



WNS (HOLDINGS) LIMITED

WHISTLEBLOWING POLICY

AS OF JULY 15, 2015

WNS (HOLDINGS) LIMITED

WHISTLEBLOWING POLICY

COMPLAINT AND INVESTIGATION PROCEDURES FOR ACCOUNTING, INTERNAL ACCOUNTING CONTROLS, FRAUD OR AUDITING MATTERS

The following procedures have been adopted by the Audit Committee of WNS (Holdings) Limited (the “Company”) to govern the receipt, retention, and treatment of complaints regarding the Company’s accounting, internal accounting controls, or auditing matters, and to protect the confidential, anonymous reporting of employees concerns regarding questionable accounting or auditing matters. These policies and procedures apply to and are available to all employees of the Company and its subsidiaries.

I. POLICY

It is the policy of the Company to treat complaints about accounting, internal accounting controls, auditing matters, or questionable financial practices (“Accounting Complaints”) seriously and expeditiously.

Employees will be given the opportunity to submit for review by the Company confidential and anonymous Accounting 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 members of the investing public;
- violations of 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; and
- significant deficiencies in or intentional noncompliance with the Company’s internal accounting controls.

If requested by the 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 Accounting Complaints; however, the Company is not obligated to keep Accounting Complaints from non-employees confidential or to maintain the anonymity of non-employees.

Accounting Complaints will be reviewed by the Audit Committee, the Company’s in-house general counsel (“General Counsel”) and such other persons as the Audit Committee determines to be appropriate.

The company will abide by all laws that prohibit retaliation against employees who lawfully submit complaints under these procedures.

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 Accounting Complaints

Accounting Complaints: An Accounting Complaint and/or concerns regarding accounting improprieties may be received from any source (not limited to employees) either orally or in writing, including but not restricted to the dedicated email at “whistleblower@wns.com” created for this purpose. Employees submitting a written complaint need not provide their names or other personal information and reasonable efforts will be used to conduct the investigation that follows from an Accounting Complaint from an employee in a manner that protects the confidentiality and anonymity of the employee submitting the Accounting Complaint consistent with the objectives of the investigation.

Treatment of Accounting Complaints

1. An Accounting Complaint made under these procedures shall be immediately directed to the Company’s Audit Committee and General Counsel who shall ensure that the Audit Committee has been informed about the matter..

2. The Audit Committee shall review the Accounting Complaint, and may assign another employee, outside counsel, advisor, expert or third-party service provider to investigate, or assist in investigating the Accounting Complaint. The party assigned to investigate an Accounting Complaint shall work in conjunction with Company Counsel or any other attorney in the course of the investigation.

3. Unless otherwise directed by Audit Committee, the party investigating the Accounting Complaint shall report its findings and any recommendations regarding disciplinary or corrective actions to the Audit Committee.

4. If determined to be necessary the Audit Committee, shall direct the Company to provide for appropriate funding, as determined by 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. As noted the Audit Committee is to be immediately informed of the receipt of Accounting Complaints. The Audit Committee should be kept informed as to the ongoing status of the investigation. The matter will conclude when the Audit Committee has accepted the results of the investigation following receipt of a written report by the investigating team, or an oral report if that is deemed appropriate, and has concurred with the proposed corrective and disciplinary actions.

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

Access to Reports and Records and Disclosure of Investigation Results

All reports and records associated with Accounting 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 an Accounting Complaint as contemplated by these procedures. Access to reports and records may be granted to other parties at the discretion of the Audit Committee.

Accounting 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, 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.