

OUTSMART THE FUTURE

WNS (Holdings) Ltd.

GRI Revised Universal and Topic
Standards 2025

WNS Co-create
Smarter
Businesses

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GRI 1: Foundation 2021

This report reflects GRI 1: Foundation 2021. WNS (Holdings) Limited has reported in accordance with the GRI Standards for the period 1st April 2024 to 31st March 2025, unless stated otherwise.

GRI 2: General Disclosures 2021

2-1 Organizational details

Legal name:

WNS (Holdings) Limited

Nature of ownership and legal form:

WNS (Holdings) Limited is a public company incorporated under the laws of Jersey, Channel Islands and it is listed on New York Stock Exchange ("NYSE")

Location of headquarters:

WNS (Holdings) Limited is headquartered in Mumbai, New York and London.

Countries of operation:

Our global presence spans across facilities in Canada, China, Costa Rica, India, Malaysia, the Philippines, Poland, Romania, South Africa, Sri Lanka, Turkey, the United Kingdom, and the United States

2-2 Entities included in the organization's sustainability reporting

List entities included in sustainability reporting:

Unless otherwise specified, the data and performance metrics presented in this report cover the period from April 1, 2024, to March 31, 2025, and relate to our full-time employees. All social and governance disclosures reflect WNS' global operations unless stated otherwise. Environmental data and occupational health and safety data included in this report cover operations in China, Poland and Costa Rica and our ISO 14001:2015 and ISO 45001:2018 certified facilities in India, South Africa, the Philippines, Sri Lanka and Romania. Additionally, the Climate Risk Assessment, aligned with the IFRS S2 standards, spans across our global operations.

Specify differences between the list of entities included in financial reporting and sustainability reporting:

All social and governance disclosures reflect WNS' global operations unless stated otherwise. Environmental data and occupational health and safety data included in this report cover operations in China, Poland and Costa Rica and our ISO 14001:2015 and ISO 45001:2018 certified facilities in India, South Africa, the Philippines, Sri Lanka and Romania. Additionally, the Climate Risk Assessment, aligned with the IFRS S2 standards, spans across our global operations.

If the organization consists of multiple entities, explain the approach used for consolidating the information:

We have subsidiaries in several countries and the functional currencies of these entities differs from our reporting currency, the US dollar. The financial statements of these entities are translated to the reporting currency as at the balance sheet date. Adjustments resulting from the translation of these financial statements from functional currency to reporting currency are accumulated and reported as other comprehensive income/(loss), which is a separate component of equity and such exchange differences are recognized in our consolidated statement of income in the period in which such subsidiaries are disposed. Foreign currency transaction gains and losses are recorded as other income or expense. For further details of WNS (Holdings) Ltd.'s list of subsidiaries, please refer our **Form 10-K**.

2-3 Reporting period, frequency and contact

Specify reporting period for, and the frequency of, sustainability reporting:

The data and performance presented in this report correspond to the year spanning from April 1, 2024 to March 31, 2025. WNS (Holdings) Limited publishes its sustainability report annually.

Specify reporting period for financial reporting and, if it does not align with sustainability reporting, explain the reason:

The reporting period for financial data also spans from April 1, 2024 to March 31, 2025

Report the publication date of the report or reported information:

Our publication date is mentioned in our annual sustainability report. Our 2024-25 sustainability report is available on the website **Environmental, Social and Governance (ESG) | WNS Global Services**.

Specify the contact point for questions about the report or reported information:

ESG@wns.com

2-4 Restatements of information

Report restatements of information made from previous reporting periods, and explain the reasons and effects:

In this year's report, we have implemented updates to our calculation methodologies, and adopted revised formulae and definitions to enhance accuracy and transparency of our disclosures. As a result, certain data and metrics from previous years have been restated to align with these improvements. Details of the revisions in data fields can be found in the respective sections of the Sustainability Report and GRI Standard Report.

2-5 External assurance

Describe policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved:

In order to be transparent and accountable as an organization, we have obtained a Limited Assurance statement by DNV Business Assurance India Private Limited. The assurance provider conducted the external assurance process independently and has presented the observations to the sustainability management of WNS. The summary of work, scope, conclusions including the process of the assurance are mentioned in the Assurance statement published in our latest annual sustainability report on our website **Environmental, Social and Governance (ESG) | WNS Global Services**.

If the organization's sustainability reporting has been externally assured, provide details on the external assurance of the sustainability report:

The content and data disclosed in the sustainability report have been externally assured by DNV Business Assurance India Private Limited ("DNV"). DNV carried out the Limited assurance engagement in accordance with DNV's VeriSustain™ protocol (V6.0), which is based on their professional experience and international assurance practice, and the international standard in Assurance Engagements, ISAE 3000 (revised). The scope and boundaries of the limited assurance engagement are mentioned in the Assurance Statement published in our latest annual sustainability report on our website **Environmental, Social and Governance (ESG) | WNS Global Services**

2-6 Activities, value chain and other business relationships

Activities, Value Chain and Other Business Relationships

WNS combines deep domain expertise with talent, technology, and AI to co-create innovative solutions for over 700 clients across various industries. WNS delivers an entire spectrum of solutions including industry-specific offerings, client experience services, finance and accounting, human resources, procurement, and research and analytics to re-imagine the digital future of businesses. WNS maintains headquarters in New York, United States, London, United Kingdom, and Mumbai, India. As of March 31, 2025, WNS had 64,505 professionals across 64 delivery centers worldwide including facilities in Canada, China, Costa Rica, India, Malaysia, the Philippines, Poland, Romania, South Africa, Sri Lanka, Turkey, the United Kingdom, and the United States.

2-7 Employees

Employees by Gender

	Female	Male	Total
Number of Employees	29,987	34,518	64,505

Employees by Region

Region Name	India	Philippines	UK	US	South Africa	APAC excluding India and Philippines	EMEA excluding UK and South Africa	Americas excluding US	Total
Number of employees	44,117	10,613	294	982	5,533	1,764	767	435	64,505

Describe the methodologies and assumptions used to compile the data:

The above data relate to our full-time employees across our global operations.

Report contextual information necessary to understand data:

As the majority of our workforce is located in India, we have categorized – the Philippines, the United States, the United Kingdom, and South Africa separately. The remaining employees have been grouped into broader regions such as **APAC** (Asia-Pacific), **EMEA** (Europe, Middle East, and Africa) and **Americas**. The reported data includes only full-time employees.

2-9 Governance structure and composition

Describe the governance structure, including committees of the highest governance body:

We believe strong independent leadership is essential for the Board to perform its functions effectively and to help ensure independent oversight of management. As of the date of this report, our board consists of 10 members, of which Mr. Keshav R. Murugesh is the Executive Director; all other remaining Directors are non-executive and independent. In fiscal year 2024-25, we had 9 Board of Directors, and Sylvie Ouziel joined on 1st April, 2025. We follow the minimum independent Director requirements and independence criteria as listed under the New York Stock Exchange (“NYSE”) Listed Company Manual. In 2024-25, the average tenure of our board members is 6.33 years. The minimum expected attendance for directors is 100%. In FY 2024-25, the average attendance of Directors during the Board meetings was 93%.

Board of Directors

Timothy L. Main Independent Director Chairman of Board of Directors of WNS (Holdings) Ltd.	Jason Liberty Independent Director	Keith Haviland Independent Director
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Keshav R. Murugesh Group Chief Executive Officer	Mario P. Vitale Independent Director	Sylvie Ouziel^[1] Independent Director
Francoise Gri Independent Director	Diane de Saint Victor Independent Director	
Lan Tu Independent Director	Judy Marlinski Independent Director	

For more details on governance structure, charter documents, the experience and skill set of each Board member, visit our [website](#) and [Form 10-K](#) –

[1] Sylvie Ouziel has been appointed as an Independent Director with effect from April 1, 2025

Board Diversity

Our Board's diverse composition, spanning experiences, cultures, ethnicities, races and genders, facilitates the integration of diverse perspectives into our business strategy. This commitment to diversity not only signals our dedication to inclusivity but also ensures well-informed decision-making from both business and sustainability perspectives. Ultimately, our diverse Board inspires a culture of innovation that makes us a successful and socially responsible business. As on date of this report, 50% of the Board of Directors of WNS (Holdings) Limited are women ^[1] and 20% of the Board of Directors are racially and ethnically diverse ^[2].

[1] The percentage of women provided is as of the date of this report. As of March 31, 2025, 44% of the Board of Directors of WNS (Holdings) Limited were women.

[2] For the purposes of this report, racial and ethnic diversity of our directors is based on self-reported United States EEO-1 categories. The percentage of racial and ethnic diversity provided is as of the date of this report. As of March 31, 2025, 22% of the Board of Directors of WNS (Holdings) Limited were racially and ethnically diverse.

Board Committees

Our Board of Directors comprises three standing committees: the Audit Committee, the Compensation Committee and the NCG & ESG Committee.

Committees of the Highest Governance Body

Committee Name	Describe the composition of the committee:
Audit Committee	As of the date of this report, the Audit Committee comprises of four directors: Mr. Jason Liberty (Chairman), Mr. Mario P. Vitale, Ms. Judy Marlinski and Ms. Sylvie Ouziel. Each of Mr. Liberty, Mr. Vitale Ms.

Committee Name	Describe the composition of the committee:
	Marlinski and Ms. Ouziel satisfy the independence requirements of Rule 10A-3 of the Exchange Act, and the NYSE listing standards. The principal duties and responsibilities of our Audit Committee are as follows: ▪ to serve as an independent and objective party to monitor our financial reporting process and internal control systems; ▪ to review and appraise the audit efforts of our independent accountants and exercise ultimate authority over the relationship between us and our independent accountants; ▪ to provide an open avenue of communication among the independent accountants, financial and senior management and the Board of Directors; and ▪ to oversee the Company's risk management programme including policies with respect to risk assessment, the management of the Company's financial risks, information technology risks, cyber security and data privacy risks. The Audit Committee has the power to investigate any matter brought to its attention within the scope of its duties. It also has the authority to retain counsel and advisors to fulfill its responsibilities and duties. Mr. Liberty serves as our Audit Committee financial expert, within the requirements of the rules promulgated by the Commission relating to listed-company audit committees. We have posted our Audit Committee charter on our <u>website</u>.
Compensation Committee	As of the date of this report, the Compensation Committee comprises of five directors: Ms. Lan Tu (Chairperson), Mr. Timothy L Main, Ms. Francoise Gri, Mr. Keith Haviland and Ms. Diane de Saint Victor. Each of Mr. Main, Mr. Haviland, Ms. Gri, Ms. Tu and Ms. de Saint Victor satisfy the independence requirements of the NYSE listing standards. The scope of this committee's duties includes determining the compensation of our executive officers and other key management personnel. The Compensation Committee also administers the 2006 Incentive Award Plan and the 2016 Incentive Award Plan, reviews performance appraisal criteria and sets standards for and decides on all employee shares options allocations when delegated to do so by our Board of Directors. We have posted our Compensation Committee charter on our <u>website</u>.
Nominating and Corporate Governance &	As of the date of this report, the NCG & ESG Committee comprises of five directors: Ms. Françoise Gri (Chairperson), Ms. Lan Tu, Ms. Diane de Saint Victor, Mr. Timothy L Main and Mr. Keith Haviland. Each of Ms. Gri, Ms. Tu, Ms. de Saint Victor, Mr. Main and Mr. Haviland satisfy the

Committee Name	Describe the composition of the committee:
Environment, Social and Governance	independence requirements of the NYSE listing standards. The principal duties and responsibilities of the NCG & ESG committee are as follows: ▪ to assist the Board of Directors by identifying individuals qualified to become board members and members of board committees, to recommend to the Board of Directors nominees for the next annual meeting of shareholders, and to recommend to the Board of Directors nominees for each committee of the Board of Directors; ▪ to monitor our corporate governance structure ▪ to periodically review and recommend to the Board of Directors any proposed changes to the corporate governance guidelines applicable to us ▪ to oversee the evaluation of the board and management ▪ to oversee the Company's environmental, social and governance initiatives (To know more details, please refer the Section 'Sustainability Governance' of our annual sustainability report published on our website – <u>Environmental, Social and Governance (ESG) WNS Global Services</u>) We have posted our NCG & ESG Committee charter on our <u>website</u>. The NCG & ESG Committee uses its judgment to identify well qualified individuals who are willing and able to serve on our Board of Directors. Pursuant to its charter, the NCG & ESG Committee may consider a variety of criteria in recommending candidates for election to our board, including an individual's race, ethnicity, gender, personal and professional integrity, ethics and values; experience in corporate management, such as serving as an officer or former officer of a publicly held company, and a general understanding of marketing, finance and other elements relevant to the success of a publicly-traded company in today's business environment; experience in our company's industry and with relevant social policy concerns; experience as a board member of another publicly held company; academic expertise in an area of our company's operations; and practical and mature business judgment, including ability to make independent analytical inquiries. The NCG & ESG Committee considers director nominees with a diverse range of backgrounds, skills, national origins, values, experiences and occupations. For more details on each committee, its responsibilities, compensation and processes, please visit our <u>website</u>, our <u>Corporate Governance Guidelines</u> and <u>Form 10-K</u>

2-10 Nomination and selection of the highest governance body

Describe the nomination and selection processes for the highest governance body and its committees:

The Company's Articles of Association provides that the number of directors will be fixed by the Board from time to time, but in no event will be less than three. The Board believes that seven to nine directors is an appropriate size based on the Company's present circumstances. The Board periodically reviews the size of the Board, and determine the size that is most effective in relation to future operations.

The Board is comprised of a majority of directors who qualify as Independent Directors, and the term Independent Director shall be as set out in the New York Stock Exchange ("NYSE") Listed Company Manual ("303A.02 Independence Tests"), where the Company has listed its Ordinary Shares.

The Board reviews annually the relationships that each director has with the Company (either directly or as a partner, shareholder or officer of an organization that has a relationship with the Company). Following such annual review, only those directors who the Board affirmatively determines have no material relationship with the Company (either directly or as a partner, shareholder or officer of an organization that has a relationship with the Company) are considered Independent Directors, subject to additional qualifications prescribed under the NYSE rules. To the extent required by law or the NYSE rules, the basis of any determination that a relationship is not material will be published in the Company's annual report on Form 10-K filed with the SEC.

The Board is divided into three classes designated as class I, class II and class III, each consisting, as nearly as possible, of one-third of the total number of directors. One class of directors will stand for election by the shareholders of the Company each year at the Company's annual meeting and will be elected for a full term of three years. Each year, at the annual meeting, the Board will recommend a slate of one class of directors for election by the shareholders. In accordance with the Articles of Association of the Company, the Board will also be responsible for filling vacancies or newly-created directorships on the Board that may occur between annual meetings of shareholders. The NCG & ESG Committee is responsible for fostering diversity and inclusion on the Board while identifying, screening and recommending candidates to the entire Board for Board membership.

The Board currently has three committees. At present all the members of each of its Audit Committee, Compensation Committee and NCG & ESG Committee satisfy the independence requirements of the New York Stock Exchange. From time to time, the Board may form a new committee or disband a current committee, depending upon the circumstances. Each committee will perform its duties as assigned by the Board in compliance with the Company's Articles of Association and the committee's charter.

Describe the criteria used for nominating and selecting highest governance body members:

The Nominating and Corporate Governance & Environment, Social and Governance Committee ("NCG & ESG Committee") is responsible for reviewing with the Board, on an annual basis, the appropriate characteristics, skills and criteria which includes, amongst numerous factors, inclusion and diversity with respect to race, ethnicity and gender, and other qualifications for new

Board members as well as the composition of the Board as a whole. The NCG & ESG Committee considers director nominees with a diverse range of backgrounds, skills, national origins, values, experiences and occupations. In evaluating the suitability of individual candidates (both new candidates and current Board members), the NCG & ESG Committee, in recommending candidates for election, and the Board, in approving (and, in the case of vacancies, appointing) such candidates, take into account many factors, including personal and professional integrity, ethics and values, experience in corporate management, general understanding of marketing, finance and other elements relevant to the success of a publicly-traded company in today's business environment, experience in the Company's industry and with relevant social policy concerns, experience as a board member of another publicly held company, academic expertise in an area of the Company's operations and practical and mature business judgment, including ability to make independent analytical inquiries. The Board evaluates each individual in the context of the Board as a whole, with the objective of assembling a group that can best perpetuate the success of the business and represent shareholder interests through the exercise of sound judgment using its diversity of experience in these various areas. In determining whether to recommend a director for re-election, the NCG & ESG Committee also considers the director's past attendance at meetings and participation in and contributions to the activities of the Board.

2-11 Chair of the highest governance body

Report whether the chair of the highest governance body is also a senior executive in the organization:

Timothy L. Main was appointed to the WNS Board of Directors in June 2021 and he also serves on the Compensation and NCG & ESG Committees. In September 2021, he was appointed as **the Non-Executive Chairman of the Board**. He serves on the Board of Quest Diagnostics as a Director, Chair of the Cybersecurity Committee and a member of the Audit & Finance and Governance committees. He also serves on the Board of Utopic Software. Most recently, he was a Trustee at Shorecrest Preparatory School. Tim started his career as a commercial lender for National Bank of Detroit, a major USA regional bank where he spent five years, finishing as an AVP in the International Division prior to joining Jabil in 1987. He also has significant experience in the B2B services/outsourcing industry, including more than 25 years at Jabil, a leading provider of manufacturing services with a global operational footprint. He was the Non-Executive Chairman of the Board and a Member of the Cyber Committee at Jabil Inc. During his tenure as Chief Executive Officer of Jabil, he led the company's transformation and expansion through organic growth and strategic acquisitions. Timothy comes with rich experience and a distinguished track record in international operations, corporate governance, vision and strategy, technology-led growth, cybersecurity and data privacy. He also has significant experience overseeing and managing sustainability practices and initiatives in his various leadership roles. He holds degrees from both Michigan University and the Thunderbird School of Global Management. Timothy's business address is 515 Madison Avenue, 8th Floor, New York, NY 10022.

2-12 Role of the highest governance body in overseeing the management of impacts

Describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development:

At WNS, responsibility for sustainability starts at the top – with our Board actively overseeing our sustainability strategies and progress against related commitments – and cascades throughout the business. The Nominating and Corporate Governance & Environment, Social and Governance (NCG & ESG) Committee oversees the sustainability related strategy, policies, commitments and initiatives. The sustainability strategy is led by our Group General Counsel.

Describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described above, and report the frequency of this review:

Some of the key responsibilities of the NCG & ESG Committee include:

- a. Periodically reviewing and receiving updates from management on the company's sustainability policies, processes, programs, disclosures and progress against defined sustainability goals.
- b. Enabling the Committee to monitor emerging trends, best practices and regulatory developments by receiving regular updates from management on key sustainability matters.
- c. Providing regular updates to the Board on sustainability matters.

2-13 Delegation of responsibility for managing impacts

Describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people:

The Group General Counsel spearheads the sustainability strategy, working closely with various functional teams responsible for implementing WNS' sustainability objectives as outlined in the sustainability report. Accountability for achieving these goals and objectives is embedded across all levels of the organization, ensuring clear ownership and measurable progress.

Describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people:

The General Counsel updates the NCG and ESG committee every quarter on focused key highlights across the Environment (including climate, water, energy, waste) and CSR, human capital efforts and governance indicators.

2-14 Role of the highest governance body in sustainability reporting

Report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information:

The Annual Sustainability Report 2024-25 and the Double Materiality Assessment conducted in 2024-25 have been reviewed by the sustainability management team and the Board of Directors.

2-15 Conflicts of interest

Describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated:

WNS has several processes in place, guided by its Code of Business Ethics and Conduct (CoBEC), to manage and mitigate the 'Conflicts of Interest'. The highest governance body at WNS, namely the Board of Directors and its committees, is responsible for setting the 'mandate and directive' for the compliance and governance program. This governance structure is multi-layered and involves both top-down and bottom-up approaches. The Audit Committee, a key Board sub-committee, monitors the implementation of compliance programs through quarterly updates, reviews of whistleblower cases, and policy revisions.

1. Policies and Codes

- a. The foundation for conflict of interest management is established in the Code of Business Ethics and Conduct (CoBEC), which explicitly includes the avoidance of conflicts of interest as a core ethical standard. The CoBEC is supported by additional policies, such as the Anti-Bribery and Fair Dealing Policy, ensuring a comprehensive framework for ethical business conduct.

2. Key Processes and Controls

- a. **Annual Compliance Certification Program:** All employees must complete mandatory compliance training annually, which includes modules on conflicts of interest. Completion is tracked, and non-compliance can affect performance evaluations and lead to disciplinary
- b. **Bi-Annual Disclosure of Interest Program:** Employees are required to disclose any potential conflicts of interest twice a year. This systematic disclosure ensures ongoing identification and management of conflicts. Additionally the disclosures are also auto-forwarded to HR business partners and business heads as a notification to evaluate and take necessary business actions.
- c. **Disciplinary Action:** The Company enforces a zero-tolerance policy for breaches. Substantiated conflicts of interest or related misconduct can result in disciplinary action, including termination, financial penalties, or restrictions on promotion/transfer.
- d. **Committee Oversight:** If issues need oversight and the conflict of interest is material to take disciplinary action, these cases are handled by specialized committees, such as the Compliance Committee and the Respectful Workplace Committee ensuring independent and expert review.

- e. **Internal and External Audit:** The effectiveness of the compliance program, including conflict of interest controls, is tested through regular internal audits and validation by external auditors.

Report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: cross-board membership, cross-shareholding with suppliers and other stakeholders, existence of controlling shareholders, related parties, their relationships, transactions, and outstanding balances:

1. **Internal Disclosure:** Employees are required to make bi-annual disclosures of interests that may pose a conflict. These disclosures are reviewed and a notification is sent to the HR business partner and the business head to evaluate and make business changes, also the number of disclosures are also reported to Audit Committee.
2. **Whistleblower and Speak Up Programs:** These programs provide avenues for reporting conflicts of interest, with material cases (e.g., those involving significant financial impact, senior employees, or regulatory breaches) that are reported to the Audit Committee

The following are the specific types of conflicts that are required to be disclosed:

1. The CoBEC and related policies require disclosure of board or committee memberships that could conflict with company interests. Serving on boards where interests' conflict must be disclosed and is subject to review.
2. Employees must disclose financial interests in companies that are clients, suppliers, or competitors. Transactions or relationships that could create a conflict are subject to disclosure and review.
3. The compliance program requires accurate reporting, recording, and disclosure of related party transactions. The Compliance Committee review such disclosures, and material related party transactions are reported to the Audit Committee of the Board.

The above points emphasize robust internal disclosure and Board-level transparency, they also highlight the importance of supplier and client governance programs, which include disclosure and reporting obligations. The Supplier Governance Program, for example, requires suppliers to report on conflicts of interest and related compliance issues as part of their annual self-assessment.

2-16 Communication of critical concerns

Describe whether and how critical concerns are communicated to the highest governance body:

The mandate and directive for our compliance and governance program are derived from the highest level of management authority and oversight, viz., the Board of Directors and the Board committees. As part of the Board governance process, the Audit Committee monitors the implementation of the compliance program through quarterly updates on program highlights, review of whistleblower cases and policy revisions. The architecture of this review process is designed in multi-layered committees of senior leadership employees representing cross-functional teams for ownership, accountability and transparency toward the implementation of the program in the most comprehensive "top-down" and "bottom-up approach" The

administration of the compliance program is managed through multi-level, cross-functional committees that represent a collective ownership and responsibility of the management toward resolving problems that could pose a potential compliance or governance issue. Accordingly, the responsibility for compliance is both centralized and decentralized with a defined scope and remit to deal with issues, as outlined below:

- Issues reported under the Prevention of Sexual Harassment (POSH) Act and Policy are reviewed by the Ashforum, constituted as the Internal Complaints Committee (ICC) in accordance with legal requirements. The panel includes adequate representation, including an external member. This is an independent committee reporting directly to the management.
- Whistleblower complaints related to fraud, financial irregularities, misappropriation, data security, etc., is reviewed by the Compliance Committee, which reports to the CXOs and the Audit Committee on a quarterly basis.
- Issues concerning behavior and conduct, amounting to harassment, bullying or discrimination, are reviewed by the Respectful Workplace Committee in alignment with the principles outlined in the Policy on Fair Treatment and Respect and Dignity at the Workplace.

Report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period:

In compliance with the Sarbanes-Oxley (SOX) regulations toward establishing a vigil mechanism that allows a fair and fearless mechanism for employees to report potential non-compliances, WNS launched the Speak Up program. This program offers reporting channels including anonymity and a formal process for resolution of issues in a time-bound manner. Reported concerns are reviewed by the Ethics and Compliance committee, which reports to the Whistleblower committee – comprising CXOs – and to the Audit Committee. During the year, the Speak Up program received more pronounced response from the employees, which was further accentuated through a consolidated reporting channel funneling multiple avenues of reporting into a single interface. From Jan-Dec, 2024, 122 cases (including cases raised by contractual employees) were reported, most of them related to workplace issues. The average resolution time of employee concerns significantly dropped to a maximum of six weeks as against the stipulated time frame of 12 weeks. This was a significant improvement from the previous calendar year's average resolution time of nine weeks.

The materiality of the cases for reporting to the Board is determined based on:

- Financial impact (over USD 25K)
- Seniority of the employee (cases resulting in termination of leadership employees (Band C and above))
- Regulatory breaches resulting in fines and penalties

During the financial year 2024-25 under review, no material cases were substantiated for Discrimination, Conflict of Interest, Bribery and Corruption, Insider Trading or Money Laundering, as per the above materiality threshold.

2-17 Collective knowledge of the highest governance body

Report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development:

We have a sustainability strategy, led by our Group General Counsel that seamlessly integrates sustainability into the very foundation of our operational framework. The Nominating and Corporate Governance & Environment, Social and Governance (NCG & ESG) Committee oversees the company's strategy, policies, commitments and initiatives. The General Counsel updates the NCG and ESG committee every quarter on focused key sustainability highlights. Additionally, the WNS Board demonstrates a strong collective experience in sustainability governance. Board members have prior experience in overseeing sustainability initiatives as published in their detailed bios available on our website. This breadth of experience equips the Board to provide informed oversight of the company's sustainability related strategy and performance.

2-18 Evaluation of the performance of the highest governance body

Describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people:

As set forth in its charter, the Nominating and Corporate Governance & Environment, Social and Governance ("NCG & ESG") Committee oversees the board, committee and individual director evaluation process.

Report whether the evaluations are independent or not, and the frequency of the evaluations:

Each year, the NCG & ESG Committee determines the appropriate form of evaluation and considers the design of the process to ensure it is both meaningful and effective and such evaluation is led by the Chair of the NCG & ESG Committee. From time to time, the board of directors engages an independent third party with experience in board evaluations and organizational effectiveness to lead the board evaluation. In FY 2024-25, the board engaged a third party to lead the board evaluation process. Our board's evaluation process engages our directors on a wide range of topics, including board and committee structure, board dynamics and operations, and board, committee and individual director effectiveness and performance.

Describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices:

Following the conclusion of the FY 2024-25 evaluation process, the board reviewed and discussed the evaluation results. The results of FY 2024-25 evaluation process support the board's belief that the board and its committees are operating effectively.

2-19 Remuneration policies

Remuneration policies for members of the highest governance body and senior executives

Remuneration of Directors

Our directors shall be entitled to receive by way of fees for their services as directors any sum that we may, by ordinary resolution in general meeting from time to time determine. That sum, unless otherwise directed by the ordinary resolution by which it is voted, shall be divided among the directors in the manner that they agree or, failing agreement, equally. The remuneration (if any) of an alternate director shall be payable out of the remuneration payable to the director appointing him as may be agreed between them. The directors shall be repaid their traveling and other expenses properly and necessarily expended by them in attending meetings of the directors or members or otherwise on our affairs.

If any director shall be appointed agent or to perform extra services or to make any special exertions, the directors may remunerate such director therefor either by a fixed sum or by commission or participation in profits or otherwise or partly one way and partly in another as they think fit, and such remuneration may be either in addition to or in substitution for his above mentioned remuneration.

For more details refer our **Form 10-K**

Remuneration of Executives

	Details
Fixed pay and variable pay	Base salary is a fixed element of our executives' annual cash compensation, which is not tied to any performance criteria. We consider base salary an important part of an executive's compensation and our Compensation Committee reviews each executive officer's base salary annually as well as at the time of a promotion or other change in responsibility. Any base salary adjustments are usually approved early in the fiscal year, effective as at April 1, or as set out in the relevant employment agreement. The specific amount of base salary for each executive officer depends on the executive's role, scope of responsibilities, experience and skills. Market practices are also considered in setting base salaries. Base salaries are intended to assist us in attracting executives and recognizing differing levels of responsibility and contribution among executives. In addition to base salary, annual cash bonuses are another important piece of total compensation for our executive officers. Annual bonus opportunities are intended to support the achievement of our business strategies by tying a meaningful portion of compensation to the achievement of established objectives for the year. These objectives are discussed in more detail below. Annual bonus opportunities also are a key tool in attracting highly sought after executives, and cash bonuses add a variable component to our overall compensation structure. Our equity-based incentive program, through which we grant RSUs, is a key element of the total compensation for our executive officers. This equity based incentive program is intended to attract and retain highly qualified

	Details
	individuals, align their long-term interests with those of our shareholders, avoid short-term focus and effectively execute our long-term business strategies. Our equity-based compensation is subject to multi-year vesting requirements by which executives' gains can either be realized through (i) the achievement of set performance criteria and continued employment through the vesting period, or, simply, (ii) continued employment through the vesting period. We believe that our executive officers should also own and hold our equity to further align their interests with the long-term interests of our shareholders and further promote our commitment to sound corporate governance practices. To achieve this, we have adopted share ownership guidelines, pursuant to which each executive officer is required to achieve their respective target share ownership level over a period of five years. For more details, refer our <u>Form 10-K</u>
Termination payments	Under the terms of our employment agreements, we are sometimes obligated to pay severance or other enhanced benefits to our executive officers upon termination of their employment. Our executive officers globally have enhanced levels of benefits based on their job level, seniority and probable loss of employment after a change in control. Executive officers generally are paid severance for a longer period as compared to other employees. • Accelerated vesting of equity awards. All granted but unvested share options and RSUs would vest immediately and become exercisable (in the case of share options) by our executive officers subject to certain conditions set out in the applicable equity incentive plans or their individual employment agreements. • Severance and notice payment. Eligible terminated executive officers would receive severance and notice payments as reflected in their individual employment agreements. • Benefit continuation. Eligible terminated executive officers would receive basic employee benefits such as medical and life insurance and other perquisites as reflected in their individual employment agreements. In addition, we provide change in control severance protection to certain executive officers. Our Compensation Committee believes that such protection is intended to preserve employee morale and productivity and encourage retention in the face of the disruptive impact of an actual or rumored change in control. In addition, for executive officers, the program is intended to align executive officers' and shareholders' interests by enabling executive officers to consider corporate transactions that are in the best interests of our shareholders and other constituents without undue

	Details
	concern over whether the transactions may jeopardize the executive officers' own interest or employment. For more details, refer our <u>Form 10-K</u>
Clawbacks	We have adopted a clawback policy, which permits us to recover all or a portion of any incentive-based compensation that was received by a covered executive on or after October 2, 2023, including equity awards, in the event that we are required to prepare an accounting restatement. The amount which may be recovered will be the amount by which the affected compensation exceeded the amount that would have been payable had the financial statements been initially filed as restated. For more details, refer our <u>Form 10-K</u>
Retirement benefits	We provide benefits and perquisites to our executive officers that are generally available to and consistent with those provided to our other employees in the country in which the executive officer is located. We believe these benefits are consistent with the objectives of our compensation philosophy and allow our executive officers to work more efficiently. Such benefits and perquisites are intended to enhance the competitiveness of our overall compensation program. Such benefits normally include medical, accidental and life insurance coverage, retirement benefits, club membership, reimbursement of telephone expenses, a car and related maintenance expenses, leased residential accommodation and other miscellaneous benefits which are customary in the location where the executive officer resides and are generally available to other employees in the country. All executive officers are covered by the directors' and officers' liability insurance policy maintained by us. For more details, refer our <u>Form 10-K</u>

Describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people:

As part of our commitment to sustainability and corporate responsibility, 4-5% of variable compensation for CEO and the executive officers is linked to the achievement of key sustainability targets. These targets are designed to support the company's long-term goals in areas critical to our stakeholders and the environment. The key sustainability criteria include:

- Governance & Economic Dimension (Corporate Governance, Business Ethics, Transparency & Reporting, etc.)
- Environmental Dimension (Climate Risk and Greenhouse Gas (GHG) Reduction, Waste, Water, Energy, etc.)

- Social Dimension (Human Rights, Labor Practices, Client Relations and Human Capital Management, Inclusion and Belongingness, etc.)

These targets are reviewed annually by the Board of Directors to ensure alignment with our long-term strategic goals and stakeholder expectations

For more details, refer our **Form 10-K**

2-20 Process to determine remuneration

Describe process for designing remuneration policies and determining remuneration:

Our Compensation Committee is responsible for reviewing the overall goals and objectives of our executive compensation programs and making changes to such goals, objectives and plans. Our Compensation Committee bases our executive compensation programs on the following objectives, which guide us in establishing and maintaining all of our compensation programs:

- **Pay Differentiation:** Based on the Job Responsibility, Individual Performance and Company Performance. As employees progress to higher levels in our company, their ability to directly impact our results and strategic initiatives increases. Therefore, as employees progress, an increasing proportion of their pay is linked to company performance and tied to creation of shareholder value.
- **Pay for Performance.** Our compensation is designed to pay for performance and thus we provide higher compensation for strong performance and, conversely, lower compensation for poor performance and/or where company performance falls short of expectations. Our compensation programs are designed to ensure that successful, high-performing employees remain motivated and committed during periods of temporary downturns in our performance.
- **Balanced in Focus on Long-Term versus Short-Term Goals.** As part of our compensation philosophy, we believe that equity-based compensation should be higher for employees with greater levels of responsibility and influence on our long-term results. Therefore, a significant portion of these individuals' total compensation is dependent on our long-term share price appreciation. In addition, our compensation philosophy seeks to incentivize our executives to focus on achieving short-term performance goals in a manner that supports and encourages long-term success and profitability.
- **Competitive Value of the Job in the Marketplace.** In order to attract and retain a highly skilled work force in a global market space, we remain competitive with the pay of other employers who compete with us for talent in relevant markets.
- **Easy to understand.** We believe that all aspects of executive compensation should be clearly, comprehensibly and promptly disclosed to employees in order to effectively motivate them. Employees need to easily understand how their efforts can affect their pay, both directly through individual performance accomplishments and indirectly through contributions to achieving our strategic, financial and operational goals. We also believe that compensation for our employees should be administered uniformly across our company with clear-cut objectives and performance metrics to eliminate the potential for individual supervisor bias.

Our Compensation Committee also considers risk when developing our compensation programs and believes that the design of our compensation programs should not encourage excessive or inappropriate risk taking. For more details, refer our **Form 10-K**

2-21 Annual total compensation ratio

Report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual):

374.5

Report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual):

2.51 %

Report contextual information necessary to understand the data and how the data has been compiled:

All full time and contractual employees annual compensation data has been considered for deriving the above ratios.

2-22 Statement on sustainable development strategy

Provide a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development:

Refer the "Message from CEO" in our latest Annual Sustainability Report available on our website **Environmental, Social and Governance (ESG) | WNS Global Services.**

2-23 Policy commitments

Describe policy commitments for responsible business conduct:

WNS's commitment to responsible business conduct is primarily outlined in its Code of Business Ethics and Conduct (CoBEC). This policy establishes the ethical, professional, and legal standards that the company upholds in all its activities. The CoBEC is described as the underlying document that sets the tone for the organization's commitment to ethical business practices and binds employees to follow these practices as an employment obligation and a key business tenet.

Key areas of ethical standards covered in the COBEC include:

- Protection of human rights.
- Environment, health, and safety.
- Data Privacy and security.

- Protection of assets, including digital assets.
- Avoiding conflict of interest.
- Prevention of bribery and corruption.
- Accurate accounting, reporting, and record retention.
- Anti-money laundering and fair trade.
- Prevention of Insider trading.
- Speak Up and protection from retaliation.

The principles in the CoBEC guide decisions and actions in pursuing sustainable growth and navigating complex business scenarios. The CoBEC is supplemented by an Anti-Bribery and Fair Dealing Policy and a Policy on Human Rights and Fair Treatment. WNS also integrates sustainable practices into its operational framework, emphasizing economic transparency and comprehensive non-financial disclosures.

Describe specific policy commitments to respect human rights:

WNS places the Protection of Human Rights at the core of its values. Its commitment to upholding the interests of clients, employees, partners, suppliers, local communities, and all stakeholders with dignity and respect is outlined through several principles. Specific policy commitments to respect human rights include:

1. **Human Rights Policy:** This is a central document outlining WNS's commitment to prioritizing the protecting of human rights as a fundamental aspect of its values. It expresses dedication to upholding the dignity and respect of all stakeholders. The Human Rights Policy explicitly states that WNS integrates internationally recognized human rights standards, aligning with the United Nations Global Compact (UNGC) Principles and the UN Guiding Principles and the UN Guiding Principles on Business and Human Rights, as well as the International Labour Organization's principles.
2. **Code of Business Ethics and Conduct (CoBEC):** The CoBEC lists "Protection of human rights" as a key area of ethical standards that all associates must adhere to. The Human Rights Policy is a supplementary policy to the CoBEC.
3. **Equal opportunity and anti-discrimination:** WNS is an equal opportunity employer and treats all employees and candidates equally, without discrimination based on race, caste, religion, sex, gender identity, color, age, national and social origin, marital status, pregnancy, sexual orientation, or any other protected status. Employment decisions are made strictly on merit. The Equal Opportunity Policy aims to create a culture where all employees feel valued, respected, and empowered.
4. **Work environment and safety:** WNS is committed to providing a healthy and safe work environment for, employees, complying with applicable workplace health and safety regulations. The company's Environment Health and Safety (EHS) management system is aligned with ISO 14001:2015 and ISO 45001:2018 standards.

Provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this:

Code of Business Ethics and Conduct

Fair Treatment, Respect and Dignity at Workplace

Human Rights Policy

Equal Opportunity Policy

Supplier Code of Conduct

Environment Health and Safety Policy

Report the level at which each of the policy commitments were approved, including whether this is the most senior level:

The mandate and directive for WNS's compliance and governance program, which includes the policy commitments, are derived from the highest level of management authority and oversight: the Board of Directors and the Board committees. The Audit Committee, as part of the Board governance process, monitors the implementation of the compliance program, including policy revisions. This indicates that the policy commitments are approved at the most senior level within the organization.

Report the extent to which the policy commitments apply to activities and business relationships:

The policy commitments, particularly the CoBEC, have broad applicability. The CoBEC applies to each and every person or organization that WNS comes in contact with, including employees (permanent and contract), directors, contractors, and vendors. It applies while conducting WNS business or serving WNS clients. The commitment to human rights and the prohibition of child labor or compulsory/forced labor extend not only to WNS's own business but also throughout its entire value chain. Suppliers are required to conform to the Supplier Code of Conduct, which includes upholding human rights and prohibiting forced or child labor, as a mandatory prerequisite for onboarding. WNS also conducts supplier awareness and training programs covering topics such as fair labor practices, diversity and inclusion, and anti-bribery and anti-corruption. The policies related to data privacy and security are paramount due to the handling of client and business partner data. Strict protocols are maintained to protect both WNS's own data and that of its clients.

Describe how the policy commitments are communicated to workers, business partners, and other relevant parties:

WNS communicates its policy commitments through various channels to ensure awareness among workers, business partners, and other relevant parties.

1. Employees Policy commitments are communicated through:
 - a. The Code of Business Ethics and Conduct (CoBEC), which employees are mandated to affirm their compliance with annually as part of their employment terms.
 - b. Employee surveys to gather feedback on workplace dynamics and policy effectiveness.

- c. Intranet, newsletters, and internal portals.
 - d. Town halls and other employee engagement programs.
 - e. Specific initiatives like the CoBEC Carnival in certain locations to promote compliance in engaging ways.
 - f. Mandatory e-learning modules on workplace sexual harassment prevention.
 - g. Ethics hotline and other reporting channels for raising concerns (Speak Up program).
 - h. Policy on Fair Treatment, Respect and Dignity at the Workplace allows reporting of discrimination, bullying, and harassment.
2. Business Partners (Suppliers, Clients, etc.): Policy commitments are communicated through.
- a. Supplier Code of Conduct, a mandatory prerequisite for onboarding.
 - b. Supplier awareness and training programs covering topics like fair labour practices, diversity and inclusion, environmental stewardship, community engagement, anti-bribery, and anti-corruption.
 - c. Contractual obligations on compliance and governance included in supplier contracts.
 - d. Discussions and interactions with clients.
 - e. Client Gift and Entertainment Guidelines.
 - f. Know Your Business Partner Program which includes risk screening for suppliers.
3. Other Relevant Parties (Stakeholders, Investors, and Communities): Communication methods include:
- a. Publicly available Sustainability Report.
 - b. Company website where policies are available.
 - c. Community engagement initiatives and CSR programs.
 - d. Annual reports, press releases, and investor relations teams for shareholders.
 - e. Meetings and conferences with stakeholders.
 - f. Reporting channels available to other stakeholders, including business partners, to raise concerns.

WNS emphasizes a collaborative approach to stakeholder engagement, actively soliciting feedback to inform and strengthen its decision-making processes.

2-24 – Embedding policy commitments

Describe how policy commitments for responsible business conduct are embedded throughout activities and business relationships:

Policy commitments for responsible business conduct are integrated throughout WNS's activities and business relationships through a comprehensive framework centered around the Code of Business Ethics and Conduct (CoBEC) and the company's broader sustainability strategy.

1. Framework and Policies:

- a. The foundational principles are defined in the CoBEC, which sets the tone for ethical business practices and is a key business tenet for employees. It outlines ethical standards in areas such as human rights, environment, health and safety, data privacy and security, protection of assets, avoiding conflict of interest, prevention of bribery and corruption, accurate reporting, anti-money laundering, fair trade, insider trading, and a Speak Up mechanism. These principles guide decisions and actions for sustainable growth and navigating complex business scenarios.
- b. The CoBEC is supported by an Anti-Bribery and Fair Dealing Policy and a Policy on Human Rights and Fair Treatment, aiming to establish a corruption-free, equitable, and progressive business.

2. Embedding in business activities and conduct:

Employee Conduct: The employee handbook and operational and business policies are framed in accordance with the CoBEC which is approved by the highest governing body i.e. Board of Directors. WNS' Circle of Values is a guiding principal for business operations and various training and initiatives like Fraud awareness campaigns and focused group training programs are conducted to help employees detect and prevent fraud. Initiatives like the "CoBEC Carnival" are used to engage employees with compliance topics in a culturally relevant manner.

Human Rights and Labour: WNS is committed to protecting human rights, prohibiting forced labour and child labour in its business and supply chain, and respecting freedom of association. The company is an equal opportunity employer, prohibiting discrimination harassment. Mechanisms are in place to prevent sexual harassment and address grievances related to discrimination, bullying, and harassment.

3. Embedding in Business Relationships:

- a. **Stakeholder Engagement:** WNS emphasizes forging deep connections with stakeholders, including clients, suppliers, shareholders, employees, regulators, partners, and communities. Feedback is proactively sought from stakeholders to inform decision-making and enhance risk mitigation. Regular communication channels are maintained with employees and external stakeholders.
- b. **Supply Chain Management:** Sustainable supply chain management and responsible sourcing practices are integral to the organization. An integrated ethical sourcing framework emphasizes accountability and long-term sustainability. A 10-pronged approach to "Responsible Procurement" includes a mandatory Supplier Code of Conduct, requiring suppliers to uphold human rights and prohibit forced or child labour, aligning with the UNGC. Supplier due diligence and evaluation processes are in place to assess and mitigate risks. The Supplier Governance Program includes risk screenings and annual self-certification for adherence to compliance and regulatory frameworks. Supplier awareness and training programs cover fair labour practices, diversity and inclusion, environmental stewardship, community engagement, and anti-bribery and anti-corruption. Environmental screenings are conducted during supplier on-boarding.
- c. **Client Relations:** Partnerships with clients are crucial for long-term relationships and continuous improvement. WNS aims to be a trusted advisor, providing support and

expertise. Proactive engagement and communication ensure solutions align with client needs. Client satisfaction surveys are conducted to gather feedback and improve services.

2.25 Processes to remediate negative impacts

Describe the commitments to provide for or cooperate in the remediation of negative impacts caused or contributed to:

WNS's commitment to providing for or cooperating in the remediation of negative impacts caused or contributed to is embedded within its overarching commitment to conduct business ethically. The Code of Business Ethics and Conduct (CoBEC) sets the tone for maintaining the highest ethical, professional, and legal standards. This commitment implicitly includes addressing any adverse impacts that may arise from their activities or business relationships. The Policy on Human Rights and Fair Treatment further reinforces this commitment by aiming to establish a corruption-free, equitable, and progressive business environment, which would necessitate remediation if these principles are violated causing negative impacts.

Describe the approach to identify and address grievances, and the grievance mechanisms used:

WNS employs a structured approach to identify and address grievances, with the "Speak Up" program serving as a central mechanism.

- a) Identification and Reporting: The primary mechanism for individuals to raise concerns about the organization's business conduct, including potential negative impacts or policy violations, is the "Speak Up" program. This program is designed to allow employees, directors, contractors, and vendors ("associates") to report their concerns without fear of retaliation, with a commitment to confidentiality.
- b) Addressing Grievances: Concerns raised through the "Speak Up" program and other channels are subject to a multi-layered review process involving various committees comprising senior leadership from cross-functional teams. This structure is intended to ensure that reported issues are appropriately investigated and addressed. The Audit Committee of the Board of Directors monitors the implementation of the COBEC and reviews cases raised through the whistleblower mechanism, signifying oversight at the highest level. WNS has a zero-tolerance policy for substantiated breaches, leading to disciplinary or corrective action, which serves as a form of addressing and potentially remediating the impact of misconduct.

Describe other processes for remediation of negative impacts caused or contributed to:

Beyond the formal grievance mechanisms, other processes that contribute to preventing and potentially remediating negative impacts include:

- a) Policy Implementation and Compliance: The comprehensive set of policies under the Policy Charter, covering areas from anti-bribery to environment, health and safety, and human rights, serves to prevent negative impacts by setting clear expectations for conduct. Rigorous implementation and annual compliance certification by employees are processes aimed at minimizing the likelihood of harmful actions.

- b) **Corrective Actions:** The zero-tolerance policy for breaches of the CoBEC and other policies implies a process for taking corrective actions following a substantiated violation. These actions, whether disciplinary or otherwise, can be considered a form of remediation to address the impact of the misconduct and prevent recurrence.

Describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms:

WNS's grievance mechanisms are not simple 'set-and-forget' policies; they are co-created, operated and continually refined with active participation from the very people they serve – employees and business partners. From the initial design to ongoing operation to structured review and regular improvement, our stakeholders are integral at every step.

1. **Multi-Channel Accessibility:**

- a. Grievances can be raised via:
 - i. The 24*7 'Speak up' Ethics Hotline with translated support
 - ii. An anonymous online portal
 - iii. Direct email to the General Counsel
 - iv. Face-to-face town halls
2. **Frontline Ownership:** Mandatory e-learning for all employees and targeted workshops for senior employees ensures that intended know how and when to use each channel.
3. **Governance escalation:** The Board's Governance Committee meet time to time to review grievance performance metrics and charter next steps.
4. **Case insights and policy updates:** Lessons learned from the most common or challenging cases feed directly into quarterly policy reviews, with frontline owners and committee members co-authoring revisions.
5. **Case level oversight:** All complaints are reviewed by independent committees to ensure impartiality.
6. **External Validation:** WNS engages third-party assurance providers to audit its grievance processes annually, soliciting direct feedback from sample users on accessibility and timeliness.
7. **Training & awareness:** Mandatory e-learning for all employees and targeted workshops for partners ensures that intended users know how and when to use each channel.

These measures ensure that WNS's grievance mechanisms are owned, trusted and continually refined by the very stakeholders they exist to protect – employees, partners and the broader communities in which WNS operates. This co-creative approach turns a compliance obligations into a living, responsive system that evolves with stakeholders needs.

Describe how the effectiveness of grievance mechanisms and other remediation processes are tracked, and report examples of their effectiveness, including stakeholder feedback:

Tracking Mechanisms: The Audit Committee's role in monitoring the implementation of the CoBEC and reviewing whistleblower cases suggests a formal process for tracking the number and nature of concerns raised and their resolution. The multi-layered committee structure

involved in reviewing reported issues also implies a system for managing and tracking these cases. There is an ongoing initiative to gather employee feedback on employment interfaces, including a focused survey on the effectiveness of the compliance program. This survey serves as a mechanism for gauging employee perception and potentially identifying areas for improvement in the grievance handling process.

Examples of Effectiveness and Stakeholder Feedback: A total of 9373 employees participated in the survey on the effectiveness of the compliance program which indicates an effort to assess how well these mechanisms are functioning from a key stakeholder group's perspective. The fact that concerns are reviewed by senior leadership and the Audit Committee suggests that the outcomes of the grievance process are subject to high-level scrutiny. In conclusion, WNS has established a framework for addressing grievances and potentially remediating negative impacts, with the CoBEC and "Speak Up" program as its central components.

2.26 Mechanisms for seeking advice and raising concerns

Describe the mechanisms for individuals seek advice on implementing policies and practices for responsible business conduct:

Individuals can seek advice on implementing policies and practices for responsible business conduct through several avenues:

- a) **Code of Business Ethics and Conduct (CoBEC):** The CoBEC itself serves as a foundational document outlining the principles and ethical standards expected of all associates (employees, directors, contractors, and vendors). It provides guidance on various areas of responsible business conduct, including human rights, environment, health and safety, data privacy, conflict of interest, and anti-corruption. Individuals can refer to the CoBEC for clarity on expected behaviors and practices and reach out to channels provided in the CoBEC. In case of any advice, that can be reached out at the General Counsel's office.
- b) **Supporting Policies:** The CoBEC is supplemented by other detailed policies, such as the Anti-Bribery and Fair Dealing Policy and the Policy on Human Rights and Fair Treatment. These policies offer more specific guidance on navigating complex ethical situations and adhering to responsible business practices.
- c) **Internal Channels:** While not explicitly detailed as a distinct mechanism solely for seeking advice in the provided snippets, we encourage employees to reach out to the functional senior leadership and managers, HR, or dedicated compliance personnel, would be available for individuals to seek guidance on policy implementation.

Describe the mechanisms for individuals to raise concerns about the organization's business conduct:

WNS encourages responsible business conduct by providing a clear ethical framework and supporting policies for guidance and provides specific mechanisms for individuals to raise concerns about the organization's business conduct, with a strong emphasis on the "Speak Up" program. This program is a key mechanism for individuals to report concerns regarding potential violations of the CoBEC, other policies, or any instances of unethical conduct or fraud. Speak Up program provides channels for reporting, through the specific channels through 24/7 ethics

hotline channel available in multiple languages, or writing to Speak.up@wns.com or various grievance channels outlined in the CoBEC and whistleblowing policy or through web reporting. To foster our Speak Up culture we apprise employees of these channels at the end of annual CoBEC training certification programs. The program is underpinned by a commitment to confidentiality and protection from retaliation for those who raise concerns in good faith.

2-27 Compliance with laws and regulations

Instances of Non-compliance with Laws and Regulations

	FY 2025	FY 2024	FY 2023	FY 2022
Instances for which fines were incurred:	0	0	0	0
Instances for which non-monetary sanctions incurred:	0	0	0	0
Instances of non-compliance:	0	0	0	0
Describe significant instances of non-compliance:	None			

Monetary Value of Fines for Instances of Non-compliance with Laws and Regulations

	FY 2025	FY 2024	FY 2023	FY 2022
Total monetary value of fines (USD):	0	0	0	0

2-28 Membership associations

Industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role

American Public Power Association
CONFEDERATION OF INDIAN INDUSTRY (CII)
Dow Jones & Company, Inc.
Information Technology Association of Andhra Pradesh
International Underwriting Association
Mackay CEO Networks Limited Partnership Team

Mortgage Bankers Association
NASSCOM
Singapore International Chamber of Commerce
Conveyancing Association
Sourcing Industry Group Inc

2-29 Approach to stakeholder engagement

Describe approach to engaging with stakeholders:

Stakeholder Group	Channels	Purpose
Employees	E-mails, surveys, townhalls, grievance handling platforms, internal portals, newsletters and frequent ongoing connects via managers, HR, etc.	- Actively informed about ongoing sustainability objectives and outcomes through various channels - Employee participation sought in the Double Materiality Assessment for identifying material topics - Engaged via various employee engagement initiatives - Participation in ongoing CSR initiatives - Several open channels of feedback for employees
Clients	E-mails, client surveys, website and client meetings	- Client participation in double materiality assessment to identify material topics for WNS - Actively responding to Request for Proposals (RFPs) to comprehensively demonstrate our sustainability objectives and utilizing RFPs as an input for our own future goals - Analyzed feedback from client interactions and aligned sustainability objectives - Supporting our current or prospective clients' sustainability vision by providing solutions for their goals - Assessing client satisfaction via Net Promoter Score (NPS) - Open communication channels for handling any grievances

Stakeholder Group	Channels	Purpose
Investors/Share holders	E-mails, surveys and investor relations, website	▪ Addressed investor inquiries on our sustainability objectives and responded to all received shareholder/investor surveys ▪ Actively inform shareholders/investors about progress via press releases, conferences, annual reports, website updates and quarterly earnings calls for financial performance, including sustainability progress ▪ Results and other corporate disclosures as mandated by the regulations. Annual General Meetings (AGMs) are a forum for direct shareholder interactions with the Board of Directors, shareholder grievance handling, etc. ▪ Sought inputs from investor relations team for double materiality assessment
Suppliers	E-mails, surveys, meetings.	▪ Sought inputs from the select suppliers team for double materiality assessment ▪ Engaged through supplier awareness and training programs to educate and empower suppliers ▪ Ensuring transparency, fairness and accountability through the Supplier Code of Conduct
Regulators	Official letters or correspondence via e-mails, etc.	▪ Compliance with all regulatory requirements
Communities	Community events and CSR programs	▪ Partnership with educational non-profits for volunteering opportunities ▪ Our CSR partners were respondents to the double materiality assessment

2.30 Collective bargaining agreements

Percentage of total employees covered by collective bargaining agreements (%):

0.04%

For employees not covered by collective bargaining agreements, explain whether the organization determines their working conditions and terms of employment based on

collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations:

For employees not covered by collective bargaining agreements, the organization determines their working conditions and terms of employment based on benchmarking with other companies for best practices and following statutory regulations pertaining to working conditions as per the local law. The working conditions and terms of employment of employees not covered by collective bargaining agreements are not influenced or determined based on other collective bargaining agreements.

GRI 3: Material Topics 2021

3-1 Process to determine material topics

Describe process to determine material topics:

WNS is dedicated to conducting regular materiality assessments, as we believe that these exercises are pivotal in defining our sustainability objectives and delineating the necessary actions to achieve a broader impact on the key issues that resonate with our stakeholders. We typically review our material topics annually to ensure relevance to the current global issues. This year, the assessment was conducted based on the double materiality approach. This new perspective allows us to evaluate not only how sustainability factors impact our financial performance but also how our operations affect the broader environment and society. By integrating this dual lens, we gain a more comprehensive view of our sustainability landscape. In our revised methodology, we have considered a diverse range of factors in our analysis, including the ever-changing legal landscape; geographical, demographical, and economic risks and opportunities; contemporary sustainability frameworks and standards. Furthermore, in order to understand the comprehensive business model, several input sources were analyzed namely regulatory changes, SASB Materiality Finder / MSCI ESG Industry Materiality Map, Research papers, WNS Financial statements (Form 20-F which outline organization risks), sustainability reports, market trends, media search, sustainability policies, sector-specific practices, global risk reports etc. We also included insights on trends and sector-specific developments and valuable inputs on key risks and opportunities from WNS stakeholders, including employees, clients, regulators, investors, suppliers and our CSR partners. Our detailed Double Materiality Assessment is available on our website – **Double Materiality Assessment**

Specify stakeholders and experts whose views informed process to determine material topics:

We incorporated insights on trends, sector-specific developments, key risks and opportunities from employees, clients, regulators, investors, suppliers and our CSR partners. We received responses from 200 employees across various role bands, geographies and business verticals; 5 clients, 9 suppliers, 2 business partners, 2 CSR partners, our investor relations team in lieu of our investors.

3-2 List of material topics

Material Economic, Environmental and Social Topics:

Business Continuity, Data Privacy and Security, Ethics and Compliance, Responsible AI, Decarbonization, Cloud Transition, Health and Wellbeing of Employees, Community Engagement and Social Dialogue, Learning and Development, Supply chain Synergy, Client Experience, Skilled Workforce, Employee Sentiments, and Belongingness. Further details on our IROs are mentioned in our Double Materiality Assessment report available on our website – **Double Materiality Assessment**

Report changes to the list of material topics compared to the previous reporting period:

The following topics were added compared to last year: Responsible AI, Cloud Transition, Business Continuity, Supply Chain Synergy, Skilled Workforce, and Employee Sentiments

The following topics were removed compared to last year: Waste Management, Corporate Governance (Board Composition, Board Oversight of ESG, Executive Remuneration, Shareholder Rights, Regulatory Compliance Procedures, and Risk Management)

This year's assessment was conducted based on the double materiality approach. This allows us to evaluate not only how ESG factors impact our financial performance but also how our operations affect the broader environment and society.

Important from Financial Perspective	Important from Financial and Impact Perspectives	Important from Impact Perspective
Health and Wellbeing of Employees	Community Engagement and Social Dialogue	Cloud Transition
	Learning and Development	Responsible AI
	Supply Chain Synergy	Belongingness
	Decarbonization	
	Data Privacy and Security	
	Business Continuity	
	Client Experience	
	Skilled Workforce	
	Employee Sentiments	
	Ethics and Compliance	

GRI 201: Economic Performance 2016

201-1 Direct economic value generated and distributed

Global Direct economic value generated and distributed (EVG&D) on an accruals basis

Direct Economic Value Generated (USD)	Economic Value Distributed (USD)					Economic Value Retained (USD)
Revenue	Operating Costs	Employee Wages and Benefits	Payments to Providers of Capital	Payments to Governments	Community Investments	[generated less distributed]
1,365,407,755	338,143,700	799,155,495	18,399,754	37,291,351	2,204,564	170,112,890

GRI 205: Anti-corruption 2016

3-3 Management of material topics: Anti-corruption

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

From an anti-corruption perspective, the actual and potential impacts can be significant, primarily on the economy and people (including impacts on human rights and societal trust). Direct environmental impacts are less likely to be associated with corruption itself, though corruption can enable activities that harm the environment.

1. Negative Impacts (Actual and Potential):

- Economy:** Corruption can lead to financial losses for the company through bribes or fraudulent activities. It can distort fair competition in the market and undermine the integrity of business transactions. It can also result in legal penalties, fines, and reputational damage, impacting economic performance and shareholder value.
- People (and Human Rights):** Corruption erodes trust among employees, business partners, and the wider community. It can lead to unfair treatment, discrimination, and a lack of equal opportunity if decisions are based on corruption rather than merit. Corruption can indirectly facilitate human rights abuses by undermining governance and accountability structures.

2. Positive Impacts (Potential):

- Implementing strong anti-corruption measures contributes to a fair and transparent business environment, fostering trust with stakeholders. This can enhance the company's reputation, attract ethical business partners, and contribute to a more stable and

predictable economic environment. By preventing corruption, WNS contributes to a culture of integrity that benefits its employees and the communities in which it operates.

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

WNS is potentially involved with the risk of negative impacts related to corruption through both its activities and its business relationships.

- a. **Activities:** The risk of corruption exists within WNS's own operations, particularly in areas involving financial transactions, procurement, and interactions with government officials. Internal fraud or unethical behaviour by employees could constitute corrupt practices.
- b. **Business Relationships:** WNS's involvement with potential negative impacts through business relationships is significant, particularly with suppliers and clients. Corruption could occur in the supply chain (e.g., bribes exchanged for contracts) or in dealings with clients or intermediaries. The policy documents highlight the importance of managing the supply chain responsibly, acknowledging the potential for risks within this relationship.

Describe policies or commitments regarding the material topic:

WNS has clear policies and commitments in place to address anti-corruption:

- a. **Code of Business Ethics and Conduct (CoBEC):** The CoBEC explicitly lists "Prevention of bribery and corruption" as one of the key areas of ethical standards that all associates must adhere to. It sets the overarching expectation for conducting business ethically and legally.
- b. **Anti-Bribery and Fair Dealing Policy:** This is a specific, supplementary policy to the CoBEC that focuses directly on preventing bribery and promoting fair dealing. Its existence underscores WNS's commitment to a corruption-free business environment.

Describe actions taken to manage the topic and related impacts:

WNS takes several actions to manage the risks and impacts associated with anti-corruption:

1. **Policy Implementation and Communication:** Disseminating and enforcing the CoBEC and the Anti-Bribery and Fair Dealing Policy among all associates.
2. **Training and Awareness:** Conducting mandatory Annual Compliance training for employees, which would include anti-corruption. Fraud awareness campaigns and training programs are also conducted to help employees detect and prevent fraudulent and potentially corrupt activities.
3. **Speak Up Mechanism:** Providing a confidential mechanism ("Speak Up" program) for individuals to report concerns about non-compliance, fraud, or unethical behaviour, including potential instances of bribery or corruption.
4. **Due Diligence:** The Supplier Governance Program includes risk screenings and due diligence for suppliers, which would likely incorporate assessments related to ethical conduct and corruption risks.
5. **Internal Controls and Oversight:** Implementing internal controls and having a multi-layered committee structure and Audit Committee oversight to monitor compliance and review reported cases. The zero-tolerance policy for substantiated breaches acts as a deterrent and a mechanism for taking action when corruption is found.

Report information about tracking of effectiveness of actions taken:

Insights into the overall compliance and ethical framework tracking:

- 1) **Monitoring of Reported Cases:** The review of cases raised through the "Speak Up" program by various committees and the Audit Committee indicates a process for tracking reported instances of potential misconduct, which would include corruption.
- 2) **Compliance Program Effectiveness Survey:** The focused survey on the effectiveness of the compliance program, in which a large number of employees participated, provides a measure of employee perception regarding the effectiveness of the overall ethical and compliance framework, including anti-corruption measures.
- 3) **Zero-Tolerance Policy Application:** Tracking the application of the zero-tolerance policy and the resulting disciplinary or corrective actions for substantiated breaches (including those related to corruption) would be an internal measure of the policy's effectiveness as a deterrent and consequence mechanism.

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

Stakeholder engagement informs WNS's approach to anti-corruption indirectly through the broader emphasis on ethical conduct and governance, and directly through specific mechanisms like the employee survey.

- 1) **Informing Actions:** The identification of "Business Ethics" and "Corporate Governance" as material topics through stakeholder engagement highlights the importance stakeholders place on these areas, including anti-corruption. This likely influences the prioritization and reinforcement of anti-corruption policies and programs. Feedback received through general stakeholder interactions or specific channels like client relations would also inform the perceived effectiveness of WNS's ethical conduct.
- 2) **Informing Effectiveness:** The employee survey on compliance program effectiveness is a direct example of how stakeholder (employee) engagement informs the assessment of actions taken. The snapshot of employee perception provides valuable feedback on how well the anti-corruption message and mechanisms are understood and trusted by the workforce.

In summary, WNS recognizes the importance of anti-corruption, has established clear policies and implemented actions to prevent and manage it within its activities and business relationships.

205-2 Communication and training about anti-corruption policies and procedures

Communication and Training about Anti-Corruption Policies and Procedures

	FY 2025		FY 2024	FY 2023	FY 2022
Communication on anti-corruption policies and procedures	Total	Percentage (%)	Percentage (%)	Percentage (%)	Percentage (%)
Governance body members:	9	100%	100%	100%	100%
Employees:	64,505	100%	100%	100%	100%
Business partners:	-	100%	-	-	-
Training on anti-corruption	Total	Percentage (%)	Percentage (%)	Percentage (%)	Percentage (%)
Governance body members:	9	100%	100%	100%	100%
Employees:	63,850	99%	91%	-	-

Has the organization communicated its anti-corruption policies and procedures to other persons or organizations?

This is a mandatory prerequisite for suppliers before onboarding, indicating its public availability to business partners at https://s3.wns.com/S3_5/Documents/ESG-Microsite/WNS-Supplier-Code-of-Conduct.pdf. The Supplier Code of Conduct entails our Anti-Bribery policy and procedures.

The training for anti-corruption is embedded within the Code of conduct training for employees and 99% employees have completed the training for the year 2024-2025.

205-3 Confirmed incidents of corruption and actions taken

Confirmed Incidents of Corruption and Actions Taken

	FY 2025	FY 2024	FY 2023	FY 2022
a. Total number of confirmed incidents of corruption:	0	0	0	0
b. Total number of confirmed incidents in which employees	0	0	0	0

	FY 2025	FY 2024	FY 2023	FY 2022
were dismissed or disciplined for corruption:				
c. Total number of confirmed incidents when contracts with business partners were not renewed due to violations related to corruption:	0	0	0	0

GRI 206: Anti-competitive Behavior 2016

3-3 Management of material topics: Anti-competitive Behavior

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

WNS recognizes it may be indirectly exposed to these risks through its supply chain or other stakeholder relationships and therefore we continue to review and assess our practices in response to changing circumstances and take a risk based approach. To uphold the highest standard of integrity including anti-competitive behaviour and minimizing any risk to environment, people and economy, we abide by best practices outlined in our various policies namely Anti-Corruption and Fair dealing and Human Rights Policy. For more details on our Double Materiality Assessment, visit our website [**Environmental, Social and Governance \(ESG\) | WNS Global Services.**](#)

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

While WNS does not directly contribute to any anti-competitive behaviour, as a significant player in the industry, WNS's own market conduct, including its pricing strategies, contractual agreements, and interactions with competitors, could potentially raise anti-competitive concerns if not managed diligently through internal controls and policies. Interactions with clients, competitors, and partners in the market could potentially carry the risk of engaging in anti-competitive practices, such as colluding with competitors on pricing or market share, or imposing unfair restraints on clients or partners through contractual terms. Our internal policies like Anti-corruption and Fair dealing driven via our compliance program, acknowledge the importance of ensuring that these practices do not cause unreasonable restraint on trade.

Describe policies or commitments regarding the material topic:

WNS demonstrates its commitment to preventing anti-competitive behaviour through its ethical framework:

- 1) Code of Business Ethics and Conduct (CoBEC): Ethical conduct as defined by the CoBEC includes adherence to anti-competition principles.

- 2) **Commitment to Fair Trade:** The CoBEC mentions "Anti-money laundering and fair trade" as an area of ethical standards. While "fair trade" can have multiple interpretations, in the context of business ethics, it often encompasses adherence to principles of fair competition and avoiding practices that distort the market.
- 3) **Antitrust and competition section of Anti-Corruption and Fair dealing policy:** Antitrust laws are designed to protect the competitive process and generally prohibit:
 - agreements, formal or informal, with competitors that harm competition or clients, including price fixing and allocations of clients, territories or contracts;
 - agreements, formal or informal, that establish or fix the price at which a client may resell a product;
 - the sharing of certain kinds of information, such as pricing, production and inventory, which should never be exchanged with competitors, regardless of how innocent or casual the exchange may be and regardless of the setting, whether business or social; and
 - abuses of a dominant position, which might need to be applicable if there are any markets in which WNS has substantial market power (as evidenced, for example, by a market share of 40% or more).

Describe actions taken to manage the topic and related impacts:

WNS manages the risk of anti-competitive behaviour through its overarching ethical compliance program:

- 1) **Embedding Ethical Practices:** The principles outlined in the CoBEC guide decisions and actions to ensure compliance. This includes: the commitment to fair trade and avoiding unreasonable restraint on trade, the commitment to "exercising diligence" in their practices to avoid restraint on trade implies internal processes and awareness to prevent predatory pricing, unfair exclusive contracts, or collusion. As anti-competitive behaviour falls under the umbrella of ethical conduct and compliance, it is covered in the mandatory. The "Speak Up" program provides a channel for individuals to report any concerns about unethical conduct, which could include observed or suspected anti-competitive practices.
- 2) **Emphasizing on Anti-Trust behaviour through our policies:** The Board and senior management take overall responsibility and are ultimately accountable for ensuring that WNS instils and enforces a general culture of competition compliance within the business. However, all employees are required to play their part in this competition compliance culture by complying with the relevant competition laws and with the competition compliance policies put in place by WNS.

The Anti-corruption and Fair dealing policy specifically calls out that activities which risk breaching competition law will be subject to disciplinary sanctions and may expose WNS and its Employees to civil and/or criminal liability. Understanding the requirements of antitrust and unfair competition laws of the various jurisdictions where WNS do business can be quite difficult and an Employee is urged to seek assistance from his or her manager or the Group General Counsel whenever the Employee has a question relating to these laws.

Report information about tracking of effectiveness of actions taken:

- 1) **Compliance Program Monitoring:** The Audit Committee and internal committees monitor the overall compliance program, which would include adherence to ethical standards encompassing anti-competitive behaviour.
- 2) **Review of Reported Concerns:** Any concerns related to anti-competitive practices reported through the "Speak Up" mechanism would be reviewed, and the tracking of such reports would provide some indication of potential issues.

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

Stakeholder engagement informs WNS's approach to anti-competitive behaviour primarily through the emphasis on ethical business practices and corporate governance as material topics.

- 1) **Informing Actions:** The identification of "Ethics and Compliance" as a material topic through stakeholder engagement signifies the importance stakeholders place on WNS operating with integrity and fairness in the market. This likely reinforces the company's commitment to preventing anti-competitive behaviour and embedding related principles in its CoBEC and practices.
- 2) **Informing Effectiveness:** Client and competitor perceptions of WNS's market conduct would be an informal indicator of effectiveness. Any concerns raised by these stakeholders through business interactions or other channels would inform WNS about potential issues. The employee survey on compliance program effectiveness might also indirectly capture employee understanding and adherence to principles that prevent anti-competitive conduct.

WNS acknowledges the importance of fair competition and has a commitment within its ethical framework to avoid anti-competitive practices. While detailed actions and effectiveness tracking specifically for anti-competitive behavior are less prominent than for topics like anti-corruption, the overarching compliance program and grievance mechanisms serve as the primary means of managing this risk. Stakeholder engagement, particularly regarding overall business ethics, informs the importance of this topic.

206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

	FY 2025	FY 2024	FY 2023	FY 2022
Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices:	0	0	0	0

GRI 207: Tax 2019

207-1 Approach to tax

Does the organization have a tax strategy?

Yes. Our tax policy, available publicly on our website and reviewed and approved by the WNS Group's Chief Financial Officer, aligns with risk management frameworks and corporate governance procedures. We have zero tolerance for tax risks, and our activities are subject to internal review and approval procedures. Senior management evaluates and authorizes major tax decisions, with oversight of the Board of Directors' Audit Committee

Report if the governance body or executive-level position within the organization formally reviews and approves the tax strategy, and the frequency of this review:

The Audit Committee of the WNS Board of Directors maintains oversight and is updated regularly in its meetings on the tax affairs of WNS.

All key tax decisions are reviewed and approved by senior management of WNS, namely the Group Chief Financial Officer.

Describe the approach to regulatory compliance:

WNS is committed to comply with applicable laws and regulations of the relevant jurisdictions in which it operates both in letter and in spirit.

In the context of tax, WNS is committed to:

- a. Comply with relevant tax laws and regulations
- b. Pay tax in the jurisdictions which it is legally obliged to pay as and when it becomes payable
- c. Undertake intra-group transactions following the "arm's length" principle
- d. Utilize tax rulings, agreements, clearances, concessions or reliefs which are provided by the relevant jurisdictions
- e. Respond to tax enquiries and audits in a transparent and timely manner
- f. Engage with governments, tax authorities and regulators in a constructive and transparent manner

Describe how the tax approach is linked to the business and sustainable development strategies:

WNS gives due consideration to the tax laws of the countries in which it operates. Commercial considerations are the key driver for WNS in managing its business affairs. While planning its activities WNS takes into consideration the commercial and economic substance of the transaction and whether such activities contribute to the achievement of WNS's strategic goals. All activities comply with WNS's internal practices and policies and are subject to robust review and approval processes. WNS does not undertake activities that are contrived or artificial. From a tax standpoint, WNS takes into consideration the commerciality of the initiative, technical strength of the tax position(s) and the potential reputational impact on WNS. Where there is significant uncertainty or complexity in relation to a proposed transaction, WNS seeks external expert advice.

207-2 Tax governance, control, and risk management

Report the governance body or executive-level position within the organization accountable for compliance with the tax strategy:

The Audit Committee of the WNS Board of Directors maintains oversight and is updated regularly in its meetings on the tax affairs of WNS.

All key tax decisions are reviewed and approved by senior management of WNS, namely the Group Chief Financial Officer.

A team of tax professionals ('WNS Tax Function') manages the tax affairs of WNS in conformity with the Global Tax Policy.

Describe how the approach to tax is embedded within the organization:

All key tax decisions are reviewed and approved by senior management of WNS.

The Audit Committee of the WNS Board of Directors maintains oversight and is updated regularly in its meetings on the tax affairs of WNS, and any feedback received is appropriately implemented

Separately, from a tax compliance standpoint, periodic internal audits are undertaken to ensure completeness of tax compliances and due examination is also undertaken by WNS' external auditors

Describe the approach to tax risks, including how risks are identified, managed, and monitored:

WNS has a low tolerance towards tax risks.

WNS Tax Function identifies and manages tax risks with regular business review and takes assistance from external tax advisors and tax counsels, wherever required, provides advice to the business, undertakes tax compliances, engages with tax authorities and assists with various forms of tax and financial reporting.

WNS Tax Function subscribes to various tax and regulatory portals and is regularly updated on changes in laws and regulations through interactions with external tax advisors.

WNS deploys the Oracle ERP system across all Group entities for recording its financial transactions and also maintains a robust system of internal controls and risk management.

Uncertain tax positions of WNS are recorded at the amount likely to be paid to tax authorities. A liability is recognized in connection with each item that is not probable of being sustained on examination by tax authorities. The liability is measured using single best estimate of the most likely outcome for each position taken in the tax return.

Describe how compliance with the tax governance and control framework is evaluated:

All key tax decisions are reviewed and approved by senior management of WNS.

The Audit Committee of the WNS Board of Directors maintains oversight and is updated regularly in its meetings on the tax affairs of WNS, and any feedback received is appropriately implemented

Separately, from a tax compliance standpoint, periodic internal audits are undertaken to ensure completeness of tax compliances and due examination is also undertaken by WNS' external auditors.

Describe the mechanisms to raise concerns about the organization's business conduct and the organization's integrity in relation to tax:

WNS has a formal whistleblowing policy which enables confidential, anonymous reporting of violations of any law, rule, regulation or the COBEC. There is a dedicated e-mail address to report violations of a financial nature.

Describe the assurance process for disclosures on tax including, if applicable, a link or reference to the external assurance report(s) or assurance statement(s):

WNS is committed to transparency in its tax matters, and provides relevant statutory disclosures on key tax matters, including in its financial statements, in due compliance with regulatory requirements. In addition to reviews by internal and external auditors, the Audit Committee of the WNS Board of Directors maintains oversight and is updated regularly in its meetings on the tax affairs of WNS.

207-3 Stakeholder engagement and management of concerns related to tax

Describe the approach to engagement with tax authorities:

The approach to engagement with tax authorities – WNS engages with tax authorities, with honesty, respect, fairness and in a spirit of cooperative compliance. From time to time, if it is unclear how a tax law should be applied, WNS may engage with tax authorities in advance of undertaking transactions to confirm the correct application of tax law, including executing advance pricing agreements to bring certainty from a tax perspective on its intra-group transactions. Also, from time to time, WNS's views (or those of its tax advisors) on the appropriate tax treatment in any given case may differ from those of the tax authorities. Where such circumstances arise, WNS is prepared to litigate where it disagrees with a ruling or decision of a tax authority but will first seek to resolve any disputed matters through proactive and transparent discussions.

Describe the approach to public policy advocacy on tax:

WNS does not directly undertake activities pertaining to public advocacy on tax. It does provide its views / contributes its ideas to industry associations which collates the same from different organization – these various inputs received are then distilled by the industry associations for public dissemination

Describe the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders:

The processes for collecting and considering the views and concerns of stakeholders, including external stakeholders:

- As discussed, the Audit Committee of the WNS Board of Directors (comprising of external directors) maintains oversight and is updated regularly in its meetings on the tax affairs of WNS. Where queries are raised by the Audit Committee, the same are appropriately responded to and feedback received is implemented
- WNS organizes quarterly earnings conference calls, where stakeholders can provide their views and discuss their concerns
- Additionally, WNS provides relevant statutory disclosures on key tax matters, including in its financial statements, in due compliance with regulatory requirements. Stakeholders can reach out the WNS Investor Relations team to provide their views and discuss their concerns.

GRI 302: Energy 2016

3-3 Management of material topics: Energy

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

While, energy consumption is essential for business continuity, digital operations, and service delivery across global locations, it can contribute to greenhouse gas emissions and environmental degradation if sourced from non-renewable sources. Managing energy responsibly is key to balancing operational efficiency with environmental impact. Hence, energy consumption can have a negative impact on the environment, however, it is important to deploy energy efficient initiatives to mitigate impact.

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

As we expand our delivery footprint, our overall consumption and associated emissions are also increasing. Enhancing energy efficiency across operations is a strategic opportunity for us. Retrofitting offices, deploying smart energy systems, and adopting renewables, we can reduce utility costs and related emissions. These actions not only support our decarbonization goals but also strengthen appeal to our clients seeking low-carbon service partners. For more details on our Double Materiality Assessment, visit our website – **Environmental, Social and Governance (ESG) | WNS Global Services.**

Describe policies or commitments regarding the material topic:

Our **EHS Policy** serves as the foundation of our EHS Management System (EHSMS), aligning with the principles of ISO 14001:2015. As part of our commitment to achieving carbon net-zero, we develop comprehensive global emission inventories and set both short- and long-term reduction targets, which have been validated by the Science Based Targets initiative (SBTi). Through a structured and proactive approach, we drive continuous improvements in environmental performance

Describe actions taken to manage the topic and related impacts:

All actions taken towards Energy management are mentioned in the “Planet First” section in our latest Annual Sustainability Report available on our website – **Environmental, Social and Governance (ESG) | WNS Global Services.**

Report information about tracking of effectiveness of actions taken:

To track the effectiveness of our energy management actions, we have developed a comprehensive carbon reduction roadmap aligned with our SBTi-approved Near-Term and Net-Zero targets. This roadmap outlines specific initiatives and milestones to drive measurable progress. We monitor implementation through our Environmental Management Systems (EMS), and regularly evaluate performance via internal audits and key performance indicators. Effectiveness is further validated through transparent reporting aligned with leading environmental disclosure frameworks such as the Carbon Disclosure Project (CDP), and through performance in third-party sustainability assessments.

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

Engagement with stakeholders has played a critical role in shaping our approach to energy efficiency. Decarbonization emerged as a material topic from the Double Materiality Assessment. As part of our double materiality assessment, we consulted a wide range of stakeholders—including clients, investors, employees, suppliers etc. to identify and validate climate-related priorities. In addition, our established Stakeholder Engagement Framework ensures ongoing dialogue through formal channels such as client reviews, employee surveys, supplier assessments, and investor interactions. These insights have informed key decarbonization actions, such as transitioning to renewable energy in select facilities, enhancing energy efficiency, and adopting transparent climate disclosures. Continuous feedback from stakeholders also helps us evaluate the effectiveness of our initiatives, ensuring our efforts remain aligned with evolving expectations and generate measurable environmental impact.

302-1 Energy consumption within the organization

Consumption by Fuel Type (Renewable)

Fuel Type (Renewable)	FY 2025	FY 2024	FY 2023	FY 2022
Indirect Energy Consumption Gigajoules (GJ)	98,080.66	94,726.85*	58,182.09*	4,539.38 *

Total Consumption from Renewable Energy Sources

	FY 2025	FY 2024	FY 2023	FY 2022
Total consumption from renewable energy sources Gigajoules (GJ):	98,080.66	94,726.85*	58,182.09*	4,539.38*

Consumption by Fuel Type (Non-Renewable)

Fuel Type (Non-renewable)	FY 2025	FY 2024	FY 2023	FY 2022
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Indirect Energy Consumption Gigajoules (GJ)	98,955.57	93,240.43*	114,476.18*	118,375.26*
Direct Energy Consumption Gigajoules (GJ)	4,391.69	6,390.25*	10,159.22*	7,213.81*

Total Consumption from Non-Renewable Energy Sources

	FY 2025	FY 2024	FY 2023	FY 2022
Total consumption from non-renewable energy sources Gigajoules (GJ):	103,347.26	99,630.68*	124,635.40*	125,589.07*

Energy Consumed

Energy Type	FY 2025	FY 2024	FY 2023	FY 2022
Electricity Consumed Gigajoules (GJ)	197,036.23	187,967.28*	172,658.27*	122,914.64*
Total electricity, heating, cooling, and steam consumed Gigajoules (GJ)	197,036.23	187,967.28*	172,658.27*	122,914.64*

Total Energy Consumption within the Organization, in Joules or Multiples

	FY 2025	FY 2024	FY 2023	FY 2022
Total energy consumption within the organization: Gigajoules (GJ)	201,427.92	194,357.53*	182,817.49*	130,128.45*

*Reported figures for FY 2024, 2023, 2022 have been revised basis updates to calculation methodology, and approved submissions from SBTi

Standards, methodologies, and assumptions used to calculate and measure energy consumption, with a reference to the calculation tools used:

Source for measuring energy - IPCC (Intergovernmental Panel on Climate Change)

Source of the conversion factors used:

IPCC (Intergovernmental Panel on Climate Change)

302-3 Energy intensity

Energy Intensity

	FY 2025	FY 2024	FY 2023	FY 2022
Numerator	201,427.92	194,357.53*	182,817.49*	130,128.45*
Denominator	62,925.00	58,336.00*	59,755.00	50,152.00
Energy Intensity	3.20	3.33	3.06*	2.59*

*Reported figures for FY 2024, 2023, 2022 have been revised basis updates to calculation methodology, and approved submissions from SBTi

Organization-specific metric (the denominator) chosen to calculate the ratio:

per FTE

Types of energy measured in energy intensity ratio:

Fuel and Electricity.

Explain whether the ratio uses energy consumption within the organization, outside of it, or both:

Within the organization.

302-4 Reduction of energy consumption

Reduction of Energy Consumption

	Unit	FY 2025	FY 2024
Fuel	Gigajoules (GJ)	5,767.53	3,768.97

Types of energy included:

Fuel

Basis for calculating reductions in energy consumption (e.g. base year / baseline), and the rationale for choosing it:

As per SBTi criteria, WNS has selected FY 2022-23 as base year, being the nearest Business As Usual (BAU) condition. 2021-22 was not selected as it was non- BAU condition.

Standards, methodologies, and assumptions used:

Heating Values used:

Fuel type	Heating Value(TJ/Gg)	Fuel Density(Kg/Litre)
Diesel	43	0.84

Petrol	44.3	0.74
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GRI 303: Water and Effluents 2018

303-1 Interactions with water as a shared resource

Describe how your organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts the organization has caused or contributed to, or that are directly linked to its operations, products, or services by its business relationships (e.g., impacts caused by runoff):

Addressing the global water challenge requires collective action across industries, sectors, and borders. As part of our corporate responsibility, we are committed to preserving water resources through sustainable management practices that enhance efficiency and minimize waste. To optimize water usage and reduce wastewater, we have implemented various conservation strategies across our operations. Given that we lease office spaces, our water supply comes from diverse sources, including municipal supply, groundwater, and tankers, with drinking water procured through packaged water cans in certain locations. Wastewater treatment is typically managed by our lessors, who own, maintain, and operate centralized treatment facilities. Through these initiatives, we continue to enhance our water stewardship efforts, ensuring responsible consumption and supporting long-term sustainability goals.

Describe the approach used to identify water-related impacts, including the scope of assessments, timeframes, and any tools or methodologies used:

The data presented has been compiled from entries submitted via the Updapt tool by the sites which are then approved at level 1 and the final approver is by the site manager for level 2. Post approval, the data is utilized by central EHS for capturing Environment, Health, and Safety (EHS) related information.

Describe how water-related impacts are addressed, including how your organization works with stakeholders to steward water as a shared resource, and how you engage with suppliers or customers with significant water-related impacts:

WNS conducted Climate Risk assessment which includes water crisis areas. Water related impacts are addressed by the organisation by taking below initiatives to conserve water:

1. Utilization of recycled water, whenever feasible
2. Optimization of water flow by replacing conventional taps with push / sensor taps. Installation of aerators for water optimisation
3. Promoting water conservation awareness via periodic mailers and posters
4. Installation of waterless, hygienic urinals.

Further, we engage with the clients who have specific requirements related to focused programs on water depending our processes and site dynamics.

Explain the process for setting water-related goals and targets that are part of the approach to managing water and effluents, and how they relate to public policy and the local context of each area with water stress:

In order to reduce and eliminate negative impacts/risks on the environment and for the continual improvement of the EHS Management System, the relevant objectives and targets are identified. While defining the EHS objectives, the local EHS Management System core team consults with the functional SPOCs, Local core EHSMS team and the Corporate EHSMS lead. Site gets the necessary consensus from the Location/Site Facilities and Admin Leader for implementation of the same. The targets may vary based on dynamics and opportunities for each location. The high-level objectives and targets shall be identified and mentioned along with the EHS policy statement which is available in the public domain.

303-2 Management of water discharge-related impacts

Describe any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined:

These are set by as per the guidelines by local environmental authorities and the government (eg. pollution control board etc.) which are readily followed by the respective sites. WNS operates from the leased premises. Its waste water goes into the CSTP of the IT park /Land lord/ Building Management who own, operate and manage the STP.

303-3 Water withdrawal

Total Water Withdrawal (Megaliters)

	FY 2025	FY 2024	FY 2023	FY 2022
Surface water	0	0	0	0
Groundwater	0	0	0	0
Seawater	0	0	0	0
Produced water	0	0	0	0
Third-party water	427.26	232.8*	178.82	40.65
Total water withdrawal	427.26	232.8*	178.82	40.65

*The water withdrawal figure for 2023-24 was rectified basis internal audit observations.

Withdrawal from Water Stressed Areas (Megaliters)

	FY 2025	FY 2024	FY 2023	FY 2022
Surface water	0	0	0	0

Groundwater	0	0	0	0
Seawater	0	0	0	0
Produced water	0	0	0	0
Third-party water	367.47	175.11*	162.48	37.59
Total water withdrawal from areas with water stress	367.47	175.11*	162.48	37.59

*The water withdrawal figure for 2023-24 was updated as part of our ongoing efforts to enhance data accuracy and reporting integrity.

GRI 305: Emissions 2016

3-3 Management of material topics: Emissions

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

Greenhouse gas (GHG) emissions from service delivery locations or data centers can have significant actual and potential negative impacts. Increasing emissions contribute to environmental disruption with far-reaching consequences for ecosystems and overall planetary health. Economically, emissions can result in increased regulatory costs, disruptions to supply chains, and damage to infrastructure due to climate-related risks. For people, emissions-related impacts include adverse health outcomes from poor air quality, displacement due to extreme weather events, and compromise an overall safe environment. At the same time, efforts to reduce emissions can have **positive impacts**, including improved public health, the creation of green jobs, greater energy efficiency, and the promotion of innovation in clean technologies. A responsible and proactive approach to emissions management can thus drive environmental resilience, economic opportunity, and enhanced quality of life for communities.

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

As we expand our delivery footprint, our overall consumption and associated emissions are also increasing. Enhancing energy efficiency across operations is a strategic opportunity for us. Retrofitting offices, deploying smart energy systems, and adopting renewables, we can reduce utility costs and related emissions. These actions not only support our decarbonization goals but also strengthen appeal to our clients seeking low-carbon service partners. For more details on our Double Materiality Assessment, visit our website – **Environmental, Social and Governance (ESG) | WNS Global Services.**

Describe policies or commitments regarding the material topic:

Our **EHS Policy** serves as the foundation of our EHS Management System (EHSMS), aligning with the principles of ISO 14001:2015. As part of our commitment to achieving carbon net-zero, we develop comprehensive global emission inventories and set both short- and long-term reduction

targets, which have been validated by the Science Based Targets initiative (SBTi). Through a structured and proactive approach, we drive continuous improvements in environmental performance

Describe actions taken to manage the topic and related impacts:

All actions taken towards emissions reduction are mentioned in the “Planet First” section in our latest Annual Sustainability Report available on our website – **Environmental, Social and Governance (ESG) | WNS Global Services.**

Report information about tracking of effectiveness of actions taken:

To track the effectiveness of our energy management actions, we have developed a comprehensive carbon reduction roadmap aligned with our SBTi-approved Near-Term and Net-Zero targets. This roadmap outlines specific initiatives and milestones to drive measurable progress. We monitor implementation through our Environmental Management Systems (EMS), and regularly evaluate performance via internal audits and key performance indicators. Effectiveness is further validated through transparent reporting aligned with leading environmental disclosure frameworks such as the Carbon Disclosure Project (CDP), and through performance in third-party sustainability assessments.

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

Engagement with stakeholders has played a critical role in shaping our approach to energy efficiency. Decarbonization emerged as a material topic from the Double Materiality Assessment. As part of our double materiality assessment, we consulted a wide range of stakeholders—including clients, investors, employees, suppliers etc. to identify and validate climate-related priorities. In addition, our established Stakeholder Engagement Framework ensures ongoing dialogue through formal channels such as client reviews, employee surveys, supplier assessments, and investor interactions. These insights have informed key decarbonization actions, such as transitioning to renewable energy in select facilities, enhancing energy efficiency, and adopting transparent climate disclosures. Continuous feedback from stakeholders also helps us evaluate the effectiveness of our initiatives, ensuring our efforts remain aligned with evolving expectations and generate measurable environmental impact.

305-1 Direct (Scope 1) GHG emissions

Direct (Scope 1) GHG Emissions (metric tons of CO₂e)

	FY 2025	FY 2024	FY 2023	FY 2022	Emissions in base year
Gross direct (Scope 1) GHG emissions	2,268.19	1,992.5*	2,493.9*	2,401.80*	2,493.9*

*Reported figures for FY 2024, 2023, 2022 have been revised basis updates to calculation methodology, and approved submissions from SBTi

Gases included in the calculation of gross direct (Scope 1) GHG emissions:

CO₂, CH₄, N₂O, HFCs, PFCs

Rationale for choosing base year:

As per SBTi criteria, WNS has selected FY 2022-23 as base year, being the nearest BAU condition. 2021-22 was not selected as it was non- BAU condition.

Context of significant changes in emissions that triggered recalculations of the base year emissions:

Yes, we have updated our FY 2022-23 base year emissions post validation of our emission reduction targets by SBTi in FY 2024-25.

Source of emissions factors and the GWP rates used:

GWP used: IPCC AR6 version

	R22	R32	R407	R410	R134a	R123	R404a
GWP	1960	771	2262.2	2255.5	1530	90.4	4728

Scope 1 EF: Refer to GHG protocol,

Fuel	Net EF	EF			GWP	
		kgCO ₂ /Ltr	kgCH ₄ /Ltr	kgN ₂ O/Ltr	CH ₄	N ₂ O
Diesel - DG Sets	2.69234868	2.676492	0.0003612	0.000021672	27	273
Diesel - Transport	2.677711427	2.676	4.99287E-06	4.69171E-06	27	273
Petrol - Transport	2.286436949	2.272	8.73884E-05	4.69567E-05	27	273

Direct (Scope 1) GHG emissions consolidation approach:

Operational Control

Standards, methodologies, assumptions, and/or calculation tools used for direct (Scope 1) GHG emissions:

- GHG emissions have been calculated as per GHG protocol for our boundaries.
- Scope 1 emissions were calculated using conversion factors published in the 2006 Intergovernmental Panel on Climate
- Change (IPCC) and Guidelines for National Greenhouse Gas Inventory.
- There are no biogenic related Scope 1 emissions in our operations.
- Operation control has been used for consolidation approach for Scope 1 emissions.

305-2 Energy indirect (Scope 2) GHG emissions

Energy Indirect (Scope 2) GHG Emissions (metric tons of CO₂e)

	FY 2025	FY 2024	FY 2023	FY 2022	Emissions in base year
Gross location-based indirect (Scope 2) GHG emissions	40,159.71	38,067.70*	42,022.38*	28,270.00*	42,022.38*
Gross market-based indirect (Scope 2) GHG emissions	20,668.82	19,383.30*	26,758.05*	27,324.50*	26,758.05*

*Reported figures for FY 2024, 2023, 2022 have been revised basis updates to calculation methodology, and approved submissions from SBTi

Gases used to calculate indirect (Scope 2) GHG emissions:

CO₂, N₂O, CH₄

Rationale for choosing base year (Scope 2):

As per SBTi criteria, WNS has selected FY 2022-23 as base year, being the nearest Business as Usual (BAU) condition. 2021-22 was not selected as it was non- BAU condition.

Context of significant changes in emissions that triggered recalculations of the base year emissions (Scope 2):

Yes, we have updated our FY 2022-23 base year emissions post validation of our emission reduction targets by SBTi in FY 2024-25.

Source of emissions factors and the GWP rates used (Scope 2):

Scope 2 emissions were calculated using the latest country specific emission factors such as IPCC, CEA, EPA, IGES, and AIB.

Consolidation approach for Direct (Scope 1) and Indirect (Scope 2) GHG emissions:

Operational Control

Standards, methodologies, assumptions, and/or calculation tools used for Scope 1 and Scope 2 GHG emissions:

- GHG emissions have been calculated as per GHG protocol for our boundaries.
- Scope 1 emissions were calculated using conversion factors published in the 2006 Intergovernmental Panel on Climate Change (IPCC) and Guidelines for National Greenhouse Gas Inventory.
- Scope 2 emissions were calculated using the latest country specific emission factors.
- There are no biogenic related Scope 1 and 2 emissions in our operations.
- Operation control has been used for consolidation approach for Scope 1 and 2 emissions.

305-3 Other indirect (Scope 3) GHG emissions

Other Indirect (Scope 3) GHG Emissions

GHG emissions in metric tons CO ₂ e	FY 2025	FY 2024	FY 2023	FY 2022	Emissions in base year
Gross other indirect (Scope 3) GHG emissions	121,666.61	87679.40*	90763.08*	73,530.40*	90763.08*

*Reported figures for FY 2024, 2023, 2022 have been revised basis updates to calculation methodology, and approved submissions from SBTi

Gases included in the calculation:

CO₂, CH₄, N₂O, HFCs, PFCs

Other indirect (Scope 3) GHG emissions categories and activities included in the calculation:

Scope 3.1: Purchased goods and services

Scope 3.2: Capital goods

Scope 3.3: Fuel and energy related activities

Scope 3.5: Waste generated in operations

Scope 3.6: Business travel

Scope 3.7: Employee commuting (incl. homeworking)

Scope 3.8: Upstream leased assets

Rationale for choosing base year (Scope 3):

As per SBTi criteria, WNS has selected FY 2022-23 as base year, being the nearest Business as Usual (BAU) condition. 2021-22 was not selected as it was non- BAU condition.

Context of significant changes in emissions that triggered recalculations of the base year emissions (Scope 3):

Yes, we have updated our FY 2022-23 base year emissions post validation of our emission reduction targets by SBTi in FY 2024-25.

Source of emissions factors and the GWP rates used (Scope 3):

Scope 3 emissions were calculated using conversion factors published in the DEFRA 2024 emission factors. IPCC AR6

Standards, methodologies, assumptions, and/or calculation tools used for indirect (Scope 3) GHG emissions:

Scope 3 emissions were calculated using conversion factors published in the DEFRA, EEIO 2024 emission factors.

305-4 GHG emissions intensity

GHG Emissions Intensity Ratio (total GHG/organization-specific metric)

	FY 2025	FY 2024	FY 2023	FY 2022
GHG emissions intensity ratio	2.30	1.87*	2.08*	2.06*

*Reported figures for FY 2024, 2023, 2022 have been revised basis updates to calculation methodology, and approved submissions from SBTi

Organization-specific denominator:

Per FTE

Types of greenhouse gas emissions included:

Direct (Scope 1), Indirect (Scope 2), Other Indirect (Scope 3)

Gases included in the calculation:

CO₂, N₂O, HFCs, CH₄, PFCs

Additional gases included in the calculation:

None

305-5 Reduction of GHG emissions

Reduction Of GHG Emissions (metric tons of CO₂e)

	FY 2025	FY 2024
Scope 1 reductions:	225.71	501.40
Scope 2 reductions:	6,089.22	7,374.75
Scope 3 reductions:	-30,903.53	3,083.68
Total GHG reductions:	-16,410.58	22,790.66

Gases included in the calculation:

CO₂, N₂O, CH₄, HFCs, PFCs

Additional gases included in the calculation:

None

Report base year or baseline, including the rationale for choosing it:

Base line is FY 2022-23. As per SBTi criteria, WNS has selected FY 2022-23 as base year, being the nearest Business as Usual (BAU) condition. 2021-22 was not selected as it was non- BAU condition.

Scopes in which reductions took place:

Direct (Scope 1), Indirect (Scope 2), and Indirect (Scope 3)

Standards, methodologies, assumptions, and/or calculation tools used:

In general, below are the methodologies and assumptions used:

- GHG emissions have been calculated as per GHG protocol for our boundaries.
- Scope 1 emissions were calculated using conversion factors published in the 2006 Intergovernmental Panel on Climate Change (IPCC) and Guidelines for National Greenhouse Gas Inventory.
- Scope 2 emissions were calculated using the latest country specific emission factors. The mentioned Scope 2 is with reference to market based mechanism.
- Scope 3 emissions were calculated using conversion factors published in the DEFRA 2024 emission factors.
- There are no biogenic related Scope 1 and 2 emissions in our operations.
- Operation control has been used for consolidation approach for Scope 1, 2 and 3 emissions.

During the year, the Company has conducted Scope 3 GHG Inventorisation for 7 upstream categories as stated below

- Purchased Goods and Services
- Capital Goods
- Fuel- and Energy-Related Activities (Not Included in Scope 1 or Scope 2)
- Waste Generated in Operations
- Business Travel
- Employee Commuting
- Upstream Leased Assets

As mentioned above, the Company has conducted Scope 3 GHG Inventorisation in FY 2024-25. Accordingly, comparable data is not provided for earlier years.

GRI 306: Waste 2020

306-1 Waste generation and significant waste-related impacts

Describe the inputs, activities, and outputs that lead or could lead to waste-related impacts:

Regulated / Non-regulated	Source and Category of Waste (Activities)	Contains (Input)	Disposal Method (Output)
Regulated	E-waste: IT & Engineering/Projects	CFL Tubes, Lamps, Old Computers, Laptops, Printers, Servers, Keyboard, Mouse, Telephones, IT Accessories etc.	Handed over to local environmental entities for further treatment and disposal. Used printer cartridges handed over back to OEM for recycling, wherever such arrangement is possible. Buy Back arrangements are made for computer devices which are not scrapped.
	Hazardous waste: Engineering	Used oil from DG, Oil contaminated waste,	Handed over to local environmental entities for further treatment and disposal
	Batteries Waste: Engineering & Projects	Used lead acid batteries etc.	Handed over to local environmental entities for further treatment and disposal
	Medical Waste:	Dry Waste from in-house medical Centre Paper, Plastic, Empty Medicine packets of over the counter medicines (excluding bio medical waste)	Dry Waste (excluding bio medical waste) Handed over to Local Municipal disposal systems or landlord as may be applicable at each location
		Bio Medical Waste generated during special drives /camps like Blood Donation, Blood Sugar Checks etc. conducted by external agencies	Bio medical waste to be handled, collected, sterilized, segregated, packed, stored, transported, treated and disposed by Agency, Hospital, Lab carrying out the camp/ Drive as per

Regulated / Non-regulated	Source and Category of Waste (Activities)	Contains (Input)	Disposal Method (Output)
		(hospitals, certified labs etc.)	Indian Bio-Medical Waste Management norms
Non- Regulated	Recyclable waste (Biodegrade and Non-biodegradable)	Office Waste like Cartridge Paper, Plastic, Wood, Metal, Civil, Carpentry and Electrical waste (excluding electronics which fall under E- Waste category)	Shredded Paper, Plastic, metal etc. handed over to company registered waste handler for further recycling /disposal Soiled Paper, Paper cups, etc. handed over to Local Municipal disposal systems or landlord as may be applicable at each location Used Glass bottles (cold drinks) taken back by cafeteria vendor
	Bio-degradable waste	Cafeteria Waste like left over food, tissue paper, paper plates and beverages etc.	Biodegradable waste sent for vermicomposting pit, Local Municipal disposal systems or landlord as may be applicable at each location
		Utilities Waste like waste water discharged after domestic use and flushing	Discharged into domestic sewer line which may be connected to STP maintained by WNS or Landlord as may be applicable at each location

Identify whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain:

Organization's own activities

306-2 Management of significant waste-related impacts

Describe the actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated:

Our waste management strategies are designed to safeguard the environment and support the well-being of surrounding communities. By actively monitoring and minimizing waste generation, we are committed to reducing our environmental footprint while aligning with global sustainability standards. We continuously invest in innovative waste management solutions to enhance efficiency and ensure compliance with local and regional regulations. Proper storage, handling, and disposal of waste are integral to our approach, ensuring adherence to country-specific guidelines where we operate. Through these responsible practices, we strive to maintain ecological balance and contribute to a healthier planet for future generations. Our waste stream primarily consists of:

- **Regulated waste:** E-waste, hazardous waste, battery waste, and biomedical waste.
- **Non-regulated waste:** Food, paper, metal, plastic, used batteries, and lubricating oil from diesel generator (DG) sets.

By prioritizing waste reduction, sustainable disposal, and continuous system improvements, we reinforce our commitment to a circular economy and responsible resource management. As a testament to our commitment to reduce waste across our organization, we have achieved 15% reduction of E-waste as compared to FY 2022-23. Our employees are pivotal in driving positive change toward our waste-reduction objectives. Through regular training and awareness sessions, we foster a culture of environmental responsibility within our workforce. By instilling a sense of environmental stewardship through these sessions, we cultivate a workplace culture that catalyzes impactful outcomes in sustainability.

Our key steps taken to minimize waste generation:

- maximizing the use of IT equipment to reduce e-waste
- implementing digitization in our processes to promote paperless operations

If the waste generated by the organization in its own activities is managed by a third party, describe the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations:

Regulated / Non-regulated	Source and Category of Waste (Activities)	Contains (Inputs)	Disposal Method (Output)
Regulated	E-waste: IT & Engineering / Projects	CFL tubes, lamps, old computers, laptops, printers, servers, keyboard, mouse, telephones, IT accessories, etc.	Handed over to local environmental entities for further treatment and disposal. Used printer cartridges are returned to OEM for recycling, wherever such arrangement is possible. Buy-back arrangements are made

Regulated / Non-regulated	Source and Category of Waste (Activities)	Contains (Inputs)	Disposal Method (Output)
			for computer devices which are not scrapped.
	Hazardous Waste: Engineering	Used oil from DG, oil-contaminated waste, etc.	Handed over to local environmental entities for further treatment and disposal.
	Batteries Waste: Engineering & Projects	Used lead acid batteries, etc.	Handed over to local environmental entities for further treatment and disposal.
		Dry waste from in-house medical center paper, plastic, empty medicine packets of over-the-counter medicines (excluding bio medical waste).	Dry waste (excluding biomedical waste) handed over to local municipal disposal systems or landlord as may be applicable at each location.
	Medical Waste:	Biomedical waste generated during special drives/camps like blood donation, blood sugar checks, etc. conducted by external agencies (hospitals, certified labs, etc.)	Biomedical waste to be handled, collected, sterilized, segregated, packed, stored, transported, treated and disposed by agency, hospital and lab carrying out the camp/ drive as per Indian biomedical waste management norms.
Non-Regulated	Recyclable waste (Biodegradable and Non-Biodegradable)	Office waste like cartridge paper, plastic, wood, metal, civil, carpentry, and electrical waste (excluding electronics that fall under the E-Waste category)	Shredded paper, plastic, metal, etc., are handed over to the company registered waste handler for further recycling/disposal. Soiled paper, paper cups, etc., are handed over to the local municipal disposal system or landlord as may be applicable at each

Regulated / Non-regulated	Source and Category of Waste (Activities)	Contains (Inputs)	Disposal Method (Output)
			location. Used glass bottles (cold drinks) are taken back by the cafeteria vendor.
		Cafeteria waste like leftover food, tissue paper, paper plates, and beverages, etc.	Biodegradable waste sent to vermicomposting pits, the local municipal disposal system or landlord as may be applicable at each location.
	Biodegradable waste	Utilities waste like wastewater discharged after domestic use and flushing.	Discharged into domestic sewer line, which may be connected to STP maintained by WNS or the landlord as may be applicable at each location.

At WNS proper storage, handling, and disposal of waste are integral to our approach, ensuring adherence to country-specific guidelines where we operate. Through these responsible practices, we strive to maintain ecological balance and contribute to a healthier planet for future generations.

Describe the processes used to collect and monitor waste-related data:

The data presented has been compiled from entries submitted via the Updapt tool, which is utilized by WNS for capturing Environment, Health, and Safety (EHS) related information.

306-3 Waste generated

Waste generated (metric tons)

Waste Composition	FY 2025	FY 2024	FY 2023	FY 2022
Food Waste	338.154	641	337	136
Paper Waste	291.990	13	7	35
Plastic waste	97.211	625.8*	580*	415*
Glass waste	3.966			
Metal waste	4.236			

Waste Composition	FY 2025	FY 2024	FY 2023	FY 2022
Lube oil	1.9395	3.37	3	3
Other Hazardous Waste (oil-contaminated DG filter and cotton waste)	0.197			
Batteries	42.351	6.83	5	1
E-waste	51.234	26.98	32	1

Total Waste

	FY 2025	FY 2024	FY 2023	FY 2022
Total Waste	831.27	1,317	964	591

*WNS (Holdings) Limited reported plastic, glass and metal collectively as Non-biodegradable Waste for FY 2024, 2023 and 2022. For FY 2025, these have been segregated to enhance transparency.

GRI 401: Employment 2016

3-3 Management of material topics: Employment

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

In a people focused industry like WNS, employment practices have potential positive and negative impacts across the economy, environment, and society, including implications for human rights. Responsible employment practices contribute significantly to economic growth by generating jobs and enhancing productivity. Fostering employee well-being, inclusivity, and a strong sense of belonging promotes a resilient workforce, drives engagement, and reduces turnover—creating long-term value for both employees and the business. Prioritizing employee health and mental well-being also supports the human rights to health, dignity, and decent working conditions. Conversely, the potential negative impacts of employment practices—if not managed responsibly—negative employee sentiments or reduced employee morale, increase attrition, and cause reputational damage.

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

We recognize that negative impacts related to employment can arise directly through our own organizational activities as well as indirectly through business relationships like suppliers. Health and well-being, employee sentiments and Belongingness are material topics basis the latest Double Materiality Assessment. Hence, within our own operations, we continuously monitor them

through structured feedback mechanisms, engagement surveys, and well-being initiatives. Where gaps are identified, we take corrective actions to mitigate risks such as low morale or dissatisfaction. We are committed to equal opportunity, protection of human rights and building a respectful workplace which is in compliance with local regulations thereby contributing to overall wellbeing of our employees. Through our business relationships, particularly with suppliers, there is a potential risk of inconsistent employment practices that may not align with our standards. To address this, we have implemented a supplier code of conduct and conduct periodic trainings to promote responsible labor practices across our value chain.

Describe policies or commitments regarding the material topic:

WNS adheres to a comprehensive set of employment policies designed to promote a fair, inclusive, and respectful work environment.

Prevention of Sexual Harassment

Fair Treatment, Respect and Dignity at Workplace

Human Rights Policy

Equal Opportunity Policy

Supplier Code of Conduct

Describe actions taken to manage the topic and related impacts:

For details on all initiatives towards Employment, refer Human Capital section in our latest Annual Sustainability Report available on our website. **Environmental, Social and Governance (ESG) | WNS Global Services.**

Report information about tracking of effectiveness of actions taken:

We evaluate the effectiveness of employment practices and experiences through regular employee surveys, retention rates, employee statistics, employee connects on a regular basis. Additionally, we participate in several voluntary sustainability assessments which inform us on the effectiveness of action taken with respect to our material topics.

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

WNS gathers feedback from a variety of stakeholders, through surveys, focus groups, and direct engagement. This feedback helps inform the development of policies, programs and practices which helps in enhancing the employee's experience. The effectiveness of these actions is continually assessed, with improvements being made based on stakeholder input, ensuring that our employment practices are evolving in line with the needs of our workforce.

401-1 New employee hires and employee turnover

New Employee Hires

			FY 2025	FY 2024	FY 2023
Area of Operations	Age Group	Employee Category	Total Number	Total Number	Total Number
Global	All age groups	Total Workforce	34,154	26,635	32,220
Region: - Specify: India	Under 30 years old	Male	9,575		
Region: - Specify: India	Under 30 years old	Female	7,694		
Region: - Specify: India	Between 30 and 50 years old	Male	2,837		
Region: - Specify: India	Between 30 and 50 years old	Female	1,330		
Region: - Specify: India	Over 50 years old	Male	32		
Region: - Specify: India	Over 50 years old	Female	15		
Region: - Specify: Philippines	Under 30 years old	Male	1,880		
Region: - Specify: Philippines	Under 30 years old	Female	2,567		
Region: - Specify: Philippines	Between 30 and 50 years old	Male	1,048		
Region: - Specify: Philippines	Between 30 and 50 years old	Female	1,065		
Region: - Specify: Philippines	Over 50 years old	Male	75		
Region: - Specify: Philippines	Over 50 years old	Female	82		
Region: - Specify: UK	Under 30 years old	Male	18		
Region: - Specify: UK	Under 30 years old	Female	16		
Region: - Specify: UK	Between 30 and 50 years old	Male	26		

Region: - Specify: UK	Between 30 and 50 years old	Female	16
Region: - Specify: UK	Over 50 years old	Male	7
Region: - Specify: UK	Over 50 years old	Female	2
Region: - Specify: US	Under 30 years old	Male	27
Region: - Specify: US	Under 30 years old	Female	86
Region: - Specify: US	Between 30 and 50 years old	Male	78
Region: - Specify: US	Between 30 and 50 years old	Female	173
Region: - Specify: US	Over 50 years old	Male	32
Region: - Specify: US	Over 50 years old	Female	49
Region: - Specify: South Africa	Under 30 years old	Male	1,006
Region: - Specify: South Africa	Under 30 years old	Female	2,085
Region: - Specify: South Africa	Between 30 and 50 years old	Male	283
Region: - Specify: South Africa	Between 30 and 50 years old	Female	612
Region: - Specify: South Africa	Over 50 years old	Male	11
Region: - Specify: South Africa	Over 50 years old	Female	14
Region: - Specify: APAC excluding India and Philippines	Under 30 years old	Male	241
Region: - Specify: APAC excluding India and Philippines	Under 30 years old	Female	455

Region: - Specify: APAC excluding India and Philippines	Between 30 and 50 years old	Male	55
Region: - Specify: APAC excluding India and Philippines	Between 30 and 50 years old	Female	121
Region: - Specify: APAC excluding India and Philippines	Over 50 years old	Male	2
Region: - Specify: APAC excluding India and Philippines	Over 50 years old	Female	3
Region: - Specify: EMEA excluding UK and South Africa	Under 30 years old	Male	19
Region: - Specify: EMEA excluding UK and South Africa	Under 30 years old	Female	50
Region: - Specify: EMEA excluding UK and South Africa	Between 30 and 50 years old	Male	28
Region: - Specify: EMEA excluding UK and South Africa	Between 30 and 50 years old	Female	114
Region: - Specify: EMEA excluding UK and South Africa	Over 50 years old	Male	6
Region: - Specify: EMEA excluding UK and South Africa	Over 50 years old	Female	10
Region: - Specify: Americas excluding US	Under 30 years old	Male	91
Region: - Specify: Americas excluding US	Under 30 years old	Female	84

Region: - Specify: Americas excluding US	Between 30 and 50 years old	Male	77
Region: - Specify: Americas excluding US	Between 30 and 50 years old	Female	41
Region: - Specify: Americas excluding US	Over 50 years old	Male	10
Region: - Specify: Americas excluding US	Over 50 years old	Female	6

Employee Turnover

			FY 2025	FY 2024	FY 2023
Area of Operations	Age Group	Employee Category	Total Number	Total Number	Total Number
Global	All age groups	Total Workforce	16,739	14,901	15,830
Region: - Specify: India	Under 30 years old	Male	3,979		
Region: - Specify: India	Under 30 years old	Female	3,021		
Region: - Specify: India	Between 30 and 50 years old	Male	2,190		
Region: - Specify: India	Between 30 and 50 years old	Female	1,092		
Region: - Specify: India	Over 50 years old	Male	43		
Region: - Specify: India	Over 50 years old	Female	35		
Region: - Specify: Philippines	Under 30 years old	Male	887		
Region: - Specify: Philippines	Under 30 years old	Female	1,353		
Region: - Specify: Philippines	Between 30 and 50 years old	Male	548		

Region: - Specify: Philippines	Between 30 and 50 years old	Female	662
Region: - Specify: Philippines	Over 50 years old	Male	26
Region: - Specify: Philippines	Over 50 years old	Female	41
Region: - Specify: UK	Under 30 years old	Male	2
Region: - Specify: UK	Under 30 years old	Female	8
Region: - Specify: UK	Between 30 and 50 years old	Male	16
Region: - Specify: UK	Between 30 and 50 years old	Female	10
Region: - Specify: UK	Over 50 years old	Male	8
Region: - Specify: UK	Over 50 years old	Female	2
Region: - Specify: US	Under 30 years old	Male	11
Region: - Specify: US	Under 30 years old	Female	26
Region: - Specify: US	Between 30 and 50 years old	Male	59
Region: - Specify: US	Between 30 and 50 years old	Female	95
Region: - Specify: US	Over 50 years old	Male	24
Region:	Over 50 years old	Female	40
Region: - Specify: South Africa	Under 30 years old	Male	436
Region: - Specify: South Africa	Under 30 years old	Female	1,078
Region: - Specify: South Africa	Between 30 and 50 years old	Male	173
Region: - Specify: South Africa	Between 30 and 50 years old	Female	445

Region: - Specify: South Africa	Over 50 years old	Male	5
Region: - Specify: South Africa	Over 50 years old	Female	6
Region: - Specify: APAC excluding India and Philippines	Under 30 years old	Male	93
Region: - Specify: APAC excluding India and Philippines	Under 30 years old	Female	137
Region: - Specify: APAC excluding India and Philippines	Between 30 and 50 years old	Male	38
Region: - Specify: APAC excluding India and Philippines	Between 30 and 50 years old	Female	33
Region: - Specify: APAC excluding India and Philippines	Over 50 years old	Male	0
Region: - Specify: APAC excluding India and Philippines	Over 50 years old	Female	0
Region: - Specify: EMEA excluding UK and Africa	Under 30 years old	Male	13
Region: - Specify: EMEA excluding UK and Africa	Under 30 years old	Female	11
Region: - Specify: EMEA excluding UK and Africa	Between 30 and 50 years old	Male	20
Region: - Specify: EMEA excluding UK and Africa	Between 30 and 50 years old	Female	41

Region: - Specify: EMEA excluding UK and Africa	Over 50 years old	Male	2
Region: - Specify: EMEA excluding UK and Africa	Over 50 years old	Female	2
Region: - Specify: Americas excluding US	Under 30 years old	Male	6
Region: - Specify: Americas excluding US	Under 30 years old	Female	7
Region: - Specify: Americas excluding US	Between 30 and 50 years old	Male	9
Region: - Specify: Americas excluding US	Between 30 and 50 years old	Female	4
Region: - Specify: Americas excluding US	Over 50 years old	Male	2
Region: - Specify: Americas excluding US	Over 50 years old	Female	0

As the majority of our workforce is located in India, the Philippines, the United States, the United Kingdom, and South Africa, we have categorized these regions separately. The remaining employees have been grouped into broader regions such as **APAC** (Asia-Pacific) and **EMEA** (Europe, Middle East, and Africa) and **AMERICAS**. The numbers reported across regions/age group/gender are for 'Above 6 months attrition'.

401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees

Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation

Significant Location of Operation	Benefits
Global	life insurance, health care, parental leave, stock ownership, retirement provision, professional growth,

	work-life balance and financial security, workplace flexibility, flexible working hours
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401-3 Parental leave

Parental Leave

	FY 2025	FY 2024	FY 2023	FY 2022
Number of female employees that were entitled to parental leave:	29,966	27,658	27,764	24,156
Number of male employees that were entitled to parental leave:	34,034	32,030	32,890	28,504
Number of female employees that took parental leave:	1,214	1,262	1,541	614
Number of male employees that took parental leave:	894	973	1,106	864
Return to work rate of female employees who returned to work after leave:	93%	82%*	76%	84
Return to work rate of male employees who returned to work after leave:	96%	88%*	85%	83

* The 2023-24 Return to work rates have been updated as per the GRI recommended calculator

GRI 403: Occupational Health and Safety 2018

3-3 Management of material topics: Occupational Health and Safety

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

Occupational health and safety (OHS) has significant actual and potential impacts, particularly on people and the economy, with strong links to human rights. Positive impacts of OHS practices

include safeguarding the physical and mental well-being of employees, improving productivity, and fostering a culture of accountability. This supports the human right to safe and healthy working conditions and promotes economic stability by minimizing workplace injuries, illness, and related costs. Proactive health and safety initiatives also build trust among employees and enhance organizational resilience. Negative impacts, if health and safety are not adequately managed, may include workplace accidents, occupational illnesses. While the environmental impact of OHS practices may be limited in service-based sectors, emergency preparedness and safe facility operations indirectly contribute to environmental protection by preventing incidents like chemical leaks, fires etc. Poor OHS management can lead to legal liabilities, regulatory scrutiny, or adverse publicity. Such outcomes may harm our reputation, impact employee morale, and lead to service delivery disruptions, which could, in turn, have a material adverse effect on our business. Overall, prioritizing occupational health and safety is essential for protecting human rights, promoting sustainable employment, and maintaining a safe and productive workplace.

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

WNS may have negative impacts on occupational health and safety that may arise both through its own activities and, in some cases, through its business relationships. Within our operations, such impacts may include risks related to ergonomic stress, health concerns, or workplace-related injuries. We address these through structured health and safety programs, employee wellness initiatives, and regular risk assessments. For our vendors, there may be potential risks in outsourced or third-party service providers, such as facilities management or logistics partners, where OHS standards may vary. To mitigate these risks, we require adherence to our Supplier Code of Conduct and perform periodic trainings to ensure alignment with our safety and well-being standards.

Describe policies or commitments regarding the material topic:

As a people-driven organization, the health, safety, and well-being of our employees are critical to operational continuity, employee trust, and workplace culture. We have implemented an ISO-certified Occupational Health and Safety Management System in select locations with a high concentration of employees and have established policies aimed at fostering a respectful and safe work environment in compliance with applicable laws and regulations. Health and Well-being of our employees is a material topic for WNS basis the Double Materiality Assessment available on our website- **Environmental, Social and Governance (ESG) | WNS Global Services**

Describe actions taken to manage the topic and related impacts:

For details on all initiatives towards Occupational Health and Safety, refer our Occupational Health & Safety section in our latest Annual Sustainability Report available on our website. **Environmental, Social and Governance (ESG) | WNS Global Services.**

Report information about tracking of effectiveness of actions taken:

Our OHS Risk Management system and incident management systems are designed to proactively detect, evaluate and reduce workplace risks while guaranteeing adherence to regional and international safety requirements. We also have an Incident Management System

where each incident is logged, with relevant details and **root-cause analysis** documented to ensure corrective actions are implemented and each case is formally closed.

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

We regularly engage with internal stakeholders—particularly employees, people managers, and health and safety representatives—through structured channels of ongoing dialogue helps us identify emerging risks. Select major delivery locations, are certified for ISO 45001:2018 Occupational Health and Safety Management Systems. We prioritize the health, safety and well-being of our full-time and contract employees across our global operations. Our commitment to workplace safety is reflected in our proactive approach to risk management, employee training and continuous improvement of safety protocols. This helps us ensure that our OHS programs are not only compliant but also responsive to stakeholder needs and expectations.

403-1 Occupational health and safety management system

Provide a statement of whether an occupational health and safety management system implementation:

WNS has achieved ISO 45001:2018 Occupational Health and Safety Management System certification for select delivery centers across five countries – India, South Africa, Sri Lanka, Romania and the Philippines. This globally recognized certification demonstrates our commitment to systematically managing OHS risks, ensuring compliance with international standards, and continually improving our safety performance. Each certified location maintains robust frameworks for hazard identification, risk assessment, employee consultation, corrective actions, and emergency preparedness.

Describe the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered:

All full-time and contract employees across ISO45001:2018 certified delivery centers.

403-2 Hazard identification, risk assessment, and incident investigation

Describe the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks:

WNS has ISO 45001:2018 Occupational Health and Safety Management System certification across five countries where we operate major delivery centers. This globally recognized certification demonstrates our commitment to systematically managing OHS risks, ensuring compliance with international standards, and continually improving our safety performance.

At WNS, risk assessment is a process integrated into our operations at every level. We:

- Conduct regular OHS risk assessments across all facilities and service delivery operations.
- Identify physical, chemical, biological, ergonomic, and psychosocial hazards associated with our and our partners' activities.
- Prioritize risk mitigation actions based on the severity and likelihood of each hazard.
- HAZID hazard identification walk through is done
- Engage qualified internal auditors and external assessors to validate our safety performance and compliance.
- Corrective actions and preventive measures are documented, tracked, and reviewed as part of our continuous improvement cycle.

Describe the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals:

EHS Policy reflects the intentions and directions of WNS as formally expressed by its senior management related to health and safety performance in order to prevent work related injury, illness and negative environmental impacts due to its activities. We also have an Incident Management System in place to report the work related injuries wherein each incident is logged in with relevant details and root cause analysis is documented to ensure corrective actions are implemented and the case is formally closed.

Describe the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals:

WNS EHS Policy reflects the intentions and directions as formally expressed by its Top Management related to environment, health and safety performance in order to prevent work related injury, illness and negative environmental impacts due to its activities.

Describe the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system:

WNS EHS Management System Policy states that WNS shall establish, implement and maintain process as suitable to the activities of WNS with respect to scope, nature and timing to ensure proactive approach and systematic ways for both, (a) OH&S hazards identification and assessment of risk and opportunities. We have an Incident Management System where all relevant details are logged for each incident and a root cause analysis is conducted as well as documented to ensure corrective actions are implemented.

403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

Describe the approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to operations, products, or services by business relationships, and the related hazards and risks:

WNS has achieved ISO 45001:2018 Occupational Health and Safety Management System certification across five countries where we operate major delivery centers. This globally recognized certification demonstrates our commitment to systematically managing OHS risks, ensuring compliance with international standards, and continually improving our safety performance. Our ISO 45001 certification covers: India, South Africa, the Philippines, Sri Lanka, and Romania. Each certified location maintains robust frameworks for hazard identification, risk assessment, employee consultation, corrective actions, and emergency preparedness. At WNS, risk assessment is a process integrated into our operations at every level. We:

- Conduct regular OHS risk assessments across all facilities and service delivery operations.
- Identify hazards associated with our and our partners' activities.
- Prioritize risk mitigation actions based on the severity and likelihood of each hazard.
- Engage qualified internal auditors and external assessors to validate our safety performance and compliance.

Corrective actions and preventive measures are documented, tracked, and reviewed as part of our continuous improvement cycle. Additionally, we also ensure employees receive basic lifesaving & First-aid training as part of workplace preparedness. We also ensure a robust workplace safety framework by conducting emergency drills including – Fire Safety Drills, Emergency Evacuation procedures and medical emergency drills.

403-9 Work-related injuries

Work-Related Injuries, Employees

Employees	FY 2025	FY 2024	FY 2023	FY 2022
Number of fatalities:	0	0	0	0
Rate of fatalities:	0	0	0	0
Number of high-consequence work-related injuries:	0	0	0	0
Rate of high-consequence work-related injuries:	0	0	0	0
Number of recordable work-related injuries:	12	5	6	2

The main types of work-related injury:	Slip, Trip and Fall are most common type of injuries identified
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Describe work-related hazards that pose a risk of high-consequence injury:

None

Describe any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls:

WNS has Occupational Health and Safety Management System in place for India, Sri Lanka, Romania, South Africa and the Philippines. WNS conducts comprehensive risk assessment in these 5 countries to identify the risks related to the work place and provide the control measures accordingly.

Report whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded:

None

Provide any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used:

The data presented has been compiled from entries submitted via the Updapt tool, which is utilized by WNS for capturing Environment, Health, and Safety (EHS) related information.

GRI 404: Training and Education 2016

3-3 Management of material topics: Training and Education

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

At WNS, a skilled workforce and continuous learning are core to our value proposition. The material topic of training and development has both actual and potential positive and negative impacts. Positive impacts include enhancing employee capabilities, improving productivity, and strengthening our ability to deliver high-quality, knowledge-driven services to clients. Investment in learning and upskilling supports economic development by creating a future-ready workforce and enabling career advancement. For employees, access to training enhances employability, job satisfaction, and personal growth—reinforcing the human right to education and the right to work under fair conditions. If opportunities to training and education are not managed effectively, it can lead to negative employee sentiment therefore leading to employee attrition.

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

Skilled Workforce and Learning & Development are material topics for WNS. Hence, our commitment to training and development towards employees positively impacts them by enhancing their skills and employability. The focus on continuous learning ensures that

employees remain competitive in the evolving job market, promoting personal and professional growth.

Describe policies or commitments regarding the material topic:

WNS is committed to fostering a culture of continuous learning and development. The organization has implemented several programs that encourage skill enhancement, leadership development, and career progression. As part of our long-term talent strategy, we prioritize upskilling and reskilling to build a future-ready workforce that can adapt to evolving client needs and industry trends.

Our learning programs and its coverage are defined extensively in our Annual sustainability report.

Describe actions taken to manage the topic and related impacts:

WNS has implemented several initiatives to promote training and development, including:

- **WNS Education:** Our digital skilling academy that curates offerings to embrace AI/Gen AI and future proof our employees.
- **Partnerships with Premier Institutions:** Collaborations with institutions like Cornell University and Harvard Business School help us create custom designed learning journeys.
- **Industry specific programs:** Our training framework prioritizes domain knowledge, encompassing specialized systems, tools, applications, client products, processes, soft skills and digital know how with an intent to create industry experts.
- **Personalized Learning:** Adoption of digital tools and platforms to provide flexible learning opportunities for employees.

These actions aim to create a skilled and future-ready workforce.

Report information about tracking of effectiveness of actions taken:

WNS monitors the effectiveness of its training and development initiatives through various metrics, such as employee participation rates, completion rates of certification programs, and post-training performance assessments. Feedback mechanisms are also in place to gather insights from employees and continuously improve the programs. We continuously evaluate our talent development programs to ensure their effectiveness and alignment with new learning modalities.

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

WNS actively engages with stakeholders, including employees, educational partners, and industry bodies, to gather feedback and insights on training and development initiatives. Regular assessments and feedback mechanisms ensure that these initiatives remain effective and aligned with stakeholder expectations.

404-1 Average hours of training per year per employee

Average Hours of Training per Year per Employee

Employee category	Male FY 2025	Female FY 2025	Male FY 2024	Female FY 2024	Male FY 2023	Female FY 2023	Male FY 2022	Female FY 2022
Professionals	61	63	99	115	153	168	102	130
Managers	22	22	15	16	12	13	16	14
Business Managers	12	13	11	14	10	8	12	9
Officers & Executives	12	14	10	13	19	18	10	10

Overall Average

	Male FY 2025	Female FY 2025
Overall Average	53	57

404-2 Programs for upgrading employee skills and transition assistance programs

Describe the type and scope of programs implemented and assistance provided to upgrade employee skills:

Our talent strategy is to build future capabilities by upskilling our current workforce to stay ahead of industry trends. To support this, we collaborate with top-tier consulting firms and academic institutions like Cornell University, Harvard Business School, and Carnegie Mellon University. These partnerships help us stay at the forefront of best practices in talent management, while our curated development programs empower our teams to grow and thrive in an ever-evolving environment.

WNS Education

WNS Education is our corporate future capability-building university, designed to develop our existing workforce for the future of BPM work. It offers structured, curriculum-based and certification-driven programs that are contemporary and aligned with industry needs. With a growing focus on developing talent for AI and Gen AI, WNS Education has curated a range of targeted offerings to enable employees to confidently embrace the AI / Gen AI revolution.

Our effort has been on building the following capabilities for the organization:

- AI / Gen AI Awareness: Understands AI / Gen AI trends and their implications for the BPM industry
- AI Evangelists: Domain experts proficient in AI / Gen AI tools, capable of identifying application opportunities within existing processes
- AI Practitioners: Techno-functional enthusiasts undergoing cross-skilling for existing Tech / Research and Analytics (RnA) experts
- Thought Leadership: Client-facing delivery leaders and client partners equipped to identify AI opportunities during client engagements and advocate AI-driven skills

Our commitment to Learning and Development is further strengthened by the use of cutting-edge learning platforms like Glint and Empowered Learning Management Systems- that deliver engaging, accessible, and future-focused learning experiences. Additionally, we have a Leadership Development Program focused on our 'Wining DNA' Framework as well as a Business Process Excellence and Transformation function focused on Six Sigma trainings. Further details are available in the section "Talent and Skill Management" in our Annual sustainability Report available on our website **Environmental, Social and Governance (ESG) | WNS Global Services.**

GRI 405: Diversity and Equal Opportunity 2016

3-3 Management of material topics: Diversity and Equal Opportunity

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

Belongingness—defined as fostering a workplace culture where individuals feel respected, valued, and supported- has significant actual and potential positive and negative impacts across economic, social, and human rights dimension. Positive impacts include improved employee engagement, collaboration, and retention. This supports the human rights to dignity, equal treatment, and fair access to opportunity in the workplace. Cultivating belonging strengthens social cohesion, builds inclusive leadership pipelines, and enhances the organization's ability to attract diverse talent and serve a global client base. These outcomes drive long-term economic value and organizational resilience. If belongingness is not prioritized, could lead to reduced morale, and limited growth opportunities. This can result in higher attrition, reputational risk and productivity losses.

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

We acknowledge that potential negative impacts related to belongingness may arise through its own activities in most cases, however, we try to ensure our vendors or suppliers have safe and fair working conditions through our supplier code of conduct.

Describe policies or commitments regarding the material topic:

Belongingness is a material topic for WNS and committed to building and sustaining a workplace culture where every individual feels a strong sense of belonging—where they are respected, valued, and empowered to contribute meaningfully. Our policies are as follows:

Prevention of Sexual Harassment

Fair Treatment, Respect and Dignity at Workplace

Human Rights Policy

Equal Opportunity Policy

Supplier Code of Conduct

Describe actions taken to manage the topic and related impacts:

WNS has implemented several initiatives to promote a culture of belongingness, including:

- **Centurion Program:** A leadership development program for women professionals.
- **CEO Millennial Council:** A reverse mentoring program for millennials and Gen Z employees to work directly with the CEO to influence change
- **Inclusive Leadership Workshops:** Training programs to manage bias and promote inclusive leadership.
- **Employee Assistance Programs:** Support services focusing on mental health and well-being.
- **Supplier Diversity Program:** Engaging businesses from underrepresented communities.

These actions aim to create an equitable and supportive work environment. Further details are available in the section “Human Capital” in our Annual sustainability Report available on our website [**Environmental, Social and Governance \(ESG\) | WNS Global Services.**](#)

Report information about tracking of effectiveness of actions taken:

WNS monitors the effectiveness of through various metrics and methods, ensuring continuous improvement and alignment with organizational goals. These include

- **Representation Metrics:** Tracks diversity across leadership and organizational levels.
- **Employee Participation:** Measures engagement in D&I training, workshops, and ERGs.
- **Employee Feedback:** Collects insights via surveys, focus groups, and direct input on workplace culture.
- **Recognition and Awards:** Honored by Forbes, Times Best Employers, and Business World D&I Awards.
- **Internal Monitoring:** Reviews diversity data, progression, and retention to gauge initiative impact.
- **Inclusion & Belonging Council:** Sets the global strategy and partners with teams to drive execution

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

WNS actively engages with stakeholders, including employees and external partners, to gather feedback and insights on our initiatives. We conduct regular employee surveys that provide valuable insights into the effectiveness of our talent management practices. This engagement influences the curation and continuous refinement of our programs and ensure that these initiatives remain effective and aligned with stakeholder expectations.

405-1 Diversity of governance bodies and employees

Diversity of governance bodies and employees

	Gender		Age Group		
	Male	Female	Under 30 years old	30–50 years old	Over 50 years old
Governance Bodies Members	66%	44%	0%	11%	89%
Employee Category					
Total	53.5%	46.5%	56%	41.5%	2.5%
Professionals	50.6%	49.4%	65.5%	32.8%	1.6%
Managers	65.7%	34.3%	12.9%	82.4%	4.7%
Business Managers	84.3%	15.7%	0.2%	69.9%	29.9%
Officers and Executives	90.6%	9.4%	0%	36.8%	63.2%

Our organization's hierarchy is based on role bands, which are clustered into the following job levels: **Professions, Managers, Business Managers, and Officers and Executives**. Professionals include all employees in role band A. Managers include all employees in role band B and C. Business Managers include all employees in role band D and DI. Officers and Executives include all employees in role band E, F, G and X.

The above data is for FY 2024–25. As on date of this report, 50% of the Board of Directors are women, as Sylvie Ouziel has been appointed as an Independent Director with effect from April 1, 2025.

405-2 – Ratio of basic salary and remuneration of women to men

Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation

Employee Category	FY 2025 Ratio	FY 2024 Ratio	FY 2023 Ratio	FY 2022 Ratio
Professional	1.1	1.2	1.19	1.2
Manager	1.0	1.0	1.05	1.1
Business Manager	0.9	1.0	1.06	1.1
Officer	1.0	0.9	0.76	1.0

The definition used for 'significant locations of operation':

The above ratios have been calculated for our permanent and contractual employees across all our global operations.

GRI 406: Non-discrimination 2016

3-3 Management of material topics: Non-discrimination

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

From a non-discrimination perspective, considering WNS's large employee force, the impacts are primarily on people and the economy. Direct environmental impacts are not typically relevant to this topic.

1) Negative Impacts (Actual and Potential):

- People (and Human Rights): Discrimination in any form (based on race, colour, religion, sex, national origin, age, disability, or any other protected characteristic) constitutes a violation of fundamental human rights and can lead to exclusion, inequality, and a hostile work environment. It can negatively impact employee morale, well-being, and opportunities for growth and development. Discrimination within business relationships can harm individuals associated with those entities.
- Economy: Discrimination can lead to a less diverse workforce, potentially stifling innovation and creativity. It can result in legal costs, fines, and reputational damage if discrimination claims arise. High employee turnover due to unfair treatment also carries economic costs.

2) Positive Impacts (Potential):

- People (and Human Rights): A strong commitment to non-discrimination fosters a culture of respect, inclusion, and equal opportunity for all individuals. This promotes dignity, a

sense of belonging, and allows individuals to reach their full potential. It contributes to a positive and equitable work environment.

- b. **Economy:** A diverse and inclusive workforce is often more innovative, productive, and better equipped to understand and serve a diverse client base. A reputation for being an inclusive employer can attract a wider pool of talent, enhancing competitiveness. Avoiding discrimination related legal issues and reputational damage also has positive economic implications.

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

WNS is potentially involved with the risk of negative impacts related to discrimination primarily through its activities and, to a lesser extent, its business relationships.

- 1) **Activities:** The primary area of involvement is within WNS's own operations and employment lifecycle, including recruitment, hiring, training, performance management, promotion, and termination. If not managed fairly and equitably, these processes could unintentionally or intentionally lead to discriminatory outcomes. Interactions among employees and management within the workplace also present a potential for discrimination or harassment.
- 2) **Business Relationships:** There's a potential for involvement of discrimination through business relationships, particularly with suppliers. If suppliers engage in discriminatory labour practices, WNS's relationship with them could be seen as contributing to that negative impact, especially if not addressed through supplier codes and engagement. The Supplier Code of Conduct's emphasis on human rights and fair labour practices aims to mitigate this risk.

Describe policies or commitments regarding the material topic:

WNS demonstrates clear policies and commitments regarding non-discrimination:

- 1) **Code of Business Ethics and Conduct (CoBEC):** The CoBEC includes the "Protection of human rights" as a key area of ethical standards. Non-discrimination is a fundamental aspect of protecting human rights.
- 2) **Policies on Human Rights and Fair Treatment:** This specific policy supplements the CoBEC and explicitly aims to establish an equitable and progressive business environment. This policy would directly address the commitment to non-discrimination and fair treatment for all individuals.
- 3) **Policy on Respect and Dignity at the Workplace:** The Policy Charter mentions this policy, which would address preventing discrimination and harassment and promoting respectful interactions among employees.
- 4) **Policy on Prevention of Sexual Harassment:** This specific policy further reinforces the commitment to a workplace free from discrimination and harassment.

Describe actions taken to manage the topic and related impacts:

WNS takes various actions to manage non-discrimination and related impacts:

- 1) **Policy Implementation and Enforcement:** Implementing and enforcing the CoBEC, Policy on Human Rights and Fair Treatment, and other relevant policies related to diversity, respect, and prevention of harassment.
- 2) **Grievance Mechanisms:** Providing mechanisms for employees to raise concerns, including those related to discrimination or harassment. The "Speak Up" program and mechanisms for addressing grievances related to "respect and dignity at the workplace" mentioned implicitly serve this purpose.
- 3) **Training and Awareness:** Conducting training for employees that would cover ethical conduct, human rights, and preventing harassment and discrimination.
- 4) **Supplier Code of Conduct and Due Diligence:** Requiring suppliers to adhere to a Supplier Code of Conduct that includes commitments to human rights and fair labour practices, which implicitly covers non-discrimination in their own operations. Due diligence processes for suppliers would ideally include an assessment of their commitment to non-discrimination.

Report information about tracking of effectiveness of actions taken:

Information on tracking the effectiveness of non-discrimination actions specifically is present, though not always with detailed metrics:

- 1) **Grievance Monitoring:** Tracking the number and nature of grievances raised through mechanisms like the "Speak Up" program related to discrimination or harassment provides an indication of the prevalence of such issues and the effectiveness of preventative measures and reporting channels. The review of these cases by internal committees and the Audit Committee signifies a level of oversight and tracking.
- 2) **Employee Feedback:** The employee survey on the effectiveness of the compliance program, while broad, would likely capture employee perceptions related to fair treatment and the absence of discrimination in the workplace, contributing to the assessment of effectiveness.

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

Stakeholder engagement, particularly with employees, is crucial in informing actions related to non-discrimination and assessing their effectiveness.

- 1) **Informing Actions:** The identification of "Employee sentiments and Belongingness" as material topics through stakeholder engagement underscores the importance of non-discrimination to key stakeholders, especially employees. This informs WNS's strategic focus and the development of related policies and programs. Employee feedback through various channels would directly inform the specific challenges and opportunities related to creating an inclusive and non-discriminatory workplace.
- 2) **Informing Effectiveness:** The employee survey on the effectiveness of the compliance program provides direct stakeholder feedback on how well policies and initiatives aimed at fair treatment and ethical conduct (including non-discrimination) are perceived by the workforce. This feedback helps WNS understand whether their actions are having the desired impact on creating a non-discriminatory environment. While not explicitly stated for non-

discrimination specifically, engagement with suppliers through the responsible procurement program and adherence to the Supplier Code of Conduct implies a level of dialogue that could inform the effectiveness of efforts to prevent discrimination in the supply chain.

In summary, WNS has a clear commitment to non-discrimination, supported by policies and actions focused on creating an equitable and inclusive workplace and supply chain. Stakeholder engagement, particularly with employees, is a key factor in identifying the materiality of this topic, informing the actions taken, and assessing their perceived effectiveness.

406-1 Incidents of discrimination and corrective actions taken

Total number of incidents of discrimination

	FY 2025	FY 2024	FY 2023
Total number of incidents of discrimination	0	0	0

During the financial year 2024-25 under review, no material cases were substantiated for Discrimination as per our publicly reported materiality threshold.

GRI 418: Customer Privacy 2016

3-3 Management of material topics: Customer Privacy

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

The impacts of privacy on the economy, environment, and people, are multifaceted. To date, although there has not been a cybersecurity attack that had a material adverse effect on our operations, there can be no assurance that such an impact will not occur in the future. Rapid advancements and changes in the technological landscape may require us to make significant additional investments in cybersecurity to protect our own data and infrastructure, as well as that of our clients. Any intrusion into our network or the networks of our clients or business partners (to the extent attributed to us or perceived as such) that results in a security breach could damage our reputation and adversely impact business and financial performance. A significant failure in security measures could have a material adverse effect on our business, reputation, results of operations, and financial condition.

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

Through our internal operations, negative impacts can occur if personal or sensitive data is not adequately protected due to insufficient controls or cybersecurity threats. To mitigate these risks, we have built an effective framework with robust data protection measures and ensuring compliance with relevant regulations.

Describe policies or commitments regarding the material topic:

Data Privacy and Cybersecurity is a material topic for WNS, hence we have implemented a standard set of technical and organizational measures to protect the personal data and will follow subsequent instructions provided by client. We have a comprehensive security program in place, which is built on ISO 27001 and complies with the requirements of PCI DSS and other stringent security standards and able to support requirements of our client. We have security incident monitoring with curated threat intelligence for any potential security violations. We also undergo annual SOC 1 Type II and SOC 2 Type II assessments.

We sincerely adhere to the following trust principles:

1. **Security:** Protects the system against unauthorized access.
2. **Availability:** Ensures the system is available for use as agreed.
3. **Processing Integrity:** Ensures system processing is accurate and authorized
4. **Confidentiality:** Protects confidential information.
5. **Privacy:** Ensures personal information is handled according to privacy commitments.

Describe actions taken to manage the topic and related impacts:

WNS takes several actions to manage client privacy effectively and mitigate related impacts. Here are some key measures:

1. **Implementation of Robust Policies:** WNS has established comprehensive privacy policies that detail how personal data is collected, used, and protected. These policies are regularly updated to comply with evolving data protection laws
2. **Data Security Measures:** We employ advanced security protocols, including encryption, access controls, and regular security audits, to safeguard personal data against unauthorized access and breaches
3. **Employee Training and Awareness:** WNS conducts regular training sessions for employees to ensure they understand the importance of data privacy and are aware of best practices for handling personal information
4. **Transparency and User Control:** We provide clear information to users about how their data is used and offer options for users to control their data, such as cookie settings and data request mechanisms.
5. **Incident Response Plan:** WNS has a structured incident response plan to quickly address any data breaches or privacy incidents, minimizing potential harm and ensuring compliance with legal requirements

Impacts of These Actions:

- **Enhanced Trust:** By prioritizing client privacy, WNS builds trust with clients and stakeholders, which is crucial for long-term business relationships.
- **Regulatory Compliance:** Adhering to data protection laws helps WNS avoid legal penalties and maintain a positive reputation.

- **Risk Mitigation:** Proactive measures reduce the risk of data breaches and associated financial and reputational damage.
- **Client Satisfaction:** Transparent data practices and user control options enhance client satisfaction and loyalty.

Report information about tracking of effectiveness of actions taken:

We at WNS, employ several methods to track the effectiveness of our actions in managing client privacy. Here are some key strategies:

1. **Regular Audits and Assessments:** WNS conducts regular internal and external audits to evaluate our data protection measures. These audits help identify any gaps or areas for improvement in their privacy practices
2. **Compliance Monitoring:** We continuously monitor compliance with data protection regulations applicable to WNS. This ensures that our privacy policies and practices are up-to-date and in line with legal requirements
3. **Incident Tracking and Response:** WNS has a robust incident response system to track and manage data breaches or privacy incidents. This system helps us quickly address any issues and implement corrective actions to prevent future occurrences
4. **Performance Metrics:** WNS uses key performance indicators (KPIs) to measure the effectiveness of their privacy management efforts. These metrics include the number of data incidents, response times to incidents and criticality.
5. **Technology Solutions:** They leverage advanced technology solutions like the WNS TRAC suite, which includes tools for monitoring and managing data security and privacy.

By implementing these tracking mechanisms, WNS ensures that their actions to protect client privacy are effective and continuously improved.

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

WNS actively engages with various stakeholders to inform and refine their client privacy practices. Here's how this engagement has shaped our actions and assessed our effectiveness:

1. **Client Feedback:** WNS regularly collects feedback from clients regarding our data privacy concerns and expectations. This feedback helps us tailor our privacy policies and security measures to better meet client needs and industry standards
2. **Employee Input:** Employees are encouraged to share their insights and experiences related to data handling and privacy. This input is crucial for identifying potential vulnerabilities and improving internal processes
3. **Regulatory Bodies:** WNS maintains open communication with regulatory authorities to stay updated on the latest data protection laws and guidelines. This ensures that our privacy practices are compliant and up-to-date.
4. **Industry Best Practices:** By participating in industry forums and collaborating with other organizations, WNS stays informed about best practices in data privacy. This knowledge is used to enhance our own privacy measures

5. **Client Surveys:** WNS conducts surveys to gauge client satisfaction with our data privacy practices. The results of these surveys provide valuable insights into the effectiveness of our actions and highlight areas for improvement

Impact of Stakeholder Engagement:

- **Enhanced Policies:** Feedback from clients and employees has led to the development of more robust and user-friendly privacy policies.
- **Improved Security Measures:** Insights from regulatory bodies and industry best practices have informed the implementation of advanced security protocols.
- **Higher Satisfaction:** Regular surveys and feedback mechanisms ensure that WNS's privacy practices align with client expectations, leading to higher satisfaction and trust.

By continuously engaging with stakeholders, WNS ensures that our actions to protect client privacy are both effective and responsive to the needs of their clients and the regulatory environment.

418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data

Substantiated complaints concerning breaches of customer privacy and losses of customer data

	FY 2025	FY 2024	FY 2023	FY 2022
Total number of complaints concerning breaches of customer privacy received from outside parties and substantiated by the organization:	0	0	0	0
Total number of complaints concerning breaches of customer privacy received from regulatory bodies:	0	0	0	0
Total number of identified leaks, thefts, or losses of customer data:	0	0	0	0

If the organization has not identified any substantiated complaints, provide a brief statement of this fact:

There were no proven, substantiated complaints received during the reporting period.

OUTSMART THE FUTURE

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