






## INTER-RELATIONSHIPS AMONG CAPITALS

We have used capital framework namely Financial, Human, Intellectual, Social & Relationship and Natural capitals to report on value created by the organization across its value chain. We have classified key material issues under these five capitals and report on our approach, policies, process and initiatives implemented under each capital sections. The table below depicts the interconnectedness of capitals through the lens of material issues for the organisation.

Input Capital		Relationship with other capitals
Name of Capital	Engagement on Material Issues	
 Human Capital	Hiring & Onboarding	💰 – Improved business performance
	Performance & Talent Management	🧠 – Creation of IP, technology expertise
	Learning & Development	🔄 – Customer Engagement and improvement in CSAT/NPS scores
	Employee Well-being	💰 – Improved business performance
	Employee Engagement & Communication	💰 – Improved business performance
 Social & Relationship Capital	Data Security & IT Privacy	🔄 – Better CSAT/NPS Score 💰 – Revenue, Profitability
	Customer Engagement	💰 – Customer retention and new customer acquisition
	Supplier Evt/Social Assessment	🌿 – Reduce impact on environment
	Community & Education	↑ – Better Employee Satisfaction Survey (ESS) 💰 – Increase in brand and reputation
 Intellectual Capital	Innovation	🔄 – Increase in customer retention and new customer acquisition.
 Financial Capital	Financial Performance	🧠 – Patents, IP, Platforms
		↑ – Employee Benefits 🔄 – Creating value for Customers Suppliers, Community, Investors
 Natural Capital	Emissions & Energy, Waste, Water, Biodiversity	💰 – Operational cost reduction
		🔄 – Creating value for Customers Suppliers, Community, Investors

Aspect	Aspect Boundary
Energy	India (offices and DC's) –98% coverage – Actuals Overseas offices – 100% coverage - Estimated
Water & Waste	India - 98% coverage - Actuals Overseas - Not reported

## SCOPE & BOUNDARY

### Natural Capital

India: 44 locations (includes 3 data centers) representing 77% of our workforce. 31 of these locations are owned (includes 3 data centers) and the balance are leased.

Overseas: 189 office locations. Most locations are leased and used as marketing/liaison offices.

### Other capitals

**Financial, Human, Intellectual, Social & Relationship Capital** Entire organization i.e. Wipro Limited.

Manufactured Capital is broadly seen as human-created production-oriented equipment and tools. For the IT services business, these are the fixed assets like buildings, IT hardware and telecommunication equipment. The deployment of the capital is adequately represented in financial capital and through impacts to natural capital. Hence this report does not cover manufactured capital separately.