



WNS (HOLDINGS) LIMITED

WHISTLEBLOWING POLICY

Original Version as of June 29, 2006

Amended as of July 17, 2019

WNS (HOLDINGS) LIMITED

WHISTLEBLOWING POLICY

WNS (Holdings) Ltd (“WNS”) and its Subsidiaries (collectively the “Company”) are committed to complying with foreign and domestic laws that apply to the Company in the conduct of affairs.

The following procedures have been adopted by the Audit Committee of WNS to govern the receipt, retention, and treatment of complaints regarding the Company’s accounting, internal accounting controls, auditing matters (“Accounting Complaints”) or any violation or potential violation of the Company’s Code of Business Ethics and Conduct (“COBEC”) or applicable laws (collectively the “Complaints”), and to protect the confidential, anonymous reporting of employee concerns regarding such Complaints. These policies and procedures apply to and are available to all directors, contractors, clients, vendors and employees (collectively the “Associates”), of the Company

I. POLICY

It is the policy of the Company to treat Complaints seriously and expeditiously.

Associates will be given the opportunity to submit for review by the Company confidential and anonymous Complaints, including without limitation, the following:

- fraud against investors, securities fraud, mail or wire fraud, bank fraud, or fraudulent statements to the U.S. Securities and Exchange Commission (the “SEC”) or applicable regulatory authorities or members of the investing public;
- violations of any laws, rules, guidelines or SEC rules and regulations applicable to the Company and related to accounting, internal accounting controls and auditing matters;
- intentional error or fraud in the preparation, review or audit of any financial statement of the Company;
- significant deficiencies in or intentional non-compliance with the Company’s internal accounting controls; and
- such other matter that involves reporting of the violation or potential violations of the Company’s COBEC or any applicable law.

If requested by an employee, the Company will protect the confidentiality and anonymity of the employee to the fullest extent possible, consistent with the need to conduct an adequate review. Vendors, customers, business partners and other parties external to the Company will also be given the opportunity to submit Complaints; however, the Company is not obligated to keep Complaints from non-employees confidential or to maintain the anonymity of non-employees.

All Complaints will be reviewed under Audit Committee direction and oversight by the Company's in-house general counsel ("General Counsel"), Internal Audit Manager or such other persons as the Audit Committee or General Counsel determines to be appropriate.

The company abides by all laws in prohibiting retaliation against Associates for reporting or lawfully submitting any Complaints or violation of this policy in good faith. Employees shall not be discharged, demoted or otherwise discriminated against for reporting information or thereby participating in any investigation for such reported information. Further, all instances of retaliation shall be reported to General Counsel’s Office.

In the event that the Company contracts with a third party to handle complaints or any part of the complaint process, the third party will comply with these policies and procedures.

II. PROCEDURES

Receipt of Complaints

Written Complaints: Any person may submit a written Complaint to any member of the Audit Committee of WNS at a dedicated email at “whistleblower@wns.com” or logging on www.mysafeworkplace.com” created for this purpose. Employees submitting this information need not provide their name or other personal information and reasonable efforts will be used to conduct the investigation that follows from a Complaint from a Associate in a manner that protects the confidentiality and anonymity of the Associate submitting the Complaint.

Associates can also raise Complaints on the helpline numbers provided below:

India	000 800 100 3428 000 800 100 4175
Philippines	00 800 1777 9999
China	400 120 3062
South Africa	00 800 1777 9999/ + 27 105 004106
Srilanka	2472494
Costa Rica	+ 506 4000 3876
Romania	0800360228
Poland	008001113819/ 00 800 141 0213
United States of America	1800 461 9330
United Kingdom	0808 189 1053/ 00 800 1777 9999

Treatment of Complaints

1. An Accounting Complaint made under these procedures shall be directed to the Company's General Counsel or other designated Company legal counsel (in either case, "Company Counsel") who shall report directly to the Audit Committee on such matters.

2. Company Counsel shall review the Accounting Complaint, and may investigate it himself or herself or may assign another employee, outside counsel, advisor, expert or third-party service provider to investigate, or assist in investigating the Complaint. Company Counsel may direct that any individual assigned to investigate a Complaint work at the direction of or in conjunction with Company Counsel or any other attorney in the course of the investigation.

3. Unless otherwise directed by Company Counsel, the person assigned to investigate will conduct an investigation of the Complaint and report his or her findings or recommendations to the Company Counsel. If the investigator is in a position to recommend appropriate disciplinary or corrective action, the investigator also may recommend disciplinary or corrective action.

4. If determined to be necessary by Company Counsel or the Audit Committee, the Company shall provide for appropriate funding, as determined by Company Counsel or the Audit Committee, to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses.

5. At least once per each calendar quarter and whenever else as deemed necessary, Company Counsel shall submit a report to the Audit Committee and any other member of Company management that the Audit Committee directs to receive such report, that summarizes each Accounting Complaint made within the last 12 months and shows specifically: (a) the complainant (unless anonymous, in which case the report will so indicate), (b) a description of the substance of the Accounting Complaint, (c) the status of the investigation, (d) any conclusions reached by the investigator, and (e) findings and recommendations.

6. At any time with regard to any Accounting Complaint, Company Counsel may specify a different procedure for investigating and treating such an Accounting Complaint, such as when the Accounting Complaint concerns pending litigation.

7. Other Complaints shall be dealt with at the direction of the Company Counsel or the Audit Committee.

Access to Reports and Records and Disclosure of Investigation Results

All reports and records associated with Complaints are considered confidential information and access will be restricted to members of the Audit Committee, the Company's legal department, employees of the Company or outside counsel involved in investigating the Complaints as contemplated by these procedures. Access to reports and records may be granted to other parties at the discretion of the Audit Committee.

Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any corporate policy in place at the time.

Retention of Records

All Accounting Complaints and documents relating to such Accounting Complaints made through the procedures outlined above shall be retained for at least five years from the date of the complaint, all other Complaints and documents relating to such Complaints shall be retained as per the applicable laws, after which the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry, or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry, or investigation and thereafter as necessary.