

Code of Business Conduct and Ethics

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About our Code and your responsibilities

To whom the Code applies

The Code of Business Conduct and Ethics (COBCE) provides the ethical guidelines and expectations for conducting business on behalf of Wipro Enterprises (P) Limited, its subsidiaries and associate companies (“**Entities**”). These entities are commonly referred to as “Wipro” or “the Company.” The COBCE applies to all employees and members of the Board of Directors of the Company. It also applies to individuals who serve the Company on contract, subcontract, retainer, consultant or any other such basis.

The COBCE further applies and covers the extended Wipro family comprising of Suppliers, service providers, external professionals, agents, channel partners (dealers, distributors and others) who serve as an extension of the Company. The extended Wipro family is also expected to adhere to the Company COBCE in equal measure while working for and on behalf of Wipro.

How to use the Code of Business Conduct

The COBCE is designed to help employees and the extended family members of the Company to understand, recognize and deal with ethical issues which they may face from time to time while working for or on behalf of Company. Wipro’s policy is to comply with all applicable laws and regulations, to be committed to conducting business in an ethical manner and to act with integrity in dealing with our customers, suppliers, partners, competitors, employees and other stakeholders.

The COBCE is a guide to help whenever you have questions about ethics or if you are faced with an ethical dilemma. COBCE may not address all the situations which you may encounter and sometimes you may need expert views to understand and interpret the specific aspects dealt with under COBCE. In these situations, consult the Wipro policies (forming part of the Book of Policies) referenced throughout the COBCE. The Book of Policies is available on Wipro’s intranet portals i.e. MyWipro. They provide more detailed information on seeking help. You can also discuss the matter with your manager, Human Resources (HR) or other designated persons mentioned in the COBCE.

Employee responsibilities

Wipro is made up of thousands of individuals, each with unique perspectives and aspirations. Though we are all different, we all share a common understanding of ethical conduct and more so the importance of “Unyielding Integrity.” Without having unchallengeable reputation for integrity, we would fail with customers and in our own eyes. We must strive to maintain the highest ethical standards.

In particular:

- ✓ Always act in a professional, honest, and ethical manner when acting on behalf of the Company.
- ✓ Be familiar with the information contained in the COBCE and the policies thereunder and pay attention to the policies that governs your job responsibilities.
- ✓ Complete all required employee trainings relating to COBCE in a timely manner and keep up to date on current standards and expectations.
- ✓ Promptly report concerns about possible violations of the COBCE to your manager, manager's manager, HR manager, head of the business, any member of Senior Management, any member of the Legal & Compliance Department or the Ombudsperson.
- ✓ Cooperate and tell the whole truth when responding to an investigation or audit and never alter or destroy records in response to an investigation, or when an investigation is anticipated.

Remember: No reason, including the desire to meet business goals, should ever be an excuse for violating laws, regulations and the policies governing COBCE.

Q I understand that some leaders at Wipro have a separate code. Is that true, and do they also have to abide by the COBCE?

A All Wiproites are governed by the principles and values embodied in the "Spirit of Wipro." There is no separate code for leaders and they must also abide by the COBCE. Wipro's Principal Executive Officer and Senior Financial Officers have an additional Code of Ethics to support requirements of complete and accurate financial records and reporting.

Q In my country, our local laws differ from some of the standards in the COBCE. What should I do?

A Wipro does business in several countries worldwide and we are committed to following the laws and regulations everywhere we operate. Sometimes these laws may vary or conflict with the COBCE. Where they do, the laws of the land will prevail. However, in some situations, COBCE may take a more conservative stand to avoid conflicts with certain other country laws. If you believe local laws conflict with the COBCE or related policies, discuss the issue with your manager or contact the HR manager or Ombudsperson or Legal & Compliance Department for clarification.

Q Why are we expected to cooperate with investigations and inquiries? I would rather not get involved.

A When the Company conducts an investigation it is because there is the possibility of a breach of our policies or legal requirements. The investigation is necessary to protect individuals, Wipro, and, in some cases, the public. If employees do not cooperate it may be impossible to get all the facts and take the right actions. Also, the investigation will help the Company to initiate course corrections which would help in avoiding repeat violations. Withholding information or knowingly giving false or misleading information or sharing information about an investigation is a serious violation of your duties as an employee and could result in disciplinary action.

Notwithstanding the above, choice is always with the employee or any other member of the extended family not to actively participate in investigation and inquiries if one desires to do so.

Cooperating with surveys, investigations and inquiries

The Company will promptly investigate all credible reports of misconduct. Also, using both internal and external resources, Wipro conducts surveys and audits to assess risks and enhance compliance.

All employees are required to cooperate fully and truthfully with designated audit and investigations professionals. Never mislead any investigator and never alter or destroy documents or records in response to an investigation.

- Trained experts will be assigned to conduct the investigation.
- The facts of the case will be uncovered through interviews and document reviews.
- Unless authorized, you should never conduct an investigation yourself.
- Unless authorized do not disclose any information about an investigation.
- Investigators recommend appropriate action, if needed, to management. If action is necessary to correct the situation and prevent a recurrence, the Company will take corrective steps including disciplinary action against the erring employee up to and including dismissal.

Ethical leadership

If you are in a leadership position at Wipro, you are also expected to meet the following additional responsibilities:

- Lead by example ('walk the talk'). Managers are expected to exemplify the highest standards of ethical business conduct and to model the "Spirit of Wipro."
- Support implementation of ethics and business conduct programmes and monitor compliance of Wipro's values and ethical business conduct guidelines through such programmes.
- Help create a work environment that focuses on building relationships. Recognize effort and value mutual respect and open communication.
- Communicate to employees and business partners (such as dealers, distributors, agents) about how the COBCE and policies apply to their daily work.
- Be proactive. Look for opportunities to discuss and address ethics and ethically challenging situations with team members.
- Create an environment where everyone feels comfortable asking questions and reporting potential violations of the COBCE and policies.
- Never ask another or pressure anyone to do something that is in violation of the COBCE.

- Be aware of the limits of your authority and do not take any action that exceeds those limits. Delegate authority only where permissible and never delegate authority to any individual who you believe may engage in unlawful conduct or unethical activities.
- If you supervise third parties, ensure that they understand COBCE.

Q My business unit sets various goals that we are asked to achieve. Sometimes I find that I can achieve some of the goals only if I violate the COBCE. Is this acceptable?

A No. While successful businesses set high goals and employees strive to achieve them, you should never violate the COBCE or Wipro's policies in a quest to achieve your goals.

Q I'm a manager and I'm not clear what my obligations are if someone comes to me with an accusation—and what if it involves a senior leader?

A No matter who the allegation involves, you must report it without exception. Wipro provides several avenues for reporting concerns. If for any reason you are uncomfortable making a report to a particular person, you may talk to the Ombudsperson.

Q I'm a manager. If I observe misconduct in an area not under my supervision, am I still required to report the issue?

A Though you are chiefly responsible for personnel under your supervision, all Wiproites are required to report any misconduct they become aware of, and as a leader you are especially obliged to take action. The best approach is to first talk with your manager who oversees the area where the problem is occurring, but if this doesn't work, or isn't feasible, you should use other resources listed in the COBCE.

Making the right choice

Making the right decision is not always easy. There will be times when you will be under pressure or unsure of what to do. Always remember when you have a tough choice to make, you are not alone. Your fellow Wiproites are available to help and you have other resources to turn to including the COBCE.

When faced with a tough ethical decision it may help to pause and ask these questions. If you give a negative answer to even one question, consider a different action or seek help

- *Is it the **right** thing to do? Is it **legal**? Is it consistent with our **policies**?*
- *Have I considered all the **options**?*
- *Will my actions be consistent with the "**Spirit of Wipro**?"*
- *Will I be **comfortable telling others** about my decision?*
- *Can I honestly say I'd be **proud** of the choice I made?*
- *What is the possible **impact of my actions** on others, including fellow employees and stakeholders?*

Asking questions and raising concerns

In today's complex business environment, it is inevitable that questions and ethics and compliance concerns will arise. The sooner Wipro leadership knows about possible problems, the sooner they can be addressed.

Each one of us is responsible to promptly raise issues or concerns about misconduct. If you become aware of conduct that you believe violates Wipro's policies, regulations, or the law, talk to your manager. If this seems inappropriate, or if you don't believe the person to whom you've reported your concern has taken appropriate action, you have several additional options:

- Speak with your manager's manager or any member of Senior Management.
- Contact the Legal & Compliance Department or your HR manager.
- Use the Company's Ombuds process, which is a whistle-blower process, by contacting ombuds.person@wipro.com.

In addition, if you have a question about a Wipro policy, you can send your query to: office.generalcounsel@wipro.com.

You also have the option to use Wipro's Hotline. To access the Hotline, please visit www.wiproombuds.com. Calls to the Hotline may be made anonymously; however, Wiproites are encouraged to provide their name. Anonymous calls will be considered for further action at the sole discretion of Wipro and anonymous callers may need to provide additional information before an effective investigation can take place. You also have an option to raise your concerns directly to the Chairman of the Audit Committee: suresh.senapaty@wipro.com.

No form of retaliatory action will be taken against that employee raising a concern even if the same does not turn out to be true. But in raising the concern the employee is advised to exercise due care to ensure good faith.

Q Our manager typically does nothing when concerns about potential misconduct are brought to her attention and I believe she has made things difficult for co-workers who have raised issues. Now I have a problem. A co-worker is doing something that I believe to be ethically wrong. What should I do?

A Take action and speak up. You are required to report misconduct. Though raising it with your manager is often the best way to efficiently address a concern, if you do not believe that it is appropriate or do not feel comfortable doing so, you should talk to your manager's manager, or any of the resources listed in the COBCE.

Q. You have actual knowledge that your supervisor has been sexually harassing some employees. You will:

A. Raise your concern with your Line 2 Manager, HR and / or the Ombudsperson. As an employee of Wipro, we are duty bound to escalate concerns about Policy violations.

Preventing retaliation

Managers must listen openly to concerns about misconduct, respond appropriately, and never retaliate against those who raise issues in good faith. Lack of content/expert knowledge could cause anxiety on an employee's part to believe it to be wrong—that's fine.

It is a violation of our policy and contrary to our values to engage in retaliatory acts against any employee who reports wrongdoing of any type, or any employee who testifies, assists or participates in a proceeding, investigation or hearing relating to allegations of misconduct.

Wipro takes claims of retaliation seriously. All such claims will be thoroughly investigated and if substantiated, retaliators will be disciplined up to and including termination. If you believe you have been retaliated against, you should report such action to the Ombudsperson or use any of the reporting methods described in the COBCE.

Accountability and discipline

Violating relevant laws, regulations, or the COBCE, or expecting or encouraging others to do so, exposes the Company to liability and puts the Company's reputation at risk. If an ethics or compliance problem does occur, you have an obligation to contact one of the resources listed in the COBCE so that an effective solution can be developed.

Wipro will take appropriate disciplinary action including up to termination against any employee, agent, contractor or consultant, whose actions are found to violate these policies or any other policies of Wipro.

The Compliance process at Wipro has the oversight of the Board of Directors, Audit Committee and Corporate Compliance Committees comprising of Board Members.

Acting in the best interest of our customers, business partners and the public

The "Spirit of Wipro" enshrines the following principles: -

- ✓ Be passionate about client's success
- ✓ Treat each person with respect
- ✓ Be global and responsible
- ✓ Unyielding integrity in everything we do

Wiproites, know that winning and success are only possible if we consistently act in the best interests of our clients, business partners and the public as a responsible corporate citizen with unyielding integrity.

Customer relations

Our standard

Customers purchase our services and products because they trust them. They trust the quality of our services and products, they trust their value, and they trust that we will stand behind what we sell and deliver. We must preserve that trust.

Wipro has a fundamental responsibility to ensure that customers have faith in the quality of our services and products. It is the primary responsibility of every employee to make sure that our services and products are consistently of the highest quality.

Our responsibilities

- Each of us must ensure that we follow our rigorous product safety and quality standards.
- Any concerns about product safety or quality must be immediately reported. It is the job of every employee to make sure that consumers get what they expect—and pay for.
- Do not create misleading impressions in any advertising, marketing, sales materials or presentations.
- Do not make false or illegal claims about competitors or their services and products.
- Promise what you can deliver and deliver on what you promise.
- If you are in a leadership position at Wipro, you have an obligation to monitor the quality of our supply chain to ensure that the products we sell meet all external safety and quality standards, as well as our own high standards.

Marketing and advertising

Advertising is an essential instrument for effective brand building and communicating with customers. We strive to ensure that all advertisements of Wipro's services and products are done ethically. All product claims and benefits must have been technically substantiated through research and requisite studies.

Our advertising must never misrepresent, deceive or be likely to mislead customers. Marketing and advertising of Wipro services and products must be truthful and accurate. False or unsubstantiated claims about competitors' offerings must never be made. Our advertising, packaging, displays and promotions must always be appropriate and sensitive to the culture of customers and the public in the country in which the advertising is shown, and we will avoid political or religious remarks in advertisements that may be offensive.

Protecting customer information

Our standard

During the course of our business operations, we often have access to personal and business confidential information related to customers and others. While protecting this information may now be a legal requirement, for us at Wipro, data privacy has always been a matter of trust and respect for others.

We respect the confidential information of our customers and others. Protecting their privacy and confidentiality is very important to us.

Our responsibilities

- Protect the confidentiality of personal and business information of current and former customers, as well as job applicants, business partners and customers.

- Access and use of personal and business confidential information solely for legitimate business purposes and only if you have a need to know.
- Return or destroy personal and business confidential information that is no longer required by you for business reasons in accordance with document retention provisions as defined and applicable under various laws as amended from time to time.
- When sending personal and business confidential information across borders or to third parties, make sure that such transmissions are for legitimate business reasons and that they comply with local law. Also ensure that the recipient will safeguard the information.
- Sensitive personal information, such as social security numbers, medical records, credit card and bank account numbers require special handling based on local law.
- Do not forward customer or other business information and documents to personal email IDs (such as Gmail or Hotmail).
- Do not use public file hosting services (such as Dropbox, SkyDrive, iCloud, Amazon Cloud Drive) to backup customer or other business information and documents.

If you notice a breach of this policy or receive a customer inquiry or complaint about Wipro's handling of personal information, forward the inquiry or complaint to Security Incident Reporting (SIR) through the Company's intranet system.

Q. A cylinder design is provided to you by one of your customer to supply order as per the design owned by the customer. To secure another customer order, your colleague advises you to adopt and reuse the cylinder design for another customer order. You will:

A. Not use it as this will be a breach of intellectual property rights of previous customer and Wipro will be in breach of contractual obligation and This will amount to violation of customers IP rights and also **breach of contract**

Q. You are making a sales presentation to a prospective customer. You wish to include names / logos of current Wipro customers. You will:

A. Take clearance from Marketing / Sales Team, who will take approvals from the customers for use of their names / logos, this may violate our confidentiality commitments towards our customers

Supplier selection

Our standard

Wipro's suppliers make significant contributions to our success. To create an environment where our suppliers have an incentive to work with Wipro, they must be confident that they will be treated lawfully and in an ethical manner.

Our policy is to select suppliers and make purchases based on need, quality, service, price and other terms and conditions. We select suppliers through a competitive bid process where all supplier relationships are reduced to writing in appropriate manner.

We believe in doing business with suppliers and business partners who embrace and demonstrate high standards of ethical business behaviour and who share our commitment to environmentally sustainable practices and human rights. Wipro will not establish a business relationship with any supplier if its business practices violate local laws and does not comply with our Supplier Code of Conduct.

Our responsibilities

- If you are in a leadership position at Wipro and work with our suppliers and business partners, you must ensure that they have received a copy of the Supplier Code of Conduct or our contracts/POs executed with them adequately captures ‘Supplier’s Code of Conduct’. Communicate to our suppliers our standards for high performance in ethics, anti-corruption, human rights, health, safety and the environment.
- Be vigilant and watch out for any signs of our business partners violating applicable law or regulations, including local employment, anti-corruption, environmental, health and safety laws or in violation of Wipro’s COBCE.
- Each of us who works with suppliers must make decisions in the best interest of Wipro and our customers based on performance criteria, not for any personal benefit or gain.
- Cooperate with audits of suppliers and stop purchasing from those not making real progress towards meeting our standards.
- Respect and protect the confidential and proprietary information of suppliers.
- Document all supplier relationships in appropriate written contracts.
- Disclose any situation that may appear to involve a conflict and remove yourself from making or influencing a purchasing decision.

Government contracting

Wipro’s policy is to comply fully with all laws and regulations that apply to government contracting and transactions. It is also necessary to strictly adhere to all terms and conditions of any contract with central, local, state, federal, foreign or other applicable governments. Wipro’s Legal & Compliance Department must review and approve all contracts with any government entity to confirm this.

Further information: Supplier Code of Conduct

Conflicts of interest

Our standard

A conflict of interest occurs whenever you have a competing interest that may interfere with your ability to make an objective decision in the best interests of Wipro. Personal involvement including financial interests or dealings with competitors, clients, managers, subordinate employees or peers of Wipro that has the potential to affect the employee’s ability to exercise judgment in the best interests of Wipro creates an actual or potential conflict of interest.

Each of us is expected to use good judgment and avoid situations that can lead to even the appearance of a conflict. Conflicts of interest can undermine the trust others place in us and damage our reputation.

It is impossible to describe every potential scenario of conflict, which is why Wipro relies on each of us to uphold the high standard of “Unyielding Integrity” and to seek advice when needed. If you believe a conflict or potential conflict exists, discuss it with your manager, the Legal & Compliance Department or HR.

Some examples of conflicts of interest are:

- *Working directly or indirectly either as an officer, employee, consultant or agent for a competitor or client*
- *Having a direct or indirect financial interest in a competitor or client or managers, or subordinate employees or peers of Wipro*
- *An intimate personal relationship that develops at the workplace between a manager and subordinate*
- *Engaging in an activity that is in competition with Wipro*
- *Using proprietary or confidential information of Wipro for personal gain*
- *Unauthorized use, or disclosure of information about our customers or business partners for personal advantage*
- *Accepting an expensive gift, entertainment or business courtesy from a supplier or service provider that could potentially result in a conflict of interest in dealing with the supplier or service provider*

Family member and close personal relationships

As a rule, employees must avoid conducting any Wipro business with a relative (which includes a “significant other”) or a business in which a relative is associated in a key role. If such a related-party transaction is unavoidable, the employee must fully disclose the nature of the related-party transaction to his/her HR manager.

Members of an employee’s immediate family and those in a close personal relationship may be considered for employment based on their qualifications and they may be hired if such employment would not create manager-subordinate relationship. If a close personal relationship exists or develops between two employees, both employees involved must bring this to the attention of their manager and HR manager. Attempts will be made to find a suitable resolution in the form of job segregation.

Personal investments and corporate opportunities

Employees may not own, either directly or indirectly, a substantial interest in any business that does or seeks to do business with, or is in competition with Wipro, without written approval of the CFO and General Counsel of Wipro Enterprises (P) Limited.

Employees are also prohibited from making personal business or investment opportunities that are discovered during their work at Wipro.

Q. You notice frequent financial transactions such as hand loans, joint trades in stock market etc. among your supervisor and team members. You will:

A. Report to your Level II supervisor considering it to be a case of conflict of interest and Financial transactions with colleagues brings conflict of interest and adversely impact the professional relationship

Outside employment

While it is not the intent of Wipro to unduly restrict the activities of employees on their own time, employees may not work for or receive payments for services from any business whether it competes with Wipro's business or not.

A conflict of interest will also arise if an employee opts for outside work, including self-employment or commercial pursuit of hobbies and interests since it will interfere with the employee's ability to fulfil his or her responsibilities to Wipro.

Q Your relative is keen on starting a family business unrelated to Wipro's business and wants to make you an active partner in the same. What should I do?

A Decline to become a partner since active participation in business together with employment would be a case of conflict of interest and Dual engagement while in Wipro's employment is not permissible.

Q. A start-up company into manufacture of personal care products approaches you for technical support and advice in setting up manufacturing operations. The company's CEO, your friend, says the work you do for him will not affect your work at Wipro. The CEO needs your support only on weekends and holidays. You will:

A. Decline the offer as this will result into conflict of interest and will breach Wipro's COBC and dual engagement while in Wipro's employment is not permissible

Volunteer or charitable work

On a case-by-case basis, employees may be permitted to work for non-profit/not-for-profit organizations, clubs and charitable institutions provided prior disclosure is made to the HR manager. The employee must ensure that the services they provide do not affect Wipro's interest or reputation. The employee must not accept remuneration for any service rendered except reimbursement of reasonable and customary expenses.

Our responsibilities

- Avoid conflict of interest situations whenever possible.
- Discuss with your manager full details of any situation that could be perceived as a potential conflict of interest. Your manager may require you to disclose the situation to your HR manager or Legal & Compliance Department for appropriate resolution.
- Proactively address situations that may put your interests or those of a family member or others in potential conflict with Wipro.

Gifts, entertainment & business courtesies

Our standard

In many industries and countries, gifts and entertainment are used to strengthen business relationships. For Wiproites, one principle is always clear: we do not accept or provide gifts, favours, or entertainment if the intent is to influence a business decision.

No employee shall give, offer and promise to offer, or authorize the offer, directly or indirectly, of anything of value (such as money, securities, goods or services) to government officials, customers, potential customers, foreign officials including officials of any public international organizations or any other entity which could be regarded as influencing any business decision or obtaining improper advantage. Employees shall neither use business courtesies to attempt to improperly influence the decisions of our customers or other third parties nor provide such courtesies in violation of the law or customer's internal policies.

Gifts, entertainment and business courtesies are only to be offered or accepted if all of the following conditions are met:

- It cannot be reasonably construed as payment or consideration for influencing or rewarding a decision or action.
- It cannot be offered when there is an ongoing active business negotiation.
- It is justifiable when offered or accepted, i.e. it is reasonable, customary or is generally offered as an industrial practice.
- It does not violate customer's policies and applicable laws.
- Its public disclosure would not embarrass Wipro.

Accepting occasional gifts and entertainment may be appropriate when developing business relationships. However, they should never be lavish or in excess of the generally accepted business practices of the country or industry. When accepting gifts, the value shall not exceed our Acceptable Limit, i.e.: US\$ 100 or equivalent currency for employees in the United States and Europe, and US\$ 50 or equivalent currency for employees in the rest of the world, per financial year.

Employees and agents acting on Wipro's behalf must never offer a gift of any kind to anyone doing business with Wipro or seeking to do business with Wipro that is not within the Acceptable Limit. Standard corporate gifts with the Wipro logo can be offered as an acceptable business practice to private customers provided the conditions mentioned above

are met. However, for gifts other than standard corporate gifts, employees are encouraged to refer to the internal Books of Policies for limits and approval matrix.

No other manner of gifting is permissible except as specifically set out above. In particular the following are strictly prohibited:

- Accepting or offering cash or cash equivalent (gift vouchers, gift cheques/checks, shares, etc.)
- Employee using own money or resources to pay for gifts
- Organizing for the gift to be offered indirectly through a third party
- Gifting of alcohol (e.g., wine)

Charitable contributions or donations are permitted only to registered charitable organizations as per internal guidelines and processes.

The following types of business courtesies are not permitted:

Offering business courtesy

- *Travel expenses of family members of any third party to attend Wipro-sponsored group events.*
- *Any business courtesy, charitable contribution or donation to government officials, foreign officials including officials of public international organizations (such as the United Nations, World Bank) or government companies.*
- *Business courtesy to a third party when in direct business negotiation with Wipro.*

Accepting business courtesy

- *Sponsorship/reimbursement for travel, accommodation, sporting/recreation/cultural events, etc., by a third party not connected with a business event.*
- *Sponsorship/reimbursement of expenses for Wipro's internal conferences by a third party (e.g. Wipro-sponsored group events or departmental conferences).*
- *Business courtesy from a third party when in direct business negotiation with Wipro*

Our responsibilities

- Only offer or accept gifts, entertainment or business courtesies that are reasonable compliments to business relationships.
- Exchange gifts, entertainment or business courtesies that foster goodwill in business relationships, but never provide any that obligates or appears to obligate the recipient.
- Do not request or solicit personal gifts, entertainment, or business courtesies.
- Accepting gifts of cash or cash equivalents is strictly prohibited.
- Understand and comply with the policies of the recipient's organization before offering or providing gifts, entertainment or business courtesies. Report correctly in

expense reports, all expenses for any gifts, entertainment or business courtesies provided and accurately state the purpose for the expenditure.

- If you are offered a gift that has a value over the Acceptable Limit, you cannot “buy the gift down” to the Acceptable Limit.
- Do not to commit to any donation requests from customers without first obtaining internal approvals even if the donation is for a charitable cause. At the request of a customer, you cannot make any donations from your own funds or pay for gifts and claim reimbursement from Wipro. Prior written approval must be taken.

Gifts, entertainment or business courtesies to government officials

No gift, entertainment or business courtesy can be offered to or accepted from government officials or foreign officials including officials of public international organizations or government customers (including public sector undertakings and government-run enterprises) either directly or indirectly.

Government customers means and include customers operating through state-owned and state-controlled entities in areas such as aerospace and defence manufacturing, banking and finance, healthcare and life sciences, energy and utilities, telecommunications, transportation, etc. including the following:

- Public sector undertakings
- Government-run enterprises
- Enterprises where key officers and directors are appointed by the government
- Government funded organizations through governmental appropriations or through revenues obtained as a result of government-mandated taxes, licenses, fees, or royalties
- Enterprises widely perceived and understood to be performing governmental functions

However, reasonable conveyance or other facilities to government officials is allowed if it is in connection with the performance of their official duties for Wipro, such as their visits to our manufacturing facilities for inspection/audit like the visit of pollution control officials.

Q When I was traveling, I received a gift from a supplier that I believe exceeds our Acceptable Limit. What should I do?

A If you have received any gift which exceeds the Acceptable Limit, you are required to disclose the receipt of the gift in the Gifts Disclosure Tracker and hand over the gift to the Facilities Management Group of your location. A determination will then be made as to how the gift should be used.

Further information: SOP on Gift entertainment & business courtesies

Communicating with the public

Our standard

We are committed to transparency in our disclosures and public communications. Wipro needs a clear, consistent voice when providing information to the public and the media. For this reason, it is important that only authorized persons speak on behalf of the Company. Never give the impression that you are the official spokesperson of the Company in any communication that may become public if you are not authorized to do so.

Our responsibilities

- If you receive an inquiry regarding Wipro's activities, results, plans or its position on public issues and you are not specifically authorized to respond, refer the request to Corporate Communications or Legal & Compliance Department.
- No person other than the members of the Corporate Communications Department or any other person who are authorized to speak from Business Units of Wipro should communicate.
- If you intend to write or publish a book, article or manuscript or deliver a presentation which relates in any way to Wipro's business, you must receive prior approval of your manager and HR manager. If the publication or presentation identifies you as an employee of Wipro, it must state that: *"The views expressed in this article/presentation are mine and Wipro does not subscribe to the substance, veracity or truthfulness of my views."*
- If you are aware of any unauthorized employee contact with media or analysts, on-record or off-record, immediately inform the Communications or Investor Relations Departments.

Further information: Social Media Guidance and Networking

Social media and networking

Our standard

Social media sites are popular platforms for communication and interaction. Wipro supports the rights of its employees to express themselves freely through social networks, blogs, wikis, chat rooms, comment forums, and other online locales. However, employees must remember to be cautious when such activity involves information about Wipro or may adversely affect the image of Wipro, its customers and business partners.

All Wipro employees are expected to conduct themselves professionally in their online activities and to respect and protect the reputation of Wipro, its customers, and business partners. All rules which apply to offline conduct also apply to online comments, postings and other communications. Employees must also bear in mind that unwarranted postings on social media may also result into breach of confidentiality obligations by an employee.

Wipro reserves the right to review and monitor the online activities of its employees when they are relevant to the Company, as well as any online communications made using Company resources (computers, phones, tablets, data cards, etc.). If Wipro perceives that such online activity is in violation of Company policies, appropriate investigation and action will be taken.

Social networking

Be especially careful when writing communications that might be published. This includes postings to the internet. If you participate in online forums, blogs, newsgroups, chat rooms, or bulletin boards, never give the impression that you are speaking on behalf of Wipro unless you are authorized to do so. And before you hit the "Send" button, think carefully and review. These types of communications live forever.

Our responsibilities

- Always be mindful of Wipro's ethical standards and comport yourself professionally in all Wipro-related communications. Remember—things you post online will be publicly available for a long time, so before you click "Send" or "Submit," think carefully and review.
- Always obey any laws governing your online activities.
- Never give the impression that you are speaking on behalf of Wipro unless you are authorized to do so.
- Always identify yourself and be clear, when your online activities are relevant to Wipro, that the views you are expressing are your own and do not represent the opinion of Wipro.
- Refrain from posting confidential non-public or proprietary information online.
- Never post any details online about Wipro's customers or business partners, including on professional networking sites such as LinkedIn.
- Don't use social media for any activity to which others are likely to object, or which violates the COBCE or its values as explained in the "Spirit of Wipro." In particular, **do not:**
 - Spam using email or send unsolicited messages.
 - Defame, abuse, harass, stalk, threaten or otherwise violate the legal and privacy rights of companies or people.
 - Post messages which contain racially or sexually offensive material, political or religious solicitations or anything else which is inappropriate or has the potential to cause harm to Wipro or its customers and business partners.
- Remember that some information or statements are considered "material non-public information," "unpublished price-sensitive information" or "forward-looking statements." Sharing or posting such information may be a violation of policy and relevant legislations and may invite punitive actions by the company or the Govt. enforcement agencies. Examples of such information include data on Wipro's business performance whether actual or anticipated in future, new markets, new customers, management changes, etc.

Further information: Social Media Guidance and Networking

Protecting our information and assets

One of the major concerns in the present information technology era is protection of confidential and personal information that is collected and disseminated. For Wipro, protection of confidential information rests on our pledge to act with sensitivity and to demonstrate respect for the individual.

It is simple: when we take action to safeguard confidential information and Company assets that have been entrusted to us, we are delivering on our commitments and living up to the assurances we have made to others.

Confidential information

Our standard

One of our most valuable assets is information pertaining to Wipro or the information of third parties who deals with Wipro.

The unauthorized release of confidential information can cause irreparable damage to Wipro in many ways such as to lose a critical competitive advantage, embarrass the Company, damage our relationships with customers and others etc. For these reasons, confidential information must be accessed, stored, and transmitted in a manner consistent with Wipro's policies and procedures.

Each of us must be vigilant to safeguard Wipro's confidential information as well as third parties' confidential information that is entrusted to us. We must keep it secure, limit access to those who have a need to know in order to do their job and avoid discussion of confidential information in public areas.

The obligation on an employee to preserve Wipro's confidential information is perpetual and survives the end of employment with Wipro.

“Confidential information” includes but is not limited to the following:

- *Client lists, vendor lists, client agreements, and vendor agreements*
- *Trade secrets and inventions*
- *Computer programs and related data and materials*
- *Drawings, file data, documentation, diagrams and specifications*
- *Know-how, processes, formulas, models, and flow charts*
- *Software completed or in various stages of development, source codes, and object codes*
- *Research and development procedures and test results*

- *Marketing techniques, materials and development plans, price lists, pricing policies, business plans*
- *Financial information and projections*
- *Employee files and other information related to human resources and benefits systems and content*

Our responsibilities

- Use and disclose confidential information only for legitimate business purposes on “need to know basis”.
- Properly label confidential information to indicate how it should be handled, distributed and destroyed.
- Protect intellectual property and confidential information by sharing it only with authorized parties.
- Never discuss confidential information when others might be able to overhear what is being said, e.g. on planes, elevators and when using mobile phones.
- Be careful not to send confidential information to unattended fax machines or printers.
- Follow empty pocket declaration policy while joining or leaving the organization.

Q I am unable to complete the submission of Technical and commercial bid document in office. Can I forward the bid related documents through email to my personal email account so that I can continue and complete that work from home?

A No. You cannot forward any Wipro or customer information to your personal email account. Doing so will be considered as serious breach of confidentiality.

Q I would like to have a backup of all information that I create for Wipro and our customers. I feel the safest and most secure way to preserve them is by using a secure cloud-hosting service. Can I do so?

A No. You cannot use any public cloud-hosting service such as Dropbox, SkyDrive, iCloud, Amazon Cloud Drive for back-up or storage of information belonging to Wipro or its customers. You must contact the Information Security team for an appropriate solution.

Intellectual property

Our standard

We have an obligation to identify and protect the intellectual property, trade secrets and other confidential information owned by Wipro, our customers, and business partners. Doing so is critical to our success.

Intellectual property or IP refers to business methods, trademarks, service marks, trade names, copyrightable subject matter and trade secrets whether belonging to Wipro or to third parties dealing with Wipro. We must all be aware of and comply with Wipro procedures necessary to safeguard these assets, including complying with any agreement relating to IP and confidentiality agreements signed upon the commencement of or during employment.

In addition to protecting Wipro's own intellectual property rights, Wipro respects the valid intellectual property rights of others.

Our responsibilities

All employees are responsible for complying with the requirements of software copyright licenses.

- Employees must use proprietary material of others only under valid license and only in accordance with the terms of such a license—this includes the use of software.
- Only use software that has been properly licensed in line with the usage terms and conditions in the license agreement. The copying or use of unlicensed or “pirated” or “cracked” software on Company computers or other equipment to conduct Company business is strictly prohibited.
- Unauthorized receipt or use of the intellectual property of others may expose Wipro to civil lawsuits and damages. Employees are advised to strictly follow all Wipro procedures, including those governing the appropriate handling of unsolicited intellectual property.
- Do not use copyrighted materials without appropriate permission. Keep in mind that all content such as pictures, videos and articles available online could be copyrighted and cannot be copied or used without written approval from the copyright owners, even if it is for internal training purposes.
- Always consult the Legal & Compliance Department whenever an IP issue is involved or whenever you are not clear on the course of action to be taken.
- Do not download unauthorized music or video on Wipro resources or stream unauthorized music or video using Wipro's networks or our customers'.
- The prior approval of the IT team and Legal & Compliance Department is required to download “freeware” or “free-trial” third-party software or “shareware programs” from the internet.

Q. You developed a patent / design at Wipro but this was not used for any purpose. While leaving Wipro, a colleague advises you to copy and take the intellectual property with you and use it for commercial purposes. You will:

A. Not take it as the intellectual property rights over the patent / design belongs to Wipro, this is Wipro's property and cannot be used or carried away for personal purposes

Competitive/business intelligence

Our standard

Information about competitors is a valuable asset in the highly competitive markets in which Wipro operates. When collecting competitive intelligence, Wipro employees and others who are working on our behalf, must always live up to Wipro's standard of “Unyielding Integrity.”

We must never engage in fraud, misrepresentation or deception to obtain information. Nor should we use invasive technology to “spy” on others. Care should be taken when accepting information from third parties. You should know and trust their sources and be sure that the

knowledge they provide is not protected by trade-secret laws, or non-disclosure or confidentiality agreements.

While Wipro employs former employees of competitors, we recognize and respect the obligations of those employees not to use or disclose the confidential information of their former employers and they must join Wipro by abiding to the principles of “empty pocket declaration”.

Our responsibilities

- Obtain competitive information only through legal and ethical means, never through misrepresentation.
- Never contact competitors to seek their confidential information.
- Respect the obligations of others to keep competitive information known to them as confidential.
- Do not induce or receive confidential information of other companies.
- Make sure that third parties acting on our behalf live up to our standards of confidentiality.
- Do not disclose suppliers’ non-public pricing information to third parties.

Red flags: Obtaining competitive intelligence

- *Retaining papers or computer records from prior employers in violation of law/contract*
- *Using others’ confidential information without appropriate approvals*
- *Using job interviews to collect confidential information of competitors and others*
- *Asking employees to discuss confidential information pertaining to their previous employment*
- *Working on suggestions from third parties for new services, products, product features when the source of the original idea is not fully known*
- *Obtaining information through any behaviour that could be construed as “espionage,” “spying” or which you would not be willing to fully disclose*
- *Relying, without verification, on third parties’ claims that competitive intelligence was obtained properly*

Q One of my team members who recently joined Wipro from a competitor has with him a customer list and price list of the competitor. He says he Plans to use it to Wipro’s advantage. Should I just ignore this?

A No. If an employee retains competitor information, this can result in legal action by the competitor. You must promptly report this to the Legal & Compliance Department for appropriate action, which could include collecting lists and destroying them or returning them to the competitor.

Q. Your colleague has recently joined Wipro from a competitor company. You find that he has brought with him on a pen drive, confidential material of previous company that he says is created by him in his previous employment. He wants to use it at Wipro for company's benefit. You will.

A. Report this to your manager or Ombudsperson and this violates Wipro's policy of confidentiality and hence incorrect

Protecting personal information and the privacy of employees

Our standard

In recent years, individuals, companies and governments have grown increasingly concerned about the privacy and security of personal information. In many countries and cultures around the world, people have deeply held beliefs on the topic and as a result, laws protecting the privacy of personal information and how it may be collected, shared and used are becoming more common. We have a responsibility to protect the confidential and personal information of our fellow Wiproites and others.

Our responsibilities

- All employees and contractors are accountable for protecting personal information and for handling it securely.
- Collect personal information only for legitimate business purposes and keep it only as long as necessary.
- Take adequate precautions to safeguard personal information when collecting, processing, storing and transferring it.
- Only share personal information with other employees or external agencies who have a legitimate need to know and take steps to ensure that they understand the importance of properly handling the data you share with them.
- When we use third parties to provide services for us, make sure that they understand the importance we place on privacy and that they must uphold our standards.
- When appropriate, allow employees whose personal data is held by the Company to review and correct such information.
- Follow all document retention and document destruction requirements.

Business records and internal controls our standard

Investors, government officials and others need to be able to rely on the accuracy and completeness of our business records. Accurate information is also essential within the Company so that we can make good decisions. Inaccurate records can adversely impact Wipro in many ways, including weakening of our internal controls over financial reporting.

Wipro is committed to making full, fair, accurate, timely and understandable disclosure on all material aspects of our business including periodic financial reports that are filed with or submitted to regulatory authorities.

Employees with a role in the preparation of our public, financial and regulatory disclosures have a special responsibility in this area, but all of us contribute to the process of recording business results and maintaining documents. Each of us is responsible for helping to ensure the information we record is accurate, complete and maintained consistently with our system of internal controls:

- Never make false claims on an expense report or time sheet.
- Always be accurate, complete and truthful when submitting financial, quality or safety results.
- Do not record false sales or record them early or late, understate or overstate known liabilities and assets, or defer recording items that should be expensed.
- Make sure that financial entries are clear and complete and do not hide or disguise the true nature of any transaction.
- Do not maintain undisclosed or unrecorded funds, assets or liabilities.

Our responsibilities

- Create business records that accurately reflect the truth of the underlying transaction or event.
- Be as clear, concise, truthful and accurate when recording any information. Avoid exaggeration, colourful language, guesswork, legal conclusions and derogatory characterizations of people and their motives.
- Create financial records that conform both to applicable standards of accounting and reporting and to Wipro's accounting policies and procedures.
- Do not sign documents including contracts without authority. Sign only that which you are authorized to sign and that you believe are accurate and truthful.
- Do not record or approve false or misleading entries, unrecorded funds or assets, or payments without appropriate supporting documentation.

Document management and legal holds

Each of us is responsible for information and records under our control. We must be familiar with the recordkeeping procedures that apply to our jobs and we are accountable for the accuracy and truthfulness of the records we produce. It is also our responsibility to keep our records organized so that they can be located and retrieved when needed.

Documents should never be destroyed in response to or in anticipation of an investigation or audit. Contact the Legal & Compliance Department if there is any doubt about the appropriateness of document destruction.

A "legal hold" suspends all document destruction procedures in order to preserve appropriate records under certain circumstances, such as litigation or government investigations. The Legal & Compliance Department determines and identifies what types of Wipro records or documents are required to be placed under a legal hold. Every Wipro employee, agent and contractor must comply with this requirement. The Legal & Compliance Department will notify employees if a legal hold is placed on records for which they are responsible. If

employees have any questions about this, they shall contact the Legal & Compliance Department.

Safeguarding company assets

Our standard

To best serve our customers we all have a responsibility to use Wipro's assets and resources wisely and with care. All employees are responsible for using good judgment to safeguard the tangible and intangible assets of Wipro, and to ensure that our assets are not misused, damaged, lost, stolen or wasted.

Company assets include Wipro's physical facilities, property and equipment, electronic communication devices, intellectual property, confidential information, files and documents, as well as inventory, computer networks, and supplies.

Our responsibilities

- Use Wipro assets for legitimate business purposes.
- Personal use of Company assets should be incidental and kept to a minimum and should have no adverse impact on productivity and the work environment.
- Do not use Wipro equipment or systems, including email and the internet, to download, create, store or send content that others might find offensive. or for illegal purposes
- Report any suspicions you may have concerning theft, embezzlement, or misappropriation of any Company property.
- Any suspected loss, misuse or theft of Wipro's assets must be reported to your manager or HR manager.

Our Policy on Password Use

The ethical guidance on password sharing under the disciplinary handbook as well as under the COBCE put together prohibits any one or all of the following practices:-

- ✓ Sharing of passwords such as access passwords, banking passwords or keys with another person.
- ✓ Non-compliance with Wipro's password security requirements such as periodically changing access passwords etc.

Consequences in the event of violation of policy on Password Use

[A] Malafide or Intentional violation

After due process of enquiry, if it is established that the violation of the policy happened with the purpose of committing a fraud or any other prohibited act, or if the same employee has had a prior violation, then the concerned employee will face severe penal consequences including but not limited to the termination of employment.

[B] Unintentional violation

After due process of enquiry, if it is established that the violation of the policy was committed due to negligence or for work related convenience, and it is a first violation for the employee, then the concerned employee will face consequences in the form of suitable warning together with having to provide an undertaking about not repeating the offence in future.

Personal use of Wipro's electronic communication devices may be permitted within the following guidelines:

We deliver our work in various roles through devices and assets that Wipro provides. Business Conduct through actions, approach are interlinked to the assets that are provided by the company. Business Conduct is applicable even when we are delivering official work through personal devices (Like Mobile, Tablets).

The following are critical to keep in mind as part of the ethical business conduct:-

1. Any compromise of Wipro and/or customer-provided information is prohibited like manipulating customer, employee, business data and falsifying it;
2. Intentional or accidental introduction of malicious code such as viruses, Trojans etc. into Wipro's network like usage of USB drives, external hard disks, visiting of restricted sites that can cause harm to company;
3. Intentional or accidental disruption to service or damage to or loss of equipment owned by Wipro or its customer like spamming the mail-boxes, not taking care of the assets provided or common assets like printers etc;
4. Clear violations of the ISMS policies of the company like downloading of unauthorized software, deviating the system controls, exploiting the loophole.
5. Against generally accepted norms of usage discipline of IT assets, applications, network and other facilities provided by the company like sharing of passwords of device, mail, applications, mis utilization of company wi-fi to download movies, songs etc
6. Any impact to the enterprise resources when accessing through personal assets that are potential to create disruption to the enterprise like using personal devices that have pirated or unlicensed versions of software like Windows, MS Office, Virus laden programs & software

Additional Guidelines on use of Wipro's electronic devices

- *The use is reasonable.*
- *There is no incremental cost to Wipro or such cost is minimal.*
- *The use does not result in any illegal activity.*

- *The use does not harm the business or reputation of the Company or any individual associated with the Company.*

Red flags: Misuse of Wipro assets

- *Company property that is not secured when not in use*
- *Allowing others to borrow or use Wipro equipment without approval*
- *Admitting unknown individuals without proper credentials into our facilities*
- *Misuse enforcement of electronic access control cards*

Q. You find that your team members are regularly sharing the passwords of their laptops, SAP and other secure processes. You will:

A. Alert your colleagues about our Password Policy and report to Ombudsperson, sharing of passwords is strictly prohibited

Following the letter and the spirit of laws and regulations

Compliance with laws, regulations and contractual obligations is the bedrock on which organizations are built. Compliance with the highest order of governance and ethics has been a hallmark of Wipro and will continue to be non-negotiable. We pride ourselves in upholding the “Spirit of Wipro” and we consistently demonstrate our values in our actions.

All our actions should pass the Triple Test:

Is it **legal**?

Is it **ethical**?

Does it **maintain and build our reputation**?

Anti-trust and fair competition our standard

We believe in free and open competition and we never engage in improper practices that may limit competition through illegal and unfair means. We do not enter into agreements with competitors to engage in any anticompetitive behaviour, including setting prices or dividing up customers, suppliers or markets.

As Wipro’s business interests are spread across the world, Wipro may be subject to competition laws of various jurisdictions. Most countries have well-developed bodies of law designed to encourage and protect free and fair competition. Wipro is committed to adhering to these laws both in letter and spirit. These laws often regulate Wipro’s relationships with our distributors, resellers, dealers and customers.

Our responsibilities

- Anti-trust laws are very complex and the risks associated with non-compliance can be severe. If you have questions or if you believe an activity undertaken by Wipro or one

of our business partners may be viewed as restraining fair competition, consult with the Legal & Compliance Department.

- Never participate in conversations with competitors that could be perceived as limiting competition. As a rule, contact with competitors should be limited and must always avoid certain subjects including any matter relating to competition between Wipro and its competitor, such as sales prices, marketing strategies, market shares and allocation of market, territories, supply and sources or customers. If such a conversation begins, leave the meeting immediately and report it to the Legal & Compliance Department.
- Never disparage our competitors or their products. Do not make false or misleading statements about them and ensure that all sales and promotional efforts are free from misrepresentations.
- Never enter into agreements with competitors that affect prices they charge, as they may constitute illegal price-fixing.
- Never enter into any agreements that are in restraint of trade, prices, quality of products or services or in any manner monopolize any part of trade or commerce by controlling the supply of a product or service with the intention to control its price or to exclude competitors from the market.
- If you oversee distributors or agents who sell Wipro's products, ensure that there is clear written permission from Wipro before they engage in such activities as bundling of products, discounts on the market price or free gifts.
- Never initiate, discuss or encourage boycotts of specific products or services of customers or suppliers.

Warning signs: Anti-trust

- *Formal or informal understandings or agreements with competitors that set prices, or allocate production, sales territories, products, customers or suppliers.*
- *Decisions to terminate business relationships, pricing of a product below cost, and certain other pricing and promotion policies, especially when we have a substantial share of the market.*
- *Exchanging confidential information with competitors regarding pricing, marketing, production or customers.*
- *Charging different prices to similarly situated customers.*
- *Discriminating unfairly between similarly situated customers.*
- *Formal or informal territorial restrictions on channel partners such as dealers and distributors.*

Q I received sensitive pricing information from one of our competitors. What should I do?

A Do not use the information for any purpose. Contact the Legal & Compliance Department without delay and handover the information.

Q. You and your competitor have bid for a LED lighting order of the State Government and know that the current order that you are competing for will be shared equally with both of you. Your competitor calls you for a meeting to decide on the pricing cartelization to maximize the price on supplies. What should I do?

A. Refuse the offer of your competitor since it is an unfair trade practice and violates the spirit of competitive bidding and it is incorrect to violate anti competition law for business gains.

Anti-corruption

Our standard

Wipro conducts its business free from the influence of corruption and bribery. Employees and business partners are expected to be aware of and follow all anti-corruption and anti-bribery laws everywhere we do business (including the Prevention of Corruption Act in India, US Foreign Corrupt Practices Act or “FCPA” and the UK Bribery Act). Employees must be careful to avoid even the appearance of offering or accepting an improper payment, bribe or kickback.

It is important that intermediaries and third parties who are operating on our behalf shall adhere to the anti-corruption and anti-bribery laws of the country where they operate as well be fully compliant with Wipro set standards. We must exercise due diligence to ensure that their reputation, background and abilities are appropriate and meet our ethical standards. Intermediaries are expected to act in accordance with the requirements set out in this Code. We must never do anything through a third party that we are not allowed to do by ourselves (“Proxy Bribing”).

Our responsibilities

- Do not offer, provide or promise to offer or authorize bribes or kickbacks, under any circumstances. There is no difference between “offer to bribe” and “actual bribe”.
- Always be sure to perform due diligence and know your business partner, consultants, agents and all those through whom we conduct our business. Know who they are, what they do, where they are based and how they will use our services and products.
- Never maintain “off-book” accounts in order to conceal improper payments. All expenditures and any other payments must be accurately presented in Wipro’s books and records.
- Payments that are intended to improperly influence a government official must never be made. Any payments made to expedite routine government actions would also be construed as improper payments. Government officials include employees of government companies, public sector undertakings, departments, institutions of any government, and foreign officials including officials of public international organizations.
- Wipro does not make contributions to any political party. Also, no employee may make a political contribution, whether in cash or otherwise on behalf of Wipro.

Red flags: Anti-corruption

- *Unusual requests, such as for payments in a different country to a third party or in cash.*
- *Ties between an agent or third party and a government official.*
- *Requests for arrangements to be made without written records.*

- *Requests by agents or third-party providers for extra commissions or fees, without valid written documentation.*
- *Requests for donation, gift, entertainment or business courtesy that is unusual.*

Q. Your team member wants to offer gifts in the form of sweets / dry fruit packs / moon-cakes to government officials for a festival or New Year. What should I do?

A. Advise him not to proceed as this is not permissible under Wipro's policy and offering gifts violates the anti-bribery policy of Wipro as well the prevailing Anti Bribery laws.

Q. You wish to engage a lead finder to secure a government contract. You are aware of the fact that the lead finder was involved in a bribery case. What Should I Do?

A. Initiate a thorough due diligence about the acquittal of the lead finder from the previous case of bribery scandal before you decide to engage, engaging with such lead finder has potential of breach of anti-bribery laws.

Political involvement

Our standard

Wipro respects the rights of employees to voluntarily participate in the political process which any person as citizen of the country is entitled to.

Employees must always make it clear that their views and actions are their own and not those of the Company and employees must never use Wipro resources to support their personal choice of political parties, causes or candidates.

Q I'm thinking about running for local political office. Do I need to get approval from the Company?

A So long as you are in the employment of Wipro, holding public office will be considered as a case of conflict of interest and hence not permitted.

Our responsibilities

- Take steps to ensure that your individual political opinions and activities are not viewed as those of Wipro.
- You cannot commit Wipro to any corporate political spending, donating products, services, transportation, etc.
- Never pressure another employee, customer or business partner to contribute to, support or oppose any political group or candidate.

Q My brother is contesting for political office and I believe he is an eligible candidate. Can I campaign for him at office among colleagues?

A No, you cannot. You must keep this off limits from work at Wipro.

Global Trade

Our standard

Many laws govern the conduct of trade across borders, including laws that are designed to ensure that transactions are not being used for money laundering, others that prohibit companies from illegal trade boycotts, as well as laws regulating exports.

We are committed to complying with all such laws that are applicable in the countries in which we operate. Each of us is responsible for knowing the laws that apply to our jobs and seeking expert advice if in doubt about the legality of an action.

Our responsibilities

- Maintain appropriate import, export and customs records at each Wipro business location.
- Seek guidance from the Legal & Compliance Department to ensure that shipments of information, products or software across borders comply with laws governing imports and exports.
- To help prevent and detect money laundering and terrorist financing, watch for any suspicious payments, which may include cash or the equivalent (where cheques/checks or wire-transfers are the norms); payments made from personal accounts instead of business accounts.
- Always consult the Legal & Compliance Department before initiating business in a country new to Wipro.

Global trade restrictions and controls

Every country place restrictions and controls on how trade must be conducted within and across its borders. Specific regulations and rules apply to customs, imports and exports, technology transfers, as well as how companies should respond to trade boycotts enforced by one set of countries against another.

These global trade restrictions apply when we ship products across national borders, but in some cases they also apply when we send data and technological information to colleagues or third parties via email or over the internet.

Since laws concerning international trade are complex and are often subject to change, it is important that employees who travel internationally, or who provide services or information across national borders, remain up to date on relevant requirements. If you have any questions, consult with the Legal & Compliance Department.

Performance through teamwork and respect

As a global company, we employ individuals and we work with business partners who represent a rich variety of backgrounds, skills and cultures. Combining this wealth of resources creates the diverse and collaborative teams that consistently drive our achievements.

To attract and retain talented and dynamic individuals from around the world, it is vital to have a supportive work environment, based on mutual respect. Wipro always encourages and promotes favourable employment conditions and positive relationships between employees and managers, and we encourage open communication and employee development.

Living our values helps our Company succeed, and it also creates the setting for each of us to thrive and to reach our full potential.

Following are some of the key areas where we must be guided by in our commitment to the “Spirit of Wipro.”

Human rights

Our standard

Wipro prohibits any act of human trafficking, slavery, servitude, and forced or compulsory labour throughout the organization, its business and its supply chain.

We support fundamental human rights for all people. We will live up to and champion a commitment to human rights among our employees, business partners and suppliers, and comply with the applicable laws in every country in which we operate.

Child labour

Wipro will not use, nor do we support others who use child labour. Wipro also recognizes that this evil cannot be eradicated by simply setting up rules or inspections.

Towards this end, Wipro is committed to work in a proactive manner to eradicate child labour by actively contributing to the improvement of children’s social situation. Wipro supports the use of legitimate workplace apprenticeships, internships and other similar programmes that comply with all laws and regulations applicable to such programmes.

Wipro encourages its suppliers to also work towards a no child-labour policy and we encourage the employment of the parents of such children to secure the existence of the family and the education of the children.

Q. You find that one of the workers in the factory canteen is a 13 years old child. What should you do?

A. You should raise concern with HR department and factory manager since employment of child labor is strictly prohibited under law, it is our responsibility to ensure compliance to applicable laws not only for Wipro but also for third parties who deal with Wipro

Freedom of association

Wipro respects the right of employees to exercise their lawful right of free association and we recognize the rights of our employees to choose or not choose to be represented by trade unions. It is Wipro's expectation that our suppliers would also do the same.

Abolition of forced labour

Wipro prohibits forced or compulsory labour including prison or bonded labour. We will not tolerate physical punishment or abuse and we are committed to ensuring that employees enter into employment and stay on in Wipro out of their own free will.

We also insist that our suppliers prohibit forced labour or other compulsory labour in all of their operations.

Our responsibilities

- Understand relevant laws and regulations that apply to your work, and never intentionally engage in conduct that violates applicable laws and regulations.
- Be alert to changes in the law or new requirements that may affect your work.
- If you are in a leadership position at Wipro, take steps to ensure that suppliers know our standards and live up to them.
- Be vigilant and look out for any signs of violation of human rights or employment laws.
- Report any suppliers and business partners who keep alternative sets of payroll records or do not welcome audits, inspections or on-site visits.

Diversity and non-discrimination

Our Standard

Wipro's greatest asset is our employees. We believe that every employee deserves the opportunity to work and grow in a congenial environment where everyone can work without any inhibition, and free of discrimination and harassment.

We are committed to attracting, retaining and developing the highest quality and most dedicated work force possible in today's market. We understand that when diversity is embraced, we benefit from the creativity, varied perspectives and increased innovation.

Wipro hires and promotes people based on their qualifications, performance and abilities, and is determined to provide a work environment free of any form of discrimination.

Our responsibilities

- Treat others with sensitivity.
- Co-operate with any measures introduced to develop equal opportunities.
- Never take discriminatory action or make decisions which are contrary to the letter or spirit of this policy.
- If you supervise others, you have additional responsibilities to:

- ✓ Ensure that those who work in your team know that you are available to address any concerns that they may have about discrimination or harassment.
- ✓ Make employment-related judgments based solely on performance and abilities. Avoid introducing unrelated considerations into your decisions. Use objective, quantifiable standards.
- ✓ Make merit-based appraisal of your reports.
- ✓ Review your decisions to ensure that objective merit and business considerations drive your actions.

Q One of my co-workers sends emails containing jokes and derogatory comments about certain nationalities. They make me uncomfortable but no one else has spoken up about them. What should I do?

A You should notify your immediate manager or your HR manager. Sending such jokes violates our values as well as our policies pertaining to the use of email and our standards on diversity, harassment and discrimination. By doing nothing you are condoning discrimination and tolerating beliefs that can seriously erode the team environment that we have all worked to create.

Wipro offers equality of opportunity to all employees and does not engage in or support discrimination in hiring, compensation, access to training, promotion, termination or retirement based on ethnic and national origin, race, caste, religion, disability, age, gender or sexual or political orientation. Wipro does not impose any fees or charges from employees we hire.

Q. Your male colleague has a team that consists of only male members. On a recruiting visit to a local college, he elaborates to the team why he does not want to have female members on his team. You will:

A. Report the conversation to your supervisor, VP, HR, and / or the Ombuds person since it is a clear cut case of sexual discrimination in hiring which is against Wipro's policy of fair and equal employment opportunities and Ombuds process requires us to be vigilant and raise concerns to make the Ethics Policy effective and to support the Wipro's endeavor towards fair and equal employment opportunities to all

Harassment-free workplace

Our standard

Wipro is committed to maintaining a workplace where each employee's personal dignity is respected and protected from offensive or threatening behaviour including violence.

At Wipro, we believe that everyone has the right to work in an environment that is free from intimidation, harassment and abuse. We understand that harassment and abuse undermine the integrity of employment relationships and can cause serious harm to productivity, efficiency and a harmonious workplace.

For these reasons, Wipro does not tolerate verbal or physical conduct by any employee that harasses another, disrupts another's work performance, or creates an intimidating, offensive, abusive or hostile work environment. This includes such behaviour directed towards third parties during the course of conducting Wipro business.

At Wipro we do not tolerate:

- Threatening remarks, obscene phone calls, stalking or any other form of harassment.
- Causing physical injury to another.
- Intentionally damaging someone else's property or acting aggressively in a manner that causes someone else to fear injury.
- Threatening, intimidating or coercing other employees on or off the premises—at any time, for any purpose.
- Carrying weapons in the workplace. This includes not only our facilities, but also parking lots, guest houses and alternate work locations maintained by Wipro.

If you become aware of conduct relating to sexual harassment, you have the option to raise your concern with the Prevention of Sexual Harassment Committee.

Q. You noticed that your colleague has been receiving obscene emails from another colleague but has never complained. You will:

A. Advise your colleague that he / she should inform the Function Head / HR / Ombuds person, Ombuds process requires us to be vigilant and raise concerns to make the Ethics Policy effective

What constitutes harassment?

Harassment can be verbal, physical or visual behaviour where the purpose or effect is to create an offensive, hostile or intimidating environment. The following are signs that an action may be harassment:

- *It is unwanted*
- *It has the purpose or effect of violating another's dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment for another*
- *Submission to such conduct is implicitly or explicitly a term or condition of an individual's continued employment*
- *Submission to such conduct is implicitly or explicitly a term or condition for decisions which could affect promotion, salary or any other job condition*
- *Such behaviour creates an intimidating, hostile or offensive work environment for one or more individual's Sexual harassment, in general, occurs when:*
- *A request for a date, a sexual favour, or other similar conduct of a sexual nature that is unwelcome, is made a condition of employment, or its continuity, or used as the basis for employment decisions such as sexual advancement, as a factor in employment evaluations or as a condition for receiving any benefit provided by the Company.*
- *An intimidating, offensive or hostile work environment is created by unwelcome sexual advances, insulting jokes or other offensive verbal or physical behaviour of a sexual*

nature. A hostile work environment may be created through either verbal or nonverbal acts.

Our responsibilities

- Speaking out when a co-worker's conduct makes others uncomfortable.
- Do not tolerate sexual harassment including requests for sexual favours, or other unwelcome verbal or physical conduct of a sexual nature.
- Demonstrate professionalism at the workplace.
- Promote a positive attitude towards policies designed to build a safe, ethical and professional workplace.
- Report all incidents of intimidation, harassment and abuse that may compromise our ability to work together and be productive.

Q While on a business trip, a male colleague of mine repeatedly asked me out for a drink and made comments about my appearance that made me uncomfortable. I asked him to stop, but he wouldn't. We weren't in the office and it was "after hours" so I wasn't sure what I should do.

Is it harassment?

A Yes. This type of conduct is not tolerated, not only during working hours but in all work-related situations including business trips. Tell your colleague such actions are inappropriate and must be stopped, and if they continue you need to report the problem.

Q I just learned that a good friend of mine has been accused of sexual harassment and that an investigation is being launched. I can't believe it's true and I think it's only fair that I give my friend an advance warning or a "heads up" so he can defend himself. Don't I have a responsibility as a friend to tell him?

A Under no circumstances should you give him a "heads up." Your friend will be given the opportunity to respond to these allegations and every effort will be made to conduct a fair and impartial investigation. An allegation of sexual harassment is a very serious matter with implications not only for the individuals involved but also for the Company. Alerting your friend could jeopardize the investigation and expose the Company to additional risk and possible costs.

Further information: Policy on POSH and Me-Too Policy

Safe and healthy work environment

Our standard

Wipro promotes employee well-being as a strategic value and fundamental component of its success, and we define well-being as more than what is traditionally thought of as occupational health and safety.

Wipro takes appropriate measures to prevent workplace injuries and ill health and to provide employees with a safe and healthy working environment by considering evolving industry practices and societal standards of care.

Wipro is proactive and actively assesses and manages the health and safety impact, and possible risks associated with our existing activities as well as when planning for new activities, production of services and products.

We are committed to providing a safe and healthy workplace for colleagues and visitors to our facilities.

Our responsibilities

- Each of us is responsible for acting in a way that protects ourselves and others. Situations that may pose a health, safety or environmental hazard must be reported immediately.
- Take appropriate measures to help identify, assess and manage the environment impacts of our existing and planned operations.
- Maintain a neat, safe working environment by keeping workstations, aisles and other workspaces free from obstacles, wires and other potential hazards.
- Notify your manager, or Emergency Response Team (ERT) member in your office immediately about any unsafe equipment, or any situation that could pose a threat to health or safety or damage the environment. All employees have the right and responsibility to stop any work they feel may be unsafe.
- Always display and swipe your personal identification badge when entering and exiting secure areas and do not allow others to enter/“tail gate” without properly swiping their personal identification badges.
- Do not use, possess or be under the influence of alcohol or illegal drugs or any substance that could interfere with a safe and effective work environment, or improperly use medication in any way that could diminish your ability to perform your job.

Q I’ve noticed some practices that we do in my area that don’t seem safe. Whom can I speak to?

A Discuss your concerns with your manager or the Emergency Response Team (ERT) member in your office. There may be very good reasons for the practices. Raising a concern about safety does not cause trouble, it is being responsible.

Q Are subcontractors expected to follow the same health, safety and security policies and procedures as employees?

A Absolutely. Managers are responsible for ensuring that subcontractors and vendors at work on Company premises understand and comply with all applicable laws and regulations governing the particular facility, as well as with additional requirements the Company may impose.

Q. Through an audit, a procurement manager becomes aware of the fact that one of our contractors who supplies contracted staff is paying less than minimum wages to his employees. What can he do?

A. Take action as the law requires Wipro to ensure that all its suppliers comply with all applicable labor laws, it is our responsibility to ensure compliance to applicable laws not only for Wipro but also for third parties who deal with Wipro

Sustainability and corporate Citizenship

*Wipro recognizes that corporations are socio-economic citizens and that their objectives have to be congruent with society's goals. We therefore understand that it is our responsibility as a global citizen to assess the socio-ecological impact of its business activities, and to mitigate and improve this impact, while simultaneously remaining committed to inclusive economic development. Our environmental stewardship and leadership in Corporate Citizenship are an integral part of our "Spirit of Wipro." **To accomplish this, we will expect our employees to comply with the following:***

- **Business with integrity:** Exercise good governance to achieve the highest levels of transparency and propriety.
- **Ecological sustainability:** Conserve energy and water, manage waste and enhance biodiversity through a multi-stakeholder approach.
- **Social and community initiatives:** Work to bring about systemic reform in education and contribute to the community where we operate.
