

Code of Ethics for Principal, Office staff

1. Introduction

This Code of Ethics for Principal, Office staff

1. Honest and ethical conduct, including correct handling of actual or potential conflicts of interest between professional and personal relationships;
2. Full, fair, accurate, timely, and understandable disclosure in all reports and documents that we file with, or such other regulatory body as well as in other public communications by institute.
3. Prompt internal reporting to the appropriate person or persons identified in the Code.
4. Compliance with applicable governmental laws, rules and regulations in addition to complying with disclosure controls and procedures and institute internal controls over financial reporting.

Code of Ethics

a. Proper Accounting, Financial reporting and Disclosures

Applicable Employees, in the performance of their duties and to the extent of their roles and responsibilities, shall to the best of their knowledge:

- i. Ensure the integrity of financial records.
- ii. Perform their duties in accordance with applicable laws, rules and regulations across geographies in which institute operates. Applicable Employees are expected to acquire knowledge of the appropriate mandatory requirements relating to their respective responsibilities.
- iii. Protect institute assets from any misuse or theft. This includes computers, office equipment, laptops, desktops, servers, handheld communication devices and any other tangible assets as well as intangible assets such as financial data, corporate information, etc. recorded in any form or contained in any media.
- iv. Maintain confidentiality and security of individual system login credentials and passwords at all times, including accounting passwords, payment passwords, other access passwords, password devices etc.

- v. Adhere to and comply with the established Accounting Policies and Procedures at Institute as well as the Generally Accepted Accounting Principles.
- vi. Ensure that no accounting entries are recorded in Institute's books of accounts without proper documentation and explanation in reasonable detail.
- vii. Ensure that no payments are approved or made with the intention that any part of such payment is to be used for any purpose other than the purpose stated in the relevant documents.
- viii. Refrain from taking any action to coerce, influence, manipulate or mislead or fraudulently influence Institute's external or internal auditors with intent to render Institute's financial statements as misleading or incorrect. Types of conduct that may appear as improper influence include, but are not limited to:
 - a. Knowingly providing misleading information to Institute's internal and external auditors.
 - b. Failure to provide full, fair and accurate information, data, documents, records etc. in a timely manner to Wipro's internal and external auditors.
 - c. Knowingly passing false or misleading entries in Institute's books of accounts or records.
- ix. Provide full, fair, accurate, timely and understandable disclosure on all material aspects of Institute including periodic financial reports that institute files with regulatory authorities as may be required under various provisions of law, Stock Exchange Listing Agreements.
- x. Any statement by Applicable Employees to the press, analysts or any third parties shall be made by and in accordance with institute's Media Policy.
- xi. Applicable Employees working in Finance and Accounting function shall:
 - a. Conduct periodic review and assessment of internal controls over financial reporting in line with the internal processes.
 - b. Take appropriate action to resolve any control weaknesses that may materially affect the reliability of financial reporting and disclosures.

b. Conflicts of interest

A conflict of interest exists where the personal interests or benefits of one person or entity conflict with the interests or benefits of institute. Performance and responsibilities to institute shall not, at any time, be subordinated to personal gain or advantage. Applicable Employees must devote their full attention to the business interests of institute and are expected to avoid personal activities and financial interests which could conflict with their performance or responsibilities to institute. Applicable Employees shall not seek gain for themselves or others through the misuse of their positions.