution  | Natural Capital Valuation Program - Page 86 of Integrated Annual Report 2021-22 & NCX Valuation - Page 6 of ESG Dashboard 2021-22   |
|                      | Water pollution          | Nutrients  | Water - Page 5 of ESG dashboard 2021-22   |
|                      | Water pollution          | Impact of water pollution  | Natural Capital Valuation Program - Page 86 of Integrated Annual Report 2021-22 & NCX Valuation - Page 6 of ESG Dashboard 2021-22   |
|                      | Solid waste              | Single use plastics  | Pollution and waste management - Page 84 of Integrated Annual Report 2021-22  |
|                      |                          | Impact of solid waste disposal   | Natural Capital Valuation Program - Page 86 of Integrated Annual Report 2021-22 & NCX Valuation - Page 6 of ESG Dashboard 2021-22   |
|                      | Resource availability    | Resource circularity   | Not applicable  |
| <b>People</b>        | Dignity and equality     | Diversity and inclusion (%)  | Human Capital - Page 54 of Integrated Annual Report 2021-22   |
|                      | Dignity and equality     | Pay equality   | Social Metrics (Gender Pay Parity) - Page 13 of ESG Dashboard 2021-22   |
|                      | Dignity and equality     | Wage level (%)   | BRSR Principle 5 - Page 380 of Integrated Annual Report 2021-22   |
|                      | Dignity and equality     | Risk for incidents of child, forced or compulsory labour                                 | None or Not material  |
|                      | Health & wellbeing       | Health and Safety (%)  | Social Metrics (Health & Safety) - Page 16 of ESG Dashboard 2021-22<br>Human Capital (Physical well-being)- Page 57 of Integrated Annual Report 2021-22                     |
|                      | Skills for the future    | Training provided (#)  | Social Metrics (Training & Development) - Page 14 of ESG Dashboard 2021-22  |
|                      | <b>EXPANDED METRICS</b>  |  |   |
|                      | Dignity and equality     | Pay gap  | Check ESG dashboard (Gender Pay Gap) Pg no. 13  |
|                      | Dignity and equality     | Discrimination and Harassment Incidents (#) and the Total Amount of Monetary Losses (\$) | Human Capital (Human Rights & Values at Wipro) - Page 59 & BRSR Principle 5 - Page 380 of Integrated Annual Report 2021-22 (Total Amount of Monetary Losses - None)         |
|                      | Dignity and equality     | Human rights review, grievance impact and modern slavery (#, %)                          | Human Capital (Human Rights & Values at Wipro) - Page 59 of Integrated Annual Report 2021-22 and Social Metrics (Freedom of Association) - Page 15 of ESG Dashboard 2021-22 |
| Dignity and equality | Living Wage (%)          |  |   |

|                               | Theme   | Metrics & Disclosures   | Location  |
|-------------------------------|---|---|---|
| <b>People</b>                 | Dignity and equality  | Annual total compensation ratio   | Board's Report- Page 87 of Integrated Annual Report 2021-22   |
|                               | Health and well being   | Monetized Impacts of Work related Incidents on Organization (#, \$)                           | No impact or Not material   |
|                               | Health and well being   | Well Being (%)  | Social Metrics (Health & Safety) - Page 16 of ESG Dashboard 2021-22                                 |
|                               | Skills for the future   | Number of unfilled 'Skilled' Positions  | Not Reported  |
|                               | Skills for the future   | Monetized Impacts of Training Increased earning capacity as a result of training intervention | Not Reported  |
| <b>Prosperity</b>             | Employment and wealth generation  | Absolute number and rate of employment  | Social Metrics - Page 9 of ESG Dashboard 2021-22  |
|                               | Employment and wealth generation  | Economic Contribution   | Financial Capital - Page 46 of Integrated Annual Report 2021-22                                     |
|                               | Wealth creation and employment  | Financial investment contribution disclosure  | Consolidated Statement of Cash Flows - Page 237-238 of Integrated Annual Report 2021-22             |
|                               | Innovation in better products and services                              | Total R&D expenses  | Intellectual Capital - Page 61 & BRSR principle 2 - Page 375 of Integrated Annual Report 2021-22    |
|                               | Community and social vitality   | Total tax paid  | Financial Capital - Page 46 of Integrated Annual Report 2021-22                                     |
|                               | <b>EXPANDED METRICS</b>   |   |   |
|                               | Employment and wealth generation  | Infrastructure investments and services supported   | Page 109 & BRSR Principle 2 - Page 375 of Integrated Annual Report 2021-22                          |
|                               | Employment and wealth generation  | Significant indirect economic impacts   | Social & Relationship Capital (Community Initiatives) - Page 70 of Integrated Annual Report 2021-22 |
|                               | Innovation in better products and services                              | Social value generated  | Not Reported  |
|                               | Innovation in better products and services                              | Vitality Index  | Not Reported  |
| Community and social vitality | Total social investment   | Annexure 4 - Page 109-113 of Integrated Annual Report 2021-22                                 |   |
| Community and social vitality | Additional tax remitted   | Financial Capital - Page 46 of Integrated Annual Report 2021-22                               |   |
| Community and social vitality | Total and additional tax breakdown by country for significant locations | Financial Capital - Page 46 of Integrated Annual Report 2021-22                               |   |

## C. TCFD

| Core Elements of Recommendation | Details  | Location   |
|---------------------------------|--|--|
| <b>Governance</b>               | Role of the Board of the organization in overseeing climate-related issues.  | Natural Capital - Governance                                 |
|                                 | Role of management in assessing and managing climate-related issues  | Natural Capital - Management Approach                        |
| <b>Strategy</b>                 | Role of management in assessing and managing climate-related issues  | Natural Capital - Management Approach                        |
|                                 | Impact of climate-related risks and opportunities on the organization's businesses, strategy and financial planning                                    | Natural Capital - Climate Change related risks               |
|                                 | Resilience of the organization's strategy, taking into consideration different climate-related scenarios including a 2°C mitigation or lower scenario. | Natural Capital - Energy Efficiency & GHG                    |
| <b>Risk Management</b>          | Organization's processes for identifying climate-related risks.  | Natural Capital – Environmental Risks, Impact and Assessment |
|                                 | The organization's processes for managing climate-related risks  | Natural Capital – Environmental Risks, Impact and Assessment |
|                                 | Processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.               | Natural Capital – Environmental Risks, Impact and Assessment |
| <b>Metrics &amp; Targets</b>    | Metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.              | Natural Capital - GHG Mitigation & ESG Dashboard             |
|                                 | Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.  | Natural Capital - GHG Mitigation & ESG Dashboard             |
|                                 | Targets used by the organization to manage climate-related risks and opportunities and performance against targets.                                    | Natural Capital - GHG Mitigation & ESG Dashboard             |

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