

## Independent Assurance Statement

### Introduction

DNV Business Assurance India Private Limited ('DNV') has been commissioned by the management of Wipro Limited ('Wipro' or 'the Company', Corporate Identity Number L32102KA1945PLC020800) to undertake an independent assurance of Wipro's non-financial/sustainability performance which is presented in the Company's Integrated Annual Report 2021-22 ('the Report') including the Business Responsibility and Sustainability Reporting ('BRSR') disclosures and references to the Company's website. The disclosures in this Report have been prepared and presented by Wipro based on, as well as the key requirements of:

- The International Integrated Reporting Council's ('IIRC's') International <IR> Framework, December 2013.
- The Global Reporting Initiative (GRI) Sustainability Reporting Standards 2016 ('GRI Standards') and revised topic-specific Standards.
- The nine principles of the National Guidelines on Responsible Business Conduct, 2018 ('NGRBC') of the Ministry of Corporate Affairs, Government of India and the Securities and Exchange Board of India's ('SEBI's') requirements with respect to BRSR vide Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated 10<sup>th</sup> May 2021.

The intended user of this assurance statement is the Management of Wipro Limited ('the Management'). Our assurance engagement was planned and carried out during April 2022 – June 2022 covering the Company's non-financial/sustainability performance during 1<sup>st</sup> April 2021 - 31<sup>st</sup> March 2022. We performed a limited level of assurance based on our assurance methodology, VeriSustain<sup>TM1</sup>.

### Responsibilities of the Management of Wipro Limited and of the Assurance Provider

The Management has the sole responsibility for the preparation of the Report and are responsible for all information disclosed in the Report as well as the processes for collecting, analyzing and reporting the information presented in the Report. Wipro Limited is also responsible for ensuring the maintenance and integrity of its website and any referenced disclosures on sustainability performance. In performing this assurance work, DNV's responsibility is to the Management of Wipro; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of Wipro.

We do not provide any services to Wipro which in our opinion constitutes a conflict of interest with this assurance work. Our assurance engagements are based on the assumption that the data and information provided by the Company to us as part of our review have been provided in good faith and are free from misstatements.

### Scope, Boundary and Limitations

The reporting scope and boundary encompasses economic, environmental, social and governance performance of Wipro Limited during the financial year ending 31<sup>st</sup> March 2022 and covering its Information Technology ('IT') operations, as brought out in Section A: General Disclosures of the BRSR.

The assurance engagement considers an uncertainty of  $\pm 5\%$  based on materiality threshold for estimation/measurement errors and omissions. We did not engage directly with any external stakeholders as part of this assurance engagement.

During the assurance process, we did not come across limitations to the scope of the agreed assurance engagement. The reported data on economic performance, expenditure towards Corporate Social Responsibility (CSR) activities, and other financial data are based on audited financial statements issued by Wipro Limited's statutory auditors which is subject to a separate audit process. We were not involved in the review of financial information within the Report.

### Basis of our Opinion

As part of the assurance process, a multi-disciplinary team of sustainability specialists performed assurance work for selected sample sites of Wipro Limited. We adopted a risk-based approach, that is, we concentrated

<sup>1</sup> The VeriSustain protocol is based on the principles of various assurance standards including International Standard on Assurance Engagements 3000 (ISAE 3000) Revised (Assurance Engagements other than Audits or Reviews of Historical Financial Information) and the GRI Principles for Defining Report Content and Quality, international best practices in verification and our professional experience; and is available on request from [www.dnv.com](http://www.dnv.com)

our assurance efforts on the issues of high material relevance to Wipro's business and its key stakeholders. We carried out the following activities:

- Review of Wipro's approach to identification of key capitals, the processes of stakeholder engagement and materiality determination, and its outcomes as brought out in this Report.
- Reviewed the approach to stakeholder engagement and materiality determination process and its outcomes as brought out in the Report.
- Conducted interviews with selected senior managers responsible for management of sustainability issues and implementation of the NGRBC Principles and carried out reviews of selected evidence to support topics and claims disclosed in the Report. We were free to choose interviewees and interviewed those with overall responsibility to deliver Wipro's overall sustainability objectives.
- Carried out verification of sustainability performance data and sample evidences related to the following operational locations in India, that is, Chennai Development Centre (CDC-5) in Chennai, Kolkata Development Centre (KDC-3) in Kolkata, Greater Noida Development Centre (GNDC) in Greater Noida, and Coimbatore, to review the processes and systems for aggregating site-level sustainability information, as well as overall aggregation and consolidation of data from sites by the sustainability team at the Corporate Office at Bengaluru, India. We also carried out interactions with management teams at Capco in the United Kingdom to review the implementation of sustainability practices, strategies and objectives. We were free to choose sites for conducting assessments.
- Reviewed the sustainability performance and practices of two waste management partners (e-waste recyclers) as part of supply chain assessment.
- Carried out an assessment on a sample basis, of the processes for gathering and consolidating performance data related to the NGRBC Principles and identified GRI topic-specific Standards;
- Checked the processes of data consolidation to assess the Reliability and Accuracy of performance disclosures reported based on BRSR requirements.
- Verification of the data consolidation of reported performance disclosures in context to the Principle of Completeness as per VeriSustain for a limited level of verification.
- An independent assessment of the Report against the requirements of BRSR and <IR> Framework.

## Opinion and Observations

Based on the verification undertaken, nothing has come to our attention to suggest that the Report together with referenced information does not properly describe Wipro Limited's non-financial/sustainability performance disclosures for the identified material topics and related capitals, that is, Financial, Intellectual, Human, Social and Relationship, and Natural (hereafter referred to as 'Capitals') through the following GRI topic-specific Standards nor its adherence to the requirements of BRSR including the General Disclosures, Management and Process Disclosures, and Principle-wise Performance Disclosures.

- GRI 201: Economic Performance 2016 – 201-1, 201-2, 201-3, 201-4;
- GRI 204: Procurement Practices 2016 – 204-1;
- GRI 205: Anti-corruption 2016 – 205-1, 205-2, 205-3;
- GRI 206: Anti-competitive Behavior 2016 – 206-1;
- GRI 302: Energy 2016 – 302-1, 302-2, 302-3, 302-4;
- GRI 303: Water and Effluents 2018 – 303-1, 303-2, 303-3, 303-4, 303-5;
- GRI 304: Biodiversity 2016 – 304-2;
- GRI 305: Emissions 2016 – 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7;
- GRI 306: Waste 2020 – 306-1, 306-2, 306-3;
- GRI 307: Environmental Compliance 2016 – 307-1;
- GRI 308: Supplier Environmental Assessment 2016 – 308-1, 308-2;
- GRI 401: Employment 2016 – 401-1, 401-2, 401-3;
- GRI 403: Occupational Health and Safety 2018 – 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-9;
- GRI 404: Training and Education 2016 – 404-2, 404-3;
- GRI 405: Diversity and Equal Opportunity 2016 – 405-1;
- GRI 406: Non-discrimination 2016 – 406-1;
- GRI 407: Freedom of Association and Collective Bargaining – 407-1;
- GRI 412: Human Rights Assessment 2016 – 412-1, 412-2, 412-3;
- GRI 413: Local Communities 2016 – 413-1, 413-2;
- GRI 414: Supplier Social Assessment 2016 – 414-1;
- GRI 418: Customer Privacy 2016 – 418-1;
- GRI 419: Socioeconomic Compliance 2016 – 419-1.

*Note: Wipro reports on eight Scope 3 emission categories from the Greenhouse Gas Corporate Value Chain Standard which it deems as applicable/relevant to its Information Technology business under GRI 305-3.*

Without affecting our assurance opinion, we provide the following observations against the principles of VeriSustain:

### **Materiality**

*The process of determining the issues that is most relevant to an organization and its stakeholders.*

The Report brings out the prioritised material issues identified by Wipro from among the universe of issues through a comprehensive process involving internal enterprise risk management processes, principles of global reporting frameworks, international studies and emerging ESG risks. Further, Wipro has carried out internal and external benchmarking exercises to align its reporting to stakeholder expectations and disclosures framework requirements such as Dow Jones Sustainability Indices (DJSI), Carbon Disclosure Project (CDP), Task Force on Climate-Related Financial Disclosures (TCFD) and Science-Based (Targets SBTi).

***Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Materiality.***

### **Stakeholder Inclusiveness**

*The participation of stakeholders in developing and achieving an accountable and strategic response to Sustainability.*

The Report explains the process for identification of Wipro's direct and extended stakeholder groups considering criteria such as influence, impact, legitimacy, urgency, and diversity of perspectives. The formal and informal mechanisms of engagement with each stakeholder group are brought out across the Report, along with Wipro's responses to challenges and issues raised by each group.

***Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Stakeholder Inclusiveness.***

### **Responsiveness**

*The extent to which an organization responds to stakeholder issues.*

The Report brings out Wipro's processes towards mitigating its impacts related to its identified material issues through disclosures on policies, processes and management approach implemented by Wipro towards creating value across the Capitals of the <IR> Framework. The Report also brings out the mechanisms involved in adopting and reviewing NGRBC Principles, as well as reporting related performance data through selected topic-specific GRI Standards, processes for governance and responses to key stakeholder concerns.

***Nothing has come to our attention to believe that the Report does not meet the requirements related to the Principle of Responsiveness.***

### **Reliability**

*The accuracy and comparability of information presented in the report, as well as the quality of underlying data management systems.*

The Report articulates the processes that Wipro has established towards capturing and reporting its sustainability performance related to the identified material topics which are brought out using GRI topic-specific Standards. The majority of data and information verified through our assessments with the Company's management teams and data owners at the locations sampled by us as part of our assurance engagement were found to be fairly accurate and reliable. Some of the data inaccuracies identified during the verification process were found to be attributable to transcription, interpretation and aggregation errors. These data inaccuracies have been communicated for correction and these errors have been corrected.

***Nothing has come to our attention to believe that the Report does not meet the principle of Reliability.***

### **Completeness**

*How much of all the information that has been identified as material to the organisation and its stakeholders is reported?*

The Report brings out the Company's performance for its reporting scope and boundary, that is, economic, environmental and social performance of its IT operations across India and other geo-locations of operations during 2021-22. The Report covers disclosure requirements and key Content Elements of the <IR> Framework including business model and value creation across each Capital and Wipro's value chain, as well as performance covering the quantitative disclosures related to the nine NGRBC Principles of the BRSR.

***Nothing has come to our attention to suggest that the Report does not meet the Principle of Completeness with respect to scope, boundary and time.***

**Neutrality**

*The extent to which a report provides a balanced account of an organization's performance, delivered in a neutral tone.*

The Report brings out Wipro's sustainability performance during the reporting period in a neutral tone in terms of content and presentation while considering emerging risks, challenges and business context, so as to not unduly influence stakeholders' opinions made on disclosed data and information.

***Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Neutrality.***

**Statement of Competence and Independence**

DNV applies its own management standards and compliance policies for quality control, in accordance with ISO IEC 17021:2015 - Conformity Assessment Requirements for bodies providing audit and certification of management systems, 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.

We have complied with the DNV Code of Conduct<sup>2</sup> during the verification engagement and maintain independence where required by relevant ethical requirements as detailed in DNV VeriSustain. This engagement work was carried out by an independent team of sustainability assurance professionals. DNV was not involved in the preparation of any statements or data except for this Assurance Statement and Management Report. DNV maintains complete impartiality toward stakeholders interviewed during the verification process. We did not provide any services to Wipro Limited in the scope of assurance during FY 2021-22 that could compromise the independence or impartiality of our work.

For DNV Business Assurance India Private Limited

<p>Kiran Radhakrishnan Lead Verifier DNV Business Assurance India Private Limited, India.</p>	<p>Vadakepatth Nandkumar Technical Reviewer DNV Business Assurance India Private Limited, India.</p>
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27<sup>th</sup> June 2022, Mumbai, India.

DNV Business Assurance India Private Limited is part of DNV – Business Assurance, a global provider of certification, verification, assessment and training services, helping customers to build sustainable business performance. [www.dnv.com](http://www.dnv.com)

<sup>2</sup> The DNV Code of Conduct is available on request from [www.dnv.com](http://www.dnv.com) (<https://www.dnv.com/about/in-brief/corporate-governance.html>)